

आयकर अपीलीय अधिकरण, इलाहाबाद न्यायपीठ, इलाहाबाद
INCOME TAX APPELLATE TRIBUNAL, ALLAHABAD BENCHES, ALLAHABAD

SPECIAL BENCH NOTICE

F. No.4-Jd/ATA/Spl.Bench/2026

Dated: 12.10.2026

Sub: Fixation of Venue and Hearing Schedule of the 5-Member Special Bench / Larger Bench in the cases of M/s. Jyoti Hospitals Pvt. Ltd., Shri Hemant Kumar Sindhi & Others, M/s. Asian Fab Tech Ltd (Issues relating to Section 153D of the Income-tax Act, 1961) – reg.

In continuation of the Hearing Notice dated 08.10.2026, It is hereby notified for the general information of all concerned Advocates, Chartered Accountants, Tax Practitioners, Litigants, and Interveners that the 5-Member Special Bench / Larger Bench, re-constituted vide Order No. F.28/Cent-Jd/Ad/AT/2026 dated 01.10.2026 by the Hon'ble President, ITAT, to adjudicate substantial questions of law under Section 153D of the Income Tax Act, 1961, will commence hearings as per the schedule below:

1. **Date of Commencement: 26th October, 2026 (Monday)**
2. **Time: 10:30 AM**
3. **Venue: Income Tax Appellate Tribunal, Mumbai Benches, Old C.G.O. Building, 3rd & 4th Floor, 101, Maharshi Karve Marg, Mumbai – 400 020**

Pursuant to the administrative directions of the Hon'ble President, ITAT, dated 09.10.2026, the hearing will take place physically at ITAT, Mumbai Benches. Parties and Interveners may also avail themselves of the Virtual Hearing facility, subject to the convenience and direction of the Hon'ble Larger Bench.

The virtual hearing access credentials/link will be made available through the Registry and communicated to the registered email addresses of the parties/counsels in due course.

All concerned parties, authorized representatives, departmental representatives, and interveners are requested to take note of the venue and schedule and make necessary appearances accordingly.

This is issued with the approval of Hon'ble Vice President (Lucknow Zone)

Assistant Registrar

Copy to:

1. The Dy.Registrar, ITAT, Head Office, Mumbai.
2. The Assistant Registrar, ITAT, Chennai.
3. The Assistant Registrar, ITAT, Mumbai Zone / Lucknow Zone/Bangalore Zone.
4. M/s. Jyoti Hospitals Pvt. Ltd., Allahabad
5. M/s. Hemant Kumar Sindhi., Allahabad
6. M/s. H.K. Infraventures Pvt. Ltd., Allahabad
7. M/s. Sunshine Infraestate Pvt. Ltd., Allahabad
8. M/s. Asian Fab Tech Ltd., Bangalore
9. The Commissioner of Income Tax (OSD/Sr. DR-1), ITAT, Allahabad.
10. The Bar Association, ITAT, Allahabad / Lucknow / Mumbai / Chennai / Bangalore / Delhi.
11. Notice Board.

कायालय
अपर/संयुक्त आयकर आयुक्त (वि०प्र०)
आयकर अपीलीय अधिकरण, इलाहाबाद
प्राप्ति दिनांक.....12/10/2026.....
क्रमांक.....
प्रो. लिपिक

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

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

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| 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), |
| 5) M/S. ASIAN FAB TECH LTD. | (ITA NOS. 373 TO 375/BANG/2025). |

With reference to the subject cited above, it is intimated that pursuant to the directions of the Hon'ble President, Income Tax Appellate Tribunal, vide order dated 19.08.2026 read with re-constitution order dated 01.10.2026 (No. F.28/Cent-Jd/Ad/AT/2026), the above cases marked as Special Bench / Larger Bench cases will be heard by the re-constituted 5-Member Bench comprising (i) Shri George George K., Vice President (CZ), (ii) Shri Saktijit Dey, Vice President (MZ/CZ), (iii) Shri Siddharth Nautiyal, Judicial Member, (iv) Shri Prabhaskar Shankar, Accountant Member, and (v) Shri Makarand Vasant Mahadeokar, Accountant Member, to decide the questions referred. 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?"*

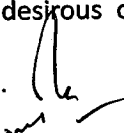
2. The above mentioned Special Bench / Larger Bench cases are fixed for hearing on 26.10.2026.

Note: The exact venue/mode of hearing and timing will be intimated separately in due course.

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.


Assistant Registrar

The Registrar, ITAT, Mumbai

U.O. No. F.4-Ad/ATA/2026 Dated: 08.10.2026

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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., Allahabad
3. M/s. Hemant Kumar Sindhi., Allahabad
4. M/s. H.K. Infraventures Pvt. Ltd., Allahabad
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9. Notice Board.


Assistant Registrar