

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

UNSTARRED QUESTION NO:2997
ANSWERED ON:11.12.2014
JUDGEMENTS BY ITAT
Rathwa Shri Ramsinh Patalyabhai

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

- (a) whether the Government is aware of some alleged irregularities in delivering judgments under Section 263 of the Income Tax Act, 1961 by some Income Tax Appellate Tribunals (ITAT) in the country particularly ITAT Kolkata under the influence of alleged quid pro quo;
- (b) if so, the number of such cases noticed by the Government during each of the last three years and the current year along with the action taken thereon by the Government;
- (c) the procedure adopted by the ITAT for arriving at a final judgment under the said Section/Act;
- (d) the number of cases of alleged irregularities against Members/ Chairperson of ITAT particularly ITAT Kolkata came to the notice of the Government during the said period; and
- (e) the action taken by the Government in this regard?

Answer

MINISTER OF LAW AND JUSTICE (SHRI D. V. SADANANDA GOWDA)

- (a) No, Madam. Section 263 of the Income Tax Act, 1961, relates to the revision of assessment order by the Commissioners of Income Tax, in the circumstances stated therein. This Section does not relate to the passing of orders by the Income Tax Appellate Tribunal.
- (b), (c), (d) & (e) Do not arise.