MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 28th December, 2021

(INCOME-TAX)

S.O. 5429(E).—In exercise of the powers conferred by sub-sections (6B) and (6C) of section 250 of the Income-tax Act, 1961 (43 of 1961), and in supersession of the Faceless Appeal Scheme, 2020 of the Government of India in the Ministry of Finance published in the Official Gazette vide number S.O. 3296(E) dated 25th September 2020 and S.O. 3297(E) dated 25th September 2020, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following Scheme, namely:

1. Short title and commencement.—(1) This Scheme may be called the Faceless Appeal Scheme, 2021.
   
   (2) It shall come into force on the date of its publication in the Official Gazette.

2. Definitions.—(1) In this Scheme, unless the context otherwise requires, —

   (i) “Act” means the Income-tax Act, 1961 (43 of 1961);

   (ii) “addressee” shall have the same meaning as assigned to it in clause (b) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

   (iii) “appeal” means appeal filed by a person under sub-section (1) of section 246A or section 248 of the Act;

   (iv) “appellant” means the person who files appeal under section 246A or section 248 of the Act;

   (v) “authorised representative” shall have the same meaning as assigned to it in sub-section (2) of section 288 of the Act;

   (vi) “automated allocation system” means an algorithm for randomised allocation of cases, by using suitable technological tools, including artificial intelligence and machine learning, with a view to optimise the use of resources;

   (vii) “computer resource” shall have the same meaning as assigned to it in clause (k) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

   (viii) “computer system” shall have the same meaning as assigned to it in clause (l) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

   (ix) “computer resource of appellant” shall include the registered account in the designated portal of the Income-tax Department, or the Mobile App linked to the registered mobile number, or the registered e-mail address, of the appellant;

   (x) “digital signature” shall have the same meaning as assigned to it in clause (p) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

   (xi) “designated portal” means the web portal designated as such by the Principal Chief Commissioner of Income-tax or Principal Director General of Income-tax, in charge of the National Faceless Appeal Centre;

   (xii) “e-appeal” means the appellate proceedings conducted electronically in ‘e-appeal’ facility through the registered account of the appellant in designated portal;

   (xiii) “electronic record” shall have the same meaning as assigned to it in clause (t) of sub-section (1) of section 2 of the Information Technology Act, 2000 (21 of 2000);

   (xiv) “email” or “electronic mail” and “electronic mail message” means a message or information created or transmitted or received on a computer, computer system, computer resource or communication device including attachments in text, image, audio, video and any other electronic record, which may be transmitted with the message;
(xv) “hash function” and “hash result” shall have the same meaning as assigned to them in the Explanation to sub-section (2) of section 3 of the Information Technology Act, 2000 (21 of 2000);

(xvi) “Mobile app” shall mean the application software of the Income-tax Department developed for mobile devices which is downloaded and installed on the registered mobile number of the appellant;

(xvii) “National Faceless Assessment Centre” shall mean the National Faceless Assessment Centre set up and notified under section 144B of the Act;

(xviii) “real time alert” means any communication sent to the appellant, by way of Short Messaging Service on his registered mobile number, or by way of update on his Mobile App, or by way of an email at his registered email address, so as to alert him regarding delivery of an electronic communication;

(xix) “registered account” of the appellant means the electronic filing account registered by the appellant in the designated portal;

(xx) “registered e-mail address” means the e-mail address at which an electronic communication may be delivered or transmitted to the addressee, including-

(a) the email address available in the electronic filing account of the addressee registered in designated portal; or

(b) the e-mail address available in the last income-tax return furnished by the addressee; or

(c) the e-mail address available in the Permanent Account Number database relating to the addressee; or

(d) in the case of addressee being an individual who possesses the Aadhaar number, the e-mail address of addressee available in the database of Unique Identification Authority of India; or

(e) in the case of addressee being a company, the e-mail address of the company as available on the official website of Ministry of Corporate Affairs; or

(f) any e-mail address made available by the addressee to the income-tax authority or any person authorised by such authority;

(xxii) “registered mobile number” means the mobile number of the appellant, or his authorised representative, appearing in the user profile of the electronic filing account registered by the appellant in the designated portal;

(xxii) “Rules” means the Income-tax Rules, 1962;

(xxiii) “video conferencing or video telephony” means the technological solutions for the reception and transmission of audio-video signals by users at different locations, for communication between people in real-time.

