



कार्यालय प्रधान मुख्य आयकर आयुक्त,

आन्ध्र प्रदेश व तेलंगाना, हैदराबाद

Office of the Pr. Chief Commissioner of Income Tax,  
Andhra Pradesh & Telangana, Hyderabad,

दसवीं तल, आयकर शिखर/ 10<sup>TH</sup> Floor, Income Tax Towers,

ए.सी. गार्ड्स, हैदराबाद/ AC Guards, Hyderabad – 500 004,

टेलि.नं./Tel. No. 040 – 23425474, फैक्स/ Fax 040-23241427

F. No.Pr. CCIT/Estt/ITAT/17A/2020-21

Date: 22-05-2020.

ORDER

Sub: Establishment – IT Department, A.P. & Telangana, Hyderabad – Addl. Charge arrangements – for the posts of Sr.AR-I & Sr.AR-II ITAT-1, A Bench, Hyderabad and Sr.AR-I & Sr.AR-II, ITAT-2, B Bench, Hyderabad – reg.

- Ref: 1. Transfer & Posting of Addl./JCsIT order No.27 of 2019 dated :26 .08.2019.  
2. Transfer & Posting of Addl./JCsIT order No.31 of 2019 dated :09 .10.2019.  
3. Transfer & Posting of Addl./JCsIT order No.59 of 2019-20 dated :27 .12.2019.

\* \* \*

Please refer to the above.

2. The posts of Sr.AR-I & Sr.AR-II ITAT-1, A Bench, Hyderabad and Sr.AR-I & Sr.AR-II, ITAT-2, B Bench, Hyderabad remain vacant.
3. Considering the above, the following officers shall hold the additional charge of the posts of Sr.AR-I & Sr.AR-II ITAT-1, A Bench, Hyderabad and Sr.AR-I & Sr.AR-II, ITAT-2, B Bench, Hyderabad for the period as specified below, in addition to their regular charge:

**ROSTER FOR 'A' BENCHE:**

S.No.	Name & Designation of the Officer S/Shri/Smt/Mrs.	Addl. Charge for the post of	Period for which Additional Charge to be held
1.	SUNIL KUMAR PANDEY, JCIT(OSD), O/O. ADDL. CIT (INTL. TAXATION), HYDERABAD	Sr.AR-I & Sr.AR-II , ITAT-1, A Bench, Hyderabad	From 26.05.2020 to 29.05.2020
2.	KIRAN KATTA, ADDLCIT, RANGE-16, HYDERABAD	Sr.AR-I & Sr.AR-II , ITAT-1, A Bench, Hyderabad	From 01.06.2020 to 05.06.2020
3.	N RAVI BABU, ADDL.CIT, RANGE-2, HYDERABAD	Sr.AR-I & Sr.AR-II , ITAT-1, A Bench, Hyderabad	From 08.06.2020 to 12.06.2020
4.	Dr. K J DIVYA, ADDL.CIT, RANGE-5, HYDERABAD	Sr.AR-I & Sr.AR-II , ITAT-1, A Bench, Hyderabad	From 15.06.2020 to 19.06.2020
5.	S. MURALI MOHAN, ADDL.CIT, RANGE-4, HYDERABAD	Sr.AR-I & Sr.AR-II , ITAT-1, A Bench, Hyderabad	From 22.06.2020 to 26.06.2020
6.	RS ARVINDHAKSHAN, ADDL. CIT (TDS), TDS RANGE-2, HYDERABAD	Sr.AR-I & Sr.AR-II , ITAT-1, A Bench, Hyderabad	From 29.06.2020 to 03.07.2020

