

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

Date : 22nd March, 2020

OFFICE ORDER

In continuation of earlier advisory on Novel Coronavirus (COVID-19) dated 13th March, 2020 of ITAT, Delhi Benches, New Delhi and Office Order dated 16th March, 2020 of Hon'ble President, ITAT, and in view of the lockdown of Delhi from 23rd March, 2020 (6.00 am onwards) till 31st March, 2020 (12.00 am) announced today by the Delhi Government for prevention and containment of COVID-19 resulting in the sealing of Delhi borders with neighbouring states and affecting majority of public transport and complete shutdown of Delhi Metro, it has been decided to take following further precautionary measures at all Benches falling under the Delhi Zone :-

- (i) that the hearing of all regular matters/appeals at all Benches of Delhi Zone shall remain suspended till 31st March, 2020 or until further orders, whichever is earlier;
- (ii) that all matters during the period stand adjourned and the next dates of hearing shall be notified on the website of ITAT;
- (iii) that in case of any urgency and/or difficulty on account of this step, the authorized representatives or the assessee himself may approach the undersigned and/or the following for seeking redressal :-

- (a) Ms. Sushma Chowla, Vice President (Hyd. Zone)(HQ.Delhi)
Mobile : 9960682530, 9810082530
E-mail : sushmachowla@gmail.com
Office : 011-24658239
- (b) Shri K.K. Singh, Deputy Registrar
Mobile : 9968273527
E-mail : kk.singh@itat.nic.in
Office : 011-24628745
- (c) Shri V.K. Singhal, Deputy Registrar
Mobile : 9811253495
E-mail : vkssinghal_1000@yahoo.co.in
Office : 011-24648027

(d) Shri Vivek Khattar, Senior PS to Vice President (Delhi Zone)
Mobile : 9560774433
E-mail : vivek.khattar70@gmail.com
Office : 011-24694246

- (iv) that the above requests shall be considered by Vice President (Delhi Zone) at his discretion;
- (v) that the entry of Advocates/Chartered Accountants/Authorized Representatives/Practitioners/stakeholders during this period in ITAT premises is strictly not solicited, unless permitted by the competent authority or directed by the court;
- (vi) that the respective Bar Associations shall ensure wide circulation of the adjourned dates of hearing to avoid any inconvenience to the parties;

2. It is expected that all stakeholders shall appreciate the existing extraordinary situation and therefore shall conduct themselves in a manner appropriate to the needs and exigencies of the situation.

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

Sd/-
[G.S. PANNU]
VICE PRESIDENT

Copies to : All concerned (including CIT-DR Office & ITAT Bar Association at Delhi, Agra & Dehradun).

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

Date : 23rd March, 2020

OFFICE ORDER

In view of the Office Order dated 22nd March, 2020 of Hon'ble Supreme Court of India and in continuation of earlier advisory on Novel Coronavirus (COVID-19) dated 13th March, 2020 of ITAT, Delhi Benches, New Delhi and Office Order dated 16th March, 2020 of Hon'ble President, ITAT, and in view of the lockdown of Delhi from 23rd March, 2020 (6.00 am onwards) till 31st March, 2020 (12.00 am) announced today by the Delhi Government for prevention and containment of COVID-19 resulting in the sealing of Delhi borders with neighbouring states and affecting majority of public transport and complete shutdown of Delhi Metro, in the light of the communication dated 23rd March, 2020 of the Hon'ble President, ITAT, the following directions for ITAT, Delhi Zone are issued :-

"The office of the Registry shall remain closed from 23.03.2020 to 31.03.2020. However, during the said period, all the officers and staff shall remain available at home through telephone/e-mail/electronic communication, so as to attend essential official work and for rendering duty in connection with urgent hearing of any matter(s), he/she shall make himself/herself available for duty for the purpose and report immediately, if it is so directed by the competent authority."

Sd/-
[G.S. PANNU]
VICE PRESIDENT

Copies to : All concerned.

F.No.233-Ad(AT)/2019-20
INCOME TAX APPELLATE TRIBUNAL
Pratishtha Bhawan, 3rd & 4th Floors,
101, M.K. Marg, Mumbai - 400020

Date : 30th March, 2020

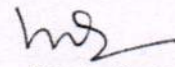
OFFICE ORDER

In continuation of earlier Office Order of the Income Tax Appellate Tribunal of even number dated 20th March, 2020 postponing the filing of the appeals and cross-objections before all Benches of the ITAT up to 1st April, 2020, and in view of the complete lockdown of three weeks up to 14th April, 2020 declared by the Government of India to contain the spread of Novel Coronavirus (COVID-19) in the country, as also the binding judgement of Hon'ble Supreme Court in Suo Motu Writ Petition (Civil) No(s).3/2020 dated 23rd March, 2020 extending the period of limitation in filing the appeals prescribed under the general law or Special Laws (both Central and/or State) in all such proceedings, whether condonable or not, with effect from 15th March, 2020 till further order/s in respect of the Courts/Tribunals across the country, it has been decided to further postpone the filing of appeals and cross-objections before all Benches of the ITAT till further orders.

2. Considering the gravity of the present situation, all concerned are requested to cooperate.

Sd/-
[JUSTICE P.P. BHATT]
PRESIDENT

✓ Copies to : All concerned.


