

INCOME TAX APPELLATE TRIBUNAL
HYDERABAD ZONE

Date: 14th August, 2020

Sub: **Court Proceedings – Hearing through Video Conference
– Revised Guidelines and Standard Operating
Procedures – Regarding**

- Ref:
- (i) ITAT Hyderabad Zone Advisory dated 14.03.2020
 - (ii) Office order dated 16.03.2020 of Hon'ble President, ITAT
 - (iii) Office order dated 22.03.2020
 - (iv) Order dated 23.03.2020 of Hon'ble President, ITAT
 - (v) Order dated 31.03.2020 of Hon'ble President, ITAT
 - (vi) Order dated 14.04.2020 of Hon'ble President, ITAT
 - (vii) Ministry of Home Affairs Order No.40-3/2020-DM-I(A) dated 15.04.2020
 - (viii) Office Order dated 16.04.2020 of Hon'ble President, ITAT
 - (ix) Office Order dated 17.04.2020
 - (x) Ministry of Home Affairs Order No.40-3/2020-DM-I(A) dated 01.05.2020
 - (xi) Office Order dated 03.05.2020
 - (xii) Office Circular dated 12.05.2020
 - (xiii) Office Circular dated 02.06.2020

CIRCULAR

Guidelines were issued for conduct of hearing through Video Conferencing under able guidance of the Hon'ble President, ITAT vide Office Circular dated 12.05.2020 and another Office Circular dated 02.06.2020. The said Standard Operating Procedures (in short "SOPs") were being followed for conduct of Court proceedings through Video Conferencing platform, both at Hyderabad and Visakhapatnam Benches.

2. The Revised Guidelines and Standard Operating Procedures to take up the hearing through Video Conferencing by the Benches falling in the jurisdiction of Hyderabad Zone, with suitable revised modifications would be as follows.

3. Since the response to virtual hearing of appeal online was very low, we are modifying the procedure for hearing the appeals through Video Conferencing platform, i.e. with modification of access to physical files:-

[i] All appeals already listed for hearing on any appointed day, shall be taken up for hearing through Virtual conferencing mode, for which physical files would be accessed by Ld. Members;

[ii] Since these are already fixed matters, Ld.DRs are also advised to access their records;

[iii] Ld. ARs and DRs shall address Bench through Virtual Conferencing mode and access their physical records;

[iv] If any paperbook/s are to be filed, then the same be filed in physical form, atleast three days in advance. The same shall be put in Card Board box kept at Ground Floor of Building or sent through post;

[v] If any synopsis/written submissions/reply/re-joinder are to be filed then the same may be sent through email in advance with copy to other party;

[vi] The adjournment applications shall be sent in advance, through email/fax to the Bench;

[vii] The SOPs for virtual hearing already issued vide Office Circular dated 12.05.2020 and 02.06.2020 should be followed for conduct of hearing through virtual conferencing mode, except procedure for sending consent application and/or appeal papers through email/Google link, which is dispensed with;

[viii] List of appeals fixed before Benches during each month will be placed on website and the persons concerned may note the dates of hearing;

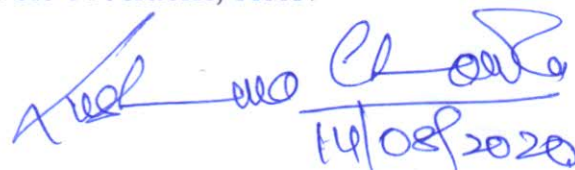
[ix] Notices of hearing in first round would be sent through post; thereafter adjourned matters will be posted on website, with next date of hearing listed;

[x] All concerned are requested to co-operate.

4. That no adverse orders would be passed in the absence of applicant; so however, a communication for non-attendance is expected atleast a day in advance from the applicant.

5. That the hearing of all regular matters/appeals at all Benches of Hyderabad Zone shall be taken up for hearing through Video Conferencing mode, with physical records.
6. The next dates of hearing of such adjourned matters shall be notified on the website of ITAT.
7. That the entry of Advocates/ Chartered accountants/ Authorized Representatives/ Practitioners/stake holders during this period in ITAT premises is strictly barred, unless permitted by the competent authority or directed by the court.
8. That the respective Bar association shall ensure wide circulation of this arrangement and the adjourned dates of hearing with respect to the regular matters to avoid any inconvenience to the parties.
9. It is expected that all stake holders shall appreciate the existing extraordinary situation and therefore, shall conduct themselves in a manner appropriate to the needs and exigencies of the situation.
10. Considering the importance of the measures intended for the safety and welfare of health of stake holders, all concerned are requested to cooperate, in the interest of all.

This issues with the approval of Hon'ble President, ITAT.



14/08/2020

[SUSHMA CHOWLA]
VICE PRESIDENT [HZ]

Copies to : All concerned