



आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठें, चण्डीगढ़

Income Tax Appellate Tribunal, Chandigarh Benches, Chandigarh
Kendriya Sadan, Sector 9-A, Chandigarh

Dated: 08/11/2023

Notice

It is decided that the ITAT, Chandigarh Benches, Chandigarh will be functional through Hybrid mode w.e.f. 10th November, 2023 as per guidelines attached to this Notice.

The parties are at liberty to choose mode of hearing (Virtual or Physical) in the Hybrid System.

Sd/-
(A.D. JAIN)
Vice President (CZ)

Copy to:

1. The Bar Association, ITAT, Chandigarh.
2. The Departmental Representative, ITAT, Chandigarh.
3. The IT, Cell, ITAT, Mumbai/New Delhi.



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Guidelines for Hybrid hearing

1. The Hybrid hearing will take place on all working days. Adjournment applications under both the Physical and Virtual modes will be taken up at the commencement of the Court proceedings. Thereafter, the Physical hearing will start and get concluded; followed by the Virtual hearing.
2. Meeting ID and password for hearing through Virtual will be circulated well in advance while notifying Constitution of the Benches.
3. The Tribunal shall keep the Video conferencing link enabled (with audio disabled) on every working day from 10:15 AM till the Bench holds its sitting. The audio will be enabled only during actual Virtual hearing.
4. If the Bench, during the course of Virtual hearing, is of the opinion that a particular case, because of its complexity, volume or otherwise, needs to be heard physical hearing, it shall order accordingly and shall give a fresh date for Physical hearing.
5. On completion of Virtual hearing of a particular case, the party, on apprehending that he was prejudiced due to poor Video and/or audio quality, shall immediately bring it to the notice of the Bench Clerk, who shall report the matter to the Bench without any delay. The Bench shall consider the grievance and may declare the hearing to reconnect or put in appearance on some other date as directed by the Bench.

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6. Paper Books, Synopsis or Written submissions etc. should be filed physically as per the existing ITAT Rules, even if Virtual hearing mode has been opted by the parties or till further orders.
7. All Counsel/DR participating in the Virtual hearing shall follow the dress code as in physical hearing.
8. The participants in the proceedings shall ensure that their devices are free from malware.
9. All participants should be ready for arguments when their turn comes.
10. The parties to the proceedings shall keep their microphones on mute mode till they are called upon to make their respective submissions.
11. The Counsel/DR shall adhere to the courtesies and protocol that are followed in a Physical Court.
12. Cell phones of all the participants shall remain on Silent mode during the entire court proceedings.
13. All participants should endeavour to look into the camera, remain attentive, and not engage in any other activity during the proceedings.
14. Joining the Virtual hearing through multiple devices leads to echo problem and results in disturbance. The parties are directed to join the Virtual hearing only through one device.
15. Recording of the proceeding of Video conferencing hearing is strictly prohibited.

Sd/-
(A.D. JAIN)
Vice President (CZ)