Deputy Registrar

F.No.233-Ad(AT)/2019-20
INCOME TAX APPELLATE TRIBUNAL
Pratishtha Bhawan, 3rd & 4th Floors,
101, M.K. Marg, Mumbai - 400020

Date : 14th April, 2020

OFFICE ORDER

In continuation of earlier Office Order of even number dated 31st March, 2020 regarding the closure of the Registry offices of the Income Tax Appellate Tribunal across the country till 14th April, 2020 in the wake of the complete lockdown announced by the Government of India on 24th March, 2020 to contain the spread of Novel Coronavirus (COVID-19), keeping in view the fact that the Government of India has today announced the extension of the lockdown across the country till 3rd May, 2020 with certain conditional relaxations to resume important activities after 20th April, 2020 in certain areas outside the COVID-19 hotspots, it is now further directed as follows :-

"The offices of the Registry at the Benches of the Income Tax Appellate Tribunal across the country shall remain closed up to 3rd May, 2020 or till further orders, whichever is earlier. However, during the said period, all the officers and staff shall remain available at home through telephone/e-mail/electronic communication, so as to attend essential official work and, for rendering duty in connection with urgent hearing of any matter(s), he/she shall make himself/herself available for duty for the purpose and report immediately, if it is so directed by the respective Vice President, ITAT."



[JUSTICE P.P. BHATT]
PRESIDENT

Copies to : All concerned.

F.No.233-Ad(AT)/2019-20
INCOME TAX APPELLATE TRIBUNAL
Pratishtha Bhawan, 3rd & 4th Floors,
101, M.K. Marg, Mumbai - 400020

Date : 16th April, 2020

OFFICE ORDER


The Ministry of Home Affairs, vide Order No.40-3/2020-DM-I(A) dated 15th April, 2020, has issued consolidated revised guidelines/directions, in continuation of their earlier Order dated 14th April, 2020, to all Ministries/Departments of the Government of India with a view to arrest the spread of COVID-19 in the country. In terms of the said revised guidelines, the offices of the Government of India, its Autonomous/Subordinate Offices are to function with effect from 20th April, 2020 with certain restrictions and complying not only with the existing guidelines but also adhering to the Standard Operating Procedures (SOPs) for social distancing in the premises as contained in Annexure II thereof.

Accordingly, a video meeting with all the Zonal Vice Presidents via 'Zoom Cloud Meetings' App was held today to discuss about the preparation and modalities of opening of the offices of the ITAT with effect from 20th April, 2020. In the meeting, the exhaustive revised guidelines of the Ministry of Home Affairs dated 15th April, 2020 were discussed in detail and preliminary feedback was given by all the Vice Presidents.

In pursuance to such discussions, it is hereby directed that the respective Vice Presidents may take steps to ensure opening of the offices under their jurisdiction subject to strict compliance with the guidelines and instructions of the Government of India till date. It is further directed that the Vice Presidents may ensure all preparatory arrangements with regard to social distancing in offices as also that the permitted activities are implemented in a phased manner after strict implementation of the guidelines.

Insofar as the regular judicial work of the Benches is concerned, the same shall remain suspended, as earlier, till 3rd May, 2020. However, the extremely urgent matters may be taken up, for which the respective Vice Presidents may draw up the modalities at their level in consultation with all the stakeholders. The Vice Presidents are also advised that the aforesaid modalities may be finalized only after obtaining the concurrence of the undersigned.

The Vice Presidents are also advised to assess the local prevailing situation regularly so as to ensure compliance of the guidelines and also keep the undersigned updated with the position in their respective Zones.


[JUSTICE P.P. BHATT]
PRESIDENT

Copies to : All concerned.

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

Date : 27th April, 2020

CIRCULAR

**Subject : Court Proceedings – Hearing through Video Conference –
Guidelines and Standard Operating Procedures – Reg.**

**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-I(A) dated 15th
April, 2020; and
(viii) Office Order dated 16th April, 2020 issued by the Hon'ble President,
ITAT.**

In pursuance to the Office Order of Hon'ble President, ITAT dated 16th April, 2020, wherein the Zonal Vice Presidents were advised to take all precautionary steps for opening the offices of ITAT, and also to take up hearing of extremely urgent matters, the modalities and Standard Operating Procedures (SOPs) have been drawn up, keeping in mind the procedures evolved by various Courts, to hear matters involving extreme urgency in the Benches falling in the jurisdiction of Delhi Zone, which are as under.

(i) That prayer to be made by the Authorised Representatives ("ARs") or the Departmental Representatives ("DRs") or the concerned assessee in-person by way of a signed application containing a synopsis of extreme urgency not exceeding one page. After scrutiny, the Registry shall list the matter pointing out defects, if any, before the Bench presided by the Zonal Vice President or a Bench nominated by him (Designated Bench), and communicate the date and time of hearing through Video Conferencing to the Petitioner/AR and DR.

(ii) In all matters involving extreme urgency, the Petitioner is first required to file the complete Petition/Application in soft copy (scanned PDF Format in Black and White in minimum of 200 DPI) with complete scanned copy of the supporting Paper Book, if any, along with POA through email to : delhi.zone@itat.nic.in. In case of any difficulty, Shri Atul Chaudhary, Nodal Officer in the Office of Delhi Benches, ITAT, New Delhi be contacted at email atul.2986@gmail.com or mobile No. 9999203561 or landline 011-24658238. All enclosures with the Applications shall also be filed in PDF format (Black & White 200 DPI).

(iii) That party filing the Urgency-application should ensure that a soft copy of the application alongwith complete enclosures has been made available to the Department at their email rdhyani.708@gmail.com before filing with the Tribunal, or at least at the time of filing with the Tribunal. In case of any difficulty, Sh. Rajendra Dhyani, Nodal Officer in the office of Department Representatives, Delhi may be contacted at mobile No. 9810556865 or 9013852163.

