

**INCOME TAX APPELLATE TRIBUNAL
CIRCUIT BENCH DEHRADUN (DELHI ZONE)**

Dated: 11th August, 2020

CIRCULAR

**Subject : Court Proceedings - Hearing through Video Conference -
Guidelines and Standard Operating Procedures - Reg.**

Reference :

- (i) Income Tax Appellate Tribunal, Delhi Zone Advisory dated 13th March, 2020;
- (ii) ITAT Delhi Zone Circular dated 27th April, 2020;
- (iii) ITAT Delhi Zone Circular dated 6th May, 2020; and
- (iv) ITAT Delhi Zone Circular dated 3rd July, 2020.

Whereas post-inauguration of the Circuit Bench of the Income Tax Appellate Tribunal at Dehradun on 27th February, 2020, on account of the spread of COVID-19 Pandemic, the regular Bench could not be made functional;

2. Whereas the Ministry of Home Affairs, Government of India has also issued orders from time to time under the Disaster Management Act, 2005. In terms of the subsisting Order under the Disaster Management Act, 2005 dated 29th July, 2020, the lockdown (in partial activities) stood extended up to 31st August, 2020. The Order also includes new guidelines to regulate different activities, which have permitted various specified activities outside the Containment Zones, which, *inter-alia*, include movement of individuals for non-essential activities;

3. Whereas representation has also been received from Devbhoomi Tax Bar Association, Dehradun referring, *inter-alia*, to the extension of lockdown, and the recent directions of the Hon'ble Delhi High Court to the District and Subordinate Courts not to take up any physical hearing during the period of lockdown, and instead, to do hearings preferably through Video Conferencing;

4. Whereas vide letter dated 23rd July, 2020, learned Chief Commissioner of Income Tax, Dehradun, Uttarakhand has also conveyed the consent of the Department for the conduct of hearings through the mode of Video Conferencing;

5. Having regard to the developments and considering the primary objective of keeping the spread of COVID-19 in check, and also the practices being adopted by other similarly placed Bodies/Institutions, it has been decided that the functioning of the Circuit Bench Dehradun under the Delhi Zone shall be regulated in the following manner:-

(a) that until further orders, the regular matters would be heard only through Video Conferencing with the consent of both parties;

(b) The Modalities and SOPs for the conduct of the hearing through Video Conferencing shall be the same as announced by the earlier Circulars dated 27th April, 2020, 6th May, 2020 and 3rd July, 2020 of ITAT, Delhi Zone and the same may be read as part and parcel of this Circular, so far as they are applicable to the Circuit Bench, Dehradun.

(c) Email ID to which the softcopies of the case papers, appeals papers, paper book(s) and other enclosures, if any, are to be submitted by the parties to the Tribunal is as under :-

dehradun.bench@itat.nic.in

The party filing the softcopies should ensure that a soft copy of the papers along with complete enclosures are made available simultaneously to the Department at their following Email ID :-

gambhir.singh@incometax.gov.in

(d) In case of any difficulty,

Shri Rakesh Meena, Nodal Officer in the Office of Circuit Bench, ITAT Dehradun be contacted at email rakeshmeena14781@gmail.com or mobile No.9968936713 or landline 0135-2665061 on behalf of the ITAT; and

Shri Gambhir Singh, Nodal Officer in the Office of the Departmental Representatives, Circuit Bench, ITAT Dehradun may be contacted at mobile No.7599102267 or gambhir.singh@incometax.gov.in on behalf of the Department;

(e) It shall be noted that unless the aforesaid is complied with, the matters may not be taken up for hearing through Video Conferencing.

6. The mechanism of grant of Early Hearings through filing of 'Applications' outlined in the Circular dated 27th April, 2020 of ITAT, Delhi Zone shall continue.

7. That the entry of Advocates/Chartered Accountants/Authorized Representatives/Practitioners/Stakeholders during this period in ITAT premises of Circuit Bench, Dehradun is strictly barred, unless permitted by the competent authority or directed by the Court.

8. That the respective Bar Associations shall ensure wide circulation of this arrangement and the dates of hearing with respect to the listed matters to avoid any inconvenience to the parties.

9. It is expected that all stakeholders shall appreciate the existing extraordinary situation and conduct themselves in a manner appropriate to the needs and exigencies of the situation.

10. Considering the importance of the measures intended for the health and safety of stakeholders, all concerned are requested to cooperate, in the interest of all.

This issues with the approval of Hon'ble Vice President (DZ), ITAT.


11/8/20
Assistant Registrar

Copies to : All concerned.