



By email
Only

Income-Tax Appellate Tribunal
1st, 2nd & 3rd Floors, Tower-B,
World Trade Centre, Nauroji Nagar
New Delhi -110 029

F.31-AT/Gen. Adm./Central/Delhi/2025-26

Dated the 30th Sept., 2026

To,

The Deputy /Assistant Registrar,
All Benches,
Income-Tax Appellate Tribunal.

Sub: Practice Note for E-filing of Appeals in the Income Tax Appellate Tribunal- Forwarding of - Regarding.

With reference to the subject cited above, please find enclosed herewith Practice Note dated 30th September, 2026 in context with E-filing of Appeals in Income Tax Appellate Tribunal.

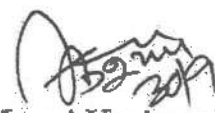
2. It is requested that:-

- (i) The instant communication and the aforesaid Practice Note for E-filing of Appeals may be placed before the Hon'ble Vice President, Senior Member and all Members of the Zone/Bench(es).
- (ii) The aforesaid Practice Note for E-filing of Appeals may be circulated amongst all Registry Officers/Staff of the Bench(es).
- (iii) A copy of the aforesaid Practice Note for E-filing of Appeals may be displayed prominently on the Notice Board of the Bench(es).
- (iv) A copy of the aforesaid Practice Note for E-filing of Appeals may also be provided to the O/o Departmental Representatives and Bar Associations.

for information and/or necessary compliance.

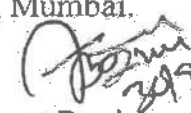
Issued with the approval of the Hon'ble President, ITAT.

Encl: As above.


(Manoj Kashyap)
Deputy Registrar


Copy for information to:-

1. The Ld. Registrar, ITAT, Mumbai
2. Deputy / Assistant Registrar (Central Judicial Section), ITAT, Mumbai.


Deputy Registrar




Income-Tax Appellate Tribunal
1st, 2nd & 3rd Floors, Tower-B,
World Trade Centre, Nauroji Nagar
New Delhi -110 029
Website: <https://itat.gov.in>

F.31-AT/Gen. Adm./Central/Delhi/2025-26

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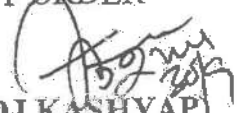
**PRACTICE NOTE FOR E-FILING OF APPEALS IN THE INCOME TAX
APPELLATE TRIBUNAL**

In exercise of the powers conferred by sub-section (5) of section 255 of the Income Tax Act, 1961 (43 of 1961), read with Rule 6 of the Income Tax (Appellate Tribunal) Rules, 1963 as amended by Income Tax (Appellate Tribunal) Amendment Rules, 2025, the Appellate Tribunal hereby specifies the procedure for electronic filing of appeals and documents by the assessee before the Tribunal.

2. The Memorandum of Appeals, etc., which, in terms of Income Tax (Appellate Tribunal) Rules, 1963 (henceforth referred to as ITAT Rules), are hitherto being presented before the Benches of Income Tax Appellate Tribunal (ITAT) by the aggrieved parties in physical mode (paper form), shall, henceforth, be presented electronically using the designated e-Filing Portal of the ITAT available at (<https://itat.gov.in/efiling>).
3. PAN/TAN of the Assessee, Mobile Number and Email ID of the appellant are the key identifiers in the e-Filing Portal. Therefore, having PAN/TAN of the Assessee, Mobile Number and Email IDs are pre-requisites for using the e-Filing Portal. It is also necessary to fill the e-mail ID and mobile number (if available) of the respondent in the relevant column.
4. Every Memorandum of Appeal and all accompanying documents required under Rule 9 of the ITAT Rules, which require the signature of the appellant, shall be digitally signed and verified by the person specified in Rule 47 of the Income-tax Rules, 1962 or the authorized representative in accordance with Rule 16 of the ITAT Rules prior to uploading the same on the e-Filing Portal. The assessee shall specifically authorise the Representative to file appeal.
5. Date of uploading of the Memorandum of Appeal, duly digitally signed and verified, in the e-Filing Portal shall be the date of presentation of the Appeal.

6. As soon as an Appeal is e-Filed by the parties, an Acknowledgement to that effect shall be sent by email to the appellant. After preliminary scrutiny of the e-Filed Appeal, the Registry of the Tribunal shall register the Appeal and send a Registration Summary of the Appeal to the appellant by email within two working days.
7. Effective from **October 01st, 2026**, a Memorandum of Appeal, not filed through the e-Filing Portal or not filed in the form prescribed under relevant Rules or not signed or verified in the manner prescribed in the relevant Rules, shall not be registered by the Registry of the Tribunal.
8. Parties desirous of furnishing of Paper Books, documents, petitions, etc. in an e-Filed Appeal shall be required to do so through the e-Filing Portal only.
9. In case of Appeals filed in physical mode prior to **October 01st, 2026**, the Paper Books, documents, petitions, etc. shall be furnished in physical mode only.
10. To access the e-Filing Portal and submit documents and petitions, it is essential for the Respondent to have email address and mobile number on record. Therefore, Respondents are advised to communicate the Registry of the concerned Bench to update their mobile number and email address.
11. Paper Books, Documents and Petitions filed by an Appellant or Respondent through e-Filing Portal can be accessed by the Respondent or the Appellant, as the case may be, through the e-Filing Portal's Appeal Dashboard by logging in using the PAN/TAN of the Assessee, his own Mobile Number and Email address.
12. Appeal Dashboard of the e-Filing Portal can be accessed using OTPs on Mobile and Email (or) using a password set by the party in the Dashboard. Therefore, the Authorized Representatives can use the password-based login facility for accessing the Dashboard and submission of their documents and petitions.
13. Procedure for electronic filing of Cross Objections, Stay Applications and Miscellaneous Applications, and documents and petitions therein, shall be same as for electronic filing of an Appeal.
14. In case of any difficulty in e-Filing of Appeals or connected documents and petitions therein, the e-Filing Helpdesk of the Registry can be contacted via email at itcell.ho@itat.nic.in.

BY ORDER


(MANOJ KASHYAP)
DEPUTY REGISTRAR