



12 मार्च 2021-15 अगस्त 2023

आयकर अपीलीय अधिकरण, इलाहाबाद न्यायपीठ, इलाहाबाद

INCOME TAX APPELLATE TRIBUNAL: ALLAHABAD BENCH: ALLAHABAD

आयकर भवन अनेक्सी, 'आर'- ब्लॉक, /Aayakar Bhawan Annexe, 'R'-Block

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No.F.4-Jd(ATA)/2021

Dated: 26.11.2021

NOTICE

STANDARD OPERATING PROCEDURE FOR PHYSICAL HEARING BEFORE THE ITAT, ALLAHABAD BENCH, ALLAHABAD W.E.F. 29TH NOVEMBER, 2021.

1. That the physical hearings shall be conducted in the Court room and the seating of the parties has been arranged following the social distancing norms. For conducting physical functioning of Courtroom, public address System and fiber glass partitioning for the Bench, the Bench Clerk, Departmental Representative and the arguing Counsel, has been installed in the Court Room.
2. Initially, the Bench identified for physical hearing will be constituted and held on Wednesday and Thursday, while Virtual hearing of the Bench through video-conferencing shall be constituted and held on Monday, Tuesday and Fridays. Accordingly, the Constitution for one week and cause lists will be prepared by fixing 10 to 15 cases per day.
3. 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.

4. Only one Authorised representative/Assessee- in-person, along with one assistant will be permitted to appear before the Bench for physical hearing. There shall be maintained an entry register at ITAT premises, wherein details of the persons entering ITAT premises shall be recorded. It is directed that no person shall visit Registry for making any enquiries, and all such enquiries can be made by contacting Mr. Rajeev Kumar, Office Superintendent via email allahabad.bench@itat.nic.in or contacting on Mobile +918957403814 or landline number 0532-2407772.

5. The Authorised representative/Assessee-in-person and/or any other person, as above, shall enter the ITAT premises, after subjecting themselves to the thermal and such other scanning devices as are installed for detecting body temperature, infection status, etc. The persons who are showing symptoms of Covid-19 disease such as fever, cough, running nose, sneezing, body-ache, loss of taste and smell, diarrhea, etc. shall desist themselves from coming to ITAT premises, isolate themselves immediately and seek medical advice. Only those persons would be permitted to enter ITAT premises who have been vaccinated to protect against Covid-19 disease and for that, they will keep the certificate with them to be shown at the time of entry into the premises.

6. Wearing of mask, frequent use of sanitizer and maintaining physical distancing norms is mandatory for all entrants into the ITAT premises, and the Court-room. Spitting and loitering in the premises of ITAT is strictly prohibited. Use of cigarettes, bidi's, chewing tobacco, pan, gutka etc. is also strictly prohibited in ITAT premises.

7. All persons entering the ITAT premises are expected to maintain Covid appropriate behavior at all the time and to follow the directions/guidelines which are issued from time to time by Hon'ble Supreme Court, Hon'ble Allahabad High Court and directions/orders issued by Central / Government of Uttar Pradesh, with a view to contain spread of Covid 19 pandemic.
8. The 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 Room with them.
9. On entering the ITAT premises, Authorised representative/Assessee-in-person are expected to wait in the Bar Room for their turn to enter the Court room where physical hearing of their respective case(s) is scheduled.
10. The Authorised representative/Assessee-in-person would enter the Court-room only as and when their turn comes , and on being requested by the Court Staff.
11. In the 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. In the Bar Room, 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. The Authorised representative/Assessee-in-person having more than one case for physical hearing on a particular day, after hearing of one case is complete, they may wait in the Bar Room for the purpose for appearing for the next hearing(s), unless their cases are taken up for hearing successively.

16. Despite making provision for the physical hearing, the option to avail the conduct of the case by way of Video Conference is reserved with all the Authorised representative/Assessee-in-person.

17. Hearing, in matters/appeals where neither the A.R/appellant in person/respondent-in-person/D.R, has put in appearance, 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 such appellant/respondent, and such matters shall be adjourned to a later date, which shall be notified in the official web-site 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 earlier.

19. 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 ether party is present physically in the 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.

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20. The relaxation in Dress Code Regulations, permitted in terms of the Order dated 19 May, 2020 issued by the Hon'ble President , ITAT shall apply to conduct of physical hearings also.

21. The Air conditioners installed at ITAT premises including Court Rooms shall be run after complying with safety protocols and guidelines issued by CPWD , in order to contain spread of Covid 19 disease and maintain safety of all stake holders.

22. The entire ITAT premises including Court Rooms shall be regularly sanitized in the morning , afternoon and in the evening.

23. This SOP shall remain valid unless withdrawn by competent authorities. This SOP can be modified at any time with the approval of competent authorities.

24. All the stakeholders are requested to kindly go through and strictly follow all SOP's, protocols, guidelines and advisories issued by Government (Ministry of Health and Family Welfare, GOI, Ministry of Home Affairs, GOI, Government of State of Uttar Pradesh including local authorities) from time to time for maintaining safety , health and social distancing norms including quarantine requirements .

25. In case of any difficulty in the process of attending physical hearings, Shri Rajeev Kumar , Office Superintendent , in the office of Allahabad Bench, ITAT be contacted at email allahabad.bench@itat.nic.in or mobile no. +918957403814 or landline no. 0532-2407772.

26. Considering the importance of the measures intended for the health and safety of all stakeholders, all concerned are requested to co-operate, in the interest of all.

This issues with the approval of the Competent Authority.



for Assistant Registrar

Assistant Registrar

आपाठर अपीलिय अधिकरण
Income Tax Appellate Tribunal
इलाहाबाद पीठ, इलाहाबाद
Allahabad Bench, Allahabad

Copies to All concerned.