

INCOME TAX APPELLATE TRIBUNAL
CONSOLIDATED STATEMENT
SHOWING THE LIST OF SPECIAL BENCH CASES As on 20.03.2026

Sr. No	Appeal No.	Name of the Assessee	To whom Special Bench is assigned and date of constitution of Special Bench	Points involved	Remark
BANGALORE ZONE					
BANGALORE BENCHES					
1.	ITA No.1413/Bang/2025	M/s. M.D.Sons	Vide Hon'ble President's Order dated 01.01.2026 1) President 2) Shri George George K.(VP) 3) Ms.Padmavathy S., AM	<i>" Whether notices issued u/s 143 (2) of the Income –Tax Act, 1961 on or after 23rd June 2017 which are not in the prescribed format as per CBDT instructions [F.No.225/157/2017/ITA.II], despite the provisions of section 292B of the Income tax Act, renders the consequent assessment orders invalid?"</i>	Fixed on 15.04.2026
CHANDIGARH ZONE					
CHANDIGARH BENCHES					
2.	ITA 1181/Chandi/2018, ITA 283/Chandi/2019, ITA 156 & 425/Chandi/2017	Malwa Gramin Bank Ltd	Reconstituted vide Hon'ble President's Order dated 20.02.2025 1. President 2. V.P.(CZ) 3. Shri Manoj Kumar Aggarwal, AM	<i>"That the Ld.Appellate Authority has wrongly and illegally confirmed the disallowance claimed u/s 36(1)(vii) being the provisions of Bad & Doubtful Debts ignoring the all pleadings, evidence and material on record and misconstrued the provisions as well as the statutory instructions of Reserve Bank of India being the Statutory Body of Banks?."</i>	Fixed on 08.04.2026
MUMBAI ZONE					
MUMBAI BENCHES					
3.	ITA No.1586/M/2017	Shri Devinder Singh Sahney)	Hon'ble President vide order dated 18.09.2025	a) Whether the provisions of Sec 149 (1)(c) of the Act, which prescribes the time limit for issuance of	Fixed on 26.03.2026

	(A.Y. 2007-08)		1. President 2. Shri SaktijitDey, VP(M) 3.Shri Prabhask Shankar, AM.	<p>notice u/s.148 of the Act with regard to assets located outside India would be applicable only to a 'Resident' and not for 'Non-Resident'?</p> <p>b) Whether in the absence of an express bar in the provision to invoke the extended time period of 16 years for issuance of notice u/s. 148 to a 'Non-Residence' as per Section 149(1) (c) of the Act, can it be said that section 149(1)(c) applies only to Residence?</p> <p>c) Whether the 4th proviso to Section 139(1) for declaration of foreign assets by a Resident only, would be an impediment for the Id.AO to reopen a Non-Resident's case in accordance with Section 149(1) (c) of the Act, even if it is found that income which has accrued/arisen in India has escaped assessment?"</p>	
4.	ITA 3069/M/2023, C.O. 134/M/2025 ITA 3138/M/2023 & ITA 2873/M/2023	M/s. Aarti Drugs Ltd.	Hon'ble President vide order dated 06.11.2025 1. President 2. Shri Vikram Singh Yadav, AM 3.Shri. Pawan Singh ,JM	<p>" Whether in view of the amended provisions of Section 2(24) introducing clause (xviii) w.e.f. A.Y 2016-17, the amount received by the assessee under the MEIS of the Foreign Trade Policy, 2015 is taxable as a revenue receipt."</p>	Fixed on 27.03.2026