

## Tax Alert | Delivering clarity

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### Mechanism of hearings in Covid situation before certain ITAT Benches

Due to Covid-19 pandemic, certain ITAT Benches have brought in mechanism of hearings via VC and prescribed SOPs

#### E-filing portal of ITAT :

On 1 June 2020, Hon'ble Justice P. P. Bhatt, the President of the Income Tax Appellate Tribunal ('ITAT'), announced that e-filing portal is ready for launch post compliance of mandatory security audit, in accordance with guidance issued by the Government of India. The objective is to facilitate economical as well as seamless filing of appeals and applications by parties.

#### Video conference hearings at certain ITAT benches:

With an aim to increase the level of judicial work undertaken during the Covid-19 pandemic, certain ITAT Benches have set up infrastructure to conduct hearings through Video Conference ('VC'). Hon'ble Vice Presidents of the respective ITAT Zones have prescribed Standard Operating Procedures (SOPs) in this regard. As of present, few Zones have started physical hearing whereas other benches continue with VC hearing.

Broadly, key features of the hearings through VC are as under:

- Participating in hearings through VC has been kept optional.
- No adverse orders are anticipated to be passed on account of non-participation in the proceedings through VC. However, respective ITATs have prescribed the timelines within which non-participation in the hearings through VC needs to be communicated to the Benches.
- Respective Benches have prescribed matters proposed to be taken up through VC, the platform to be used for the VC hearing, the manner of giving acceptance to VC hearing, the modes of communication with the Bench, manner of communication of date of hearings to the Authorised Representatives (ARs) and Departmental Representatives (DRs) etc.

The following chart summarises the respective notices / circulars issued:

Mumbai Bench	
<b>Matters proposed to be taken up through VC</b>	<ul style="list-style-type: none"><li>• <b>Single Member Bench (SMC) cases</b> Cause list of these matters is published wherein hearings are scheduled 8 June 2020 onwards before three SMC Benches</li><li>• <b>Division Bench (DB) cases</b></li></ul>

	<p>Tentative causelist for matters listed from 15 June 2020 was circulated, to obtain their consent for VC online hearing</p> <p>Appeals where willingness is not received four days in advance, or where an adjournment is sought, will not appear in the final cause list</p> <ul style="list-style-type: none"> <li>• <b>Division Bench (DB) cases at the request of the Assessee</b> Following three classes of covered matters will be allowed to be taken up for hearing at the request of the Assessee from 15 June 2020: <ul style="list-style-type: none"> <li>(a) Covered by decision in own case for another year</li> <li>(b) Directly covered issues by direct decision of the ITAT / higher judicial for</li> <li>(c) Dealing with not more than 3 neatly identified issues which can be disposed of by way of hearing through VC and which does not require too detailed a paper book</li> </ul> </li> <li>• <b>Stay applications, early hearing applications and consolidation applications</b> Hearings will be scheduled, in batches, on all working Wednesdays and Fridays</li> </ul>
Platform to be used	<p>SMC Cases - Cisco Webex</p> <p>DB Cases – Cisco Webex</p>

Pune Bench	
Matters proposed to be taken up through VC	<ul style="list-style-type: none"> <li>• <b>Cause list of coming week will be put on Thursday of the earlier week –</b> Adjournment applications should be sent to the Tribunal at least one day in advance</li> </ul>
Platform to be used	Google –Meet (may undergo change)

Delhi Zone (Delhi, Agra and Bilaspur benches)	
Matters proposed to be taken up through VC	<ul style="list-style-type: none"> <li>• <b>Until further orders, regular matters are scheduled to be heard only through Video Conferencing with the consent of both parties</b> For matters to be taken up, consent application has to be sent to the ITAT by the authorised representatives or the respective assessee with a copy of departmental representative of the ITAT and the respective Bench</li> <li>• <b>Assessee can request VC hearing for urgent matters</b> Synopsis of urgency not exceeding one page has to be filed, which shall be scrutinised by the registry, post which matter will be listed before the Bench presided by Zonal Vice President or a Bench nominated by him</li> </ul>

Modalities in brief	Complete petition or application along with paper book should be filed via email with the ITAT registry and the department representative
Platform to be used	Vidyo VC Platform (SOP prescribed)

