IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION (L) NO. 10271 OF 2026

Rajesh R. Hemrajani ...Petitioner
Versus
Income Tax Appellate Tribunal & Anr. ...Respondents

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Dr. Dhruv Janssen Sanghavi a/w Mr. Anirudh Srinivasan i/by Mr. Prajyot Sawardekar, for the Petitioner.

Mr. Subir Kumar a/w Ms. Ashita Aggarwal, for Respondent No.2.

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CORAM : RAVINDRA V. GHUGE, ACJ. &
GAUTAM A. ANKHAD, J.

DATE : 31st JULY, 2026.

P.C.:

1. Respondent No.1 is the Income Tax Appellate Tribunal, 'I' Bench Mumbai. Considering the prayer put-forth, we do not find that a notice is necessary to be issued to the Tribunal. Respondent No.2 is the Income Tax Officer (IT) represented by Counsel.

2. An issue raised in this Petition is in relation to Rule 34 of the Income Tax (Appellate Tribunal) Rules, 1963. This Rule pertains to 'order to be pronounced, signed and dated'. For ready reference, we are reproducing Rule 34 hereunder :-

> *"Order to be pronounced, signed and dated*
>
> *34. (1) The order of the Bench shall be in writing and shall be signed and dated by the Members constituting it.*
>
> *(2) The Members constituting the Bench or, in the event of their absence by retirement or otherwise, the Vice-President, Senior Vice-President or the President may mark an order as fit for publication.*
>
> *(3) Where a case is referred under sub-section (4) of section 255, the order of the Member or Members to whom it is referred shall be signed and dated by him or them, as the case may be.*
>
> *(4) The Bench shall pronounce its orders in the Court.*
>
>> *However, where the Bench is not functioning or for any other good reason the pronouncement of order in the Court is not possible or practicable, a list of such order(s) shall be prepared duly signed by the Members showing the result of the appeal and the same would be put on the Notice Board of the Bench and it shall be deemed pronouncement of the order.*
>
> *(5) The pronouncement may be in any of the following manners :-*
>
>> *(a) The Bench may pronounce the order immediately upon the conclusion of the hearing.*
>>
>> *(b) In case where the order is not pronounced immediately on the conclusion of the hearing, the Bench shall give a date for pronouncement.*
>>
>> *(c) In a case where no date of pronouncement is given by the Bench, every endeavour shall be made by the Bench to pronounce the order within 60 days from the date on which the hearing of the case was concluded but, where it is not practicable so to do on the ground of exceptional and extraordinary circumstances of the case, the Bench shall fix a future day for pronouncement of the order, and such date*

shall not ordinarily be a day beyond a further period of 30 days and due notice of the day so fixed shall be given on the notice board.

(6) The order of the Bench shall ordinarily be pronounced by the Members who heard the appeal. However, if the said Members or any of them is or are not available for pronouncement for any reason, then the order will be pronounced by such Member or Members as may be nominated by the President, Senior Vice-President, Vice-President, or Senior Member, as the case may be.

(7) In the case where the order is ready in every respect and can be made available to the parties, the Bench may advance the date of pronouncement and put this information on the notice board and the order shall be pronounced accordingly.

(8) In a case where the order cannot be pronounced on the date given, the date of pronouncement may be deferred, subject to sub-rule (5)(c) above, to a further date and information thereof shall be given on the notice board."

3. The learned Advocate for the Petitioner brings to our notice that an Appeal registered with the Tribunal at Mumbai was heard by a Bench (Coram: Rahul Chaudhary, Judicial Member and Vikram Singh Yadav, Accountant Member). The matter was closed for judgment on 1st July, 2025. Considering Rule 34, more particularly sub-rule 5(c), the judgment should have been delivered within 60 days, and only in exceptional and extra-ordinary circumstances, within a further period of 30 days. Since this was not done by the Tribunal, the Appeal was released on 7th October, 2025.

4. The Appeal then came up before the new composition of the Bench [Coram: Justice (Retd.) C. V. Bhadang, President and Vikram Singh Yadav, Accountant Member]. It was reserved for judgment on 26th November, 2025. Yet again, the judgment was not delivered and therefore, the matter was released on 27th February, 2026 after 90 days.

5. The Petitioner is before this Court having been exasperated by the two hearings caused in the matter and which did not fetch any result to the Petitioner. Now the said Appeal is heard by the Tribunal (Coram: Smt. Beena Pillai, Judicial Member and Shri. Arun Khopdia, Accountant Member), which is reserved on 13th May, 2026. The 90 days would expire on 13th August, 2026.

6. The reason why the Petitioner has approached this Court is being apprehensive that if now the matter is not decided, it will again be released on 13th August, 2026 and then thereafter the Petitioner would have to re-argue before the Tribunal for the 4th time. The learned Advocate appearing on behalf of Respondent No.2 submits that there have been instances when the matters have been closed and released even on 3 or 4 occasions.

7. Our judicial conscience is shocked by the above stated information. It cannot be countenanced that a matter closed for judgment, is released without a judgment even when Rule 34 mandates a decision within 90 days. How far would the litigants tolerate the rigours of litigation, when a Appeal is released on multiple occasions. In the present case, the Appeal has been finally argued on the 3rd occasion, and the time-line is to expire shortly. We have taken a serious note of this aspect.

8. In view of the above, this **Petition is partly allowed** with the following directions :-

A) The IT Appellate Tribunal shall ensure that the judgment in the Petitioner's case is delivered on or before 13th August, 2026. A copy of this order obtained from the official website of the Bombay High Court shall be placed before the Tribunal by the Petitioner, as well as, by Respondent No.2.

B) We direct that all the Income Tax Appellate Tribunals shall scrupulously follow Rule 34 and ensure that matters which are heard and closed for Judgment, shall also mention the date for pronouncement which shall be within the period of 60 days. A judgment should be delivered within the said period. If on account of exceptional circumstances or extra-ordinary reasons justifying further time being required by the Tribunal, the judgment shall be delivered on or before the 90^{th} day by the concerned Bench.

9. We direct the Prothonotary and Senior Master of this Court to circulate this order to all the Income Tax Appellate Tribunals, for compliance.

[GAUTAM A. ANKHAD, J.] **[ACTING CHIEF JUSTICE]**