(iv) All such Urgency-applications shall be processed by the Registry and posted for hearing before the Designated Bench, preferably on Wednesdays and Fridays with respect to applications received upto 1.30 PM on Mondays and Wednesdays respectively.

(v) The Urgency-application must, *inter alia*, clearly contain the case-details (e.g. ITA No. or S.A. No., etc.) and contact-details of the AR/Party in-person like e-mail ID, mobile number with alternate number(s), camp/office address stating Pin Code, etc.

(vi) The Applications and the enclosures shall be separately scanned and the file names shall be clearly mentioned and placed in a zipped single folder.

Few examples are:

(Folder) ITA-2564-DEL-2017-ABC Co Ltd.

- ITA-2564-DEL-2017-(1)-Urgent Hearing Application
- ITA-2564-DEL-2017-(2)-Form 36 & Grounds of Appeal
- ITA-2564-DEL-2017-(3)-CIT(A) Order

□ *ITA-2564-DEL-2017-(4)-Form 35, Grounds of Appeal and Statements of Facts before CIT(A)*

□ *ITA-2564-DEL-2017-(5)—Assessment Order*

□ *ITA-2564-DEL-2017-(6)-Paper Books*

(vii) That all the Urgency-applications shall include a separate paragraph(s) with an undertaking to the effect that physical copies of Petition, Paper Book, documents relied upon in the Petition, Challan confirming payment of Tribunal fees or other charges, if any, shall be filed at the earliest once the normal working of Tribunal is restored.

(viii) That further the Urgency-application shall include a separate paragraph giving consent that the matter may be taken up through the video-conferencing mode. It is to be specified whether he or she would link to the Hon'ble Bench by video-conferencing through his or her own desktop or laptop or mobile phone or any other device. The hearing of the Urgency-application and/or the case through video conferencing shall be conducted only through the approved software or the platform, and specific guidelines in this regard are issued separately.

(ix) That the parties shall not be permitted to rely upon any document other than the documents duly filed along with the Urgency-application in conformity with the extant Circular.

2. That no adverse orders would be passed on account of the absence of the applicant, so however, in case of filing of Urgency-application for early hearing, a communication for non-attendance from the applicant is expected at least a day before the date of hearing.

3. That the hearing of all regular matters/appeals of all Benches, unless specifically mentioned for hearing on account of extreme urgency as per point nos.1(i) to (ix) herein above, shall remain suspended till 3rd May, 2020 or until further orders, whichever is earlier.

3.1 The next dates of hearing of such adjourned matters shall be notified on the website of ITAT.

4. That the entry of Advocates/Chartered Accountants/Authorized Representatives/Practitioners/stakeholders during this period in ITAT premises is strictly barred, unless permitted by the competent authority or directed by the court.
5. That the respective Bar Associations shall ensure wide circulation of this arrangement and the adjourned dates of hearing with respect to the regular matters to avoid any inconvenience to the parties.
6. It is expected that all stakeholders shall appreciate the existing extraordinary situation and therefore shall conduct themselves in a manner appropriate to the needs and exigencies of the situation, and confine their Urgency-applications to only extremely urgent matters.
7. Considering the importance of the measures intended for the safety and welfare of health of stakeholders, all concerned are requested to cooperate, in the interest of all.
8. The Standard Operating Procedures for the Authorized/Departmental Representatives/Assesseees-in-person for Court hearings through Video Conferencing and the Joining instructions in respect of the Video Conferencing are appended hereto as Annexures 1 & 2.

This issues with the approval of Hon'ble President, ITAT.

Sd/-
[G.S. PANNU]
VICE PRESIDENT
DELHI ZONE

✓ Copies to : All concerned.


Deputy Registrar

ANNEXURE-1**INCOME TAX APPELLATE TRIBUNAL, NEW DELHI****Guidelines/Standard Operating Procedures (SOPs) for Authorized/Departmental Representative/Assessee-in-person for Court Hearings through Video Conferencing.**

1. Having considered the various platforms available in the light of the experience of other Institutions and the Instructions issued by the Ministry of Home Affairs, Government of India, for the purposes of conducting virtual court hearing through the mode of Video Conferencing, the Vidyo Video Conference platform is found preferable because of the security features, including the end-to-end encryption, ease of use and the operating environment of the ITAT. However, Cisco Webex is also under consideration as an alternative or stop-gap arrangement on account of any disruption in the use of Vidyo Video Conferencing facility due to technical difficulties, etc.

For a seamless conduct of the Virtual Court Proceedings, the following Instructions/Standard Operating Procedures (SOPs) are being issued for hearing of matters through Video Conferencing.

2. Upon direction, the Registry shall process and list the matter for hearing before the designated Hon'ble Bench. An Invitation Link and Meeting ID for appearance and viewing, as the case may be, will be sent by the Registry to the given mobile number(s) by SMS at least one hour before the scheduled hearing. Please note that each of the links so sent to any device is required to be unique and therefore, AR/DR/Assessee-in-person may not share or forward such link(s) to any other device nor shall they enable others to join the hearing through Video Conference.

3. Only the AR/DR/Assessee-in-person are permitted to participate in the Virtual Court Proceedings through Video Conference.

4. For the efficient and smooth functioning of the Virtual Court Proceeding, AR/DR/Assessee-in-person are advised to secure, well-in-advance, a desktop or laptop with uninterrupted power supply, video camera, microphones and speakers and display unit, or a mobile device, like a mobile phone or tablet with the required battery backup; Compatible sitting arrangements ensuring privacy, availability of adequate lighting and insulations/proper acoustics as far as possible. In case of use of mobile phones, utmost care must be taken to ensure that there is no interruption of the Virtual Court Proceedings due to incoming calls.

