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Form of Appeal Memorandum to the Appellate Tribunal

[See rule 14(10)]

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IN THE APPELLATE TRIBUNAL
CHENNAI
MADURAI
COIMBATORE

No. of 200

Appellant (s)

versus

Respondent

1. Circle in which assessment was made
2. Assessment year
3. Authority passing the original order in dispute
4. (a) Appellate Assistant Commissioner passing the order in appeal under section 51 or the Appellate Deputy Commissioner passing the order in appeal under section 52 or the Deputy Commissioner passing the order suo motu under section 53,
- (b) The number and date of the order of the Appellate Assistant Commissioner or Appellate Deputy Commissioner or Deputy Commissioner
5. Date of communication of the order now appealed against
6. Address to which notice may be sent to the appellant
7. Address to which Notice may be sent to the respondent
8. Relief claimed in appeal
 - (a) Turnover determined by the assessing authority passing the assessment order disputed
 - (b) Turnover confirmed by the Appellate Assistant Commissioner or Appellate Deputy Commissioner or Deputy Commissioner, as the case may be
 - (c) If turnover is disputed
 - (i) Disputed turnover
 - (ii) Tax due on disputed turnover
 - (d) If rate of tax is disputed
 - (i) Turnover involved
 - (ii) Amount of tax disputed
 - (e) Input tax credit involved in disallowance

(f) Any other relief claimed
9. Grounds of appeal, etc.

(Signed)
Appellant (s)
(Signed)
Authorised Representative, if any

Verification

I/ Wethe appellant / appellants do hereby declare that what is stated above is true to the best of my / our knowledge and belief.

Verified to day day of200

(Signed)
Appellant(s)
(Signed)
Authorised Representative, if any

Note: (1) The appeal should be in quadruplicate and should be accompanied by four copies (at least one of which should be the original or an authenticated copy of the order appealed against and also three copies of the order of the assessing authority)

(2) (i) The appeal should be accompanied by a treasury receipt in support of having the fee calculated at the rate of two per cent of the disputed tax and penalty, subject to a minimum of rupees five hundred only and a maximum of rupees two thousand only. The fees should be credited in a Government Treasury to the appropriate head of account:

(ii) Cheques, Drafts, Hundies or other negotiable instruments will not be accepted.

(3) The appeal should be written in English and should set forth concisely and under distinct heads the grounds of appeal without any argument or narrative and such grounds should be numbered consecutively.

(4) The appeal should be accompanied by satisfactory proof of payment of the tax as ordered by the Appellate Assistant Commissioner or by the Appellate Deputy Commissioner, as the case may be, if it is one filed against the order passed under sub-section (3) of section 51 or under sub-section (3) of section 52. If the appeal is one filed against the order passed under sub-section (1) of section 53, it should be accompanied by satisfactory proof of payment of the tax admitted by the appellant(s) to be due or of such instalments thereof as might have become liable as the case may be, and twenty five per cent of the difference of the tax ordered by the Deputy Commissioner under section 53 and the tax admitted by the appellant(s)