

**FORM NO. 6**  
**EXPENDITURE-TAX**  
[See rule 8]

**Form of Appeal to the Appellate Tribunal**

In the Income-tax Appellate Tribunal  
Appeal No \_\_\_\_\_ of \_\_\_\_\_

*Versus*

APPELLANT

RESPONDENT

1. The State in which the assessment was made
2. Section under which the order appealed against was passed
3. Assessment year in connection with which the appeal is preferred
4. The Assessing Officer passing the original order
5. Section and sub-section of the Expenditure-tax Act, 1987, under which the Assessing Officer passed the order
6. The Commissioner (Appeals) passing the order under section 17/22 of the Act/section 131(2) of the Income-tax Act, 1961, as applied to expenditure-tax by section 24 of the Expenditure-tax Act, 1987
7. The Commissioner passing the order under section 21 of the Act
8. Date of communication of the order appealed against
9. Address to which notices may be sent to the appellant
10. Address to which notices may be sent to the respondent
11. Date on which the return of chargeable expenditure, if any, for the assessment year referred to in item 3 was filed
12. Date on which the assessee was served with a notice, if any, calling upon him to file the return of chargeable expenditure for the assessment year referred to in item 3
13. † Relief claimed in appeal

*Signed*  
(Appellant)

† GROUND(S) OF APPEAL

*Signed*  
(Authorised representative, if any)

*Signed*  
(Appellant)

**Verification**

I, \_\_\_\_\_ the appellant, do hereby declare that what is stated above is true to the best of my information and belief.  
Verified today, the \_\_\_\_\_ day of \_\_\_\_\_

*Place*

*Signed*  
(Appellant)

Notes:

1. The memorandum of appeal must be in triplicate and should be accompanied by two copies (at least one of which should be a certified copy) of the order appealed against and two copies of the relevant order of the Assessing Officer.
2. The memorandum of appeal in the case of an appeal by an assessee under section 23(1) of the Act must be accompanied by a fee of Rs.1000. It is suggested that the fee should be credited in any branch of the State Bank of India or a branch of the Reserve Bank of India or a branch of the authorised bank after obtaining the challan from the Assessing Officer and the triplicate challan sent to the Appellate Tribunal with the memorandum of appeal. The Appellate Tribunal will not accept cheques, drafts, hundies or other negotiable instruments.
3. The memorandum of appeal should be written in English or, if the appeal is filed in a Bench located in any such State as is for the time being notified by the President of the Appellate Tribunal for the purposes of rule 5A of the Income-tax (Appellate Tribunal) Rules, 1963, then, at the option of the appellant, in Hindi, 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 number and year of appeal will be filled in the office of the Appellate Tribunal.
5. Delete the inapplicable items.
6. †If the space provided is found insufficient, separate enclosures may be used for the purpose.