

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

December 3, 2020

Re: Resumption of physical hearings, on experimental basis, in the Income Tax Appellate Tribunal, Mumbai benches, with effect from December 7, 2020

In connection with the above, in the light of the discussions with and feedback from all the stakeholders and as Hon'ble Bombay High Court has also started functioning in the physical mode in a limited manner, the Income Tax Appellate Tribunal Mumbai benches intend to resume physical functioning, on an experimental basis and in a limited manner, with effect from 7th December, 2020.

2. During the week beginning 7th December 2020, A and B benches will function in the physical mode, and in the subsequent week, i.e. week beginning 14th December, 2020, C and D benches will function in the physical mode. In the light of the experience gained from functioning of the physical courts in these two weeks, a call will be taken regarding modifying the functioning of physical courts, as may be considered expedient and necessary from time to time.

3. All the persons whose cases are listed in these two weeks, before A and B benches (first week) and C and D benches (second week) and, in the event of their being willing to participate in the physical courts, may send their consents latest by the preceding Friday evening 4 pm. These requests can be sent on emails to yvs.mumbai@itat.nic.in or mumbai.benches@itat.nic.in, or hand delivered physically in the office of the Assistant Registrar (Judicial). A copy of all such requests should be marked to the CIT(Admn) in the office of the Departmental Representative, ITAT, Mumbai. The email ID of the CIT(Admn) is mumbai.cit.itat.admin@incometax.gov.in. In addition to the cases listed for hearing before A and B benches in the first week, and C and D benches in the second week, all other cases fixed in these benches in the month of December 2020, in respect of which physical hearing is requested for by the parties, will also be taken up in the week in which respective physical benches are functioning. All other benches will continue to function through the virtual mode

4. The detailed Standard Operating Procedure of the physical court, which will be followed in the functioning of physical courts, is attached herewith. All the stakeholders are requested to scrupulously comply with the SOP and take all such measures as possible to minimize health risks in the Covid pandemic days.

5. All the cases, which are fixed for hearing in the week in which the respective benches are functioning in physical mode and in respect of which no consent for physical hearing is received, will stand adjourned to such dates as the respective benches may deem fit, and these adjourned dates of hearing will be intimated through public notice on our official website, i.e. www.itat.gov.in. The tentative cause lists of A and B benches, for the week beginning 7th December 2020, and of C and D benches, for the week beginning 14th December 2020, are enclosed herewith, but these cause lists are subject to amendments, if any, on account of adjournments, consolidations and of early hearing being granted for the appeals. As a one time relaxation, in the first week of functioning of physical courts, requests for physical hearings will be entertained upto preceding Monday evening, for the cases fixed on Wednesday and Thursday. The cause lists for physical hearings, in the light of consents received, will be uploaded on our website by preceding Friday evening 6 pm, and supplementary lists, if any, preceding Monday evening 6 pm.

This issues with the approval of Hon'ble President.

Sd/xx
Pramod Kumar
Vice President

Encl: As stated above

STANDARD OPERATING PROCEEDURE FOR FUNCTIONING OF PHYSICAL COURTS IN THE WEEKS BEGINNING 7TH DECEMBER 2020 AND 14TH DECEMEBER 2020

1. During these two weeks, the physical court will function only from court number 5. The fiber glass partitioning has been done in the court room no. 5 which has separate fiber glass partitioning for the members of the bench, the bench clerk, counsel for the assessee and the departmental representative.
2. This court room will be sanitized every morning before 10 am, and no person, including the bench clerk, will be allowed to function from this court room, after the end of court functioning. The court room will be sanitized again, after the judicial proceedings are over every day.
3. Not more than 6 persons, other than ITAT functionaries (i.e. Hon'ble Members on the bench, bench clerk and jamadars), will be present in the court room at any point of time. When more than one bench are functioning from the same court room, only one bench clerk will be present in the court room at one point of time. All other persons will wait in the adjoining court room numbers 2 and 3, where not more than 8 persons with adequate physical distancing, will be present at any point of time. The senior professionals can wait in the committee room adjoining the court number 5, with adequate physical distancing, but not more 5 persons, at any point of time, can wait for their turn in the committee room. The visiting Departmental Representatives, if required, can use room no. 433 (opposite conference room) as a waiting lounge for them, but, at any point of time, not more than 4 persons can use the said room, and they will maintain adequate physical distancing.
4. It will be mandatory for everyone inside the court room, as indeed in the entire ITAT complex, to wear face masks at all times, except when, if necessary, addressing the court. Sanitizers will be placed on the desks for the lawyers, departmental representative, and all the ITAT functionaries. Before entering the court room, all the visitors will sanitize their hands, and the court jamadar will make an entry in the register containing name of the visitor, his phone number, his temperature and confirmation that he was stated to be free of any symptoms of Covid 19.
5. The visiting counsel, and the accompanying persons, will only use the lifts and staircases next to the CGHS dispensary (dargah side) and next to blocked exit on the side of Aaykar Bhawan (entry from main gate of Pratishta Bhawan), and come to the 4th floor where court no 5 is situated. These entry points will be manned by the ITAT staff at 4th floor, and the ITAT staff will check temperature of the visitors. The sanitizers as also disinfectant spray will be available on these entry points. The visitors are requested to clean their hands, at the entry points, with sanitizers, and clean their file bags by the disinfectant spray. All the persons connected with the functioning of, and participation in, the physical courts, should have active aargoya setu app installed in their cellphones, and it should reflect 'safe' status.
6. The dress code relaxation, in terms of Hon'ble President's order dated 19th May 2020, will continue. In effect, it will not be mandatory for the representatives to wear coat in the physical court room. The physical court room will have, apart from six chairs for the representatives of the parties, twelve additional disinfected chairs, so that chairs are not reused by other persons without subjecting them to disinfectant spray.
7. The Income Tax Appellate Tribunal will take such additional safety measures as may be deemed necessary, from time to time, in the light of the guidance of the Government agencies, inputs from the stakeholders, and in the light of ground realities with respect to pandemic situation.

8. The hearing of appeals will be with staggered timings, and the proceedings inside the physical court room can be watched live through the webex platform. The meeting ID and password will be provided to those waiting for their turn in the ITAT complex. There will, however, be no participation by the parties through the virtual mode.

9. The cases which will be taken up for physical hearing, in these weeks, will be following categories of cases:

- (a) Stay granted matters and early hearing matters, as consented for physical hearing by both the parties, or as deemed fit by the benches before which these matters have come up for hearing;
- (b) Regular hearing matters, in which request for physical hearing is already on record, scheduled for hearing in the month of December, 2020;
- (c) Regular hearing matters, which are scheduled for hearing in the respective weeks, in respect of which physical hearing requests are received by preceding Friday 6 pm; and
- (d) Such other matters as, upon the request of the assessee or in the light of recommendations of the bench, may be listed before the physical bench.

10. The regular matters scheduled for hearing in the week in which the bench is functioning physically, and which are not being taken up for physical hearing, will be adjourned by the bench to a later date. In effect thus, respective benches will not function in the virtual mode during the week of physical functioning of the bench.

11. The final cause lists for physical hearing will ordinarily be released on the preceding Friday.

Sd/xx