

Over 5000 cases disposed of since partial lifting of lockdown: ITAT

By TIOL News Service

NEW DELHI, SEPT 18, 2020 THE Income Tax Appellate Tribunal, a statutory quasi-judicial institution created under the Income Tax Act, 1961 and the second appellate authority dealing with disputes in the field of Direct Taxes and widely acclaimed as the "Mother Tribunal", has been modelling itself on its motto of "Nishpaksh Sulabh Satvar Nyay" meaning Impartial, Easy and Speedy Justice, by maintaining good disposal even during the COVID-19 Pandemic period. The innovative and aggressive use of techniques of Information Technology to dispense justice in the field of Direct Taxes in such times when physical hearing of cases was not found feasible on concerns of safety, etc. has been seamlessly adopted by the ITAT.

Justice P.P. Bhatt, President of ITAT directed the start of judicial proceedings immediately upon lifting of lockdown, albeit through the mode of Video Conferencing instead of physical hearings. This has yielded good dividends inasmuch it has enabled the Benches to function, whereby cases have been heard and disposed of by hearing both parties from remote locations. During the period starting from partial lifting of lockdown in April, 2020 and up to 31st August, 2020, as many as 5,392 cases were disposed of as against filing of 3,078 cases during such period.

The 63 Benches of the ITAT are spread over 28 regular stations and 2 Circuit Benches at Varanasi and Dehradun. Administratively, the Benches are divided in 10 Zones, each headed by a Vice President. All the Zones functioned during this period strictly in compliance with the guidelines and instructions issued by the Central and/or State Governments.

ITAT wishes to thank its stakeholders, viz., taxpayers, lawyers, Chartered Accountants and the Offices of the Income Tax Department in cooperating with the Benches and providing useful assistance in the administration of justice in the field of Direct Taxes during the current period of COVID-19 Pandemic.