#### Chennai Bench

Matters proposed to be taken up through VC	<ul style="list-style-type: none"> <li>• <b>Regular matters are scheduled to be heard only through Video Conferencing with the consent of both parties</b> For matters to be taken up, consent application has to be sent to the ITAT by the authorised representatives or the respective assessee with a copy of departmental representative of the ITAT and the respective Bench</li> <li>• <b>Assessee can request VC hearing for urgent matters –</b> <ul style="list-style-type: none"> <li>– Synopsis of urgency not exceeding one page has to be filed, which shall be scrutinised by the registry, post which matter will be listed before the Bench presided by Zonal Vice President or a Bench nominated by him</li> <li>– Complete petition or application along with paper book should be filed via email with the ITAT registry and the department representative. No other documents will be allowed to be relied upon</li> </ul> </li> </ul>
Platform to be used	Cisco WebEx (SOP prescribed)

#### Hyderabad Zone (Hyderabad and Vishakhapatnam benches)

Matters proposed to be taken up through VC	<ul style="list-style-type: none"> <li>• <b>Until further orders, all cases fixed before SMC and DB are scheduled to be heard only through VC with the consent of both parties</b> For the matters to be taken up, consent application has to be sent to the ITAT by the concerned party with a copy to the respondent</li> </ul>
Modalities in brief	Complete petition or application along with paper book should be filed via email with the ITAT registry and the department representative. No other documents will be allowed to be relied upon.
Platform to be used	Google –Meet (SOP prescribed)

#### Kolkata Zone (Kolkata, Guwahati, Cuttack, Patna & Ranchi benches)

Matters proposed to be taken up through VC	<ul style="list-style-type: none"> <li>• <b>Regular matters are scheduled to be heard only through Video Conferencing with the consent of both parties</b></li> </ul>
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	<p>For matters to be taken up, consent application has to be sent to the ITAT by the authorised representatives or the respective assessee with a copy of Departmental representative of the ITAT and the respective Bench</p> <ul style="list-style-type: none"> <li>• <b>Assessee can request VC hearing for urgent matters</b> <ul style="list-style-type: none"> <li>– Synopsis of extreme urgency not exceeding one page has to be filed, which shall be scrutinised by the registry, post which matter will be listed before the Bench presided by Zonal Vice President or a Bench nominated by him</li> <li>– Complete petition or application along with paper book should be filed via email with the ITAT registry and the Department representative. No other documents will be allowed to be relied upon</li> <li>– For Guwahati, detailed SOPs have been prescribed for attending court room in order to ensure social distancing and hygiene</li> </ul> </li> </ul>
<b>Platform to be used</b>	<b>Cisco WebEx Meetings</b> (SOP prescribed)

Chandigarh	
<b>Matters proposed to be taken up through VC</b>	<ul style="list-style-type: none"> <li>• <b>Assessee can request VC hearing for urgent matters</b> <ul style="list-style-type: none"> <li>– Synopsis of extreme urgency not exceeding one page has to be filed, which shall be scrutinised by the registry, post which matter will be listed before the Bench presided by Zonal Vice President or a Bench nominated by him</li> <li>– Complete petition or application along with paper book should be filed via email with the ITAT registry and the Department representative, no other documents will be allowed to be relied upon</li> <li>– Apart from the above, there is a SOP for physical hearing as well, by attending the Court wherein few matters are listed.</li> </ul> </li> </ul>
<b>Platform to be used</b>	<b>Skype</b> (SOP prescribed)

Apart from the above, we understand that Jaipur Bench of ITAT has is also hearing the matters through VC.

**In person hearings at certain ITAT benches:**

Bangalore, Cochin and Chandigarh Bench
<ul style="list-style-type: none"> <li>• In person hearings resumed.</li> <li>• Detailed SOPs prescribed for attending court in order to ensure social distancing and hygiene</li> <li>• For the first two weeks adjournment applications can be sent via email, dates will be communicated on website. This facility shall be reviewed periodically.</li> <li>• Hearings of outstation Assessee Representatives will be postponed by at least 60 days (Bangalore Bench)</li> </ul>

The procedures at each location may change in line with the local government orders in relation to lockdown; hence, the above position is dynamic.

Source: [www.itat.nic.in](http://www.itat.nic.in)



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