



## **FACULTY OF JURIDICAL SCIENCES**

Name of the faculty- Ms. Neha Khanna  
Subject Name- Drafting, Pleading and conveyancing

**COURSE NAME- LLB, III Sem**

**SUBJECT CODE-LLB-303**

# **LECTURE 22**

### **[III] Memorandum of Appeal and Revision**

(1) Every Appeal or application for Revision shall -

- (a) specify the name and address of the appellant/applicant including e-mail id, mobile number and fax numbers;
- (c) specify the date of order against which it is made;
- (d) specify the date on which order was communicated to the appellant or applicant;
- (e) contain a clear statement of facts;
- (f) specify the grounds on which appeal or revision is preferred without any argument or narration and numbered consecutively;
- (g) state precisely the relief prayed for; and
- (h) be signed and verified by the appellant or applicant or an agent duly authorized by him in writing in this behalf in the following Form, namely:

I .....the appellant/applicant named in the above memorandum of appeal/application for revision do hereby declare that, what is stated therein, is true to the best of my knowledge and belief.

.....

Signature

(2)(a) The Memorandum of Appeal shall be accompanied by :

- (i) A certified copy of the impugned order; and
- (ii) a copy of the challan in Form JVAT 205 in proof of the payment of the amount of tax in accordance with the provisions of sub-section (3) of Section 79;

(3) An appeal against an order of assessment or against an order-imposing penalty shall be in Form JVAT 600 and shall be presented within thirty days from the date of receipt of notice of demand, against which it is filed.

(4) An application for revision shall be in Form JVAT 602 and shall be presented within ninety days from the date of the receipt of the order against which it is filed.

(5) The memorandum of appeal or application for revision shall be in duplicate and shall either be presented to the appellate or revisional authority either by hand or by registered post.

(6) An appellate authority shall, ordinarily within thirty days of the presentation of the appeal, either admit or reject it after proper examination of the impugned order and/or the record relating to such order.

Provided the Appellate or the Revisional Authority may condone the delay in filing such Appeal or Revision within the specified time, on an Application filed by the Appellant or Applicant in Form JVAT 601.S

### MCQs-

i. An appellate authority shall, ordinarily within ..... of the presentation of the appeal, either admit or reject it after proper examination of the impugned order and/or the record relating to such order.

- a. thirty days
- b. thirtyone days
- c. thirty five days
- d. thirty six days

ii. condonation of delay is acceptable or not?

- a.true
- b.false
- c.partially yes
- d.partially no

iii. which authority has the power in condoning delay?

- a.Appellate
- b. Revisional Authority
- c.both a and b
- d.none

iv. Every Appeal or application for Revision shall

- a.state name, place
- b. specify the name and address of the appellant/applicant
- c. none of the above
- d.all of theabove

v. The Memorandum of Appeal shall be accompanied by

- a.attested letter
- b.signature.
- c. both
- d. none