

**जस्टिस प्रदीप पी. भट्ट**

(पूर्व न्यायाधीश गुजरात एवं झारखंड उच्च न्यायालय)

**अध्यक्ष**

आय-कर अपीलीय अधिकरण

**Justice Pradeep P. Bhatt**

(Former Judge, Hon'ble Gujarat High Court and  
Jharkhand High Court)

**President**

Income-tax Appellate Tribunal



सत्यमेव जयते

भारत सरकार  
विधि एवं न्याय मंत्रालय  
Government of India  
Ministry of Law & Justice

D.O.No.66/Prez./Del/2020

13<sup>th</sup> March, 2020

Dear brother,

In the midst of prevailing uncertainties on account of spread of COVID-19, the Hon'ble Supreme Court has issued the enclosed Notification dated 13<sup>th</sup> March, 2020, which is self-explanatory.

I urge you to take all remedial measures in the light of the enclosed Notification keeping in mind the welfare and safety of all the Members of the Tribunal, litigants, staff and other stakeholders who visit our offices daily.

With regards,

Yours sincerely,

[ Justice P.P. Bhatt ]

**Shri Pramod Kumar,  
Hon'ble Vice President,  
Income Tax Appellate Tribunal,  
Mumbai.**

## SUPREME COURT OF INDIA

### NOTIFICATION

The Ministry of Health and Family Welfare, Government of India has issued an Office Memorandum dated 5<sup>th</sup> March, 2020 as advisory cautioning against mass gathering and the World Health Organisation has also declared Novel Coronavirus (COVID-19) as global pandemic advising against mass congregation.

On reviewing the advisory issued by the Government of India and in view of the opinion of public health experts including medical professionals and also considering the safety and welfare of all the visitors, litigants, lawyers, court staff, security, maintenance and support staff, student interns and media professionals, the Competent Authority has been pleased to direct that the functioning of the Courts shall be restricted to urgent matters with such number of Benches as may be found appropriate.

It is hereby notified that no persons except the lawyers who are going to act in the matter, i.e. either for argument or for making oral submissions or to assist along with one litigant only, shall be permitted in the court room. Mentioning of matters will be made before the Mentioning Officer only. Considering the importance of the safety measures for health, all concerned are requested to cooperate with the instructions of the staff on duty, in the interest of all.

Sd/-

(Sanjeev S.Kalgaonkar)  
Secretary General  
13 March, 2020

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

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

**O F F I C E O R D E R**

In the light of communication dated 13<sup>th</sup> March 2020 issued by Hon'ble President, Income Tax Appellate Tribunal, for taking appropriate measures to ensure safety and welfare of all the stakeholders in respect of spread of novel coronavirus (Covid 19), certain steps are being taken which are set out as follows:

1. In order to ensure that the court rooms are not overcrowded and to encourage email communications for the purposes of seeking adjournments, the following steps are being taken with immediate effect:

(i) No person, except the lawyers, chartered accountants, and authorised/departmental representatives, who are going to act in the matter, along-with not more than one representative of the litigant, shall ordinarily be permitted in the court room;

(ii) When more than one bench, with the same coram, are functioning in a court room, these benches will function, in alphabetical order and after a break of 15 minutes in between, one after the other, and no person, whether departmental representative or the representatives of the assessee, connected with the bench, not functioning at that point of time, will ordinarily be allowed inside the court room. Where more than one benches are functioning in the same court room, the first bench will start at 10.30 sharp, as usual, and the second bench will not start earlier than 11.30 am.

(iii) The adjournment requests, only during the period during which these instructions will remain in force, will also be entertained on email ID [vps.mumbai@itat.nic.in](mailto:vps.mumbai@itat.nic.in). Any emails, seeking adjournments, received upto 9.30 am will be placed before the related bench on the same date, and every effort will be made that the dates to which the hearing is adjourned is communicated, through notice on the official website or through the email, by 6.30 pm next day.

2. Any person, showing symptoms such as fever, running nose, cough etc, will not be permitted inside the premises of the Income Tax Appellate Tribunal. In case there is any urgent unavoidable work that they have in the Income Tax Appellate Tribunal, they may use email for contacting the ITAT functionaries. On the same lines as the instructions issued by Hon'ble Bombay High Court, vide circular dated 13<sup>th</sup> March

2020, all the litigants, public and representatives of the parties are advised to avoid visiting the Tribunal Complex, unless necessary.

3. All the stakeholders are humbly requested not to crowd the passages, court rooms or any other public place in the Income Tax Appellate Tribunal, and to take all such preventive measures, as are recommended by the public authorities from time to time- such as Ministry of Health and Family Welfare (Government of India) and World Health Organization etc, to avoid the spread of coronavirus. A copy of the advisory issued by the Director General of Health Services, Ministry of Health and Family Welfare in the Government of India, is appended below.

4. These instructions shall remain in force till 31<sup>st</sup> March 2020, or such date as may be subsequently advised, and these instructions may be reviewed, and supplemented, from time to time. In case of any difficulty or, for any feedback, you may write to the Vice President's Secretariat at [vps.mumbai@itat.nic.in](mailto:vps.mumbai@itat.nic.in).

5. Copies of Hon'ble President's directions, Hon'ble Supreme Court of India's notification and Hon'ble Bombay High Court's circular, are appended herewith. The Income Tax Appellate Tribunal seeks cooperation of all the stakeholders in taking all the necessary preventive measures to control the Coronavirus epidemic.

March 13, 2020

*Sd/xx*  
**Pramod Kumar**  
**Vice President**