

INCOME TAX APPELLATE TRIBUNAL, MUMBAI BENCHES, MUMBAI

Sub: Constitution of Special Bench in the case of The Union Bank of India (ITA No. 424/M/2020 for A.Y. 2015-16) and Central Bank of India (ITA 3740/M/2018 for A.Y. 2013-14) - reg .

As per the order of the Hon'ble President, Income-Tax Appellate Tribunal, a Special Bench is constituted comprising of Justice (Retd.) C V Bhadang, President, Shri B R Baskaran, AM and Shri Amit Shukla, JM to decide the following issue :-


“ Whether clause (b) to sub.sec.(2) of sec.115JB of the Income tax Act inserted by Finance Act, 2012 w.e.f. 01.04.2013 will bring the assesses – banks constituted as “ corresponding new bank ” in terms of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970/1980 within the scope of sec. 115JB of the Act from assessment year 2013-14 onwards ? ”

The Appeal is listed for hearing before a Special Bench on **25.04.2024** at **ITAT, Mumbai.**

Those Advocates or other Representatives who are desirous of appearing before the Special Bench as interveners are requested to contact the Registrar / Deputy Registrar, Income Tax Appellate Tribunal, Old CGO Building, 4th Floor, 101 M.K.Road, Mumbai-20 enclosing the copies of the pending appeal alongwith its enclosure in triplicate, so that the necessary arrangements can be made.

The Deputy Registrar / Assistant Registrar is requested to display this U.O. on the Notice Board in their respective offices so that the Advocates or any other Representatives desirous of intervening may write to the Registrar/ Deputy Registrar, Income tax Appellate Tribunal, Mumbai-20 well before the date of hearing.

This issues with the approval of the Hon'ble Sr. Member/ HOO, ITAT, Mumbai Benches.


ASSISTANT REGISTRAR

- 1 The Deputy Registrar, Income Tax Appellate Tribunal, Delhi Benches, New Delhi.
- 2 The Assistant Registrar, Income Tax Appellate Tribunal, Mumbai, Pune, Nagpur, Raipur, Panaji, Delhi, Dehradun (Circuit Bench), Agra, Lucknow, Allahabad, Varanasi (Circuit Bench), Jabalpur, Kolkata, Patna, Cuttack, Guwahati, Ranchi, Chennai, Bangalore, Cochin, Ahmedabad, Surat, Indore, Rajkot, Hyderabad, Vishakhapatnam, Chandigarh, Amritsar, Jaipur and Jodhpur Benches.
- 3 The Departmental Representative, Mumbai
- 4 The ITAT Bar Association, Mumbai

U.O.No.F.27JD(AT)/2024, Date: 04.04.2024.