

INCOME TAX APPELLATE TRIBUNAL, AHMEDABAD BENCHES, AHMEDABAD.

Sub: Hearing of Special Bench in the case of Shri Ajay Mayor & Pallavi Mayor,
Ahmedabad, in ITA Nos. 1188 & 2116/A/2017-Reg.

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As per direction of Hon'ble President, Income tax Appellate Tribunal, the above case will be heard by Special Bench comprising of Hon'ble President, ITAT, Shri Dr. B.R.R. Kumar Hon'ble Vice President(AZ) and Smt. Annapurna Gupta, Hon'ble Accountant Member to decide the following issue/question on 16-06-2025 at 10:30 am.

“Whether, in the facts and circumstances of the case, the amount received by both the assesseees towards corpus distribution from the discretionary trust namely MIMOSA Trust, established outside India, as beneficiaries of the said trust on its dissolution are chargeable to tax in India in their hands under Section 2(24) r.w.s. 56(2)(vii) of the Income tax Act, 1961?”

Those advocates or other Representatives who are desirous of appearing before the Special Bench as Interveners are requested to contact The Deputy Registrar/Assistant Registrar, Income tax Appellate Tribunal, 3rd floor, Abhinav Arcade, Pritam Nagar, Opp; Municipal School, Ellis Bridge, Ahmedabad-380006 enclosing the copies of the pending appeals along with its enclosure in triplicate, so that the necessary arrangement can be made.

The Assistant Registrar, is requested to display this on notice board of their respective offices/benches so that the advocates or any other Representative desirous of intervening may write to the Dy. Registrar/Assistant Registrar Income tax Appellate Tribunal, 3rd floor, Abhinav Arcade, Pritam Nagar, Opp; Municipal School, Ellis bridge, Ahmedabad-380006 well before the date of hearing on 16-06-2025.

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Assistant Registrar

1. The Registrar, I.T.A.T., Mumbai.
 2. The Dy. Registrar, ITAT, Mumbai/Kolkata/Chennai/Delhi/Ahmedabad.
 3. The Assistant Registrar, I.T.A.T., Mumbai/Kolkata/Chennai/Delhi/ Agra/ Allahabad/ Amritsar/Bangalore/Cuttack/Cochin/Pune/Chandigarh/Gauhati/Hyderabad/Indore/ Jaipur/Jodhpur/Jabalpur/Lucknow/Nagpur/Patna/Rajkot/Panji/Vishakhapatnam/Surat/Raipur.
- U.O.No.F.39/SPL BENCH/JD/(AHD)/2024-25 dated 16-06-2025.**

Copy to:-

1. Sr. P.S. to Hon'ble President ITAT, Mumbai/Delhi.
2. Sr. P.S. to Hon'ble Vice-President (Ahmedabad Zone)
3. Sr. P.S. to Smt. Annapurna Gupta, A.M. ITAT, Ahmedabad.
4. The Departmental Representative, I.T.A.T., Ahmedabad.
5. The Bar Association, I.T.A.T., Ahmedabad.
6. The Notice Board.
7. Assessee.

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Assistant Registrar