

**आयकर अपीलीय अधीकरण, चण्डीगढ़ पीठें, चण्डीगढ़**

**Sub.:** Constitution of Special Bench in the case of M/s Malwa Gramin Bank, Sangrur Vs DCIT, Circle, Sangrur in ITA Nos. 1181/Chandi/2018, 283/Chandi/2019, 156 & 425/Chandi/2017 - regarding.

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With reference to the above subject, it is intimated that as per the directions of the Hon'ble President, Income Tax Appellate Tribunal, the above cases marked as Special Bench Cases will be heard by the Hon'ble President, ITAT, Shri Rajpal Yadav, Vice President(CZ) and Shri Manoj Kumar Aggarwal, Accountant Member to decide the question mentioned below:-

***"That the Ld. Appellate Authority has wrongly and illegally confirmed the disallowance claimed u/s 36(1)(viiia) 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.?"***

2. The above mentioned Special Bench cases are fixed for re-hearing on **23.04.2026**.

3 Those advocates or other representatives who are desirous of appearing before the Special Bench as Interveners are requested to contact the Assistant Registrar, ITAT, Kendriya Sadan, Sector 9-A, Chandigarh-160009 enclosing the copies of the pending appeals alongwith its enclosure in triplicate, so that the necessary arrangement may be made.

4. The Dy. Registrar/Assistant Registrars, are 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 under-signed well before the date of hearing.

This is issued with the Hon'ble Vice President of ITAT, Chandigarh Zone, Chandigarh.

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**सहायक पजीकार**  
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**पजीकार, आयकर अपीलीय अधीकरण, मुम्बई**

U.O.No.F.20-Ad(ATCH)/2025 Dated 08/04/2026

**Copy forwarded to:**

1. The Dy. Registrar, ITAT, Delhi Benches, Delhi.
2. The Assistant Registrar, ITAT, Mumbai/Kolkata/Chennai/Delhi/Agra/Ahmedabad/Allahabad/Amritsar/Bangalore/Cuttack/Cochin/Pune/Gauhati/Indore/Jaipur/Jodhpur/Jabalpur/Lucknow/Nagpur/Patna/Vishakhapatnam/Rajkot/Panaji, Hyderabad, Raipur, Ranchi Benches(es):
3. Malwa Gramin Bank, Sangrur.
4. The Bar Association, ITAT, Chandigarh.
5. The Departmental Representative, ITAT, Chandigarh.
6. Notice Board.

**सहायक पजीकार**