

F.No. 370149/97/2023-TPL  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Direct Taxes)

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New Delhi, dated the 16 June, 2023

**Order under sub-section (6) of section 246 of the Income-tax Act, 1961 for specifying the scope of the e-Appeals Scheme under the Act - regarding**

In pursuance of sub-section (6) of section 246 of the Income-tax Act, 1961 (hereinafter referred to as "the Act"), read with sub-section (1) of section 246 of the Act, the Central Board of Direct Taxes (CBDT) hereby specifies that all the appeals under section 246 and/ or under clause (a), clause (b), clause (c), clause (ha), clause (hb), clause (q) of sub-section (1) of section 246A of the Act shall be completed under the e-Appeals Scheme, 2023 notified under sub-section (5) of section 246 of the Act, except the following:-

- (i) Appeals against assessment orders passed before 13.08.2020 under sub-section (3) of section 143 or section 144 of the Act, having disputed demand more than Rs. 10 lakh.
  - (ii) Appeals related to:
    1. assessment orders passed with respect to cases pertaining to jurisdiction of Commissioner of Income-tax (Central).
    2. assessments completed in pursuance of search under section 132 or requisition under section 132A of the Act.
    3. assessments completed in pursuance of any action under section 133A of the Act.
    4. assessments where addition/variation in income is made on the basis of seized/ impounded material.
  - (iii) Appeals in cases pertaining to the jurisdiction of Commissioner of Income-tax (International Taxation).
  - (iv) Appeals against the penalty orders passed before 12.01.2021 with respect to cases referred to in category (i), having disputed demand of more than Rs. 10 lakh.
  - (v) Appeals against the penalty orders passed in categories of cases mentioned in point 1 to 4 of (ii) & of (iii) above.
  - (vi) Appeals against assessment orders passed on or after 12.09.2019 under the e-Assessment Scheme, 2019 or the Faceless Assessment Scheme, 2019 or under section 144B of the Act.
  - (vii) Appeal against penalty orders passed on or after 12.01.2021 under the Faceless Penalty Scheme, 2021.
2. For the purpose of this order, "disputed demand" means -
- (i) the difference between the tax on the total income assessed and the tax on the returned income, if filed;
  - (ii) tax on the total income assessed where no return has been filed;
  - (iii) for a penalty order, the amount of penalty imposed under Chapter XXI of the Act; and

(iv) demand raised vide notice under section 156 or intimation issued under sub-section (1) of section 143 or under sub-section (1) of section 200A or under sub-section (1) of section 206CB, in any other case;

and shall include applicable interest, surcharge and cess.

3. The Hindi version of this order shall follow.

  
16/06/2023

(Surbendu Thakur)  
DCIT (OSD) (TPL-IV)

Copy to:-

1. PS to FM/ OSD to FM/ PS to MoS (R)/ OSD to MoS (R)
2. PPS to Revenue Secretary
3. Chairman, CBDT & All Members, CBDT
4. All Pr. Chief Commissioners/ Pr. Director General of Income-tax
5. All Joint Secretaries/ CsIT, CBDT
6. Web manager, O/o Pr. DGIT (Systems) with a request to upload on the departmental website.
7. Commissioner of Income-tax (Media & TP) and Official spokesperson of CBDT, New Delhi.
8. Secretary General, IRS Association/ Secretary General, ITGOA/ All India Income-tax SC & ST Employees' Welfare Association/ Income-tax Employees Federation (ITEF)
9. JCIT, Data-Base Cell for uploading on [www.irsofficersonline.org](http://www.irsofficersonline.org)
10. ADG (Systems-4) for uploading on the website of [www.incometaxindia.gov.in](http://www.incometaxindia.gov.in)

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