

Powers of President, Sr. Vice President, Vice Presidents, Members & other Officers:

There are various types of powers vested in the authorities of the Income Tax Appellate Tribunal but only those powers, judicial and administrative, exercised by authorities in the matter and/or relating to the various Taxation Laws, are listed below:

<u>Authority</u>	<u>Powers</u>
(i) President	<ol style="list-style-type: none">(1) To constitute Bench(es) of Income Tax Appellate Tribunal.(2) To constitute a Special Bench consisting of three or more Members subject to the provisions contained in sub-section (3) of section 255 of the Income-tax Act, 1961.(3) To pass order under section 255(4) assigning a case to a Third Member or more Members to hear and dispose of the point/points if the Members who heard the case originally equally differ between/among themselves.(4) To hear and dispose of any case which has been allotted to the Bench of which he is a Member and which pertains to an assessee whose total income as computed by the Assessing Officer in the case does not exceed five hundred thousand rupees.(5) To regulate procedure of Benches of the Income Tax Appellate Tribunal in all matters arising out of the exercise of the powers of the Tribunal and of the discharge of its functions including the place at which the Benches shall hold their sittings as provided under section 255(5) of the Income-tax Act, 1961.(6) To fix the headquarter of the Bench(es).(7) To fix jurisdiction of Bench (es) by general or special order over appeals and applications made under the Income-tax Act and other allied Acts.

Authority

Powers

- (8) To transfer any appeal/ application from one Bench to another on or without any request made for such transfer.
- (9) To allow members/benches to go on tour within or outside their jurisdiction.
- (10) To inspect and control the functioning of the Benches.
- (11) To decide and send any statement of the case drawn up by any Bench for sending it direct to the Supreme Court. In case President does not find the case to be a fit case for submission to the Supreme Court, he may return the case to the bench concerned.
- (12) Under the provisions of section 252(5) the President may delegate by a general or special order in writing any of the powers and functions of the President to the Senior Vice President or a Vice-President.

(ii) . Sr.Vice-President & Vice- President

- (1) To constitute Benches coming within his Zonal Jurisdiction.
- (2) To sit in any Bench as one of the Members constituting the Bench.
- (3) To transfer any appeal from one Bench falling under his jurisdiction to another Bench within his jurisdiction.

(*N.B.:* Where there are two or more Benches of the Tribunal, the seniormost Member may transfer any appeal or application from any one such Bench to any other Bench located at that place.)
- (4) To watch and inspect the functioning of the Benches within his jurisdiction.
- (5) To permit/direct any Member to go on tour within his zone.
- (6) Such other functions/powers, as may be delegated/assigned to him by the President.

(iii) Bench/Member

- (1) To hear and determine appeals and applications emanating from the area which has been specified by the President under general or special order.

Authority

Powers

- (2) It shall have, for the purposes of discharging its functions the powers which are vested in the Income Tax Authorities referred to in section 131.
 - (3) To send the statement of the case to the High Court or to the Supreme Court. In the latter case, it has to be sent through the President.
 - (4) Such other functions as may be assigned by the President.
- (vi) Registrar**
- (1) To assist the President, Sr.Vice-President & Vice-Presidents in the efficient discharge of their functions.
 - (2) To inspect and control the functioning of the Benches.
 - (3) To issue instructions/directions to the Dy.Registrars/ Assistant Registrars.
 - (4) Such other functions as may be assigned by the President/Sr.Vice-President and Vice-Presidents.
- (v) Deputy Registrar / Assistant Registrar**
- (1) To assist Sr. Vice-President, Vice-President and the Bench(es) in the efficient discharge of their respective functions.
 - (2) To receive appeals and applications and get them ready after registration, allotment of numbers and taking preliminary action for fixation of hearing.
 - (3) To fix the appeals and applications for hearing.
 - (4) To communicate the orders passed in appeals/applications to all concerned.
 - (5) To send the statements of the cases drawn up by the Bench(es) to the High Court after correcting and checking the documents made annexures to the statement of case and submit appeal papers to the High Court where statute provides for appeals.
 - (6) To collect and submit statistical information pertaining to appeals and applications for information of the President, Sr.Vice-President, Vice-President or the Bench.
 - (7) Such other functions as may be assigned by the President, Sr. Vice-President, Vice Presidents and the Registrar.