

**INCOME TAX APPELLATE TRIBUNAL  
DELHI ZONE, NEW DELHI**

**Date : 27th April, 2020**

**CIRCULAR**

**Subject : Court Proceedings – Hearing through Video Conference –  
Guidelines and Standard Operating Procedures – Reg.**

**Ref:- (i) Income Tax Appellate Tribunal, Delhi Zone Advisory  
dated 13th March, 2020;  
(ii) Office Order dated 22nd March, 2020;  
(iii) Office Order dated 23rd March, 2020;  
(iv) Office Order dated 23rd March, 2020;  
(v) Office Order dated 31st March, 2020;  
(vi) Office Order dated 14<sup>th</sup> April, 2020;  
(vii) Ministry of Home Affairs Order No.40-3/2020-DM-I(A) dated 15<sup>th</sup>  
April, 2020; and  
(viii) Office Order dated 16<sup>th</sup> April, 2020 issued by the Hon'ble President,  
ITAT.**

In pursuance to the Office Order of Hon'ble President, ITAT dated 16th April, 2020, wherein the Zonal Vice Presidents were advised to take all precautionary steps for opening the offices of ITAT, and also to take up hearing of extremely urgent matters, the modalities and Standard Operating Procedures (SOPs) have been drawn up, keeping in mind the procedures evolved by various Courts, to hear matters involving extreme urgency in the Benches falling in the jurisdiction of Delhi Zone, which are 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 (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 : [delhi.zone@itat.nic.in](mailto:delhi.zone@itat.nic.in). In case of any difficulty, Shri Atul Chaudhary, Nodal Officer in the Office of Delhi Benches, ITAT, New Delhi be contacted at email [atul.2986@gmail.com](mailto:atul.2986@gmail.com) or mobile No. 9999203561 or landline 011-24658238. All enclosures with the Applications shall also be filed in PDF format (Black & White 200 DPI).

(iii) That party filing the Urgency-application should ensure that a soft copy of the application alongwith complete enclosures has been made available to the Department at their email [rdhyani.708@gmail.com](mailto:rdhyani.708@gmail.com) before filing with the Tribunal, or at least at the time of filing with the Tribunal. In case of any difficulty, Sh. Rajendra Dhyani, Nodal Officer in the office of Department Representatives, Delhi may be contacted at mobile No. 9810556865 or 9013852163.

(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 upto 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) The 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-2564-DEL-2017-ABC Co Ltd.**

□ ITA-2564-DEL-2017-(1)-Urgent Hearing Application

□ ITA-2564-DEL-2017-(2)-Form 36 & Grounds of Appeal

□ ITA-2564-DEL-2017-(3)-CIT(A) Order

□ *ITA-2564-DEL-2017-(4)-Form 35, Grounds of Appeal and Statements of Facts before CIT(A)*

□ *ITA-2564-DEL-2017-(5)—Assessment Order*

□ *ITA-2564-DEL-2017-(6)-Paper Books*

(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 Circular.

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

3. That the hearing of all regular matters/appeals of all Benches, unless specifically mentioned for hearing on account of extreme urgency as per point nos.1(i) to (ix) herein above, shall remain suspended till 3rd May, 2020 or until further orders, whichever is earlier.

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

4. That the entry of Advocates/Chartered Accountants/Authorized Representatives/Practitioners/stakeholders during this period in ITAT premises is strictly barred, unless permitted by the competent authority or directed by the court.
5. That the respective Bar Associations 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.
6. It is expected that all stakeholders 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.
7. Considering the importance of the measures intended for the safety and welfare of health of stakeholders, all concerned are requested to cooperate, in the interest of all.
8. The Standard Operating Procedures for the Authorized/Departmental Representatives/Assessees-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/-  
[ G.S. PANNU ]  
VICE PRESIDENT  
DELHI ZONE

✓  
Copies to : All concerned.

  
Deputy Registrar

**ANNEXURE-1****INCOME TAX APPELLATE TRIBUNAL, NEW DELHI****Guidelines/Standard Operating Procedures (SOPs) for Authorized/Departmental Representative/Assessee-in-person for Court Hearings 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 Vidyo Video Conference platform is found preferable because of the security features, including the end-to-end encryption, ease of use and the operating environment of the ITAT. However, Cisco Webex is also under consideration as an alternative or stop-gap arrangement on account of any disruption in the use of Vidyo Video Conferencing facility due to technical difficulties, etc.