(2) Words and expressions used herein and not defined but defined in the Act shall have the same meaning as assigned to them in the Act.

3. Scope of the Scheme.— The appeal under this Scheme shall be disposed of in respect of such territorial area or persons or class of persons or incomes or class of incomes or cases or class of cases, as may be specified by the Board.

4. Faceless Appeal Centres.— (1) For the purposes of this Scheme, the Board may set up-

(i) a National Faceless Appeal Centre to facilitate the conduct of e-appeal proceedings in a centralised manner; and

(ii) Appeal units, as it may deem necessary to facilitate the conduct of e-appeal proceedings by the Commissioner (Appeals).
(2) All communication between the Commissioner (Appeals) and the appellant or any other person or the Assessing Officer with respect to the information or documents or evidence or any other details, as may be necessary under this Scheme shall be through the National Faceless Appeal Centre.

(3) The appeal unit referred to in clause (ii) of sub-paragraph (1) shall have the following authorities, namely:–

(a) one Commissioner (Appeals);

(b) such other income-tax authority, ministerial staff, executive or consultant to assist the Commissioner (Appeals) as considered necessary by the Board.

5. Procedure in appeal.—(1) The appeal referred to in paragraph 3 shall be disposed of under this Scheme as per the following procedure, namely:–

(i) the National Faceless Appeal Centre shall assign the appeal for disposal to a Commissioner (Appeals) of a specific appeal unit through an automated allocation system;

(ii) On assignment of an appeal, the Commissioner (Appeals),—

(a) may condone the delay in filing appeal if the appeal is filed beyond the time permitted under section 249 of the Act and record the reasons for such condonation or otherwise in the appeal order passed under clause (x);

(b) shall through the National Faceless Appeal Centre give notice to the appellant asking him to file his submission within the date and time specified in such notice and also send a copy of such notice to the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be;

(c) may through the National Faceless Appeal Centre obtain such further information, document or evidence from the appellant or any other person, as the case may be;

(d) may through the National Faceless Appeal Centre obtain a report of the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be, on grounds of appeal or information, document or evidence furnished by the appellant;

(e) may, through the National Faceless Appeal Centre, request the Assessing Officer directly or through the National Faceless Assessment Centre, as the case may be, for making further inquiry under sub-section (4) of section 250 of the Act and submit a report thereof;

(f) shall, through the National Faceless Appeal Centre serve a notice upon the appellant or any other person, as the case may be, or the Assessing Officer directly or through the National Faceless Assessment Centre, as the case may be, to submit such information, document or evidence or report, as the case may be, as may be specified by the Commissioner (Appeals) or relevant to the appellate proceedings, on a specified date and time;

(iii) the appellant or any other person, as the case may be, shall furnish a response to the notice referred to in sub-clauses (b), (c) or (f) of clause (ii), within the date and time specified therein, or such extended date and time as may be allowed on the basis of an application made in this behalf, to the Commissioner (Appeals) through the National Faceless Appeal Centre;

(iv) the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be, shall furnish a report in response to the notice referred to in sub-clauses (d), (e) or (f) of clause (ii), within the date and time specified therein or such extended date and time as may be allowed on the basis of an application made in this behalf, to the Commissioner (Appeals) through the National Faceless Appeal Centre;

(v) the appellant may file additional grounds of appeal to the Commissioner (Appeals) through the National Faceless Appeal Centre, in such form, as may be specified by the National Faceless Appeal Centre, specifying therein the reason for omission of such ground in the appeal filed by him;

(vi) where the additional ground of appeal is filed-
(a) the Commissioner (Appeals) shall, through the National Faceless Appeal Centre, send the additional ground of appeal to the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be, for providing comments, if any;

