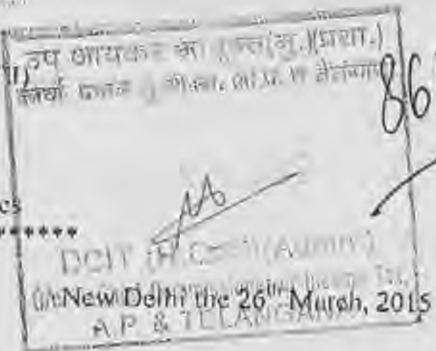


26 MAR 2015

प्रधान मुख्य आयकर अधिकारी का कार्यालय
 Pr. Chief Commissioner of Income Tax
 अ.प्र. एवं तेलंगाना/A.P. & Telangana
 6th Floor, "C" Block, J.T. Towers,
 A.C. Guards, Hyderabad - 4.



Office Memorandum

Subject: Committee to review the Office Procedure Manual for Senior ARs (ITAT)-reg.

It has been decided to constitute a Committee to review the Office Procedure Manual for Senior ARs (ITAT) and to suggest suitable modifications. The composition of the Committee is as follows:

Sl No	Name	Designation	
1		CCIT, Delhi-3 (By Designation)	Chairman
2	Sh Yogesh Kumar	CIT-3, DRP-2, Delhi	Members
3	Sh Ramesh Chander	CIT (DR) Delhi	
4	Ms Reena Tripathi	CIT, TDS, Mumbai	
5	Sh T P Krishnakumar	CIT (DR) Ahmedabad	
6	Sh Adarsh Kumar Modi	CIT (DR) Pune	

1.2 The Chairman may appoint an officer as Member Secretary. The Committee shall co-opt one field officer of the level of Addl CIT to get the field's perspective. The Committee may also co-opt other members as it deems fit to have proper representation, co-ordination and feedback from ITAT at other stations.

2. The Committee shall submit its report by 29.05.2015.
3. The terms of reference of the Committee will be as follows:
 - i. To carry out detailed analysis of existing Office Procedure Manual for Departmental Representatives in ITAT and to formulate a draft Manual in consonance with the changing times and post cadre restructuring.
 - ii. To study the efficacy of existing system of Office Procedure for DRs.
 - iii. To consider the existing Instruction No 09/2013 dated 22/07/2013 issued through F No 279/Misc./M-82/2011-ITAT on the subject of Work Allocation between the CIT (DR) and Sr DR in consultation with Sr ARs currently working in ITAT.

Handwritten notes:
 → ITO (Hd) (Tech)
 → Put up in our website
 → If anyone has any suggestion on the terms of reference they may communicate to the Committee
 TITON

- Addl.CIT(Admn)/DC(Admn)/DC(Vig)/DC(Infra)
- Addl.CIT(Tech)/Addl.CIT(Hd)/AC(Jud.)/AD(Pros.)
- A.O(L)/A.O(Exm)/A.O(Accts)/A.O(Estt)
- ITO(Fin)/ITO(Wel)/ITO(Legal)/PRO/Sr.PS.

- iv. To re-visit the rules (like Rule 46A etc.) as applicable to appeals before the CIT (A) and to suggest modifications, additions as deemed fit.
- v. To re-visit the ITAT Rules as applicable to appeals before the Tribunal and to suggest changes, modifications, as deemed fit, to the concerned authorities.
- vi. To suggest separate forms to be used for filing appeals against the orders passed by the Commissioner u/s 12A, 80G, 263 etc.
- vii. To re-visit the existing ITNS 55 & ITNS 51 and to suggest amendments in them keeping in view the existing provisions of the Income-tax Act.
- viii. To suggest duty chart of various officials (like Inspectors, TAs etc.) posted in the ITAT.
- ix. To suggest statutory Form, on the lines of Form 36, meant for filing of Stay petitions before the Tribunal.
- x. To suggest Check-Sheets to be taken note of by the DR to be filled in an appeal (whether of the Revenue or of the assessee) to be argued in the Tribunal.
- xi. To devise methodology whereby in deserving cases the DRs are able to suggest filing of COs in the appeals filed by the assesseses.
- xii. To devise and suggest methodology whereby the field formations are able to obtain the services of the DRs at least in certain important type of cases, for filing of appeals in the High Courts against the Tribunal's orders.
- xiii. To suggest methodology whereby the Written Submissions filed by the DRs before the Tribunal are invariably communicated to the field formations.
- xiv. To study the office procedure prevalent within the ITAT and to incorporate the relevant parts in the proposed Manual meant for the DRs.
- xv. To study the feasibility of DR/Sr AR guiding the Standing Counsels of the Department in cases before the High Courts.
- xvi. Any other issue, related to the subject, that the Committee deems fit.


(Priyanka Singh)
US, ITI, CBDT

- (i) PPS to Chairperson, CBDT and PSO/PSs to all Members of CBDT
- (ii) All Pr. CCs
- (iii) All Committee Members