

Ministry of Law & Justice

In wake of lockdown following COVID-19 pandemic, Income Tax Appellate Tribunal begins regular interactive sessions

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The **Income Tax Appellate Tribunal (ITAT)** has commenced today a series of Video Conferences involving regular interactive sessions to productively utilize the time available during the 21-day lockdown to tackle the COVID-19 pandemic. ITAT President, Mr. Justice P.P. Bhatt, in a communication to Vice Presidents and Members of the Tribunal, said such meetings can be utilized for exchanging views and formulating strategies as to how to improve the rate of disposal of cases as well as quality of judicial orders.

Reiterating that the lockdown announced by the Government of India be strictly complied with by practicing social distancing and self-quarantine, Justice Bhatt said it has become practically difficult to work from offices and retain the same productivity levels as of normal working days. Nevertheless, it is important that we utilize this period to enhance our skills and capabilities, he added.

“In our daily routine of attending to judicial workload, sufficient time is not available to address issues of administrative, infrastructure, employees disciplining etc. Therefore, such interactions would help in achieving efficiency in our administrative working also,” said Mr. Justice Bhatt.

The topics of the seven interactive sessions on all working days till Monday, 13th April, include domain as well as non-domain subjects and will have different sessions at the National and Zonal levels, including amongst Members of bigger multiple Bench stations. Domain topics include Income Tax and allied laws, while non-domain subjects relate to better living viz., health, meditation, holistic wellness etc. Members of each station have been asked to have meetings amongst themselves on local issues relating to infrastructure and administrative problems.

Emerging issues scheduled to be deliberated upon include:

- (i) General Anti Avoidance Rule (GAAR) - likely issues arising from application of GAAR in assessments.
- (ii) The Direct Tax Vivad Se Vishwas Act, 2020 - expectations of and from ITAT.
- (iii) Amendments in Finance Act, 2020.

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- (iv) Changing concept of Permanent Establishment and Business Connection and taxation of digital economy in the light of BEPS and legal amendments.
- (v) Impact of ICDS in the assessments and issues arising thereof.

Fundamental issues to be discussed during the Interactions include:

- (i) Business connection.
- (ii) Deemed Incomes under Section 9, FTS and Royalties.
- (iii) Permanent Establishment and Profit Attribution.
- (iv) Case studies - the impact of some important judicial precedents - key takeaways.
- (v) Reopening of assessment and revision of assessment.

Non-domain subjects lined up for the Interactions include:

- (i) Art of Living - facing pandemic lockdown with positivity.
- (ii) Work from Home (WFH) - an opportunity to maintain work-life balance.
- (iii) Yoga tips.

Addressing the Inaugural Session today, Mr. Justice Bhatt said he has requested the Chief Justice of India, Mr. Justice Sharad Arvind Bobde to address one of the Interactive Sessions with the ITAT Vice Presidents and Members. Eminent jurists will also address various sessions and participate in the interactions, he added.