



Tax Insights

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CBDT notifies procedure for filing appeals against BAR ruling

In brief

The Central Board of Direct Taxes (CBDT) has notified¹ a new rule that prescribes the manner of filing an appeal before the High Court against the ruling pronounced by the Board for Advance Rulings (BAR). As per the new rule, the form and manner of filing appeal will be the same as the procedure laid down by the jurisdictional High Court for filing an appeal to the High Court.

In detail

According to the Income-tax Act, 1961 (the Act) if the applicant or Tax Officer is aggrieved by any ruling pronounced or order passed by the BAR, then they may file an appeal before the High Court against such ruling or order of the BAR within 60 days from the date of the communication of that ruling or order, in such form and manner, as may be prescribed.

The CBDT has now notified new rules with respect to the provisions of the Act that provides the form and manner of filing appeal to the High Court. These form and manner of filing appeal to the High Court will be the same as provided in the applicable procedure laid down by the jurisdictional High Court for filing an appeal to the High Court.

The takeaways

Thus, where a taxpayer intends to file an appeal against the ruling pronounced by the BAR, they will follow the same procedure as laid down by the jurisdictional High Court for filing the appeal.

While the rule specifies the form and manner of filing appeal to the High Court, there is still no clarity on the open points related to the filing of application with the BAR (i.e. email address for filing application, mode of payment of fees for filing application, etc).

¹ Notification No. G.S.R. 404(E) dated 31 May 2022

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