

# FORM NO. 44

[See rule 111]

## Appeal against refusal to approve or withdrawal of approval from a gratuity fund

To  
The Secretary,  
Central Board of Direct Taxes,  
New Delhi

The petition of \_\_\_\_\_, employer(s) carrying on business or profession \_\_\_\_\_ at \_\_\_\_\_.

Your petitioner(s) applied to (obtained sanction from) the Chief Commissioner or Commissioner of Income-tax under rule 4(1)/[2(1)] of Part C of the Fourth Schedule to the Income-tax Act, 1961, for approval of the gratuity fund maintained by him (them). The Chief Commissioner or Commissioner of Income-tax has refused approval (withdrawn approval) for the reasons stated in his order dated \_\_\_\_\_ of which a copy is attached.

For the reasons set out below your petitioner(s) submit(s) that the fund should be (continued to be) approved and pray(s) that the Central Board of Direct Taxes may be pleased to direct the Chief Commissioner or Commissioner of Income-tax to accord approval/continue the approval.

### GROUND(S) OF APPEAL

We/I, \_\_\_\_\_, the petitioner(s) named in the above petition, do declare that what is stated therein is true to the best of our/my information and belief

Date \_\_\_\_\_

Signature

Address of the appellant

### Notes :

1. Delete the inappropriate words or letters.
2. The appeal should be accompanied by a fee of rupees one hundred. It is suggested that the fee should be credited in a branch of the authorised bank or a branch of the State Bank of India or a branch of the Reserve Bank of India after obtaining a challan from the Assessing Officer and the triplicate challan sent to the Board with the appeal. The Board will not accept cheques, drafts, hundies or other negotiable instruments.