**ROSTER FOR 'B' BENCHE:**

S.No.	Name & Designation of the Officer S/Shri/Smt/Mrs.	Addl. Charge for the post of	Period for which Additional Charge to be held
1.	AMISHA S GUPT, ADDL.CIT(TDS),TDS RANGE-1, HYDERABAD	Sr.AR-I & Sr.AR-II, ITAT-2, B Bench, Hyderabad	From 26.05.2020 to 29.05.2020
2.	SANDEEP KUMAR MEHTA, JCIT(OSD), O/O. ADDL.CIT, RANGE-17, HYDERABAD	Sr.AR-I & Sr.AR-II, ITAT-2, B Bench, Hyderabad	From 01.06.2020 to 05.06.2020

3.	LAKHAVATH SURESH, JCIT(OSD), O/O. ADDL.CIT, RANGE-14, HYDERABAD	Sr.AR-I & Sr.AR-II, ITAT- 2, B Bench, Hyderabad	From 08.06.2020 to 12.06.2020
4.	SUNKU SRINIVASU, ADDL.CIT, RANGE-9, HYDERABAD	Sr.AR-I & Sr.AR-II, ITAT- 2, B Bench, Hyderabad	From 15.06.2020 to 19.06.2020
5.	M N MURTHY NAIK, ADDL.CIT, RANGE-10, HYDERABAD	Sr.AR-I & Sr.AR-II, ITAT- 2, B Bench, Hyderabad	From 22.06.2020 to 26.06.2020
6.	N SWAPNA, ADDL. CIT (TP), HYDERABAD	Sr.AR-I & Sr.AR-II, ITAT- 2, B Bench, Hyderabad	From 29.06.2020 to 03.07.2020

4. I am directed to inform that the officers are requested not to apply for any leave during the above period, plan their work accordingly, and attend the ITAT duties without fail.


5. Further I am directed to inform that the CIT (Admn & TPS) has directed to request the Addl.CsIT/JCsIT who have been assigned as Sr.ARs of ITAT, A & B Benches to attend the SMC cases of "A" & "B" Benches in addition to attending the DB Bench cases. In case only one Bench is functioning for the above period, the Sr.ARs of ITAT, A & B Benches are further directed to attend to ITAT duties to the active Bench and also directed to plan their work to attend the cause list cases of Bench which is inactive.

6. Further, circular dated 12.05.2020 issued by Income Tax Appellate, Hyderabad Zone regarding Court Proceedings - Hearing through Video Conference Guidelines and Standard Operating Procedure (SOP) is also uploaded in department website : [www.incometaxhyderabad.gov.in](http://www.incometaxhyderabad.gov.in) for ready reference.

7. Further, the directions of the CIT (Admn. & TPS) are communicated as under:

**"Officers posted on roster duty at the ITAT shall ensure that cases as per the cause list are represented. In case of unavoidable circumstances only, suitable adjournment petitions should be moved as per procedure with valid reasons and documentary evidences, if any and with the prior approval of respective CIT(DR)."**

8. This issues with the approval of the CIT (Admn. & TPS), Hyderabad.

  
 (SARISH IRUKULLA)  
 Addl. Commissioner of Income Tax,  
 (Hqrs)(Admn & Vig),Hyderabad

Copy to:

1. Officers concerned.
2. Chief Commissioners of Income Tax in AP & Telangana.
3. Director General of Income Tax(Inv.), Hyderabad.
5. CIT(IT & TP), Hyderabad.
6. CIT(DR), ITAT-1, A-Bench, Hyderabad.
7. CIT(DR), ITAT-2, B-Bench, Hyderabad.
8. DDOs concerned
9. ZAO, Hyderabad / Visakhapatnam. CBDT

INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD ZONE

Date: 12<sup>th</sup> May 2020

CIRCULAR

Sub: Court Proceedings – Hearing through Video Conference –  
Guidelines and Standard Operating Procedure (SOP) – Regarding