5. The seamless conduct of the Virtual Court Proceedings is obviously

dependent upon and subject to the connectivity [signal-strength/bandwidth] available at the end of the remote user(s), the AR/DR/Assessee-in-person joining a video-conference hearing shall ensure that robust connectivity and bandwidth are available at their end; In this regard, Advocates/Parties-in-person are advised to use broadband connection of minimum 2 mbps/dedicated 4G data connection. Further, AR/DR/Assessee-in-person may also ensure that no other device or application is connected to using the bandwidth when the hearing by Video Conferencing is in progress on their computer (preferable), mobile or any other device.

6. Care must be taken to see that there is no interruption to the proceedings due to the background noise from any source.

7. AR/DR/Assessee-in-person are required to enter appearance in the dress/attire prescribed for or befitting the dignity and majesty of the judicial proceedings, and as far as possible, the Dress Regulations prescribed in Rule 17A of the Appellate Tribunal Rules, 1963 be adhered to.

8. Tribunal reserves the right to regulate the entry of the AR/DR/Assessee-in-person into the Virtual Conference Room and, in principle, it is decided to allow the entry of the AR/DR/Assessee-in-person of two cases immediately following the case-in-progress. As and when the matters in the cause list move forward, the AR/DR/Assessee-in-person of the subsequent cases will be allowed to join.

9. For detailed joining instructions, please refer to Annexure-2 of the Circular.

PROTOCOL TO BE OBSERVED DURING THE HEARING IN VIRTUAL COURT ROOM

On entering the Virtual Court Room, the AR/DR/Assessee-in-person are required to follow the following protocol for the smooth, efficient and dignified conduct of proceedings.

10. They shall ensure that the Microphone (mic) is in mute mode till such time as required to make submission(s); thus, when one party is making submissions, it is imperative that all other participants shall keep their respective mic muted, failing which the possibility of mic catching audio feed from the speakers and creating 'echo/noise disturbance' would become very high and may disturb the Virtual Court Proceedings. It is strongly advised that ARs/Parties-in-person should join the Virtual Court Proceedings from a single device as joining the Virtual Court Room from two or more devices from one location will cause echo and create disturbance in the Virtual Court Proceeding.

11. It may be ensured that the mobile phones are either switched off or kept on vibrate or silent mode, and TV sets, radio etc, are switched off, lest, they may cause disturbance. Further, individual greetings (one-to-one) and cross-talk between the AR/DR/Assessee-in-person at the

commencement or during the proceedings are to be strictly avoided. During the Court Proceedings, the participants are expected to cooperate with the officials by complying with the suggestions extended from time to time to meet any particular exigency.

12. When the case is called, arguing counsel shall introduce himself/herself to the Hon'ble Bench and thereafter, with the permission of the Hon'ble Bench, make submissions. On completion of the submissions and/or when the Hon'ble Bench requires or when a query is put to the arguing counsel, he shall at once 'mute' the mic of the respective device. Only with the permission of the Hon'ble Senior Member of the Bench, the AR/DR/Assessee-in-person may 'unmute' the mic of the device to resume his submissions. Otherwise, the mic must be kept on 'mute' mode only.

13. Simultaneous making of arguments by both parties should be strictly avoided at any time. Either party may indicate a requirement to speak/submit by asking for permission from Hon'ble Bench, by raising a hand. Once permitted by the Senior Member of the Bench, the party may 'unmute' the mic and thereafter make submissions.

14. AR/DR/Assessee-in-person shall remember that since they are participating in COURT PROCEEDINGS, it is expected that they would not resort to any indecorous conduct or comment.

15. Further, since the recording/copying/storing and/or broadcasting, by any means, of the hearings and proceedings before the Tribunal is not permissible, all the stakeholders shall ensure that the proceedings by Video Conference are neither recorded/stored nor broadcast, in any manner whatsoever.

16. AR/DR/Assessee-in-person are required to stay online till the hearing in their matter is announced to be concluded by the Senior Member of the Bench, and thereafter the AR/DR/Assessee-in-person may disconnect from Video Conference, or the Registry Official/Host will disconnect them.

17. Upon publication of the cause-list, the Registry may call any party and require to test the device or its connectivity, and every such party is required to cooperate with such staff/official and abide by the instructions given, so that the hearing by Video Conference may be smoothly conducted.

18. For any related queries, the parties may contact Helpline Telephone Number 011-24658238 of Shri Atul Chaudhary, Nodal Officer in the office of Delhi Benches, ITAT, New Delhi or at his email atul.2986@gmail.com or mobile No. 9999203561 or write to delhi.zone@itat.nic.in.

ANNEXURE-2**INCOME TAX APPELLATE TRIBUNAL, NEW DELHI****Instructions for joining the Virtual Court Room****Part 1:**

1. Vidyo Video Conferencing platform will be used for conducting judicial proceedings before the Income Tax Appellate Tribunal, Delhi Zone.
2. To join video conferencing on VIDYO platform, parties are required to download Vidyo Desktop from <https://webvc.nic.in/> link. Vidyo Mobile for Android and iPhones/iPads can be downloaded from Google Play Store and Apple App Store respectively.
3. The Invitation Link for appearance and viewing, as the case may be, will be sent by the Registry to the given mobile no(s)/e-mail id(s).
4. The party concerned will be advised to click on the link provided, as received on their computer (preferable) or mobile device, upon which a window shall open; thereafter, the party is required to click on the "Join Conference" button.
5. Upon clicking the "Join Conference" button, a 'VIDYO' display window shall open, prompting the party to enter the display name before clicking "Join" button; the party is required to write his/her name with designation and name of the Case, and thereafter the party is required to click on the 'JOIN' button.
6. After having clicked on the 'JOIN' button, the party would join other parties in a virtual waiting room, and parties would be required to wait patiently for being joined to the virtual Court room for their respective hearing.
7. For more guidance on installation and joining procedure, please refer Part 2 of this Annexure - Pictorial guidelines to join the Virtual Court Room.

