



A.D. JAIN
Vice President



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आज़ादी का
अमृत महोत्सव

12 मार्च 2021-15 अगस्त 2023

आयकर अपीलीय अधिकरण, लखनऊ न्यायपीठ, लखनऊ **INCOME TAX APPELLATE TRIBUNAL, LUCKNOW BENCHES, LUCKNOW**

DATE: 24.11.2021

CIRCULAR

Re: Resumption of physical hearings in a phased manner in the Income Tax Appellate Tribunal, Allahabad Bench with effect from 29th November, 2021.

Ref.: Office Noted dated 24.11.2021 of ITAT, Allahabad Bench.

In the light of the decrease in the cases of Covid-19 and as the Hon'ble Allahabad High Court has also started functioning in the physical mode, the Income Tax Appellate Tribunal, Allahabad Bench intends to resume physical hearing of cases in a phased manner with effect from 29th November, 2021.

2. Accordingly, beginning 29th November, 2021, the Allahabad Bench will function in the physical mode in a phased manner, i.e., for two days in a week, i.e., on Wednesday and Thursday, in addition to the virtual hearing on Monday, Tuesday and Friday. The physical hearing of the appeals and other judicial matters shall be conducted in accordance with the guidelines issued by the Hon'ble Supreme Court, and the Hon'ble Allahabad High Court, and also directions/orders issued by Central as well as State Governments, with a view to prevent spread of the Covid-19 pandemic.
3. In view of the COVID restrictions, for the present, no adverse orders will be passed in the absence of the concerned assesseees or their duly authorized representatives, as far as possible.
4. It will, for the present, be mandatory for everyone inside the court room, as indeed in the entire ITAT office, to wear face masks, except when, if necessary, addressing the Court, of course, adhering to COVID-appropriate behavior at all times.
5. An SOP, in this regard, shall be issued in due course.
6. Considering the importance of the COVID-appropriate behavior for the health and safety of the stakeholders, all concerned are requested to cooperate.

To : All concerned


[A. D. JAIN]