- Ref:
- (i) ITAT Hyderabad Zone Advisory dated 14.03.2020
  - (ii) Office order dated 16.03.2020 of Hon'ble President, ITAT
  - (iii) Office order dated 22.03.2020
  - (iv) Order dated 23.03.2020 of Hon'ble President, ITAT
  - (v) Order dated 31.03.2020 of Hon'ble President, ITAT
  - (vi) Order dated 14.04.2020 of Hon'ble President, ITAT
  - (vii) Ministry of Home Affairs Order No.40-3/2020-DM-I(A) dated 15.04.2020
  - (viii) Office Order dated 16.04.2020 of Hon'ble President, ITAT
  - (ix) Office Order dated 17.04.2020
  - (x) Ministry of Home Affairs Order No.40-3/2020-DM-I(A) dated 01.05.2020
  - (xi) Office Order dated 03.05.2020

In the light of procedure evolved by the Hon'ble Supreme Court and various Hon'ble High Courts and also under able guidance of the Hon'ble President, ITAT, the Delhi Zone of ITAT has vide its Circular dated 27<sup>th</sup> April 2020 issued Guidelines and Standard Operating Procedure (SOP) for hearing the extremely urgent matters through Video Conferencing. We are adopting it for our convenience to evolve the Guidelines and Standard Operating Procedure (SOP) for hearing the extremely urgent matters through Video Conferencing by the Benches falling in the jurisdiction of Hyderabad Zone.

2. The Guidelines and Standard Operating Procedure (SOP) to take up the hearing of extremely urgent matters through Video Conferencing by the Benches falling in the jurisdiction of Hyderabad Zone as per the modalities/directions laid down by the Delhi Zone of ITAT, with suitable modifications would be as under:

- (i) That prayer to be made by the Authorised Representatives ("ARs") or the Departmental Representatives ("DRs") or the concerned assessee in-person by way of a signed application containing a synopsis of extreme urgency not exceeding one page. After scrutiny, the Registry shall list the matter pointing out defects, if any, before the Bench presided by the Zonal Vice President or a Bench nominated by him/her (Designated Bench) and communicate the date and time of hearing through Video Conferencing to the Petitioner/AR and DR.

- (ii) In all matters involving extreme urgency, the Petitioner is first required to file the complete Petition/Application in soft copy (scanned PDF Format in Black and White in minimum of 200 DPI) with complete scanned copy of the supporting Paper Book, if any, along with POA through email to: [hyderabad.zone@itat.nic.in](mailto:hyderabad.zone@itat.nic.in) . All enclosures with the Applications shall also be filed in PDF FORMAT (Black & White 200 DPI).

In case of any difficulty, the following Nodal Officers of ITAT be contacted:

Nodal Officer for ITAT, Hyderabad Benches	Nodal Officer for ITAT, Visakhapatnam Bench
Sri BH Sudheendra Mobile: 9505229541 e-Mail: <a href="mailto:hyderabad.bench@gmail.com">hyderabad.bench@gmail.com</a>	Sri KSS Sharma Mobile: 7013191220 e-Mail: <a href="mailto:visakhapatnam.bench@gmail.com">visakhapatnam.bench@gmail.com</a>

- (iii) That party filing the Urgency-Application should ensure that a soft copy of the application along with complete enclosures has been made available to the Department before filing with the Tribunal or at least at the time of filing with the Tribunal at following email addresses:

Email of office of CIT-DR for Hyderabad Benches	Email of office of CIT-DR for Visakhapatnam Bench
<a href="mailto:hyderabad.cit.itat1@incometax.gov.in">hyderabad.cit.itat1@incometax.gov.in</a> or <a href="mailto:hyderabad.cit.itat2@incometax.gov.in">hyderabad.cit.itat2@incometax.gov.in</a>	<a href="mailto:citdritatvsp@gmail.com">citdritatvsp@gmail.com</a>

In case of any difficulty, following Nodal Officers of Income Tax Department may be contacted:

Nodal Officer of office of CIT-DR for Hyderabad Benches	Nodal Officer of office of CIT-DR for Visakhapatnam Bench
Sri RV Madhav (ITO) Mobile: 8985970759 Landline: 040-23465946	Prabir Kumar Paul (ITO) Mobile: 8985970823 Landline: 0891-2713019

- (iv) All such Urgency-applications shall be processed by the Registry and posted for hearing before the designated Bench, preferably on Wednesdays and Fridays with respect to applications received up to 1.30 PM on Mondays and Wednesdays, respectively.
- (v) The Urgency-application, must, inter alia, clearly contain the case-details (e.g. ITA No. or S.A. No., etc.) and contact-details of the AR/Party in-person like e-mail ID, mobile number with alternate number(s), camp/office address stating Pin Code, etc.

