

## **AUTHORITIES OF THE INCOME-TAX APPELLATE TRIBUNAL AND THEIR JURISDICTION**

The following authorities have been created under the statutes and/ or administrative orders who are vested with and exercise delegated powers:

- (i) President
- (ii) Senior Vice-President/Vice-Presidents
- (iii) Member-Judicial and Accountant
- (iv) Registrar
- (v) Deputy Registrar
- (vi) Assistant Registrar

The Income Tax Appellate Tribunal is not a Court but is a Tribunal exercising the judicial powers of the State. The Tribunal's powers in dealing with the appeals are of the widest amplitude and have in some cases been held similar to and identical with the powers of an Appellate Court under the Civil Procedure Code. The Tribunal, for the purposes of discharging its functions, is vested with all the powers which are vested in the Income Tax authorities referred to in section 131 of the Income Tax Act, 1961. Any proceedings before the Tribunal are also deemed to be judicial proceedings within the meaning of sections 193 and 228 and for the purpose of section 196 of the Indian Penal Code (45 of 1860). It is also deemed to be a Civil Court for all the purposes of section 195 and Chapter XXXV of the Code of Criminal Procedure, 1898 (5 of 1898) corresponding to section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974).

Subject to the provisions of Income Tax Act, 1961, and other allied Acts, the Tribunal has power to regulate its own procedure and the procedure of its Benches in all matters arising out of the exercise of its powers or of the discharge of its functions, including the places at which the Benches shall hold their sittings. A copy of the Income Tax (Appellate Tribunal) Rules, 1963, made by the Tribunal is at **APPENDIX XLV**.

The headquarters of Income Tax Appellate Tribunal is located at Mumbai. At present, it is functioning with 63 Benches at 27 different places having jurisdiction as specified in the Standing Order (**APPENDIX I**). For the sake of administrative convenience, the Income Tax Appellate Tribunal is divided into nine zones. The President of the Tribunal is the Head of the Department and he also exercises administrative control over all the Benches of the Tribunal. Each zone is headed by a Vice-President. The areas over which Vice-Presidents of the zone exercise jurisdiction are as under:

- (a) Mumbai Zone : Mumbai, Nagpur, Panaji and Pune Benches
- (b) Delhi Zone : Delhi, Agra and Bilaspur Benches
- (c) Chennai Zone : Chennai Benches
- (d) Kolkata Zone : Kolkata, Patna, Cuttack, Guwahati and Ranchi Benches

- (e) Ahmedabad Zone : Ahmedabad, Indore and Rajkot Benches
- (f) Bangalore Zone : Bangalore and Cochin Benches
- (g) Hyderabad Zone : Hyderabad and Visakhapatnam Benches
- (h) Chandigarh Zone : Chandigarh, Amritsar, Jaipur and Jodhpur Benches
- (i) Lucknow Zone : Lucknow, Allahabad and Jabalpur Benches

Area of jurisdiction of each Member is the same as that of the Bench which he constitutes or over the case (s) specifically assigned to him by the President.

The Registrar at the headquarters and the Deputy Registrars at Zonal headquarters provide assistance respectively to the President, the Senior Vice-President and the Vice-Presidents in discharging their functions. The Registrar also exercises supervisory jurisdiction over the Deputy Registrars and the Assistant Registrars of all the Benches.

### 1. Territorial Jurisdiction of the Benches:

The territorial jurisdiction of the Benches of the Income Tax Appellate Tribunal is as under:

Sl. No.	Name of Bench(es)	Area of Jurisdiction
1.	Mumbai Benches	Mumbai City, Mumbai Suburban and Thane districts of Maharashtra.
2..	Nagpur Bench	Akola, Amravati, Bhandara, Buldhana, Chandrapur, Gadchiroli, Nagpur, Wardha and Yeotmal Districts of Maharashtra. Districts of Bastar, Durg, Rajnandgaon, Raipur of Chhatisgarh.
3.	Pune Benches	Maharashtra (excluding the Districts of Akola, Amravati, Bhandara, Buldhana, Chandrapur, Gadchiroli, Mumbai City, Mumbai Suburban, Nagpur, Thane, Wardha and Yeotmal).
4.	Delhi Benches	National Capital of Territory of Delhi. Districts of Bhiwani, Faridabad, Gurgaon, Hissar, Jhajjar, Karnal, Mohindergarh, Panipat, Rewari, Rohtak and Sonapat of Haryana. Districts of Badaun, Bijnor, Bulandshahr, Gautam Budh Nagar, Ghaziabad, Jyotiba Rao Phule Nagar, Meerut, Moradabad, Muzaffar Nagar, Rampur and Saharanpur of Uttar Pradesh. Districts of Almora, Chamoli, Dehradun, Haridwar, Nainital, Pauri Garhwal, Pithorgarh, Tehri Garhwal, Udham Singh Nagar, Uttarkanshi of Uttaranchal.

