

@[CHAPTER XXIV-A

**Tax Appeals**

**1. Institutions of Appeals** - All appeals which are to be instituted under the provisions of-

- i) Section 260A of Income Tax Act, 1961,
- ii) Section 27A of the Wealth Tax Act, 1957,
- iii) Section 130 of the Customs Act, 1962,
- iv) Section 35G of the Central Excise Act, 1944,
- v) Section 83 in Chapter V of the Finance Act, 1994 (Service Tax) read with Section 35G of the Central Excise Act, 1944,
- vi) Section 27 of Maharashtra Value Added Tax, 2002,
- vii) Section 9(2) of the Central Sales Tax Act, 1956 read with Section 27 of the Maharashtra Value Added Tax, 2002.

Or

under any tax legislation other than which is referred to hereinabove or which is enacted or re-enacted or that may be enacted after the coming into operation of these Rules which provide for an appeal to the High Court from an order of the Tribunal under such legislation.

arising out of Kolhapur, Nashik, Pune, Raigad, Ratnagiri, Sindhudurg, Satara, Sangli, Solapur and Thane Districts shall be presented to the Prothonotary and Senior Master of High Court of Judicature at Bombay and the same shall be heard and disposed of by a Division Bench on the Original Side.

**2.** The Rules for filing such Direct and Indirect Tax Appeals on the Original Side will also apply *mutatis mutandis*, to all Tax Appeals arising from the aforesaid Districts.]

@ Inserted vide High Court Notification No. P. 3601/2014 dated 27<sup>th</sup> October, 2014 published in M.G.G., Extraordinary, Part IV-C dated 28<sup>th</sup> October, 2014.