- (vi) Applications and the enclosures shall be separately scanned, and the file names shall be clearly mentioned and placed in a zipped single folder.

Few Examples are:

(Folder) ITA-1230-HYD-2017-ABC Co Ltd

- # ITA-1230-HYD-2017-(1)-Urgent Hearing Application
- # ITA-1230-HYD-2047-(2)- Form 36 with Grounds of appeal
- # ITA-1230-HYD-2017-(3)-CIT(A) Order
- # ITA-1230-HYD-2017-(4)-Form 35, Grounds of Appeal and Statements of Facts before CIT(A)
- # ITA-1230-HYD-2017-(5)-Assessment Order
- # ITA-1230-HYD-2017-(6)-Paper Book
- # ITA-1230-HYD-2017-(7)-Case Laws Paper Book

- (vii) That all the Urgency-applications shall include a separate paragraph(s) with an undertaking to the effect that physical copies of Petition, Paper Book, documents relied upon in the Petition, Challan confirming payment of Tribunal fees or other charges, if any, shall be filed at the earliest once the normal working of Tribunal is restored.
- (viii) That further the Urgency-application shall include a separate paragraph giving consent that the matter may be taken up through the video-conferencing mode. It is to be specified whether he or she would link to the Hon'ble Bench by video conferencing through his or her own desktop or laptop or mobile phone or any other device. The hearing of the Urgency-application and / or the case through video conferencing shall be conducted only through the approved software or the platform, and specific guidelines in this regard are issued separately.
- (ix) That the parties shall not be permitted to rely upon any document other than the documents duly filed along with the Urgency-application in conformity with the extant office order.

3. That no adverse orders would be passed in the absence of applicant; so however, in case of filing of Urgency-application for early hearing, a communication for non-attendance is expected at least a day in advance from the applicant.

4. That the hearing of all regular matters/appeals at all Benches of Hyderabad Zone unless specifically mentioned for hearing on account of extreme urgency as per point No.2(i) to (ix) herein above shall remain suspended till 17.05.2020 or until further orders, whichever is earlier.

5. The next dates of hearing of such adjourned matters shall be notified on the website of ITAT.

6. That the entry of Advocates/ Chartered accountants/ Authorized Representatives/ Practitioners/stake holders during this period in ITAT premises is strictly barred, unless permitted by the competent authority or directed by the court.

7. That the respective Bar association shall ensure wide circulation of this arrangement and the adjourned dates of hearing with respect to the regular matters to avoid any inconvenience to the parties.

8. It is expected that all stake holders shall appreciate the existing extraordinary situation and therefore shall conduct themselves in a manner appropriate to the needs and exigencies of the situation and confine their Urgency-applications to only extremely urgent matters.

9. Considering the importance of the measures intended for the safety and welfare of health of stake holders, all concerned are requested to cooperate, in the interest of all.

10. The Standard Operating Procedure (SOP) for the Authorized/Departmental Representatives/Assesseees-in-person for Court hearings through Video Conferencing and the Joining Instructions in respect of the Video Conferencing are appended hereto as Annexures 1 & 2.

This issues with the approval of Hon'ble President, ITAT.

