



आयकर अपीलीय अधिकरण
INCOME TAX APPELLATE TRIBUNAL

Ministry of Law & Justice, Government of India

3rd and 4th floors, Abhinav Arcade
Pritam Nagar, Ellisbridge, Ahmdabad 380 006

October 17, 2017

O F F I C E O R D E R

1. As a part of our initiative for being environmentally sensitive in our day to day functioning, and in consultation with all the stakeholders- including my esteemed colleague Members in the Ahmedabad benches, the Departmental Representatives and Ahmedabad ITAT Bar Association, following steps are being taken with immediate effect:

- i. The copies of orders to be served upon the Departmental Representatives and the Commissioners of Appeal/ Dispute Resolution Panel will henceforth be served only by email. *[A copy of the letter dated 13th October 2017 in this regard, received from the CIT (Admn)- with the approval of the Principal Chief Commissioner of Income Tax, Gujarat, is attached herewith for ready reference.]* No hard copies of the orders will, henceforth, be issued for the DRs, CIT(A)s and the DRPs.
- ii. The registry will not accept any paper-books containing copies of any of the documents, copies of which are statutorily required to be filed anyway along-with the appeal itself, e.g. assessment order, CIT(A)'s order, DRP order, form 35, form 35A, form 36, grounds of appeal etc. The inclusion of these documents in paper-books is a common practice but it results in wholly avoidable wastage of paper, and is, therefore, discouraged.
- iii. The registry will also not accept any paper book containing copies of judicial precedents reported in recognized journals and databases. The parties, however, may file copies of such reported judicial precedents when bench concerned, at the time of hearing, may specifically permit or require so.
- iv. We encourage use of paper on both the sides, in every document and paper-book filed before in our office, to the extent possible and practicable to do so. Any document or paper-book, wherein paper is used only on one side and wilfully left unused on the other side, will not ordinarily be accepted by the Registry.
- v. Any document specifically prepared for the use of the Tribunal, including any applications and any written submissions, to be filed in our office, shall use the paper on both the sides, will use the font size of no more than 12.5 and will have an internal spacing of no more than 1.5 lines. Any documents or paper books, in violation of these guidelines, will not ordinarily be accepted by the Registry.
- vi. *Notwithstanding anything contained in the points (ii) to (v) above, our office may, till 31st December 2017 or till such further date as may be announced, accept the*

paper books or documents already prepared by the parties in ignorance of the above requirement.

- vii. In all the internal functioning of this office, including in the judicial orders, the use of paper will be minimized to the extent possible by, *inter alia*, ensuring (i) that paper will henceforth be used on both the sides, ordinarily with a maximum font size of 12.5 and internal spacing of no more than 1.5 line.; (ii) that internal guard files for the judicial orders will henceforth be maintained only in digital mode; and that (iii) that use of email is required to be made, through secure official email accounts, as much as possible in all official communications. These requirements, however, do not restrict any officer of the Tribunal from making such exceptions to these general rules, as, in his considered opinion, may be justified or warranted on a case to case basis.

2. The hard copies of constitution of benches and the cause lists shall only be used for limited internal communications. However, a soft copy of the constitution of benches and the cause lists, in addition to being placed on the official website <https://www.itat.gov.in> and, with effect from today, in the twitter handle at https://twitter.com/itat_amd

3. As regards the operations of the paperless court and use of soft copies of the paper-books, since the requisite ground work is likely to be completed by the end of December 2017, a guidance note will be issued separately on or before 15th December, 2017.

4. Income Tax Appellate Tribunal, Ahmedabad Office, takes this opportunity to express its deep gratitude to all its functionaries and all its stakeholders, for their valuable help and cooperation in this initiative, on an experimental basis, and invites further suggestions and feedback in respect of the same.

5. This office order is issued, in exercise of the decentralized powers conferred on the Vice Presidents/ Sr Members under item no. 12 of the minutes of the VPs/ Sr Members' conference dated 8th September, 2017, with the approval of Hon'ble President, Income Tax Appellate Tribunal.

Sd/xx
Pramod Kumar
Sr Member
(Email: pramod.kumar@itat.nic.in)

Copies to:

- (1) All the Members posted in Ahmedabad benches
- (2) Principal Chief Commissioner of Income Tax, Gujarat
- (3) CIT(Admn), ITAT, Ahmedabad benches
- (4) The President, ITAT Bar Association, Ahmedabad
- (5) Notice Board, ITAT, Ahmedabad
- (6) www.itat.gov.in
- (7) www.itatonline.org, www.taxman.com, www.taxesutra.com

Assistant Registrar
(Email: ahmedabad.bench@itat.nic.in)



आयकर आयुक्त(आई.टी.ए.टी)-1 एवम प्रशासन कार्यालय,
OFFICE OF THE COMMISSIONER OF INCOME-TAX(ITAT)-1 & ADMN.,
द्वितीय तल, नेप्चुन टोवर्स, नेहरू पुल के पास,
2nd Floor, Neptune Towers, Nr. Nehru Bridge
आश्रम रोड, अहमदाबाद-380009 (Ashram Road, Ahmedabad - 380009)
Telephone (079) 26581651 – Fax : (079) 26581651

No.CIT(ITAT)-1 & Admn./Misc. /2017-18

1682

Date: 13/10/2017

To,
✓ Shri Pramod Kumar,
Member,
Income Tax Appellate Tribunal,
Ahmedabad.

Sir,

Sub: Ways and means to reduce wastage of paper in day-to-day working – reg.

Kindly refer to your letter dated 21st September, 2017 regarding communication of orders of Tribunal by email in soft copies to DRs and CIT (Appeals).

2. The Principal Chief Commissioner of Income-tax, Gujarat vide letter No. PCCIT/ABD/DC-HQ-Coord/ITAT-Reduce Waste/17-18 dated 10/10/2017 has accepted your proposal and accorded approval for receiving Tribunal's orders through email and conveyed the designation based email ID of all the CIT (Drs) and CIT (Appeals) for this purpose. The desired email ID of all the CIT (DRs) and CIT (Appeals) are as per attached sheet.

3. I hope this will serve your purpose and wastage of paper will be reduced effectively.

Thanking you,

Yours faithfully,

(SURENDRA KUMAR)

Commissioner of Income-tax ITAT-1 & Admn.,
Ahmedabad

Encl: As above

Copy for kind information to the Pr. Chief CIT, Gujarat, Ahmedabad.

(SURENDRA KUMAR)
Commissioner of Income-tax ITAT-1 & Admn.,
Ahmedabad