

**GOVERNMENT OF INDIA
LAW AND JUSTICE
LOK SABHA**

UNSTARRED QUESTION NO:2675
ANSWERED ON:19.12.2003
INCOME TAX APPELLATE TRIBUNAL
SHYAMA SINGH;UTTAMRAO DEORAO PATIL

Will the Minister of LAW AND JUSTICE be pleased to state:

- (a) whether the Union Government has recently taken a decision to set up more benches of the Income Tax Appellate Tribunal in the country;
- (b) if so, the details thereof;
- (c) the number of IT AT benches functioning in the country at present and number of cases pending with each tribunal; and
- (d) the effective steps taken to clear the cases in the tribunals?

Answer

MINISTER OF STATE FOR LAW AND JUSTICE (SHRI P.C. THOMAS)

(a) Yes, Sir.

(b) The Government sanctioned 10 permanent benches and 20 temporary benches of the Income Tax Appellate Tribunal on 9th December 2003.

(c) At present 53 benches are functioning in the country and the number of cases pending with each of the benches (Tribunal) as on 01.12.2003 is at Annexure 'A'.

(d) Necessary steps regarding clubbing of cases involving similar issues, small cases covered cases, by the decisions of Supreme Court/High Court/Income Tax Appellate Tribunal decisions, are being taken up for hearing out of turn. The Bar is also requested by IT AT to bring to their notice all such covered cases for early hearing. Besides, Search & Seizure and appeals U/S 263 are also being given priority in their disposal. The enhancement of limit from Rs. one lakh to Rs. five lakhs for appeals to be heard by a Member sitting singly, is also showing downward trend in the pendency of such appeals. Amendment to section 260A of the Income Tax also reduced the pendency of appeals as no RA is preferred in I.T.AT.

Necessary steps to dispose of Single Member Cases were taken by posting such cases before more members having power to dispose of such cases regularly in addition to Division Bench cases. A special drive to dispose of S.M.C. Power, were ordered to Benches, where such pendency was very high, w.e.f. 17.3.2003 to 4.4.2003 and this has helped to reduce the pendency of such appeals.

Sl.No. Benches No.of Benches Pendency as on 01.12.2003

1. Mumbai 10 37603

2. Pune 1 6679

3. Nagpur 1 1181

4. Panaji 1 1087

5. Delhi 7 24502

6. Allahabad 1 2193

7 Lucknow 1 5962

8. Jabalpur 1 1592

9.	Agra	1	3841
10.	Kolkata	5	4250
11.	Patna	1	935
12.	Cuttack	1	2498
13.	Guwahati	1	373
14.	Chennai	4	15486
15.	Cochin	1	1258
16.	Ahmedabad	3	18433
17.	Raikot	1	2374
18.	Indore	1	5051
19.	Hyderabad	2	4564
20.	Bangalore	3	5167
21.	Visakhapatnam	1	2946
22.	Chandigarh	2	4114
23.	Amritsar	1	3189
24.	Jaipur	1	5151
25.	Jodhpur	1	5121

Total 53 165550