Sd/-  
(SUSHMA CHOWLA)  
VICE PRESIDENT  
HYDERABAD ZONE

Copies to: All concerned

ASSISTANT REGISTRAR

INCOME TAX APPELLATE TRIBUNAL, HYDERABAD ZONE

Guidelines/Standard Operating Procedure (SOP)  
for Authorized/Departmental representative/ assessee-in-person  
for Court Hearing through Video Conferencing

1. Having considered the various platforms available in the light of the experience of other Institutions and the Instructions issued by the Ministry of Home Affairs, Government of India, for the purposes of conducting virtual court hearing through the mode of Video Conferencing, the “Google-Meet” Video Conference platform is found preferable because of the security features, including the end-to-end encryption, ease of use and suitable to the operating environment of the ITAT.

For a seamless conduct of the Virtual Court Proceedings, the following Instructions/Standard Operating Procedure (SOP) are being issued for hearing of matters through Video Conferencing.

2. Upon direction, the Registry shall process and list the matter for hearing before the designated Hon'ble Bench. An invitation Link and Meeting ID for appearance and viewing, as the case may be, will be sent by the Registry to the given mobile number (s) by SMS at least one hour before the scheduled hearing. Please note that each of the links so sent to any device is required to be unique and therefore, AR/DR/Assessee-in person may not share or forward such link(s) to any other device nor shall they enable others to join the hearing through Video Conference.

3. Only the AR/DR/Assessee-in-person are permitted to participate in the Virtual Court Proceeding through Video Conference.

4. For the efficient and smooth functioning of the Virtual Court Proceeding, AR/DR/Assessee-in-person are advised to secure, well-in-advance, a desktop or laptop with uninterrupted power supply, video camera, microphones and speakers and display unit, or a mobile device, like a mobile phone or tablet with the required battery backup; compatible sitting arrangements ensuring privacy, availability of adequate lighting and insulations/ proper acoustics as far as possible. In case of use of mobile phones, utmost care must be taken to ensure that there is no interruption of the Virtual Court Proceedings due to incoming calls.

5. The seamless conduct of the Virtual Court Proceedings is obviously dependent upon and subject to the connectivity [signal-strength/bandwidth] available at the end of the remote user(s), the AR/DR/Assessee-in person joining a video-conference hearing shall ensure that robust connectivity and bandwidth are available at their end; in this regard, Advocates/Parties-in-person are advised to use broadband connection of minimum 2 mbps/dedicated 4G data connection. Further, AR/DR/Assessee-in-person may also ensure that no other device or application is connected to using the bandwidth

when the hearing by Video Conferencing is in progress on their computer (preferable), mobile or any other device.

6. Care must be taken to see that there is no interruption to the proceedings due to the background noise from any source.

7. AR/DR/Assessee-in-person are required to enter appearance in the dress/attire prescribed for or befitting the dignity and majesty of the judicial proceedings, and as far as possible, the Dress Regulations prescribed in Rule 17A of the Appellate Tribunal Rules, 1963 be adhered to.

8. Tribunal reserves the right to regulate the entry of AR/DR/Assessee-in-person into the Virtual Conference Room and, in principle, it is decided to allow the entry of the AR/DR/Assessee-in-person of two cases immediately following the case-in-progress. As and when the matters in the cause list move forward, the AR/DR/Assessee-in-person of the subsequent cases will be allowed to join.

9. For detailed joining instructions, please refer to Annexure-2 of the Circular.

#### PROTOCOL TO BE OBSERVED DURING THE HEARING IN VIRTUAL COURT ROOM

On entering the Virtual Court Room, the AR/DR/Assessee-in-person are required to follow the following protocol for the smooth, efficient and dignified conduct of proceedings.

10. They shall ensure that the Microphone (mic) is in mute mode till such time as required to make submission(s); thus, when one party is making submissions, it is imperative that all other participants shall keep their respective mics muted, failing which the possibility of mic catching audio feed from the speakers and creating 'echo/noise disturbance' would become very high and may disturb the Virtual Court Proceedings. It is strongly advised that ARS/ Parties-in-person should join the Virtual Court Proceeding from a single device as joining the Virtual Court Room from two or more devices from one location will cause echo and create disturbance in the Virtual Court Proceeding.