For a seamless conduct of the Virtual Court Proceedings, the following Instructions/Standard Operating Procedures (SOPs) 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 Proceedings 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 the 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 mic 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 Proceedings 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 cross-talk 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 particular 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 Helpline Telephone Number 011-24658238 of Shri Atul Chaudhary, Nodal Officer in the office of Delhi Benches, ITAT, New Delhi or at his email [atul.2986@gmail.com](mailto:atul.2986@gmail.com) or mobile No. 9999203561 or write to [delhi.zone@itat.nic.in](mailto:delhi.zone@itat.nic.in).

\*\*\*\*\*

**ANNEXURE-2****INCOME TAX APPELLATE TRIBUNAL, NEW DELHI****Instructions for joining the Virtual Court Room****Part 1:**

1. Vidyo Video Conferencing platform will be used for conducting judicial proceedings before the Income Tax Appellate Tribunal, Delhi Zone.
2. To join video conferencing on VIDYO platform, parties are required to download Vidyo Desktop from <https://webvc.nic.in/> link. Vidyo Mobile for Android and iPhones/iPads can be downloaded from Google Play Store and Apple App Store respectively.
3. The Invitation Link for appearance and viewing, as the case may be, will be sent by the Registry to the given mobile no(s)/e-mail id(s).
4. The party concerned will be advised to click on the link provided, as received on their computer (preferable) or mobile device, upon which a window shall open; thereafter, the party is required to click on the “Join Conference” button.
5. Upon clicking the “Join Conference” button, a ‘VIDYO’ display window shall open, prompting the party to enter the display name before clicking “Join” button; the party is required to write his/her name with designation and name of the Case, and thereafter the party is required to click on the ‘JOIN” button.
6. After having clicked on the ‘JOIN’ button, the party would join other parties in a virtual waiting room, and parties would be required to wait patiently for being joined to the virtual Court room for their respective hearing.
7. For more guidance on installation and joining procedure, please refer Part 2 of this Annexure - Pictorial guidelines to join the Virtual Court Room.

**Part 2:****Pictorial Guidelines to join the Virtual Court Room****A. For those who are using Desktop / Laptop to join the Virtual Court Room through Video Conferencing :**

- i. AR/DR/Assessee-in-person are required to download and install Vidyo Desktop from the website <http://webvc.nic.in/download.html?lang=en> to their laptop or desktop .



- ii. Once Vidyo Desktop is installed, open the Vidyo Desktop the application and leave it aside. One need NOT register to login to Vidyo to join a meeting.



- iii. Please open mail inbox, open the Vidyo Meeting Invitation (email) sent by the Registry and click on the link.



- iv. Clicking the given link opens <https://webvc.nic.in> website and thereafter the Vidyo Desktop applications pops up as shown below. Enter your case no. and name of the counsel and then click **Connect** button:





- v. Once the **Connect** button is clicked, the application asks for the Room PIN. Please enter the room PIN sent to you in the Vidyo Meeting Invitation (email) by the Registry and click **Done** button.



- vi. Once the **Done** button is clicked, the user 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.
- vii. Use appropriate controls to handle the audio and video. Please be acquainted with these controls (to mute and unmute the audio, etc.) to assist the Bench appropriately.

**B. For those who are using Joining the Virtual Court Room through Video Conferencing using Smartphones (Android/iOS):**

- i. AR/DR/Assessee-in-person are required to download and install Vidyo Mobile from the Google Play Store or Apple App Store as the case may be.



- ii. Once the App is installed and iii. Please open mail inbox, open

opened, it looks as under. Please do not enter Portal details or any details in the screen. Just minimize the app:



the Vidyo Meeting Invitation (email) sent by the Registry and click on the link.



iv. Clicking the given link opens <https://webvc.nic.in> website and prompts the user to join the conference. Click **Join Conference** to proceed.

v. Thereafter the Vidyo Mobile applications pops up as shown below. Enter your case no. and name of the counsel and then click **Join** button



vi. Once the **Join** button is clicked, the application asks for the PIN. Please enter the Room PIN sent to you in the Vidyo Meeting Invitation

vii. Once the **OK** button is clicked, the user will join the Video Meeting / Virtual Court Room. As soon as he joins the meeting, he shall mute his

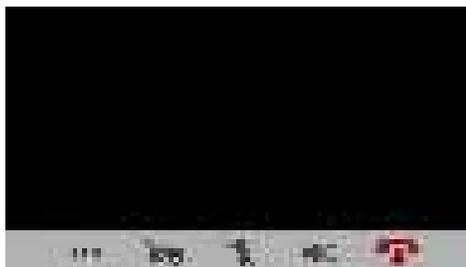
(email) by the Registry and click **OK** button.



audio and wait for further instructions of the Bench.



viii. Use appropriate controls to handle the audio and video. Please be acquainted with these controls (to mute and unmute the audio, etc.) to assist the Bench appropriately.



\*\*\*\*\*