आयकर अपीलीय अधिकरण, इलाहाबाद न्यायपीठ, इलाहाबाद
INCOME TAX APPELLATE TRIBUNAL: ALLAHABAD BENCH: ALLAHABAD

Sub.: Constitution of Special Bench / Larger Bench in the case of:

1) **M/s. Jyoti Hospitals Pvt. Ltd. (ITA Nos. 97 to 109 & 125/ALLD/2025),**
2) **M/s. Hemant Kumar Sindhi (ITA Nos. 47 to 50/ALLD/2018, CO Nos. 16 to 19/ALLD/2018 & IT(SS)A Nos. 24 to 30/ALLD/2018),**
3) **M/s. H.K. Infraventures Pvt. Ltd.(IT(SS)A Nos. 172 to 174/ALLD/2018),**
4) **M/s. Sunshine Infraestate Pvt. Ltd. (ITA No. 48/ALLD/2023).**

Ref.: U.O.No.F.1-Jd(ATM)/2026 dt.04.09.2026 of DDO, ITAT, Chennai Benches, Chennai.

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With reference to the subject cited above, it is intimated that as per the directions of the Hon'ble President, Income Tax Appellate Tribunal vide order dated 19.08.2026, the above cases marked as **Special Bench / Larger Bench cases will be heard by a 5-Member Bench comprising (i)Shri George George K., Vice President , (ii)Shri Saktijit Dey, Vice President (iii)Shri Amit Shukla, Judicial Member, (iv)Shri Prabhash Shankar, Accountant Member, and (v)Shri Makarand Vasant Mahadeokar, Accountant Member**, to decide the questions mentioned below:

1. ***What is the legal character and scope of the approval u/s. 153D of the Income Tax Act, 1961?***
2. ***What is the scope and effect of the CBDT guidelines dated 22.12.2006 (requiring supervisory control by the Joint/Additional Commissioners over the assessment proceedings) in deciding a challenge to the order granting approval on the basis of alleged non-application of mind? Incidentally whether the CBDT guidelines of February, 2003 can also be called into aid in such a case?***
3. ***What is the scope and effect of Rule 10D of the Income Tax (Appellate Tribunal) Rules, 1963 in permitting additional facts (not already forming part of the record) to be placed before the Tribunal in the form of an affidavit?***
4. ***What are the principles governing the admissibility and probative value to be attached to the facts so brought out on record by way of an affidavit?***
5. ***What is the effect of an approval that is held to be invalid (as being granted mechanically and/or as a result of non-application of mind) on the consequent assessment order passed? Whether in such a case the assessment order would be rendered void ab initio, as the jurisdictional defect, or would constitute a curable irregularity? What is the effect of the decision of the Hon'ble Supreme Court in Guduthur Bros. vs. Income Tax Officer (1960) 40 ITR 298 (SC) in this regard?***
6. ***What is the effect on the period of limitation (provided for passing an assessment order) in the event of the absence of a valid approval, being found to be a curable irregularity?"***

2. ***The above mentioned Special Bench / Larger Bench cases are fixed for hearing on 15.09.2026* at 02:30 PM via Virtual Hearing.**

3. Those advocates or other representatives who are desirous of appearing before the Special Bench as Interveners are requested to contact the Assistant Registrar, ITAT, Allahabad Bench enclosing the copies of the pending appeals along with their enclosures in quintriplicate(5), so that the necessary arrangement may be made.

4. The Dy. Registrar / Assistant Registrars are requested to display this on the notice board of their respective offices/Benches so that the advocates or any other Representative desirous of intervening may write to the undersigned well before the date of hearing.

5. This is issued with the approval of the Hon'ble Vice President, ITAT, Lucknow Zone.

Sd/-
Assistant Registrar

The Registrar, ITAT, Mumbai

U.O. No. F.4-Ad/ATA/2026 Dated: 09 .09.2026

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Copy forwarded to:

1. The Dy. Registrar / Assistant Registrar, ITAT, Mumbai/Kolkata/Delhi/Agra/Ahmedabad/Allahabad/Amritsar/Bangalore/Cuttack/Cochin/ Pune/Gauhati/Indore/Jaipur/Jodhpur/Jabalpur/Lucknow/Nagpur/Patna/Vishakhapatnam/ Rajkot/Panaji Benches.
2. M/s. Jyoti Hospitals Pvt. Ltd.
3. M/s. Hemant Kumar Sindhi.
4. M/s. H.K. Infraventures Pvt. Ltd.
5. M/s. Sunshine Infraestate Pvt. Ltd.
6. The Bar Association, ITAT, Chennai/ Mumbai/ Allahabad/ Lucknow/ Bangalore .
7. The Commissioner of Income Tax (Sr.DR), ITAT, Allahabad.
8. Notice Board.

Assistant Registrar