11. It may be ensured that the mobile phones are either switched off or kept on vibrate or silent mode, and TV sets, radio etc, are switched off, lest they may cause disturbance. Further, individual greetings (one-to-one) and crosstalk between the AR/DR/Assessee-in-person at the commencement or during the proceedings are to be strictly avoided. During the Court Proceedings, the participants are expected to cooperate with the officials by complying with the suggestions extended from time to time to meet any exigency.

12. When the case is called, arguing counsel shall introduce himself/ herself to the Hon'ble Bench and thereafter, with the permission of the Hon'ble Bench, make submissions. On completion of the submissions and/or when the Hon'ble Bench requires or when a query is put to the arguing counsel, he shall at once 'mute' the mic



of the respective device. Only with the permission of the Hon'ble Senior Member of the Bench, the AR/DR/Assessee-in-person may 'unmute' the mic of the device to resume his submissions. Otherwise, the mic must be kept on 'mute' mode only.

13. Simultaneous making of arguments by both parties should be strictly avoided at any time. Either party may indicate a requirement to speak/submit by asking for permission from Hon'ble Bench, by raising a hand. Once permitted by the Senior Member of the Bench, the party may 'unmute' the mic and thereafter make submissions.

14. AR/DR/Assessee-in person shall remember that since they are participating in COURT PROCEEDINGS, it is expected that they would not resort to any indecorous conduct or comment.

15. Further, since the recording/copying/storing and/or broadcasting, by any means, of the hearings and proceedings before the Tribunal is not permissible, all the stakeholders shall ensure that the proceedings by Video Conference are neither recorded/stored nor broadcast, in any manner whatsoever.

16. AR/DR/Assessee-in-person are required to stay online till the hearing in their matter is announced to be concluded by the senior Member of the Bench, and thereafter the AR/DR/Assessee-in-person may disconnect from Video Conference, or the Registry Official/Host will disconnect them.

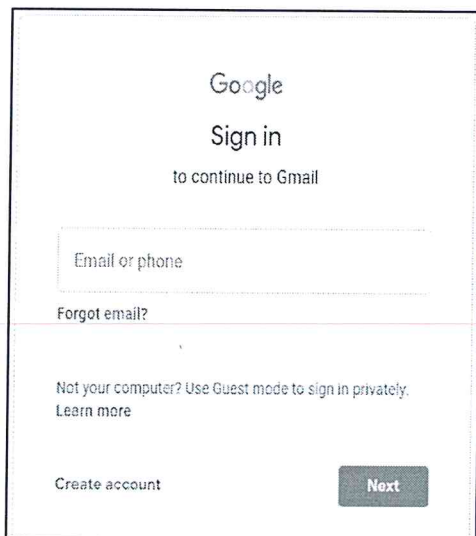
17. Upon publication of the cause-list, the Registry may call any party and require to test the device or its connectivity, and every such party is required to cooperate with such staff/official and abide by the instructions given, so that the hearing by Video Conference may be smoothly conducted.

18. For any related queries, the parties may contact the **Nodal Officers** (As detailed in the Circular) designated in this regard or Helpline telephone number of 040-27536887 of Sri K Subramanyam Setty, Office Superintendent in the Zonal Headquarters at Hyderabad at his email [setty1968@gmail.com](mailto:setty1968@gmail.com) or mobile No.9963582135 or write to [hyderabad.zone@itat.nic.in](mailto:hyderabad.zone@itat.nic.in).

