

Govt notifies Income-tax (Appellate Tribunal) Amendment Rules, 2025

The Income-tax (Appellate Tribunal) Rules, 1963 have been amended vide Notification no. No. 71-Ad(AT)/2025 dated December 19, 2025. The amendments are effective from January 3, 2026, being the date of publication in the Official Gazette.

Key amendments in the existing ITAT Rules are summarised hereunder:

1. Mandatory Digital Signature (DSC):

- As per amended Rule 6, ITAT appeal shall be filed by the appellant or by an agent authorized by him under his digital signature. This requirement will also apply to individual appellants, thereby necessitating procurement of a DSC.
- The notification is silent on whether electronic filing of appeal is mandatory.
- Applications for stay of recovery of demand of tax, interest, penalty, etc. are also required to be filed in the same manner and procedure prescribed for filing of the appeal.

2. Single Appeal Set for Members

- The appeal set must be accompanied by:
 - (a) the order appealed against or a certified copy thereof,
 - (b) a copy of the order of the Assessing Officer,
 - (c) a copy of the order of the Transfer Pricing Officer, if any,
 - (d) a copy of the grounds of appeal before the first appellate authority and
 - (e) a copy of the statement of facts, if any, filed before the said Appellate Authority
- Only one appeal set is to be filed (including for Miscellaneous Applications and Stay Petitions).
- Filing in duplicate or triplicate is no longer required.

3. Single Paper Book Requirement for Members

Only one paper book is to be prepared and filed, instead of two copies earlier required for members.

4. Digital Signature of Paper Book

Paper book shall be submitted in accordance with amended Rule 6.

5. Revised Memorandum for Change in Contact Details

Revised memorandum of appeal i.e. Form 36 along with Grounds of Appeal (if separately annexed), is required to be filed in case of change in the address or the e-mail address or the mobile number or the telephone number of the parties to the appeal.

The notification states that any document accompanying the memorandum of appeal shall be filed in the same manner in which appeal has been filed. While it appears that filing the entire appeal set may not be necessary, the department may prefer submission of complete appeal set from the perspective of procedural completeness.

Going forward:

- (i) ITAT appeal Form (Form 36, 36A) to be mandatorily signed using DSC
- (ii) Appeal set to be prepared in triplicate (one copy each, for the Members, Department and Assessee's Office records)
- (iii) Paper Book to be prepared in triplicate (one copy each, for the Members, Department and Assessee's Office records)
- (iv) Paper Book Index must be signed using DSC
- (v) Revision in Contact details shall require revised Form 36 preferably along with complete set

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