

शक्तिजीत दे
उपाध्यक्ष
आय-कर अपीलीय अधिकरण
SAKTIJIT DEY
Vice President
Income Tax Appellate Tribunal



भारत सरकार
विधि एवं न्याय मंत्रालय
Government of India
Ministry of Law & Justice
Income Tax Appellate Tribunal
4th Floor, Pratishtha Bhavan,
101, Maharshi Karve Marg,
Mumbai - 400 020.
Tel.: (O) 2203 5524 / (D) 2206 0413

Dated: 02.06.2026

To,

Shri K. Gopal,
President,
ITAT Bar Association,
Mumbai.

Dear K. Gopalji,

In recent months, there is a spurt in institution of fresh appeals in all Benches including the Mumbai Benches of Income Tax Appellate Tribunal (ITAT). On an average, every month 1500 to 1600 appeals are being filed in Mumbai Benches against various orders of Income Tax Authorities. Further, for various reasons, a substantial number of old appeals, particularly appeals filed up to and including the year 2022, are still pending in the Mumbai Benches. Unless timely steps are taken to control and reduce the pendency of appeals, the situation may become alarming.

Looking into the seriousness of the matter, the issue of reduction of pendency of appeals was discussed in recently held Vice Presidents' Conference at Chandigarh on 08.05.2026. In order to ensure timely disposal of old appeals as also to reduce pendency, the following steps are being proposed:

1. **Priority Disposal of Old Matters**

All appeals filed up to and including the year 2022 shall be treated as old matters and shall be taken up for priority hearing by the respective Benches.

2. **No Adjournment Policy**

As a matter of policy, no adjournments shall ordinarily be granted in such old matters at the instance of either party. Once a matter is notified and listed before a particular Combination/Bench, the same shall be heard and disposed of by that Combination/Bench as far as possible. Requests for adjournment on routine or avoidable grounds shall not be entertained.

3. **Dedicated Hearing Days for Old Matters**

In Benches where substantial pendency of old matters exist, one working day every week, preferably Mondays, during the four-week constitution period shall be earmarked exclusively for hearing and disposal of old cases. On such designated days, old matters alone shall be taken up and no adjournment requests shall ordinarily be entertained except under extraordinary and unavoidable circumstances, to be recorded in writing.

4. **Readiness of Parties**

Learned Representatives and parties are requested to keep the matters ready for hearing on merits, along with compilation of paper books, case laws and written submissions (if any) well in advance. Failure to do so may compel the Benches to proceed with the matter

in accordance with law, including ex-parte disposal, wherever warranted.

5. Responsibility of All Stakeholders

The objective of the present exercise is to achieve effective reduction of long-standing pendency of old appeals. Accordingly, all stakeholders, including learned Departmental Representatives, learned Authorised Representatives are requested to extend full cooperation to ensure that old matters are heard continuously and disposed of expeditiously. The Benches shall also endeavour to avoid unnecessary deferment of part-heard or fixed old matters except for compelling reasons.

6. Discouraging Change of Counsel Grounds

Adjournments sought on account of change of counsel, non-availability of arguing counsel, or engagement before another forum may ordinarily not be entertained in old matters.

7. Time Management During Hearing

Learned counsels are requested to be precise in their submissions and to the extent possible avoid lengthy submissions on settled propositions. Parties may confine arguments to relevant issues arising in appeal.

8. Clubbing of Common Issues

Internally, an exercise has been undertaken to identify and bunch matters involving simple common issues/assessee/group concerns so that they can be heard together for effective disposal.

9. **Part-Heard Matters to Receive Top Priority**

It may be noted that once hearing in an old matter commences, the same shall, as far as possible be concluded on the same day. In case it is not possible to do so, hearing shall continue on consecutive dates and be treated as part-heard to avoid repeated re-hearing.

10. **Limited Adjournments for Department Also**

It is clarified that the policy of discouraging adjournments in old matters shall apply uniformly both to the Assessee and the Revenue. Accordingly, requests for adjournment on routine administrative or procedural grounds such as non-receipt of records, non-preparation of the Departmental Representative or Authorized Representative, pendency of administrative instructions, change or non-availability of Standing Counsel/Authorized Representative, or similar reasons shall not ordinarily be entertained in matters filed up to and including the year 2022. The parties are, therefore, advised to keep alternate arrangements and/or alternate counsel duly instructed and ready to assist the Bench so as to avoid inconvenience or deferment of the proceedings.

11. **Hybrid/Virtual Hearing Option in Exceptional Cases**

Since, facility of hybrid/virtual hearing is available, learned counsels may avail such facility to avoid travelling from far off places.

The steps being proposed for reducing the pendency cannot be implemented without the sincere and active cooperation of the stakeholders. Therefore, I solicit your support in this regard.

With warmest Regards.

Yours sincerely


(Saktijit Dey)
Vice President