(b) the Assessing Officer, either directly or through the National Faceless Assessment Centre, as the case may be, shall furnish their comments, within the date and time specified or such extended date and time as may be allowed on the basis of an application made in this behalf, to the Commissioner (Appeals) through the National Faceless Appeal Centre;

(c) the National Faceless Appeal Centre, on receipt of comments from the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be, shall send such comments to the Commissioner (Appeals), and where no such comments are furnished, inform the Commissioner (Appeals) accordingly;

(d) the Commissioner (Appeals) shall, after taking into consideration the comments, if any, received from the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be,—

(A) if is satisfied that the omission of additional ground from the form of appeal was not wilful or not unreasonable, admit such ground; or

(B) in any other case, not admit the additional ground, for reasons to be recorded in writing in the appeal order passed under clause (x);

(vii) the appellant may furnish additional evidence, other than the evidence produced by him during the course of proceedings before the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be, to the Commissioner (Appeals), through the National Faceless Appeal Centre, in such form, as may be specified by the National Faceless Appeal Centre, specifying therein as to how his case is covered by the exceptional circumstances specified in sub-rule (1) of rule 46A of the Rules;

(viii) where the additional evidence is furnished,—

(a) the Commissioner (Appeals) through the National Faceless Appeal Centre shall send the additional evidence to the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be, for furnishing a report on the admissibility of additional evidence in accordance with rule 46A of the Rules;

(b) the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be, shall furnish the report, as referred to in sub-clause (a), within such date and time as specified or such extended date and time as may be allowed on the basis of an application made in this behalf, to the Commissioner (Appeals) through the National Faceless Appeal Centre;

(c) the National Faceless Appeal Centre, on receipt of the report from the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be, shall send such report to the Commissioner (Appeals), and where no such report is furnished, inform the Commissioner (Appeals);

(d) the Commissioner (Appeals) may, after considering the additional evidence and the report, if any, furnished by the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be, admit or reject the additional evidence, for reasons to be recorded in writing, and the same shall form a part of the appeal order passed under clause (x);

(e) the Commissioner (Appeals) shall, if he admits such evidence, before taking such evidence into account in the appellate proceedings, prepare a notice to provide an opportunity through the National Faceless Appeal Centre to the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be, to examine such evidence or to cross-examine such witness, as may be produced by the appellant, or to produce any evidence or document, or any witness in rebuttal of the evidence or witness produced by the appellant, and furnish a report thereof and send such
notice, through the National Faceless Appeal Centre, to the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be;

(f) the Assessing Officer shall either directly or through the National Faceless Assessment Centre, as the case may be, furnish the report within the date and time specified or such extended date and time as may be allowed on the basis of an application made in this behalf, to the Commissioner (Appeals) through the National Faceless Appeal Centre;

(g) the National Faceless Appeal Centre shall send the report furnished by the Assessing Officer, either directly or through the National Faceless Assessment Centre, as the case may be, to the Commissioner (Appeals) or where no such report is furnished, inform the Commissioner (Appeals);

(h) the Assessing Officer, either directly or through the National Faceless Assessment Centre, as the case may be, may request the Commissioner (Appeals) through the National Faceless Appeal Centre to direct the production of any document or evidence by the appellant, or the examination of any witness, as may be relevant to the appellate proceedings;

(i) the Commissioner (Appeals) for the purpose of making enquiries in the appeal proceedings as referred to in sub-clause (e) of clause (ii) or where the request referred to in sub-clause (h) is received, may, if it deems fit, prepare a notice –
   (A) directing the appellant to produce such document or evidence, as it may specify; or
   (B) for examination of any other person, being a witness;
   and send such notice to the National Faceless Appeal Centre;

(j) the National Faceless Appeal Centre shall serve the notice referred to in sub-clause (i) upon the appellant or any other person, being a witness, as the case may be;

(k) the appellant or any other person, as the case may be, shall furnish his response to the notice referred to in sub-clause (j), within the date and time specified in the notice or such extended date and time as may be allowed on the basis of application made in this behalf, to the Commissioner (Appeals) through the National Faceless Appeal Centre;

