

Public Interest Litigation Petitions filed by AIFTP & Associate Members

Sr. No.		W. P. No.	Reported	Issue	Remark
1.	All India Federation of Tax Practitioners jointly with the Chamber of Income Tax Consultants and Others v. UOI.	1052 of 1994	(1994) 209 ITR 660 (Bom.)(HC)	Circular No. 681 946-TDS on payment of professional fees for professional services.	Govt. amended the Law.
2.	All India Federation of Tax Practitioners v. UOI.	2464 of 1996	Income Tax Review Page 4 Vol. XXIII April 1997	Residential Accommodation to Members of Income Tax Appellate Tribunal, Bombay.	Govt. provided accommodation to members of ITAT, Mumbai.
3.	All India Federation of Tax Practitioners v. UOI.	973 of 1997	(1997) 228 ITR 68 (Bom.) (HC)	Constitutional Validity of VDIS Scheme, 1997.	Constitutional Validity was upheld.
4.	All India Federation of Tax Practitioners v. UOI	SLP No. 18856 of 1997	(1998) 231 ITR 24 (SC)	Constitutional Validity of VDIS Scheme, 1997.	Constitutional Validity was upheld.

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5.	All India Federation of Tax Practitioners jointly with Rajasthan Tax Consultants v. UOI	4241 of 1997	(1998) 97 Taxman 48 (Raj.) (HC)	Residential Accommodation to members of ITAT.	High Court directed Govt. to provide accommodation to members of ITAT.
	UOI v. All Gujarat Federation of Tax Practitioners	SLP Nos. 6904, 6905 of 1998	AIFTP Journal April' 2004 Page 34	Residential Accommodation to members of ITAT.	Apex Court directed the Government to provide Residential accommodation, telephone, Newspaper, library, car, secretarial assistance, etc.
6.	All India Federation of Tax Practitioners v. UOI	CW No. 4086 of 1998	(1999) 236 ITR 1. (Delhi)	Constitutional Validity of Kar Vivad Samadhan Scheme, 1998.	Applicable even in respect of Departmental appeals. Govt. accepted the Judgment of Delhi High Court (1998) 234 ITR 62 (St.)
7.	All India Federation of Tax Practitioners v. UOI	SLP 556 of 1998		Constitutional Validity of levy of Tribunal fees and appeal fees before CIT(A). Petition filed before Supreme Court under Article 32 of constitution of India.	Petition was withdrawn due to technical reason Govt. has amended the law. Now as regards levy of appeal fees before High Court.

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8.	All India Federation of Tax Practitioners jointly with Bombay Chartered Accountants & Others.	142 of 1999	AIFTP Bulletin Vol. 14 Part B Oct. Nov. 98 Page 49 (2002) 256 ITR 401(Bom.) (2002) 254 (SC) ITR St. 254 CC No. 6901 of 2001(SLP) (2007) 293 ITR 406 (SC)	Constitutional Validity of levy of Service Tax on Chartered Accountants	The Bombay High Court upheld the Constitutional Validity of levy of Service Tax. Supreme Court upheld the order of the Bombay High Court.
9.	All India Federation of Tax Practitioners jointly with Income Tax Appellate Tribunal Bar Association & Others	WP No. 624 of 1999 (Bom.) SLP No. 15549 of 2002 dt. 18-2-2002	(2001) 116 Taxman 418 (Bom.) (HC)	Office Accommodation to Income Tax Appellate Tribunal Bombay for five additional Benches	Bombay High Court passed the order allotting the space for functioning of five additional benches of ITAT. Because of order of Bombay High Court all 10 benches of ITAT Mumbai are functioning from same premises. The Hon'ble Supreme Court ordered to maintain status quo of the matter. The matters is pending before the Bombay High Court.