Part 2:

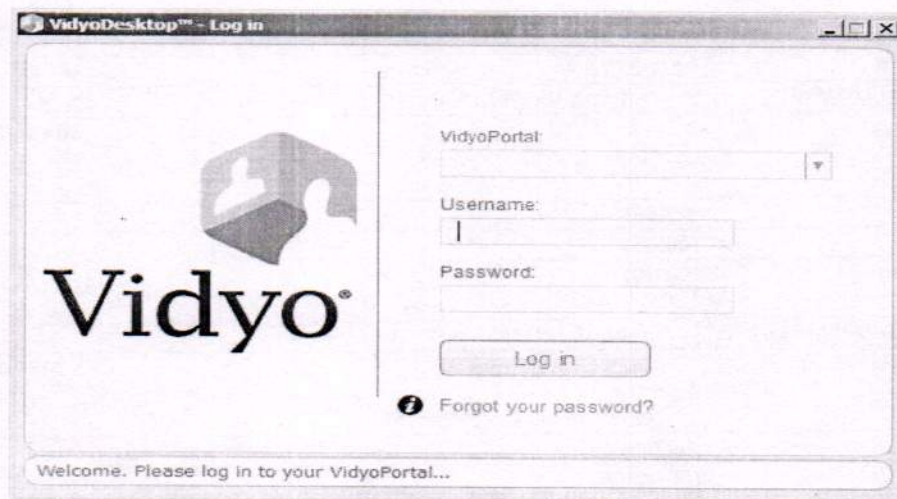
Pictorial Guidelines to join the Virtual Court Room

A. For those who are using Desktop / Laptop to join the Virtual Court Room through Video Conferencing :

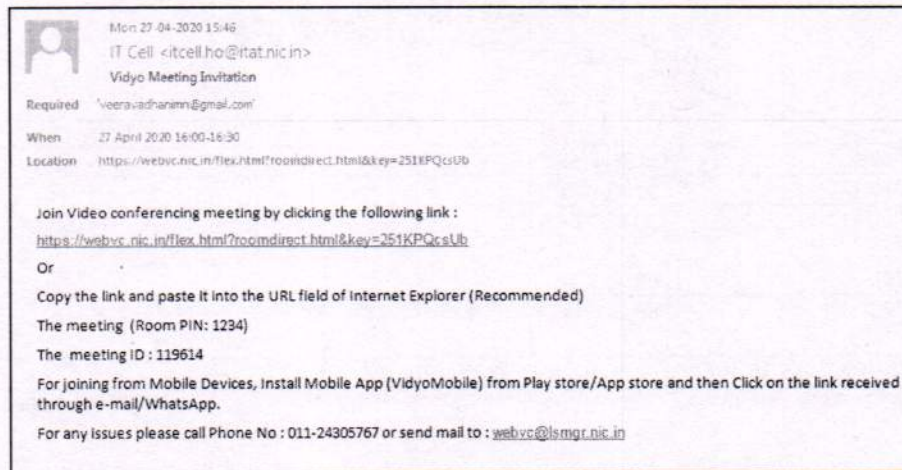
- i. AR/DR/Assessee-in-person are required to download and install Vidyo Desktop from the website <http://webvc.nic.in/download.html?lang=en> to their laptop or desktop .



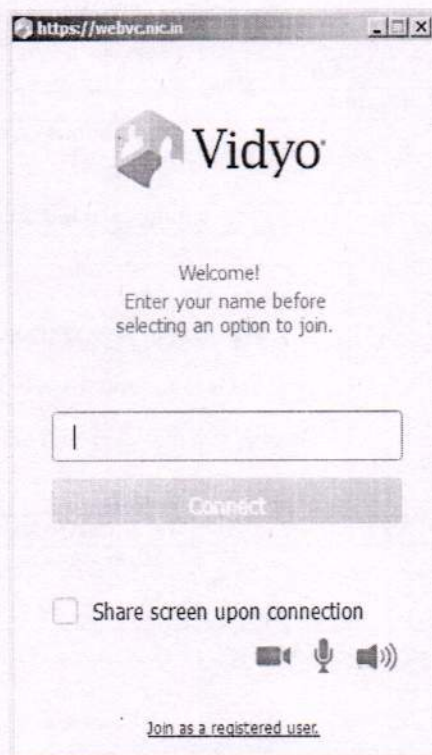
- ii. Once Vidyo Desktop is installed, open the Vidyo Desktop the application and leave it aside. One need NOT register to login to Vidyo to join a meeting.



- iii. Please open mail inbox, open the Vidyo Meeting Invitation (email) sent by the Registry and click on the link.



- iv. Clicking the given link opens <https://webvc.nic.in> website and thereafter the Vidyo Desktop applications pops up as shown below. Enter your case no. and name of the counsel and then click **Connect** button:



https://webvnc.nic.in



Vidyo

Welcome!
Enter your name before
selecting an option to join.