(l) the National Faceless Appeal Centre, on receipt of response from the appellant or any other person, as the case may be, shall send such response to the Commissioner (Appeals) or where no such response is furnished, inform the Commissioner (Appeals) accordingly;

(ix) where the Commissioner (Appeals) intends to enhance an assessment or a penalty or reduce the amount of refund, -
   (a) the Commissioner (Appeals) shall prepare a show-cause notice containing the reasons for such enhancement or reduction, as the case may be, and send such notice through the National Faceless Appeal Centre;
   (b) the National Faceless Appeal Centre shall serve the notice, as referred to in sub-clause (a), upon the appellant;
   (c) the appellant shall, within the date and time specified in the notice or such extended date and time as may be allowed on the basis of application made in this behalf, furnish his response to the National Faceless Appeal Centre;
   (d) where a response is furnished by the appellant, the National Faceless Appeal Centre shall send such response to the Commissioner (Appeals), or where no such response is furnished, inform the Commissioner (Appeals) accordingly.

(x) The Commissioner (Appeals) shall, thereafter:-
   (a) prepare in writing, an appeal order in accordance with the provisions of section 251 of the Act stating the points for determination, the decision thereon and the reason for decision; and
(b) send such order after signing the same digitally to the National Faceless Appeal Centre along with the details of the penalty proceedings, if any, to be initiated therein;

(xi) the National Faceless Appeal Centre shall upon receipt of the order, as referred to in sub-clause (b) of clause (x), —

(a) communicate such order to the appellant;

(b) communicate such order to the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner as per sub-section (7) of section 250 of the Act;

(c) communicate such order to the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be, for such action as may be required under the Act;

(d) where initiation of penalty has been recommended in the order, serve a notice on the appellant calling upon him to show cause as to why penalty should not be imposed upon him under the relevant provisions of the Act;

(2) Notwithstanding anything contained in sub-paragraph (1), the appeal, may be transferred at any stage of the appellate proceedings, if considered necessary, by an order in accordance with section 120 of the Act, to such Commissioner (Appeals) as may be specified in the order.

6. Penalty proceedings—(1) Commissioner (Appeals) may, in the course of appeal proceedings, for non-compliance of any notice, direction or order issued under this Scheme on the part of the appellant or any other person, as the case may be, send a notice to the appellant through the National Faceless Appeal Centre for initiation of any penalty proceedings calling upon the appellant to show cause as to why penalty should not be imposed upon him under the relevant provisions of the Act.

(2) The National Faceless Appeal Centre shall, upon receipt of notice under sub-paragraph (1), serve the same on the appellant or any other person, as the case may be.

(3) The appellant or any other person, as the case may be, shall furnish a response to the show-cause notice referred to in sub-paragraph (2) or in sub-clause (d) of clause (xi) of sub-paragraph (1) of paragraph 5, within the date and time specified in such notice or such extended date and time as may be allowed on the basis of application made in this behalf, to the Commissioner (Appeals) through the National Faceless Appeal Centre.

(4) The National Faceless Appeal Centre shall send the response furnished by the appellant or any other person, as the case may be, to the Commissioner (Appeals) or where no such report is furnished, inform the Commissioner (Appeals) accordingly.

(5) The Commissioner (Appeals) shall, after taking into account all the relevant material available on the record, including the response furnished, if any, by the appellant or any other person, as the case may be, —

(a) prepare a penalty order and send a copy of such order after digitally signing the same to the National Faceless Appeal Centre; or

(b) drop the penalty after recording reasons, under intimation to the National Faceless Appeal Centre.

(6) In a case where the Commissioner (Appeals) has dropped the penalty, the National Faceless Appeal Centre shall send an intimation thereof, or where the Commissioner (Appeals) sends the order for imposition of penalty, the National Faceless Appeal Centre shall communicate such order, to, —

(a) the appellant or any other person, as the case may be; and

(b) the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be, for such action as may be required under the Act.

7. Rectification Proceedings. — (1) With a view to rectifying any mistake apparent from the record the Commissioner (Appeals) may amend any order passed by it in accordance with the provisions of the Act, by an order to be passed in writing.

