

TAX FLASH NEWS

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The Mumbai Tribunal issues guidelines for email communication in connection with the judicial matters

Due to COVID-19 outbreak, various Courts/Tribunal have taken an appropriate measure to ensure safety and welfare of all the stakeholders. Therefore, Courts/Tribunal's hearings are happening in digital mode. In view of this, the Mumbai Bench of the Income-tax Appellate Tribunal (the Tribunal) has issued guidelines¹ for e-mail communication in connection with the judicial matters. The guidelines are summarised as follows:

- The taxpayer and their representatives should ensure that while sending any emails to the Tribunal, in connection with any judicial matter, a copy of the same should be marked to the concerned Departmental Representative (DR).
- All the emails from the taxpayers or their representatives, containing the paper books or compilation of papers with respect to a judicial hearing, should be marked to the concerned DR. In case if such material has already been sent to the Tribunal, and the matter is to come up for hearing in future, the same may also be forwarded, at the earliest possible, to the concerned DR.
- Any material received on email by the Tribunal, in connection with a judicial hearing, a copy of which has not been furnished to the concerned DR, will not be entertained by the Tribunal.
- All the documents sent on email, in connection with a judicial hearing, should also be sent to the concerned members.

The guidelines provide a list of email IDs of honorable President, Vice president Members, Commissioner of Income Tax (CIT) and Senior Authorised Representatives (Sr. AR). Further the guidelines state that within benches the cases are divided between CIT and Sr. AR on the basis of CBDT instruction No 9/2013². It is requested that correspondence may be made to correct officer concerned after comparing facts of the case with above-referred guidelines. As a reference, the guidelines also provide the category of cases ordinarily argued by CIT.

Our comments

The outbreak of Covid-19 has left its impact on litigation and arbitration in various ways, ranging from an increased use of remote hearings to general court closures, depending on the countries and institutions concerned. With a view to ensure minimal disruptions, Courts around the world have swiftly embraced technology, including restricting hearings to only critical cases and conducting them through video conferencing.

In view of this, the Mumbai Tribunal has issued guidelines for e-mail communication in connection with the judicial matters, in order to avoid any complications during the hearing. These guidelines will help to hear the matter speedily.

¹ Mumbai Tribunal Guidelines, Source – Taxsutra.com

² Dated 22 July 2013

home.kpmg/in/socialmedia

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