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10.	All India Federation of Tax Practitioners jointly with Income Tax Appellate Tribunal Bar Association	WP No. 2166 of 2002		Discrimination while allotting the accommodation to Member of ITAT, who join from the profession. Government accepted the representation and at present all the Members of ITAT are getting the residential accommodation.	Court directed to make Representation to Government. As Government rejected the representation the petition became infructuous. (Order dt. 27-11-2002)
11.	UOI v. Shri R. P. Tolani, Judicial Member (AIFTP Joined as Intervener to bring correct facts before the court)	WP No. 808 of 2000		Contempt proceedings against the Estate manager for not following the order of the High Court for providing accommodation to members of ITAT	Pending for Final hearing.

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12.	All India Federation of Tax Practitioners v. UOI	WP No. 11718 of 2003	(2003) 264 ITR 466 (Orissa)	National Tax Tribunal Ordinance UOI moved an application to transfer all the petitions pending before various High Courts to Hon'ble Supreme Court. As the ordinance lapsed the petitions became infructuous.	Stayed the operation of the National Tax Tribunal Ordinance.
13.	P.C. Joshi (AIFTP) v. UOI.	WP No. 2792 of 03		Constituted Validity of NTT	Ordinance Lapsed - New Bill Introduced.
14.	P. C. Joshi (On behalf of AIFTP) v. UOI, (Madras Bar Association v. UOI)	WP No. 621 & 697 of 2007 T.C.C. Nos. 116 to 118 & 150 of 2006s	(2014) 227 Taxman 151 (SC)	National Tax Tribunal	Supreme Court decided in favour of the assessee.

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15.	P. C. Joshi (On behalf of AIFTP) v. UOI	WP No. 1927 of 2011	(2015) 273 CTR 113 (Bom)(HC)	Levy of Service Tax on the Representation Advice and Arbitration by Advocates.	Bombay High Court decided against the petitioner, SLP is admitted and pending for final hearing. before Supreme Court (SLA No 13944 of 2015 dt 10-8-2015
16.	All India Federation of Tax Practitioners v. UOI	WP Nos. 2659 & 5443 of 2012	(2013) 352 ITR 273 (Delhi)(HC)	Refunds – TDS credit	Court issued the direction to give credit of TDS and grant the refunds without any harassment to taxpayers.
	All India Federation of tax Practitioners v. UOI	3423 of 2013	Delhi High Court	Delay in disposal of appeals before Commissioner of Income-tax (Appeals)	Pending for final hearing next date of hearing is on 20-5-2020
17.	All India Federation of Tax Practitioners v. UOI	WP. 13 of 2015	Supreme Court Advocates -on Record Association v. UOI (2016) 5 SCC 1	Appointment of the Judges Collegiums	Petition filed before the Supreme Court to consider the suggestion of the Federation.
18.	All India Federation of Tax Practitioners v. UOI	WP No. 10350 of 2016	T & AP (HC)	Levy of Service Tax on Senior Advocates	Matter admitted and pending for final disposal before T&AP (HC.)

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19.	All India Federation of Tax Practitioners v. UOI	11225 OF 2018 dt . 5 -8 2019	Delhi High Court	Direction of CBDT to CIT(A) to pass quality orders and additional units for enhancement of the assessment and Penalty..	Writ petition was disposed off vide order dt 5-08 2019, in view of the fact that the CBDT has withdrawn the instructions and credit points allowed to CIT(A) has been withdrawn. (The Chamber of tax Consultants v.UOI (2019) 416 ITR 21 (Bom) (HC) .
20.	All India Federation of Tax Practitioners v. UOI	WP. NO. 2873 of 2018 dt 27-08-2019	Bombay High Court www.itatonline.org	Appointment of Deputy Registrars and Assistant Registrars	After filing the petition, Assistant Registrars are appointed. Affidavit is filed before the High Court that the post of Deputy Registrars and Assistant Registrars will be filed at the earliest.
21.	All India Federation of Tax Practitioners v. UOI	TP (c) No 51 of 2018	Supreme Court. Rojer Mathew v South India Bank (2019) 111 Taxmann.com. 208 (SC)	Finance Act , 2017-Appellate Tribunal and other authorities- Qualification and experience of Members of the ITAT	Supreme Court of India has struck down the rules framed under 184 of the Finance Act, 2017 by the Government of India. The Court further directed the Central Government to reformulate the rules strictly in accordance and in consonance with the various judgments and principle laid down by the Honourable Court in this case as well as other earlier judgments.