(2) Subject to the other provisions of this Scheme, an application for rectification of mistake referred to in sub-paragraph (1) may be filed with the National Faceless Appeal Centre by:-

(a) the appellant or any other person, as the case may be; or
(b) the Commissioner (Appeals) who has passed the appeal order; or

c) the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be.

(3) Where any application referred to in sub-paragraph (2) is received by the National Faceless Appeal Centre, it shall assign such application to a Commissioner (Appeals) through an automated allocation system.

(4) The Commissioner (Appeals) shall examine the application and send the notice to the National Faceless Appeal Centre for granting an opportunity—

(a) to the appellant or any other person, as the case may be, where the application has been filed by the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be; or

(b) to the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be, where the application has been filed by the appellant or any other person, as the case may be; or

(c) to the appellant or any other person, as the case may be, and the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be, where the application has been filed by the Commissioner (Appeals) referred to in clause (b) of sub-paragraph (2).

(5) The National Faceless Appeal Centre shall serve the notice referred to in sub-paragraph (4) upon the appellant or any other person, as the case may be, or the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be, calling upon him to show cause as to why rectification of mistake should not be carried out under the relevant provisions of the Act.

(6) The appellant or any other person, as the case may be, or the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be, shall furnish a response to the notice, as referred to in sub-paragraph (5), within the date and time specified therein, or such extended date and time as may be allowed on the basis of an application made in this behalf, to the National Faceless Appeal Centre.

(7) Where a response, as referred to in sub-paragraph (6), is furnished by the appellant or any other person, as the case may be, or the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be, the National Faceless Appeal Centre shall send such response to the Commissioner (Appeals), or where no such response is furnished, inform the Commissioner (Appeals) accordingly.

(8) The Commissioner (Appeals) shall, after taking into consideration the application and response, if any, furnished by the appellant or any other person, as the case may be, or the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be, by an order in writing,—

(a) rectify the mistakes; or

(b) reject the application for rectification, citing reasons thereof,

and send the order after digitally signing it to the National Faceless Appeal Centre.

(9) The National Faceless Appeal Centre shall upon receipt of rectification order, as referred to in sub-paragraph (8), communicate such order,—

(a) to the appellant or any other person, as the case may be; and

(b) to the Assessing Officer either directly or through the National Faceless Assessment Centre, as the case may be, for such action as may be required under the Act.

8. Appellate Proceedings.—(1) An appeal against an order passed by the Commissioner (Appeals) under this Scheme shall lie before the Income Tax Appellate Tribunal having jurisdiction over the jurisdictional Assessing Officer of the appellant assessee.

(2) Subject to the provisions of paragraph 3 of the scheme, where any order passed by the Commissioner (Appeals) is set-aside and remanded back to the Commissioner (Appeals) by the Income Tax Appellate
Tribunal or High Court or Supreme Court, the National Faceless Appeal Centre shall assign the order to a Commissioner (Appeals) for further action in accordance with the provisions of this Scheme.

9. Exchange of communication exclusively by electronic mode.—For the purposes of this Scheme,—

(a) all communications between the National Faceless Appeal Centre and the appellant, or his authorised representative, shall be exchanged exclusively by electronic mode; and

(b) all internal communications between the National Faceless Appeal Centre, the National Faceless Assessment Centre, the Assessing Officer and the appeal unit shall be exchanged exclusively by electronic mode.

10. Authentication of electronic record.—For the purposes of this Scheme, an electronic record shall be authenticated by—

(i) the Commissioner of Income-tax (Appeals), in case of order passed under clause (x) of sub-paragraph (1) of paragraph 5 or under sub-paragraph (5) of paragraph(6 or under sub-paragraph (8) of paragraph 7, by affixing his digital signature;

(ii) the National Faceless Appeal Centre by affixing digital signature of the authorised signatory on its behalf, for all communication made on behalf of Commissioner (Appeals), other than the orders referred to in clause (i);

(iii) the appellant or any other person, by affixing his digital signature or under electronic verification code or by logging into his registered account in the designated portal;

Explanation. – For the purpose of this paragraph, “electronic verification code” shall have the same meaning as referred to in rule 12 of the Rules.