<b>Sl. No.</b>	<b>Name of Bench(es)</b>	<b>Area of Jurisdiction</b>
5.	Agra Bench	Districts of Agra, Aligarh, Etah, Etawah, Farrukhabad, Firozabad, Jalaun, Jhansi, Lalitpur, Mahamayanagar, Mainpuri and Mathura of Uttar Pradesh. Bhind, Datia, Guna, Gwalior, Morena and Shivpuri Districts of Madhya Pradesh.
6.	Bilaspur Bench *	-
7.	Chennai Benches	Tamil Nadu. Union Territory of Pondicherry excluding Mahe.
8.	Cochin Bench	Kerala. Union Territories of Lakshadweep, Minicoy and Amindivi Islands. Mahe of the Union Territory of Pondicherry.
9.	Kolkata Benches	West Bengal, Sikkim and Union Territory of Andaman & Nicobar Islands.
10.	Patna Bench	Bihar and Jharkhand.
11.	Cuttack Bench	Orrisa
12.	Guwahati Bench	Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland and Tripura.
13.	Ahmedabad Benches	Gujarat (excluding the districts of Amreli, Jamnagar, Junagarh, Kachchh, Rajkot and Surindernagar). Union Territory of Dadra and Nagar Haveli. Territory of Daman of the Union Territory of Daman & Diu.
14.	Rajkot Bench	Districts of Amreli, Jamnagar, Junagarh, Kachchh, Rajkot and Surindernagar of Gujarat. Territory of Diu of the Union Territory of Daman & Diu.
15.	Indore Bench	Districts of Bhopal, Dewas, Dhar, Indore, Jhabua, Khandwa, Khargon, Mandsaur, Raisen, Ratlam, Sehore, Shajapur, Ujjain and Vidisha of Madhya Pradesh and Rajgarh of Chhattisgarh.
16.	Bangalore Benches	State of Karnataka (excluding the Districts of Belgaum and Karwar Taluka of Uttar Kannada District).
17.	Hyderabad Benches	Andhra Pradesh (excluding the districts of East Godawari, West Godawari, Guntur, Krishna Srikakulam, Vishakhapatnam and Vizianagaram).
18.	Vishakhapatnam Bench	Districts of East Godavari, West Godavari, Guntur, Krishna, Srikakulam, Vishakhapatnam and Vizianagaram of Andhra Pradesh.

<b>Sl. No.</b>	<b>Name of Bench(es)</b>	<b>Area of Jurisdiction</b>
19.	Chandigarh Benches	Punjab (excluding the districts of Amritsar, Bhatinda, Faridkot, Ferozpur, Gurdaspur, Hoshiarpur, Jalandhar and Kapurthala). Haryana (excluding the districts of Bhiwani, Faridabad, Gurgaon, Hissar, Jhajjar, Karnal, Mohindergarh, Panipat, Rewari, Rohtak and Sonapat). Himachal Pradesh. Union Territory of Chandigarh.
20.	Jaipur Benches	Rajasthan (excluding the districts of Banswara, Barmer, Bhilwara, Bikaner, Chittorgarh, Churu, Dungarpur, Jaisalmer, Jalore, Jodhpur, Nagaur, Pali, Rajsamand, Sirohi, Sriganganagar and Udaipur).
21.	Jodhpur Bench	Districts of Banswara, Barmer, Bhilwara, Bikaner, Chittorgarh, Churu, Dungarpur, Jaisalmer, Jalore, Jodhpur, Nagaur, Pali, Rajsamanand, Sirohi, Sriganganagar, Hanumangarh and Udaipur of Rajasthan.
22.	Amritsar Bench	Districts of Amritsar, Bhatinda, Faridkot, Mansa, Muktsar, Moga, Ferozpur, Gurdaspur, Hoshiarpur, Jalandhar, Nawasahar and Kapurthala of Punjab. State of Jammu & Kashmir.
23.	Lucknow Benches	The districts of Barabanki, Bareilly, Basti, Bahraich, Faizabad, Gonda, Hardoi, Kanpur (Rural), Kanpur (Urban), Lucknow, Lakhimpur Kheri, Pilibhit, Raibareilly, Shahjahanpur, Seetapur and Unnao.
24.	Allahabad Bench	Uttar Pradesh (excluding the districts of Agra, Aligarh, Bahraich, Barabanki, Basti, Badaun, Bareilly, Bijnor, Bulandshahr, Etah, Etawah, Faizabad, Farrukhabad, Ferozabad, Gautam Budh Nagar, Ghaziabad, Gonda, Hardoi, Jalaun, Jhansi, Jyotiba Rao Phule Nagar, Kanpur (Rural), Kanpur (Urban), Lalitpur, Lucknow, Lakhimpur Kheri, Mahamayanagar, Mainpuri, Mathura, Meerut, Moradabad, Muzaffar Nagar, Pilibhit, Raibareilly, Rampur, Saharanpur, Seetapur, Shahjahanpur and Unnao). Uttranchal (excluding the Districts of Almora, Chamoli, Dehradun, Haridwar, Nainital, Pauri Garhwal, Pithoragarh, Tehri Garhwal, Udham Singh Nagar and Uttarkanshi).
25.	Jabalpur Bench	Madhya Pradesh (excluding the districts of Bhind, Bhopal, Datia, Dewas, Dhar, Guna, Gwalior, Indore, Jhabua, Khandwa, Khargon, Mandasaur, Morena, Raisen, Ratlam, Sehore, Shajapur, Shivpuri, Ujjain and Vidisha).
26.	Ranchi Bench *	--

