

INCOME TAX APPELLATE TRIBUNAL:CHANDIGARH BENCHES:CHANDIGARH

Virtual Court Hearing Through Webex and General Protocol

DATED: 04.08.2020

In continuation of the SOP(Standard Operating Procedure) dated 01.06.2020 the hearing of cases at ITAT Chandigarh Benches from 04.08.2020 onwards will be done through WEBEX/Google Meet for conducting Virtual Court Proceedings.

Following Standard Operating Procedure to be followed while conducting Virtual Courts is as under:

1. While entering the Virtual Court Room, the AR/DR/Assessee-in-person are required to follow the following protocol for the smooth, efficient and dignified conduct of proceedings with the help of Bench Clerks of each Courts.
2. For the smooth and hassle free functioning of V-Courts initially small matters like Vivad se Vishwas Scheme, withdrawal cases, covered issues, low tax effect matters, SMC and Stay Applications, M.A. or very urgent SC/HC direction cases may be given priority.
3. Representative of Department and the Counsels for the Assesees are requested to Download WEBEX and provide their E-Mail ID's to this office through E-mail or Whatsapp Numbers of the Bench Clerks / Registry Officials mentioned below:
 - 1) **chandi.bench@itat.nic.in** (Through WEBEX)
Shri Ashok Kumar Verma-Mob 6280366328
Shri Sanjeev Kumar-Mob 9023349347
 - 2) **jaipur.bench@itat.nic.in,** (Through Google Meet)
Shri J.M. Trivedi- Mob 723189959
 - 3) **jodhpur.bench@itat.nic.in** (Through WEBEX)
Shri Aman Nagar- Mob 9602402317
 - 4) **amritsar.bench@itat.nic.in** (Through WEBEX)
Shri Ashok Kumar- Mob 9888482820
- 4 Participants/stakeholders shall ensure that the Microphone (mic) is in mute mode till such time as required to make submission(s); thus, when one party is making submissions, it is imperative that all other participants shall keep their respective mic muted, failing which the possibility of mic catching audio feed from the speakers and creating 'echo/noise disturbance' would become very high and may disturb the Virtual Court Proceedings. It is strongly advised that ARs/Parties-in-person should join the Virtual Court Proceedings from a single device as joining the Virtual Court Room from two or more devices from one location will cause echo and create disturbance in the Virtual Court Proceeding.
5. It may be ensured that the mobile phones are either switched off or kept on vibrate or silent mode, and TV sets, radio etc, are switched off, lest, they may cause disturbance.

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6. Further, individual greetings (one-to-one) and cross-talk between the AR/DR/Assessee-in-person at the commencement or during the proceedings are to be strictly avoided. During the Court Proceedings, the participants are expected to cooperate with the officials by complying with the suggestions extended from time to time to meet any particular exigency.
7. The counsels for Assessee and Departmental representatives are requested to send their E-mail ID and Mobile Nos. on which parties can easily accessed for joining the V- Court.
8. When the case is called, arguing counsel shall introduce himself/herself to the Hon'ble Bench and thereafter, with the permission of the Hon'ble Bench, make submissions. On completion of the submissions and/or when the Hon'ble Bench requires or when a query is put to the arguing counsel/DR, he/she shall at once 'mute' the mic of the respective device. Only with the permission of the Hon'ble Senior Member of the Bench, the AR/DR/Assessee-in-person may 'unmute' the mic of the device to resume his submissions. Otherwise, the mic must be kept on 'mute' mode only.
9. Simultaneous making of arguments by both parties should be strictly avoided at any time. Either party may indicate a requirement to speak/submit by asking for permission from Hon'ble Bench, by raising a hand. Once permitted by the Senior Member of the Bench, the party may 'unmute' the mic and thereafter make submissions.
10. AR/DR/Assessee-in-person shall remember that since they are participating in COURT PROCEEDINGS, it is expected that they would not resort to any indecorous conduct or comment.
11. Further, since the recording/copying/storing and/or broadcasting, by any means, of the hearings and proceedings before the Tribunal is not permissible, all the stakeholders shall ensure that the proceedings by Video Conference are neither recorded/stored nor broadcasted, in any manner whatsoever.
12. AR/DR/Assessee-in-person are required to stay online till the hearing in their matter is announced to be concluded by the Senior Member of the Bench, and thereafter the AR/DR/Assessee-in-person may Leave from Video Conference, or the Registry Official/Host will disconnect them.
13. Upon publication of the cause-list, the Registry may call party concerned to test the device or its connectivity, and every such party is required to cooperate with such staff/official and abide by the instructions given, so that the hearing by Video Conference may be smoothly conducted.

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N.K.SAINI
(VICE PRESIDENT, CZ)

Copy to : All concerned