

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES, NEW DELHI**

Date : 29th January, 2021

NOTICE

**Standard Operating Procedures for
physical hearing before the Delhi Benches, ITAT**

- Ref : (i) Income Tax Appellate Tribunal, Delhi Zone Advisory dated 13th March, 2020;
(ii) Office Order dated 22nd March, 2020;
(iii) Office Order dated 23rd March, 2020;
(iv) Office Order dated 23rd March, 2020;
(v) Office Order dated 31st March, 2020;
(vi) Office Order dated 14th April, 2020;
(vii) Ministry of Home Affairs Order No.40-3/2020-DM-1(A) dated 15th April, 2020
(viii) Office Order dated 16th April, 2020 issued by the Hon'ble President, ITAT.;
(ix) ITAT Delhi Zone Circular dated 27th April, 2020;
(x) Ministry of Home Affairs Order No.40-3/2020-DM-1(A) dated 1st May, 2020.
(xi) ITAT Delhi Zone Circular dated 6th May, 2020.
(xiii) ITAT Delhi Zone Circular dated 3rd July, 2020.

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On consideration of the discussions with various stake-holders, viz., the ITAT Bar Association, New Delhi, the Departmental Representatives, etc., the Hon'ble President, ITAT has been pleased to direct the commencement of the physical hearing of matters at Delhi Benches with effect from 1st February, 2021 in a phased manner.

Initially, it is proposed to start physical hearing of matters in one courtroom, with an endeavour to increase the number of courtrooms after taking stock of the situation at periodic intervals. In this respect, following procedure is contemplated:

1. That the physical hearings shall be conducted in the designated Court room which is equipped with appropriate fiber glass partitions, and the seating of the parties has been arranged following the social distancing norms.

2. Initially, the Bench identified for physical hearing will be constituted for one week and cause lists will be prepared by fixing 10 to 15 cases per day.
3. After publication of the Cause List for physical hearing, the Authorised Representative or the concerned Assessee-in-person can approach the Nodal Officer for seeking permission to enter the premises of the Tribunal on the date of hearing.
4. The Authorised representative/Assessee-in-person desiring to seek adjournment of the case, need not enter the Tribunal premises; and such requests would be entertained by the Bench even through Virtual Mode at the start of the court proceedings.
5. Only one Authorised representative/Assessee-in-person, along with one assistant will be permitted to appear before the Bench for physical hearing.
6. Authorised representative/Assessee-in-person and/or any other person on whose name the Special Hearing Pass has been issued, shall enter the ITAT premises through the designated Gate, after subjecting themselves to the thermal and such other scanning devices as are installed for detecting body temperature, infection status, etc.
7. Wearing of mask, frequent use of hand sanitizer and maintaining physical distancing norms is mandatory for all entrants into the ITAT premises, including in the designated Court-room.
8. Authorised representatives/Assessee-in-person are advised to use the sanitization devices for sanitizing their hands and also the papers and other items/articles that they may seek to carry into the Court Rooms with them.
9. On entering the ITAT premises, Authorised representative/Assessee-in-person would be guided to the waiting hall/vacant Court-room(s) as may be designated, and they are expected to wait for their turn to enter the designated court room where physical hearing of their respective case(s) is scheduled.
10. The Authorised representative/Assessee-in-person would enter the designated Court-room, where hearing is to take place only as and when their turn comes, and on being requested by the Court Staff.
11. In the designated Court-room, only the arguing Authorised representative/ Assessee-in-person along with his/her assistant; if any, and the Authorised representative/Assessee-in-person of the immediately next case would be permitted to stay.

12. Requisite number of chairs will be made available inside the waiting hall/vacant courtroom(s) for Authorised representative/Assessee-in-person; and, it shall be incumbent upon the users to maintain the prescribed social distancing norms. All are requested not to displace the chairs from their arranged positions.

13. No filing of papers in the course of hearing before the Bench will be permissible and the parties are expected to file the papers well in advance, preferably by way of soft copies.

14. On completion of hearing of their respective cases, the Authorised representative/Assessee in person /Clerks, etc. shall move out of the ITAT premises, forthwith.

15. Authorised representative/Assessee-in-person having more than one case for physical hearing on a particular day, shall be issued separate Daily Hearing Passes for each case and after hearing of one case is complete, they may wait in the waiting hall/vacant courtroom (s) area for the purpose for appearing for the next hearing(s);

16. Despite making provision for the physical hearing, the option to avail the conduct of case by way of Video conference is reserved with all the Authorised representative/Assessee-in-person, subject to the circulars issued earlier in that regard.

17. Hearing in matters/appeals where neither the authorized representative/Assessee-in-person has put in appearance and nor any adjournment has been sought (either through physical mode or through video conferencing) shall not be proceeded with *ex parte* to the detriment of the appellant(s), and such matters shall be adjourned to a later date, which *inter-alia*, shall be notified in the official website or through post, as may be directed by the Bench.

18. The Modalities and SOPs for the conduct of the hearing through Video Conferencing shall remain the same as announced by the earlier Circulars in that regard.

19. The relaxation in Dress Code Regulations, which were granted by the Hon'ble President vide Order dated 19th May, 2020 shall apply to conduct of physical hearings also.

20. Steps are being taken to facilitate hybrid hearings, i.e., in a given case, one party may join the hearing through Video Conferencing while the other party is present physically in the designated courtroom. For the present, in a case/appeal which is fixed for physical hearing, the request of any party for taking up the matter through the mode of Video

Conferencing shall be considered by the Bench; preferably, such requests be sent in advance.

21. For obtaining the Daily Hearing Passes, and in case of any difficulty in the process of attending physical hearings, Shri Vishal Somai, Nodal Officer in the Office of Delhi Benches, ITAT, New Delhi be contacted at email vishalsomai.itatdelhi@gmail.com or mobile No. 9958941389 or landline 011-24658238 on behalf of the ITAT.

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

This issues with the approval of the Competent Authority.


29.1.2021

Deputy Registrar

✓ Copies to : All concerned.