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22	All India Federation of Tax Practitioners v. UOI	WP. No. 868 of 2020 dt 9-8-2021	(Bom) (HC)	Petition was filed questioning the constitutional validity of the Tribunal, Appellate Tribunal and other Authorities (Qualification, Experience and other Conditions of Service of Members) Rules 2002, framed by the Central Government under section 184 of the Finance Act, 2017	The writ petition was withdrawn in view of Judgement of Supreme Court in Madras Bar Association v UOI (WP(C) No . 804 of 2020 dt 27 -11-2020 (2020) 13 SCALE 443.
23	All India Federation of Tax Practitioners v .UOI	D. No. 6543 of 2021 dt .8-3 2021		Application for Impleadment was filled before the Supreme Court in the case of Madras Bar Association v UOI 2020 SCC online SC 962 for appointment of Members of the ITAT as per the direction of the Supreme Court	The Tribunals Reforms (Rationalisation and Conditions of Service) Ordinance , 2021 was struck down by the Supreme Court in Madras Bar Association v .UOI (2021) 128 Taxman.com 218 (SC) . The petition became infructuous.

PETITIONS FILED BY ASSOCIATION MEMBERS OF FEDERATION					
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24	The Chamber of Income Tax Consultants v. UOI	2762 of 1992		First PIL Petition filed by the Association challenging the constitutional validity of Income Tribunal fees from 250 to 1500	Law is amended.
25	Income Tax Appellate Tribunal Bar Association v. UOI	2350 of 1996	Income Tax Review April 1997 pages 1 to 3 Vol. XXIII No. 1. (1999) 235 ITR 175(SC) ITAT vs. V. K. Agrawal Ajay Gandhi vs. B. Singh (2004) 265 ITR 451 (SC) AIFTP Journal Vol. 6 No. 1, Jan., 2004	Letter of Law Secretary to intervene in the judicial function of Income Tax Appellate Tribunal is challenged. The Hon'ble Bombay High Court stayed the order of law secretary.	In the said matter the Law Secretary is held liable for contempt proceedings. Tribunal held to be Court. Guidelines prescribed for transfer of Members.
26	All Kerala Chartered Accountants Association v. UOI	OP No. 22920 of 1998	(2002) 258 ITR 679 (Ker)(HC)	Levy of Service Tax on Chartered Accountants	Held constitutionally valid.
27	Jodhpur Chartered Accountants Association Society v. UOI		(2002) 176 CTR 177(Raj) (HC)	Levy of Service Tax on Chartered Accountants	Held constitutionally valid.
28	Chartered Accountants Association v. UOI	SPA Nos. 469 & 7220 of 1999	(2001) 252 ITR 53 (Guj)(HC)	Levy of Service Tax on Chartered Accountants	Held constitutionally valid.