ITA-1234-DEL-2020-Adv Ranjit |

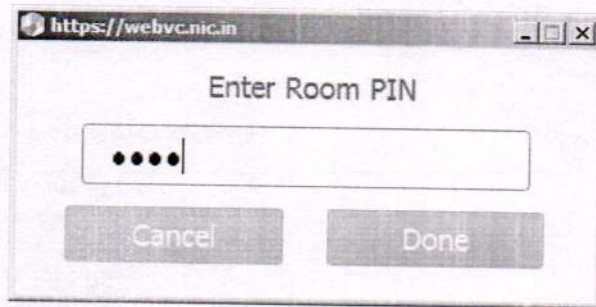
Connect

☐ Share screen upon connection

[Join as a registered user.](#)

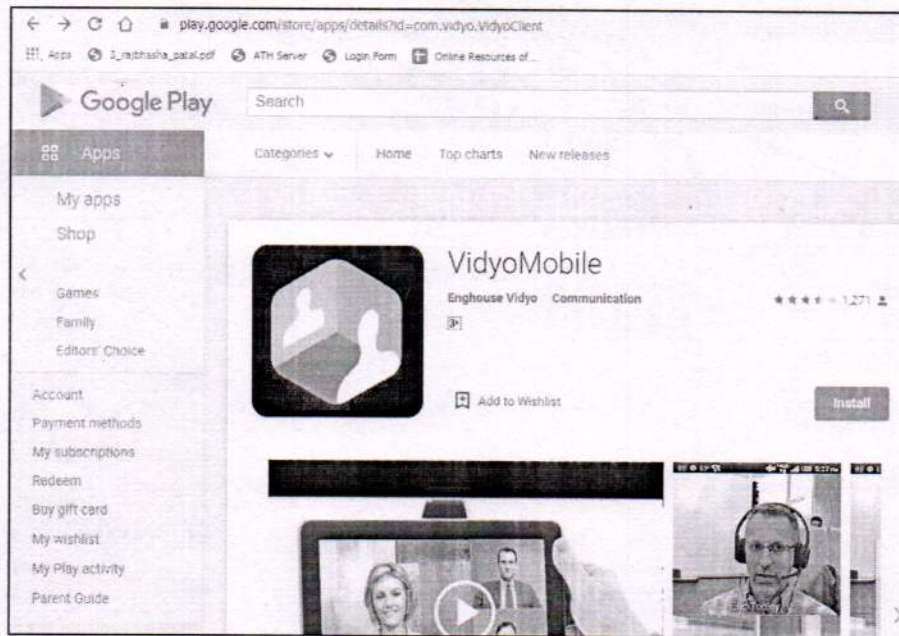
- v. Once the **Connect** button is clicked, the application asks for the Room PIN. Please enter the room PIN sent to you in the Vidyo Meeting Invitation (email) by the Registry and click **Done** button.

A screenshot of a web browser window with the address bar showing "https://webvc.nic.in". The main content area displays the text "Enter Room PIN" above a text input field. The input field contains four black dots, indicating a masked PIN. Below the input field are two buttons: "Cancel" on the left and "Done" on the right.

- vi. Once the **Done** button is clicked, the user will join the Video Meeting / Virtual Court Room. As soon as he joins the meeting, he shall mute his audio and wait for further instructions of the Bench.
- vii. Use appropriate controls to handle the audio and video. Please be acquainted with these controls (to mute and unmute the audio, etc.) to assist the Bench appropriately.

B. For those who are using Joining the Virtual Court Room through Video Conferencing using Smartphones (Android/iOS):

- i. AR/DR/Assessee-in-person are required to download and install Vidyo Mobile from the Google Play Store or Apple App Store as the case may be.

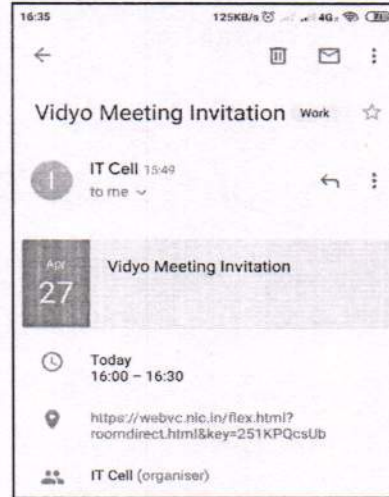


- ii. Once the App is installed and iii. Please open mail inbox, open

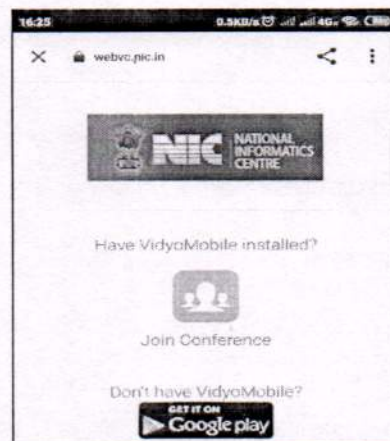
opened, it looks as under. Please do not enter Portal details or any details in the screen. Just minimize the app:



the Vidyo Meeting Invitation (email) sent by the Registry and click on the link.



iv. Clicking the given link opens <https://webvc.nic.in> website and prompts the user to join the conference. Click **Join Conference** to proceed.