Sl. No.	Name of Bench(es)	Area of Jurisdiction
27.	Panaji Bench	State of Goa. Districts of Belgaum and Karwar Taluka of the Uttar Kannada Districts of Karnataka State.

\* Jurisdiction has not yet been specified.

## 2. Location of the Benches:

Sl. No.	Zone	Name of Bench(es)	& of	Address
I.	Mumbai	Mumbai	12	Old Central Govt. Offices Building, 4 <sup>th</sup> Floor, 101, Maharashi Karve Marg, Mumbai-400 020.
		Nagpur	1	2 <sup>nd</sup> Floor, C.G.O. Complex, 'C' Block, Seminary Hills, Nagpur – 440 006.
		Panaji	1	Pundalik Nivas, Ist Floor, New Putto Bridge, Panaji, Goa-403 001
		Pune	2	94-A, Mahatma Gandhi Marg, Pune – 411 001.
II.	Delhi	Delhi	9	Lok Nayak Bhawan, 10 <sup>th</sup> & 11 <sup>th</sup> Floors, NDMC Complex, Khan Market, New Delhi-110 003.
		Agra	1	Kendralaya, 63/04, C.G.O. Complex, , Sanjay Place, Agra – 282 002
		Bilaspur	1	-
III.	Kolkata	Kolkata	5	225/C, A.J.C., Bose Road, Kolkata – 700 020.
		Patna	1	Central Revenue Building, 5 <sup>th</sup> Floor, (Annexee) Birchand Patel Marg, Patna – 800 001.
		Cuttack	1	Link Road, Badam Bari, Cuttack -753 012.
		Guwahati	1	Oriental Building., 1 <sup>st</sup> Floor, Fancy Bazar, Guwahati-781 001.
		Ranchi	1	Artisen Hostel No.3 (Beside J.N.College), 2 <sup>nd</sup> Floor, HEC Dhurwa, Ranchi-834 004 (Jharkhand)
IV.	Chennai	Chennai	4	A-3, 2 <sup>nd</sup> Floor, Rajaji Bhavan, Besent Nagar, Chennai-600 090
V.	Ahmeabad	Ahmedabad	4	Abhinav Arcade, III & IVth Floors, Pritam Nagar, Opp. Muncipal School, Near Bank of Baroda, Ahmedabad-380006.
		Indore	1	C.G.O. Complex, 1 <sup>st</sup> Floor, Shivaji Chouraha, A.B. Road, Indore – 452 001.
		Rajkot	1	5 <sup>th</sup> Floor, Amruta Estate, Adjacent to Girnar Cinema, M.G. Road, Rajkot – 360 001.
VI.	Hyderabad	Hyderabad	2	5-9-22/1-B, Shapoor House, Adarshnagar, Hyderabad-500 063.
		Vishakha-patnam	1	5 <sup>th</sup> Floor, LIC Building, Jeevitha Bima Road, Vishakhapatnam-530 004.
VII	Chandigarh	Chandigarh	2	Kendriya Sadan, Sector 9-A, Chandigarh-160 017.
		Amritsar	1	Central Revenue Building,1 <sup>st</sup> Floor, C-Block, Maqbool Road, Amritsar-143 001.
		Jaipur	2	Rajasthan Chamber Bhavan, 1 <sup>st</sup> Floor, M.I.Road, Jaipur-302 003.
		Jodhpur	1	69, Polo First Paota, Jodhpur-342 001

VIII.	Bangalore	Bangalore	3	First Floor, Block C1 & C2, Kendriya Bhavan, Opposite CSEZ, Kakkanad, Cochin-682 037
		Cochin	1	Kendriya Bhawan Kakkanad Krnakulom, Chochin-682 001.
IX..	Lucknow	Lucknow	2	A-Block, PICCUP Bhavan, 5 <sup>th</sup> Floor, Gomti Nagar, Lucknow – 226 010.
		Allahabad	1	Aayakar Bhawan, Annex-R Block, 38, M.G. Road, Allahabad – 211 001
		Jabalpur	1	Flora House, 46, Napier Town, Jabalpur – 482 001.