

F.No. 279/Misc./M-102/2021-ITJ
Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes

Room No. 12, 5th Floor, Jeevan Vihar Building,
Parliament Street, New Delhi.
Dated: 07th March, 2024

To,
All Pr. CCsIT/Pr.DGsIT/CCsIT/DGsIT

Subject: Guidelines for priority/out of turn disposal of appeals by CsIT(AJAU)/Addl.Jt. CsIT(Appeals) - reg.

Ref: – This office letter F.No. 279/Misc./M-102/2021 dated 29.12.2021.

In supersession of the above-referred letter dated 29.12.2021 and to set a framework for priority/out of turn disposal of pending appeals at the level of CsIT(A/AU) and Addl./Jt.CIT(Appeals), it is decided that requests for such disposal of appeals, covering genuine and exceptional circumstances, raised at the instance of the appellant or referred to by the Assessing Officer/Range Head, may be considered by the Pr.CCsIT/CCsIT/DGsIT on the basis of recommendations of jurisdictional Pr.CIT/Pr.CIT(Central)/CIT(IT), in the following situations —

- i. Cases having demand above Rs. 1Cr, or
 - ii. Cases where a VIP/PMO reference is received for expeditious disposal, or
 - iii. Cases where directions to this effect have been issued by the Courts, or
 - iv. Cases where request is made by senior citizens and/or super senior citizens, or
 - v. Any other case of genuine hardship.
2. In respect of appeals within the jurisdiction of faceless CsIT(AU), such requests shall be referred to Pr.CCIT(NFAC) for onward communication to respective CsIT(AU).
3. This issues with the approval of Chairman, CBDT.

Yours faithfully,

(Tanay Sharma)

Jt. CIT(OSD)ITJ, CBDT

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