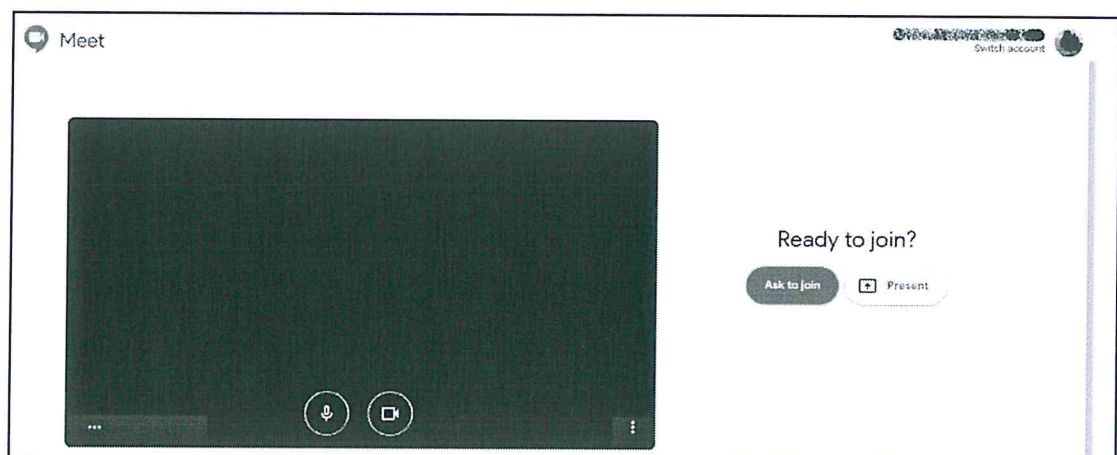
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INCOME TAX APPELLATE TEIBUNAL, HYDERABAD ZONEInstructions for joining the Virtual Court Room

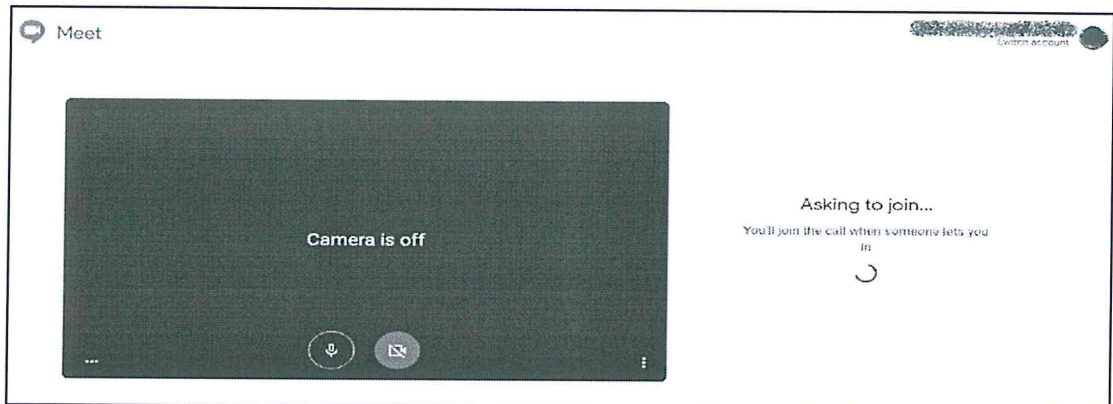
1. Google Meet Video Meeting platform will be used for conducting judicial proceedings before the Income Tax Appellate Tribunal, Hyderabad Zone.
2. To join video conferencing on Google Meet platform on laptops or desktops, parties are **NOT** required to download any software or application. They only need to login to their Google Accounts.



3. After login to Google / Gmail, party shall click the Google Meet URL forwarded by the Registry. This will take the parties to the Google Meet Portal, where they shall click the **Ask to join** button.

