

INCOME TAX APPELLATE TRIBUNAL CHENNAI BENCHES, CHENNAI

Sub Constitution of Special Bench in ITA No 17/CHNY/2018 and CO No 116/CHNY/2018
in the case of Taewoong Logistics Pvt Ltd (Now known as J-Ark Logistics Pvt Ltd)

As per the order of the Hon'ble President, Income Tax Appellate Tribunal, a Special Bench is constituted comprising of Hon'ble President ITAT, Shri Aby T Varkey, Judicial Member and Shri Manoj Kumar Aggarwal, Accountant Member to decide the following issues -

- (a) "Whether the appellant-assessee acting, as a Clearing & Forwarding Agent (CFA) is liable to deduct tax under Section 194C of the Income Tax Act, 1961 while making payments of custodial charges to the Container Freight Station (CFS) and freight charges to airlines/shipping companies ?
- (b) If not, whether the assessee would be liable to suffer disallowance under Section 40(a)(ia) of the Income Tax Act, 1961?"

The Appeal is listed for hearing before a Special Bench on 05.07.2024 at ITAT Chennai through Hybrid Mode.

Those Advocates or other Representatives who are desirous of appearing before the Special Bench as interveners are requested to contact the Assistant Registrar, Income Tax Appellate Tribunal, No A-3, 2nd Floor, Rajaji Bhavan, Besant Nagar, Chennai 600090 enclosing the copies of the pending appeal alongwith its enclosure in triplicate, so that necessary arrangement can be made

The Deputy Registrar/Assistant Registrar is requested to display this U.O on the Notice Board in their respective offices and provide a copy to the Secretary, Bar Association so that the Advocates or any other Representatives desirous of intervening may write to the Assistant Registrar, Income Tax Appellate Tribunal Chennai Benches, Chennai - 90 well before the date of hearing

This issues with the approval of the Hon'ble Vice-President, ITAT Chennai Zone

Encl As above


ASSISTANT REGISTRAR
V

1. The Deputy Registrar, Income Tax Appellate Tribunal, Delhi Benches, New Delhi
2. The Assistant Registrar, Income Tax Appellate Tribunal, Mumbai, Pune, Nagpur, Raipur, Panaji, Delhi, Dehradun (Circuit Bench), Agra, Bangalore, Lucknow, Allahabad, Varanasi (Circuit Bench), Jabalpur, Kolkata, Patna, Cuttack, Guwahati, Ranchi, Cochin, Ahmedabad, Surat, Indore, Rajkot, Hyderabad, Vishakhapatnam, Chandigarh, Amritsar, Jaipur and Jodhpur Benches
3. The Departmental Representatives, Chennai
4. The Bar Association, Income Tax Appellate Tribunal, Chennai
5. The Notice Board Income Tax Appellate Tribunal, Chennai Website

U O No F 1 Jd(ATM)/2024 dated 11.06.2024