29	ITAT Bar Association v. UOI	624 of 99		Additional premises for the functioning of Court Rooms.	Interim order dated 28th June, 2000, the Court directed the All India Radio to hand over the possession of the premises to the ITAT. SLP was filed before the Supreme Court No. 15549/2000 order dt. 1802 2002 SLP was dismissed in view of consensus arrived between the learned counsel for the parties. Status quo, regarding physical possession of the premises. Matter is pending before the Bombay High Court
30	The Chamber of tax Consultants, Mumbai v. UOI	WP No. 2492 of 2014	(2014) 271 CTR 155 (Bom.)(HC)	Extension of the due date for filing of return	CBDT was directed to look into the difficulties and take just and proper decision.
31	All Gujarat Federation of Tax Consultants v. CBDT	SCA Nos. 12571 & 12656 of 2014	(2014) 271 CTR 113 (Guj.)(HC)	Extension of due date for filing of return.	Due date for filing the return was extended , strictures passed against CBDT for seeking to take advantages of its own wrong and disregarding genuine hardship of tax payers
32	Sales Tax Tribunal Bar Association v. State of Maharashtra	WP No. of 2013 of 2013	www.itatonline.org	Residential Accommodation to members of the Sales Tax Tribunal Maharashtra and Retirement age of Members of Sales Tax Tribunal	Court directed the State Govt. provide the accommodation to members of the Sales tax Tribunal and consider increase in retirement age of Members of the Sales Tax Tribunal.
33	The Chamber of Tax Consultants v. UOI	WP No. of 2764 of 2015	(2015) 378 ITR 188 (Bom.)(HC)	Return of income-Extension of date	CBDT was directed to forthwith issue an order u/s 119 to extend due date for filing return of income to 31-10-2015

34	All Gujarat Federation of Tax Consultants v. CBDT	SCA No. 15075 of 2015	(2015) 378 ITR 160 (Guj.) (HC)	Return of income-Extension of due date	Strictures passed against CBDT for being lax and delaying issuing firms and then taking adamant stand by not extending due date of filing return of Income. CBDT was directed to issue order u/s 119 to extend the due date for filing of return to 31-10-2015
35	Chamber of Tax Consultants v. CBDT		(2109) 416 ITR 21/263 Taxman 551/ 177 DTR 284/ 308 CTR 464 (Boom) (HC)	Action plan -Instructions to subordinate Authorities	Portion of Central Action plan prepared by CBDT which gives higher weightage for disposal of appeal by quality order. i.e. Where order passed by Commissioner (Appeals) is in favour of revenue was set aside.
36	Ahmedabad Chartered Accountants Association v. UOI		(2019) 261 Taxman 4 (Ker) (HC).	Return of Income - Extension of date - General direction for extending due date for filing returns would be contrary to the scheme of Act . Specific grievances of assesses in Individual cases could be dealt with by CBDT on receipt of the application. Court also directed the CBDT to consider holding camp sitting in Kerala for the purpose of considering the applications of assesses .	

37	All Gujarat Federation of Tax Consultants v. UOI		(2021) 279 Taxman 382 (Guj.) (HC) (2021) 279 Taxman 382 (Guj) (HC)	COVID 19 -Extension of time for filing return	Impossibility for tax practitioners to complete audit work. CBDT was directed to take decision on extension of date.
38	Deh Radun Chartered Accountants Society v. UOI		2021)433 ITR 79/198 DTR 57/ 319 CTR 57 (Uttarakhand) (HC)	Covid -19 Extension of dates for filing returns and tax audit reports .	Directions issued to Central Board Of Direct Taxes to consider representation.
39	All Gujarat Federation of Tax Consultants v. UOI		(2021) 432 ITR 225/ 198 DTR 8/ 319 CTR 33/ 278 Taxman 22 (Guj) (HC)	Extension of Time	Return of income time for filing audit report extended thrice . Prayer for writ of mandamus to extend time limit further was rejected.
40	CVO Chartered & Cost Accountants' Association, Mumbai v.UOI		(2021) 434 ITR 219/ 278 Taxman 307/ 198 DTR 85/ 319 CTR 60 (Bom) (HC)	Extension of time	Power of CBDT is discretionary . CBDT was justified in denying further extension
41	Goods and Services Tax Practitioners Association of Maharashtra v. State of Maharashtra		(WPNO (L No 5172 of 2021 dt .26 -2 2021 - (Bombay) (HC)	Extension of filing return under GST	While dismissing the same amongst other reasons the Court also stated that a professional body like GSTPAM was before them and individual tax payer was not expressing any difficulty in filing the Annual Return within the prescribed time or already extended time. In other words, one of the reasons for rejecting the petition was that of the GSTPAM had no "Locus Standi" to file Writ petition in the Court for extension of the prescribed date.