



Dated: 25.02.2019

**TO,
HON'BLE SHRI ARUN JAITLEY
UNION FINANCE MINISTER
GOVERNMENT OF INDIA
MINISTRY OF FINANCE,
NORTH BLOCK, NEW DELHI- 110001**

Respected Sir,

Sub: **Committee of Commissioners of Income-tax to examine perverse orders of the Income-tax Appellate Tribunal**

As you may be aware, the All India Federation of Tax Practitioners ("the Federation" in short) is one of the largest professional body of tax practitioners, advocates and chartered accountants - both of direct and indirect taxes. It was set up 42 years ago in 1976 and has a membership of over 7500 individuals and about 150 Tax Bar Associations in 27 States of India. It is not at all a lobbyist group and examines the problems of tax administration in a fair and judicious manner and seeks to recommend reasonable and practical solutions. Among other activities, it holds National Tax Conferences at different places in the country every 2-3 months and also publishes a monthly newsletter and a monthly Journal which contains articles on technical aspects of tax laws and periodically includes digest of cases reported in practically all the magazines and journals of the country.

2. The Central Board of Direct Taxes has recently formed a Committee of five Commissioners of Income-tax to examine the cases where the different benches of Income-tax Appellate Tribunal (Tribunal in short) in the country have passed perverse or irregular orders or where the submissions of the Department have not been recorded by the Tribunal. Such cases would be