

## ITAT SB keeping case pending for 12 months 'unacceptable', fresh bench be constituted: Adv. Alok Prasanna

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Another leading voice in legal world, well known constitutional law and legal policy expert Adv. Alok Prasanna (Senior Resident Fellow, Vidhi Centre for Legal Policy) terms the ITAT Special Bench keeping the Cyprus tax treaty case pending for 12 months as 'unacceptable'; In a comment to Taxsutra, Adv. Alok Prasanna says " It is simply unacceptable that a tribunal keeps a case pending for 12 months after having reserved it for judgement. It's a violation of both the ITAT rules and norms of judicial conduct. Not only do parties deserve quick justice but effective adjudication requires that arguments be fresh in judges' minds before delivering judgment." Given the unprecedented situation, Adv. Alok Prasanna further states that " ... In the interests of justice to the parties, the ITAT President should withdraw the case from the Bench and allocate it to another bench for fresh hearing. "