11. Delivery of electronic record.—(1) Every notice or order or any other electronic communication under this Scheme shall be delivered to the addressee, being the appellant, by way of—

(a) placing an authenticated copy thereof in the appellant’s registered account; or

(b) sending an authenticated copy thereof to the registered email address of the appellant or his authorised representative; or

(c) uploading an authenticated copy on the Mobile App of the appellant followed by a real time alert.

(2) Every notice or order or any other electronic communication under this Scheme shall be delivered to the addressee, being any other person, by sending an authenticated copy thereof to the registered email address of such person, followed by a real time alert.

(3) The appellant shall furnish his response to any notice or order or any other electronic communication, under this Scheme, through his registered account, and once an acknowledgement is sent by the National Faceless Appeal Centre containing the hash result generated upon successful submission of response, the response shall be deemed to be authenticated.

(4) The time and place of dispatch and receipt of electronic record shall be determined in accordance with the provisions of section 13 of the Information Technology Act, 2000 (21 of 2000).

12. No personal appearance in the Centres or Units.—(1) A person shall not be required to appear either personally or through authorised representative in connection with any proceedings under this Scheme before the income-tax authority at the National Faceless Appeal Centre or appeal unit set up under this Scheme.

(2) The appellant or his authorised representative, as the case may be, may request for personal hearing so as to make his oral submissions or present his case before the Commissioner (Appeals), through the National Faceless Appeal Centre, under this Scheme.

(3) The concerned Commissioner (Appeals) shall allow the request for personal hearing and communicate the date and time of hearing to the appellant through the National Faceless Appeal Centre.

(4) Such hearing shall be conducted through video conferencing or video telephony, including use of any telecommunication application software which supports video conferencing or video telephony, to the extent technologically feasible, in accordance with the procedure laid down by the Board.
(5) Any examination or recording of the statement of the appellant or any other person shall be conducted by Commissioner (Appeals) under this Scheme, exclusively through video conferencing or video telephony, including use of any telecommunication application software which supports video conferencing or video telephony, to the extent technologically feasible, in accordance with the procedure laid down by the Board.

(6) The Board shall establish suitable facilities for video conferencing or video telephony including telecommunication application software which supports video conferencing or video telephony at such locations as may be necessary, so as to ensure that the appellant, or his authorised representative, or any other person is not denied the benefit of this Scheme merely on the ground that such appellant or his authorised representative, or any other person does not have access to video conferencing or video telephony at his end.

13. **Power to specify format, mode, procedure and processes.**—The Principal Chief Commissioner of Income-tax or the Principal Director General of Income-tax, in charge of the National Faceless Appeal Centre shall, with the prior approval of Board, lay down the standards, procedures and processes for effective functioning of the National Faceless Appeal Centre and the appeal unit set-up under this Scheme, in an automated and mechanised environment, including format, mode, procedure and processes in respect of the following, namely:

   (i) service of the notice, order or any other communication;
   (ii) receipt of any information or documents from the person in response to the notice, order or any other communication;
   (iii) issue of acknowledgment of the response furnished by the person;
   (iv) provision of “e-appeal” facility including login account facility, tracking status of appeal, display of relevant details, and facility of download;
   (v) accessing, verification and authentication of information and response including documents submitted during the appellate proceedings;
   (vi) receipt, storage and retrieval of information or documents in a centralised manner;
   (vii) general administration and grievance redressal mechanism in the respective Centres and units;
   (viii) filing of additional ground of appeal;
   (ix) filing of additional evidence.

14. **Application of provisions of the Act.**—Save as otherwise provided in this Scheme, the provisions of clause (16A) of section 2, section 120, section 129, section 131, section 133, section 134, section 136, section 140, section 154, section 155, section 282, section 282A, section 283, section 284, Chapter XX and Chapter XXI, and other provisions of the Act, shall apply to the procedure in disposal of appeal by Commissioner (Appeals).

[Notification No. 139/2021/F. No. 370142/66/2021-TPL]

SHEFALI SINGH, Under Secy.