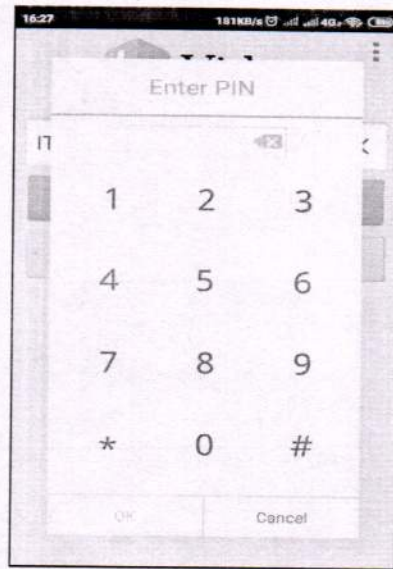
v. Thereafter the Vidyo Mobile applications pops up as shown below. Enter your case no. and name of the counsel and then click **Join** button



vi. Once the **Join** button is clicked, the application asks for the PIN. Please enter the Room PIN sent to you in the Vidyo Meeting Invitation

vii. Once the **OK** button is clicked, the user will join the Video Meeting / Virtual Court Room. As soon as he joins the meeting, he shall mute his

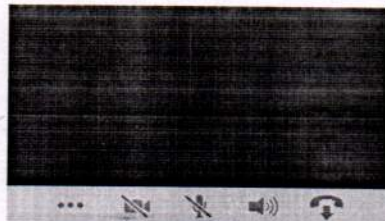
(email) by the Registry and click **OK** button.



audio and wait for further instructions of the Bench.



- viii. Use appropriate controls to handle the audio and video. Please be acquainted with these controls (to mute and unmute the audio, etc.) to assist the Bench appropriately.



INCOME TAX APPELLATE TRIBUNAL
DELHI ZONE, NEW DELHI

Dated: 6th May, 2020

CIRCULAR

Subject : Court Proceedings - Hearing through Video Conference -
Guidelines and Standard Operating Procedures - Reg.

Reference :

- (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-I(A) dated 15th April, 2020; and
- (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-I(A) dated 1st May, 2020.

Whereas pursuant to Office Order dated 16th April, 2020 issued by the Hon'ble President, ITAT, a Circular dated 27th April, 2020 was issued by the undersigned stating

the modalities and Standard Operating Procedures (SOPs) to hear matters involving extreme urgency in the Benches falling under the Delhi Zone;

2. Whereas post the aforesaid Circular, the Ministry of Home Affairs, Government of India has issued an Order under the Disaster Management Act, 2005 dated 1st May, 2020 to extend the lockdown for a further period of two weeks beyond 3rd May, 2020 and also issued new guidelines to regulate different activities, and the guidelines have permitted various specified activities outside the Containment Zones, which, *inter-alia*, include movement of individuals for non-essential activities and opening of private offices with up to 33% of manpower, with the remaining persons working from Home;

3. Whereas representation has also been received from Income Tax Appellate Tribunal Bar Association, New Delhi referring, *inter-alia*, to the extension of lockdown, and the recent directions of the Hon'ble Delhi High Court to the District and Subordinate Courts not to take up any physical hearing during the period of lockdown, and instead, to do hearings preferably through Video Conferencing;

4. Whereas the Hon'ble President was pleased to preside over a meeting of all the Zonal Vice Presidents on 4th May, 2020, wherein, it was, *inter-alia*, decided that the functioning of the Benches through physical hearings shall remain suspended in Red Zones or Hotspot Districts till 17th May, 2020, and all hearings be done preferably through Video Conferencing; and

5. Having regard to the developments and considering the primary objective of keeping the spread of COVID-19 in check, and also the practices being adopted by other similarly placed Bodies/Institutions, it has been decided that the functioning of the Benches under the Delhi Zone with effect from week commencing 11th May, 2020 shall be regulated in the following manner:-

- (a) That until further orders, the regular matters would be heard only through Video conferencing with the consent of both parties;
- (b) That to effectuate the above, a consent application stating that the matter may be taken up for hearing through the Video Conferencing mode is to be sent by the Authorized Representatives ("ARs") or the concerned assessee in-person (by way of a soft copy, in a scanned PDF Format in Black and White in minimum of 200 DPI through email), with a copy to the office of the Departmental Representatives ITAT, Delhi Benches, New Delhi, or, as the case may be, latest by 5 pm of Tuesday in respect of the matters listed in the following week;
- (c) That after scrutiny, the Registry shall issue a Provisional Cause List on Wednesday containing the list of such cases fixed for hearing to be taken up through Video Conferencing in the following week;
- (d) That on publication of such Provisional Cause List, the Authorised Representative or the concerned assessee in-person and/or the respondent shall complete the requirements of filing all documents through email, by the end of the next day i.e., Thursday, in terms of the Circular dated 27th April, 2020 issued by the undersigned, to the extent the same is applicable, especially clause 1(vi) of the said Circular requiring the filing of papers relating to the cases, etc.
- (e) Email IDs to which the applications and softcopies of the documents are to be submitted to the Tribunal and the Office of the Departmental Representatives, ITAT, Delhi Benches remain the same as circulated in Circular dated 27th April, 2020.

(f) In case of any difficulty,

Shri Atul Chaudhary, Nodal Officer in the Office of Delhi Benches, ITAT, New Delhi be contacted at email atul.2986@gmail.com or mobile No. 9999203561 or landline 011-24658238 on behalf of the ITAT; and

Sh. Rajendra Dhyani, Nodal Officer in the Office of Departmental Representatives, Delhi may be contacted at mobile No. 9810556865 or 9013852163 on behalf of the Department.

(g) It shall be noted that unless the aforesaid is complied with, the matters may not be taken up for hearing through Video Conferencing.

(h) On the compliance of the above requirement of furnishing the softcopies of the case papers, appeal papers, paper book(s) and other enclosures, if any, a final cause list will be prepared and published on the website by Friday which will contain the list of cases to be taken up in the following week for hearing through Video Conferencing in terms of the modalities/guidelines/SOPs/instructions, etc. contained in Circular dated 27th April, 2020.

(i) It is proposed that the hearings through Video Conferencing shall start from 12th May, 2020, which would enable all the stakeholders to take appropriate steps to ensure that the mechanism of Video Conferencing hearings is put in place.

