



Dated: 25.02.2019

**TO,  
HON'BLE SHRI ARUN JAITLEY  
UNION FINANCE MINISTER  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE,  
NORTH BLOCK, NEW DELHI- 110001**

Respected Sir,

Sub: **Committee of Commissioners of Income-tax to examine perverse orders of the Income-tax Appellate Tribunal**

As you may be aware, the All India Federation of Tax Practitioners ("the Federation" in short) is one of the largest professional body of tax practitioners, advocates and chartered accountants - both of direct and indirect taxes. It was set up 42 years ago in 1976 and has a membership of over 7500 individuals and about 150 Tax Bar Associations in 27 States of India. It is not at all a lobbyist group and examines the problems of tax administration in a fair and judicious manner and seeks to recommend reasonable and practical solutions. Among other activities, it holds National Tax Conferences at different places in the country every 2-3 months and also publishes a monthly newsletter and a monthly Journal which contains articles on technical aspects of tax laws and periodically includes digest of cases reported in practically all the magazines and journals of the country.

2. The Central Board of Direct Taxes has recently formed a Committee of five Commissioners of Income-tax to examine the cases where the different benches of Income-tax Appellate Tribunal (Tribunal in short) in the country have passed perverse or irregular orders or where the submissions of the Department have not been recorded by the Tribunal. Such cases would be



appropriately taken up with the President of the Tribunal as well as with the Ministry of Law. A copy of the said Office Memorandum dated 08.02.2019 setting up the Committee is attached.

3. As you are aware, the Tribunal is a judicial forum. Its orders are subject to review by the High Courts through appeals provided u/s 260A of the Income-tax Act, 1961 (the Act). The Income-tax Department has been filing such appeals and the system has been working satisfactorily. The identification of perverse or irregular orders by the Committee of five Commissioners of Income-tax and the same to be brought to the notice of the President of the Tribunal and Ministry of Law, in the opinion of this Federation, is a serious violation of the legal remedies provided in the Income-tax Act. It will adversely affect the independence of this great institution set up in 1941 which has brought laurels for its judicial independence and well considered issues not only in India but in several other countries.
4. The Federation, therefore, requests you to kindly have the matter examined and issue appropriate instruction for the withdrawal of the said Office Memorandum dated 08.02.2019 at an early date.

Yours faithfully,

**Dr. Ashok Saraf**  
National President  
All India Federation of Tax Practitioners

Encl: As above

F No 279/Misc./M-120/2018-(ITJ)

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
\*\*\*\*\*

New Delhi, 8<sup>th</sup> February, 2019

Office Memorandum

**Subject: Committee to examine the suggestions and the issues on litigation management emerging from Judicial Conference -reg.**

As per the discussion held during Judicial Conference held on 04.01.2019, a committee is being constituted to examine the suggestions/issues on litigation management emerging out of the Conference. The composition of the Committee is as follows:

Sl No	Name	Designation	
1	Shri A.K. Saroha	CIT(A)-23, Delhi	Convenor
2	Shri D N Kar	PCIT, Orissa	Members
3	Shri Ramesh Chander	CIT(DR), AAR, Delhi	
4	Shri S S Rana	CIT (DR), ITAT, Delhi	
5	Shri YVST Sai	CIT (J), A.P & Telangana	

2. The terms of reference of the committee will be as follows:

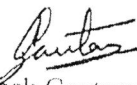
(i) to examine the suggestions/issues on litigation management emerging out of the Conference and to report on the solutions and the way forward on such issues.

(ii) to examine the cases where ITAT has passed perverse or irregular orders or where the submissions of DRs have not been recorded by ITAT to be appropriately taken up with President, ITAT/ Ministry of Law.

(iii) to examine the feasibility of creation of separate bench of ITAT for Intl. Tax at places where the pendency of such cases is high/above a threshold limit.

(iv) to examine the suggestion of reviving of institution of Junior DRs in view of shortage of DRs in ITAT.

3. The Committee shall submit its report within one month from the date of its constitution.

  
(Abhishek Gautam)  
DCIT(OSD) ITJ-1, CBDT

(i) PPS to Chairman, CBDT and PSs to all Members of CBDT.

(ii) All Pr. CCs/IT.

(iii) All Committee Members.

*Issued*  
*8/2/19*

<http://itatonline.org>

Scanned by CamScanner