

INCOME TAX APPELLATE TRIBUNAL, MUMBAI BENCHES, MUMBAI

STATEMENT SHOWING THE LIST OF SPECIAL BENCH CASES PENDING As on 01.03.2019

Sr. No	Appeal No.	Name of the Assessee	To whom Special Bench is assigned.	Points involved	Remark
MUMBAI BENCHES					
1 & 2.	ITA 9189/M/04 & CO No. 139/M/13 A.Y. 1998-99	J.P. Morgan Chase Bank	Re-Const. of Larger Bench 1. Shri Justice P.P.Bhatt, President. 2. Shri G.S.Pannu, Vice President. 3. Shri Mahavir Singh, Judicial Member. 4. Shri Shamim Yahya, Accountant Member. 5. Shri Saktjit Dey, Judicial Member (Vide President's order dt. 12.12.2018.)	"Whether an income which is not subject to tax on the doctrine of mutuality can be construed to be an income which does not form part of the total income under this Act", as understood for the purposes of section 14A of the Act?"	Adjournd to 18.04.2019
3-5	ITA No. 5568 & 5569/M/1995 & 6448/M/1994 A.Y. 1991-92 to 1993-94	DHL Operations B.V. Netherlands	1. Shri G.S.Pannu, VP 2. Shri Joginder Singh, VP 3. Shri R.C.Sharma, A.M. (vide President's order dated 12.09.2018)	"Whether, or not, on the facts and in the circumstances of the case and on a proper interpretation of Art. 5.5 and Art. 5.6 of the DTA (with Netherlands) and having regard to its activities, it can be said that Airfreight Ltd. was the agent of the assessee so that it can be held that the assessee had a PE in India? And if the answer is in the affirmative, whether or not the income from inbound shipments can be treated as attributable to the PE?"	Adjournd to 22.04.2019.

6.	ITA1342/M/06	Mashreq Bank PSC	1. Shri G.S.Pannu, VP 2. Shri Mahavir Singh, JM. 3. Shri Saktiji Dey, JM		Heard on 21.1.2019, order is awaited.
	DELHI BENCHES				
1.	ITA 163/ASR/2003 A.Y. 1998-99	Shri Tejinder singh (HUF)	1) Shri G.D.Agrawal, VP 2) Shri H.S.Sidhu, JM 3) Shri Bhavnes Saini, JM 4) Shri R.K.Panda, AM 5) Shri Amit Shukla, JM Bench re constituted by President's Order dated 24.09.2018.	"Whether on the facts and circumstances of the case, consideration claimed to have been received on account of sale of jewellery etc. relating to the disclosures made under VDI Scheme, 1997, can be considered to be the income of the assessee from undisclosed sources under any of the provisions of Income-tax Act, 1961?"	Blocked for 6 months. After disposal of case in High Court.
3-4	ITA 3224/Del/2017 & ITA 2997/Del/2017	Interglobe Aviation Ltd	1. Shri N.K.Saini, VP 2. Shri R.K.Panda, AM 3. Shri Amit Shukla, JM (Hon'ble President's order dated 19.4.2018).	Entire case referred to Special Bench	Adjourned to 13.05.2019
	AHMEDABAD BENCHES				
1-6	ITA Nos.2668,2669 & 2670/Ahd/2012 C.O.Nos.10,11,12/Ahd/2012	The People's Co-op. Credit Society Ltd., Deesa.	1. Hon'ble President, I.T.A.T. 2. Shri Pramod Kumar, VP. 3. Shri Rajpal Yadav, J.M. (Vide Hon'ble President Order dated 11.1.2019).	1. "Whether the assessee being a Co-operative Credit Society, in view of its function in providing credit facilities to its members, is into the business of banking and is it not being impeded or hit by the provisions of section 80P(4) of I.T. Act, 1961? Further, in view of section 5 of	Heard on 23.1.2019 and pending

				Banking Regulation Act, 1949 and section 2 of NABARD Act, 1981, whether this Co-operative Credit Society is carrying on the Banking Bank?" Business, and for all practical purposes acting like a Co-operative.	
7-8	ITA no. 1285/12 & 1352/A/11	Doshi Accounting Services Pvt. Ltd	<ol style="list-style-type: none"> Hon'ble President, ITAT Shri Rajpal Yadav, J.M. Shri Waseem Ahmed, A.M. (vide Hon'ble President's order dated 11.01.2019).	Whether or not the provisions of Section 92 can be invoked in a situation in which the income of the assessee is eligible for tax exemption or tax holiday and thus not actually chargeable to tax in India, or in a situation in which there cannot be any tax avoidance motive in manipulating the prices at which international transactions have been entered into?	Fixed on 06.03.2019
9.	ITA 1952/AIID/2012 A.Y. 2009-10	Shri Himanshu V. Shah, Ahmedabad.	<ol style="list-style-type: none"> President, ITAT. Shri Rajpal Yadav, J.M Shri Amarjit Singh, AM (vide President ITAT Order dated 11.1.2019)	"Whether deduction u/s 80-1A (4)(ii), which is available to BASIC Telecom Services Providers is also available to Franchisee of such Basic Service Providers also, which is only putting E-PEX system with out creating infrastructure in the field of Telecom?"	Heard on 22.1.2019 and pending

	BANGALORE BENCHES				
1.	IT(IT) No./1286-87,1289-90,1292-93,1294-95,1297-98,1300-01,1303-04/Bang/2017	M/s IBM India Pvt. Ltd	Vide President's order dated 9.1.2019:- 1. President. ITAT 2. Shri N. V. Vasudevan. V.P. 3. Jason P Boaz, AM		
	CHANDIGARH BENCHES				
1-3	ITA No.510, 538 & 1259/Chandi/2017	State Bank of India (Successor of State Bank of Patiala)	Vide President's Order dated 20.11.2018, the bench is renominated as under:- 1. Shri N.K.Saini, V.P. 2. Smt Diva Singh, J.M. 3. Shri B.R.R.Kumar, A.M.	“Whether deduction under section 36(1)(vii) of Income Tax Act 1961 r.w.r. 6A/BA of the Income Tax Act 1962 is to be allowed on the total outstanding advances including opening balances upon which the assessee bank has already claimed such deduction in earlier years or the same has to be allowed in respect of incremental advances made during the year ?”	Adjourned sine die.