

F.No. 233-Ad(AT)/2019-20
INCOME TAX APPELLATE TRIBUNAL
Pratishtha Bhawan, 3rd & 4th Floors,
101, M.K. Marg, Mumbai-400020.

Date: 20th March, 2020

OFFICE ORDER

In order to contain the spread of Novel Coronavirus (COVID-19), Income Tax Appellate Tribunal (ITAT) has taken several precautionary measures, inter alia, including the measures stated in Office Order dated 16.03.2020 restricting the functioning of all Benches of ITAT at all India level to urgent matters only.

2. In furtherance of the precautionary measures to contain spread of the Coronavirus, the following additional measures are announced to reduce over-crowding in the offices of ITAT:-

- a. All the appellants and respondents are advised to postpone filing of their appeals and cross objections before all Benches of the Income Tax Appellate Tribunal up to 01.04.2020; and
- b. While exercising powers conferred under Section 253(3) of the Income Tax Act, 1961, to condone the delay, if any, in filing of appeals or cross objections, the aforesaid aspect shall be duly considered by the respective Benches.

3. Considering the importance of the measures intended for the health and welfare of all the stakeholders, all concerned are requested to cooperate.

Sd/-
[Justice P.P. Bhatt]
President

Copies to: All concerned.


Deputy Registrar

INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES, MUMBAI
3rd and 4th floors, Pratishtha Bhawan
101, Maharishi Karve Marg, Mumbai 400 020

Coronavirus Epidemic Preventive Measures at Mumbai -III

1. The developing situation about the coronavirus epidemic continues to be a serious cause of concern, and, in the light of this developing situation in Mumbai and in consultation with the stakeholders, it has been decided, at Mumbai Zonal level, to take certain further measures, on experimental basis, to ensure that, on one hand, we minimise the possibilities of spread of novel coronavirus epidemic, and, on the other hand, we also ensure that extremely urgent work at the Income Tax Appellate Tribunal does not suffer.
2. It has been decided that henceforth, and till further orders, the Income Tax Appellate Tribunal, Mumbai benches, will hear only extremely urgent matters, such as, for example, stay petitions in deserving cases, preferably through web-based video conferencing call such as skype or WhatsApp video group call etc. The parties are at liberty to address the arguments, through skype or WhatsApp group call, from a place of their convenience, during this period. In effect, physical presence of the parties in the court room is not necessary.
3. The parties seeking an extremely urgent hearing may make an application to that effect by email, to the Tribunal, at yps.mumbai@itat.nic.in, clearly setting out the grounds on which this extremely urgent hearing is sought, their WhatsApp numbers, their preferred email addresses on which they can be sent link for web based video conferencing call though skype etc, and the date convenient to them for such a web based video conference call. Upon being satisfied that the requested hearing is indeed required to be taken on urgent basis, the Tribunal shall schedule the hearing, through skype or WhatsApp group video call, on any working day, not necessarily a Friday- as is the present practice, at a specific time. On the appointed date and time, the ITAT will have the Members, constituting the bench, and representatives of the parties on a web-based video conference call for hearing such a matter.
4. It is made clear that wherever the parties want the extremely urgent hearings in the physical court rooms only, or wherever the hearing through web-based video conference call is not possible for whatever reasons- including technical reasons, the extremely urgent hearings may also take place in the physical court rooms. It is also made clear that the request for the urgent hearing should be made only in very deserving cases, and that frivolous requests for the same may be subjected to costs.
5. These instructions shall remain in force till 31st March 2020, or till such date as may be subsequently advised, and these instructions may be reviewed, and supplemented, from time to time.

March 20, 2020

Sd/xx
Pramod Kumar
Vice President

copies to: All concerned

**INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCHES, MUMBAI**

**3rd and 4th floors, Pratishtha Bhawan
101, Maharishi Karve Marg, Mumbai 400 020**

Coronavirus Epidemic Preventive Measures at Mumbai -IV

1. The developing situation about the coronavirus epidemic continues to be a serious cause of concern, and, in the light of this developing situation in Mumbai and in consultation with the stakeholders, it has been decided, at Mumbai Zonal level, to take certain further measures to ensure that, on one hand, we minimise the possibilities of spread of novel coronavirus epidemic, and, on the other hand, we also ensure that extremely urgent work at the Income Tax Appellate Tribunal does not suffer.
2. All the cases, scheduled for hearing between 23rd to 31st March 2020 at Mumbai benches, are hereby adjourned. The rescheduled dates of hearing will be announced by way of a public notice on our official website www.itat.gov.in
3. The parties are, however, at liberty to send requests, only in most deserving cases and of extremely urgent nature, for urgent hearing. The requests for urgent hearing may be sent on email, at vps.mumbai@itat.nic.in, with a copy to the Departmental Representative at MUMBAI.cit.dr.itat12@incometax.gov.in Upon receipt of such requests, the bench concerned will take a call whether or not, an urgent hearing is necessary in such cases. The parties are not required to visit the ITAT office or be in the court room for making requests for the urgent hearings.
4. It is made clear that it is only for most deserving cases and as an exception that urgent hearing is permissible. Any frivolous application for urgent hearing may be subjected to costs.
5. These instructions shall remain in force till 31st March 2020, or till such date as may be subsequently advised, and these instructions may be reviewed, and supplemented, from time to time.

March 20, 2020

cc: All concerned

Sd/xx

**Pramod Kumar
Vice President**