

F.No.279/Misc./M-53/2025-ITJ

Government of India
Ministry of Finance
Department of Revenue
Central Board of Direct Taxes
ITJ Section

New Delhi, Dated: 17.09.2025.

ORDER

Order under sub-section (6) Of section 246 Of the Income-Tax Act, 1961 for specifying scope of e-Appeals Scheme 2023.

The Central Board of Direct Taxes issued an order u/s 246(6) of the Income-tax Act, 1961 dated 16.06.2023 vide F.No.370149/97/2023-TPL specifying the scope of the e-Appeals Scheme, 2023 notified vide Notification No.33/2023, dated 29th May, 2023 in F.No.370142/10/2023-TPL.

2. The Central Board of Direct Taxes in its order u/s246(6) of the Income-tax Act, 1961 dated. 16.06.2023 vide F.No.370149/97/2023-TPL mentioned the scope of e-appeals Scheme 2023.

3. In pursuance of sub-section (6) of section 246 of the Income-tax Act, 1961, the Central Board of Direct Taxes hereby specifies that the clause (i) in para 1 of the order u/s246(6) of the Income-tax Act 1961 dated. 16.06.2023 is hereby amended to read the following:

| Original Clause | Amended Clause |
|---|---|
| Appeals against assessment orders passed before 13-8-2020 under sub-section (3) of section 143 or section 144 of the Act, having disputed demand more than Rs. 10 lakh. | Appeals filed before 01.10.2020 against assessment orders passed under sub-section (3) of section 143 or section 144 of the Act, having disputed demand more than Rs. 25 lakhs. |

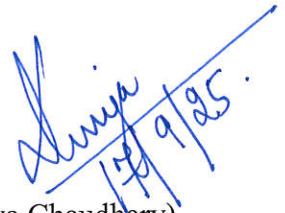
The above amendments to the order under sub-section (6) of section 246 of the Income-tax Act, 1961 dated. 16.06.2023 shall have effect from 17.05.2025.


(Divya Chaudhary)
Deputy Secretary (ITJ)

Copy to: -

1. The Chairman, Members and all officers in CBDT of the rank of Under Secretary and above.
2. All Principal Chief Commissioners of Income Tax, Cadre Controlling Authority.
3. All Principal Chief Commissioners/Principal Director Generals of Income Tax.

4. All Principal Chief Controller of Account, New Delhi.
5. Principal DGIT(HRD)
6. Zonal Accounts Officer, CBDT, C/o Principal CCIT concerned.
7. PSs to FM/MOS(Finance)
8. PPS to Secretary Revenue/Chairman, CBDT/Members, CBDT/Addl. Secy (Revenue)/JS(Admn.) CBDT/ JS (Revenue)
9. Hindi Section for Hindi version.
10. Secretary General, ITGOA/IRS Association/ Income Tax Employees Federation (ITEF)/All India Income Tax SC&ST Employees Welfare Association
11. Commissioner of Income Tax (Media & TP) and Official Spokesperson, CBDT, North Block, New Delhi.
12. Database Cell, CBDT, Jhandewalan Extension, New Delhi.
13. Pr.CCIT(NFAC)


15/9/25

(Divya Chaudhary)
Deputy Secretary (ITJ)