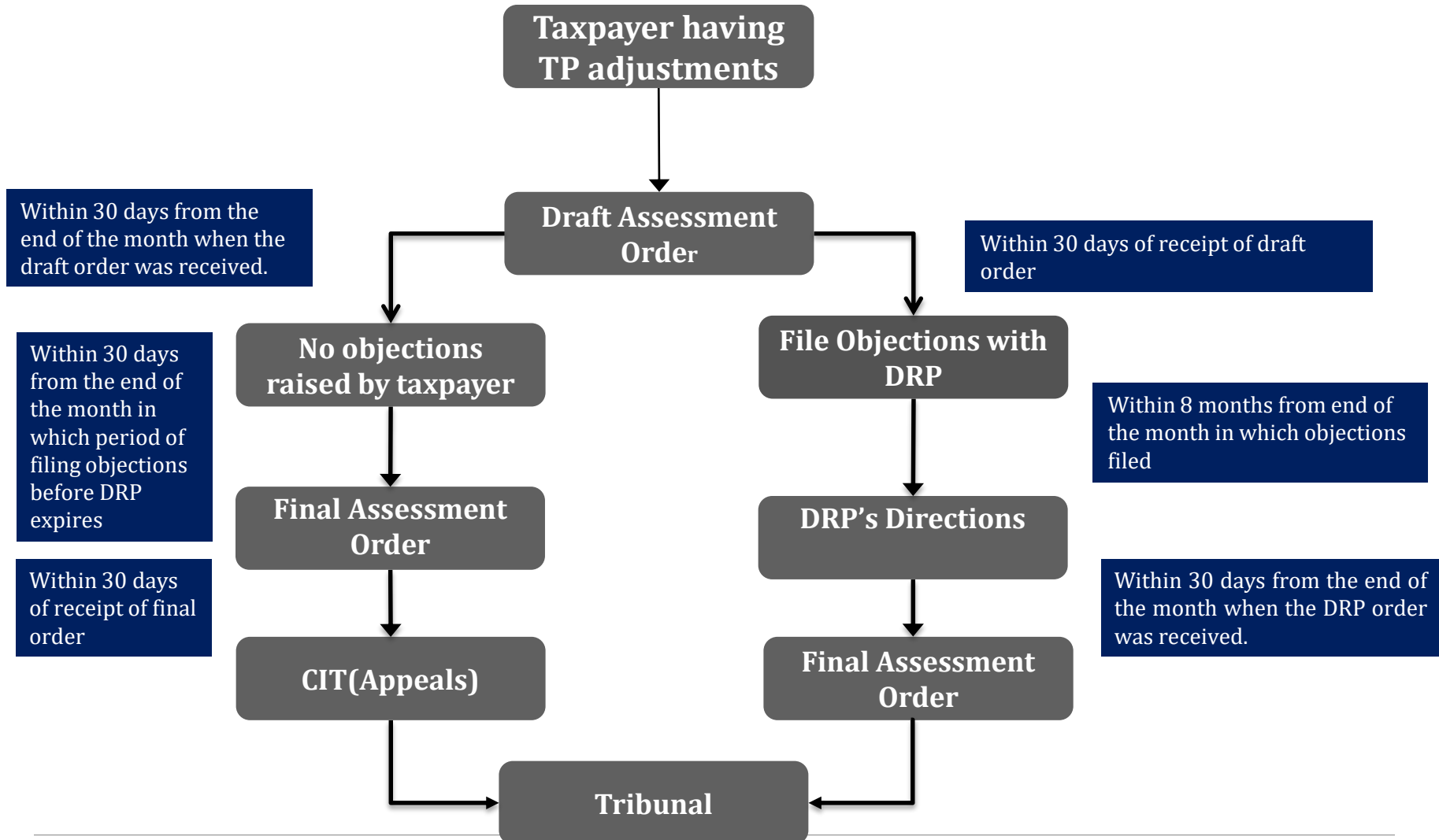




**Commissioner of Income Tax (Appeals)  
Vs  
Dispute Resolution Panel**

# Appellate Procedure - Snapshot



# DRP vis-à-vis CIT(A) Approach

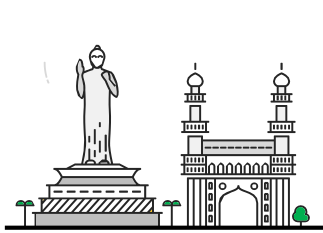
## DRP

- ❖ Mandatory resolution in 9 months – a “fast track” to either resolving the dispute or for proceeding to next appellate level in hierarchy.
- ❖ Being time bound and given the number of cases, DRP may not have adequate time to review the taxpayer case in detail.
- ❖ No demand till disposal of appeal.
- ❖ Based on the proposed amendment by the FB 2016, department cannot file an appeal before the ITAT. Considering the same DRP may be conservative / ‘pro Revenue’ in its directions

## CIT(A)

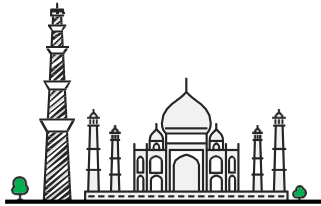
- ❖ Possibility of favourable resolution as similar issue is already decided by jurisdictional ITAT or High Court
- ❖ One year time limit for disposal only recommendatory, which is seldom adhered to in practice
- ❖ Taxpayer is required to pay part of the tax demand during the pendency of the appeal (as per recent CBDT circular if 20% of tax demand is paid, the balance can be stayed).
- ❖ Element of flexibility, given that requirements to approach DRP are more elaborate and formal

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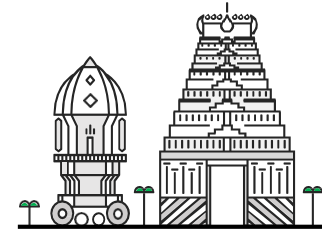
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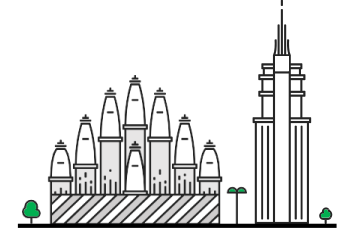
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# Thank You



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