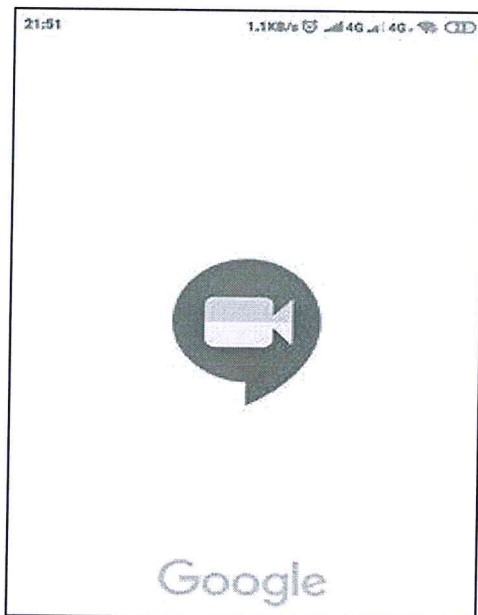


4. The Registry will admit the party only when their case will be taken up for hearing. Therefore, the parties must wait till their request to admit is accepted by the Registry.

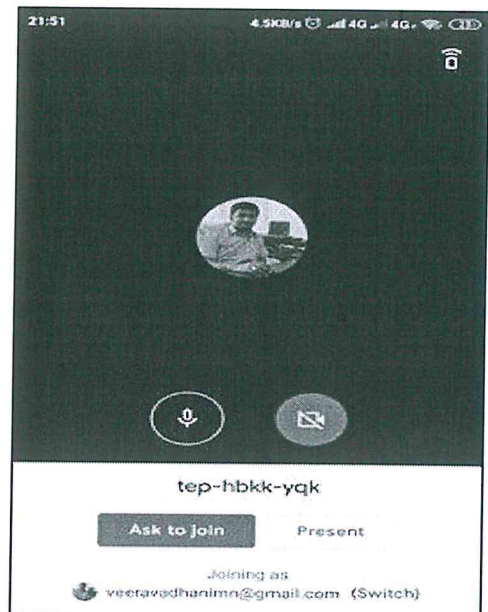


5. Once admitted, the party will join the Video Meeting / Virtual Court Room. As soon as he joins the meeting, he shall mute his audio and wait for further instructions of the Bench.
6. As soon as the hearing of a party concludes, the Registry will disconnect them from the Google Meet.
7. Google Meet can also be accessed from Android or iOS Devices as well. For Android Devices, Google Meet App can be downloaded from Play Store ([https://play.google.com/store/apps/details?id=com.google.android.apps.meetings&hl=en\\_IN](https://play.google.com/store/apps/details?id=com.google.android.apps.meetings&hl=en_IN)) and for iOS devices, the app can be downloaded from App Store (<https://apps.apple.com/us/app/google-meet/id1013231476>).

8. Once the App is installed and opened, it looks as under. Please do not enter any details in the screen. Just minimize the app:



9. Please open the Google Meet Invitation (email) sent by the Registry and click the URL. Then the App opens and prompts the parties to **Ask to join**.



10. The Registry will admit the party when their case will be taken up for hearing. Therefore, the parties must wait till their request to admit is accepted by the Registry.



11. Once admitted, the party will join the Video Meeting / Virtual Court Room. As soon as he joins the meeting, he shall mute his audio and wait for further instructions of the Bench.



12. In principle, it is decided to allow the entry of the AR/DR/Assessee-in-person of two cases immediately following the case-in-progress. As and when the matters in the cause list move forward, the AR/DR/Assessee-in-person of the subsequent cases will be allowed to join.
13. Use appropriate controls to handle the audio and video. Please be acquainted with these controls (to mute and unmute the mics, enable and disable video etc.) beforehand to assist the Bench appropriately. Always, keep the mike in mute state and unmute it only when asked by the Bench.
14. The AR/DR/Assessee-in-person should ensure that no electronic devices (mobiles and/or audio/video systems) other than the device (laptop/desktop/mobile) used for joining the hearing through video conferencing are in operation in the room in order to avoid disturbance and tampering of audio quality of hearing.
15. Usage of Laptops / Desktops is highly recommended over mobile devices. Always, keep the devices in stable position and do not disturb the setup during hearings. Dedicated broadband connection with at least 2 Mbps bandwidth shall be ensured for smooth functioning of the Bench.

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