(j) Initially, for all matters listed during the week from 11th May, 2020 to 14th May, 2020, the Consent Applications may be submitted on or before 5 PM on 7th May, 2020; Provisional Cause Lists will be published on 8th May, 2020, and the filing of the documents is permitted upto Sunday, i.e. 10th May, 2020; and, Final cause lists would be published in the forenoon of Monday, 11th May, 2020 and the Benches will commence hearing on 12th May, 2020.

(k) That the hearing of all other regular matters/appeals of all Benches where no consent letter has been received will stand adjourned en bloc to a further date, the next dates of hearing of such adjourned matters shall be notified on the website of ITAT.

(l) The Modalities and SOPs for the conduct of the hearing through Video Conferencing shall be the same as announced by the earlier Circular dated 27th April, 2020 and the same may be read as part and parcel of this Circular.

6. It is clarified that hearings through Video Conferencing shall be taken up in a phased manner; and, initially, one or two Benches shall be constituted for the purpose of hearing in a limited number of cases; however, the scale, scope and nature of hearings would be considered for extension/expansion in a gradual manner.

7. The mechanism of grant of Early Hearings through filing of 'Urgency-applications' outlined in the Circular dated 27th April, 2020 shall continue.

8. That the entry of Advocates/Chartered Accountants/Authorized Representatives/Practitioners/Stakeholders during this period in ITAT premises is strictly barred, unless permitted by the competent authority or directed by the Court.

9. That the respective Bar Associations shall ensure wide circulation of this arrangement and the adjourned dates of hearing with respect to the regular matters to avoid any inconvenience to the parties.

10. It is expected that all stakeholders shall appreciate the existing extraordinary situation and therefore shall conduct themselves in a manner appropriate to the needs and exigencies of the situation.

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

This issues with the approval of Hon'ble President, ITAT.

Copies to : All concerned.

Sd/-
[G.S. PANNU]
VICE PRESIDENT


Deputy Registrar

INCOME TAX APPELLATE TRIBUNAL

Date : 19th May, 2020

OFFICE ORDER

Subject : Dress Regulations under Rule 17A of the Income Tax (Appellate Tribunal) Rules, 1963.


In view of the Circular dated 13th May, 2020 of Hon'ble Supreme Court of India regarding uniform for Advocates, as also keeping in view the medical advice, the requirement of wearing of Coats/Gowns/Robes by all during the course of virtual hearings/proceedings before the Income Tax Appellate Tribunal is dispensed with.

This order shall come into force with immediate effect and be operational until further orders.



[JUSTICE P.P. BHATT]
PRESIDENT

✓ Copies to : All concerned.



Deputy Registrar

INCOME TAX APPELLATE TRIBUNAL
DELHI ZONE, NEW DELHI

Dated: 22.06.2020

NOTICE

Reference this office Circulars dated 27th April, 2020 and 06th May, 2020 issued by the undersigned stating the modalities and Standard Operating Procedures (SOP) to hear matters involving extreme urgency in the Benches falling under the Delhi Zone;

2. It is hereby notified that, email id for sending scanned softcopies of documents to the Office of Departmental Representative has been changed from rdhyani708@gmail.com to itatadmno@gmail.com.

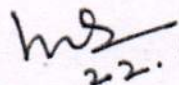
3. Henceforth, the Authorized Representatives ("ARs") or the concerned assessee in-person are requested to send scanned copies of documents to Office of Departmental Representative, ITAT at their email id itatadmno@gmail.com.

4. The Modalities and SOPs for the conduct of the hearing through Video Conferencing shall be the same as announced by the earlier Circulars dated 27th April, 2020 & 06th May, 2020.

This issued with the approval of Hon-ble Vice-President(D.Z.), ITAT.

Copy to:

1. All concerned.
2. Respective Bar Association for wide circulation.


22.6.20
Deputy Registrar

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

Date : 3rd July, 2020

CIRCULAR

**Subject : Court Proceedings – Hearing through Video Conference –
Guidelines and Standard Operating Procedures – Reg.**

With an objective of keeping the spread of COVID-19 in check, a Circular dated 27th April, 2020 was issued by the income Tax Appellate Tribunal, Delhi Zone whereby the modalities and Standard Operating Procedures (SOPs) to hear matters in the Benches falling under the Delhi Zone through the mode of Video Conferencing were formulated. Thereafter, another Circular dated 6th May, 2020 was issued by Delhi Zone whereby certain other modalities and SOPs for hearing of regular matters also were stated.

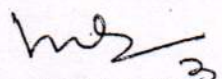
2. However, it has come to notice that, in some cases, where the parties have consented for hearing of the regular matters through the mode of Video Conferencing, are not making available the soft copy of the application along with enclosures to the other side. This non-compliance of the stipulated Standard Operating Procedures (SOPs) results in the hampering of the smooth functioning of the Virtual Court. There is thus no option left to the Bench but to adjourn the case at the last moment in the absence of the availability of documents with the other side. It is, therefore, again requested that when the parties send their consents to avail of the hearings through the mode of Video Conferencing, the guidelines/modalities and the Standard Operating Procedures (SOPs) as stated in the Circulars dated 27th April, 2020 and 6th May, 2020 may also be strictly complied with and all the relevant documents/papers may be filed to the other side.

3. It is also again notified that, as per Notice dated 22nd June, 2020 of Delhi Zone of ITAT, the email ID for sending scanned soft copies of the documents to the Office of the Departmental Representatives shall be as follows:-

itatadmno@gmail.com

This issues with the approval of Hon'ble Vice President (Delhi Zone), ITAT.

By Order


Deputy Registrar

✓ Copies to : All concerned.