

**जस्टिस प्रदीप पी.भट्ट**  
(पूर्व न्यायाधीश गुजरात एवं झारखंड उच्च न्यायालय)  
**अध्यक्ष**  
आय-कर अपीलीय अधिकरण  
**Justice Pradeep P. Bhatt**  
(Former Judge, Hon'ble Gujarat High Court and  
Jharkhand High Court)  
**President**  
Income-tax Appellate Tribunal



भारत सरकार  
विधि एवं न्याय मंत्रालय  
Government of India  
Ministry of Law & Justice

## Message

I am very happy to learn that All India Federation of Tax Practitioners is proposing to release a publication titled "*80 Landmark Decisions of Special Bench of the ITAT*" at the time of 80<sup>th</sup> Foundation Day of the Income Tax Appellate Tribunal.

I am delighted to know that the earlier publications have been received well by the readers and, similarly, this book shall also be of great help to the tax professionals.

I acknowledge the good work of the Federation in conducting free Webinars on various subjects for the benefit of the tax professionals and the tax payers during this uncertain times of Pandemic (Covid-19).

I appreciate the research team and the editorial team for their sincere efforts and convey my best wishes for the publication.

6<sup>th</sup> January, 2021

[Justice P. P. Bhatt]