

### **Dispute Resolution Panel - Mechanism restructured**

The Central Board of Direct Taxes has restructured the composition, jurisdiction and control of the Dispute Resolution Panels (DRP) across the country. It is a welcome initiative.

As a result, now:

- There will be 5 Panels only across the country – 2 each in Delhi and Mumbai and 1 in Bengaluru;
- These Panels shall now comprise of Commissioners stationed at the respective Panel locations making them available all the time. They will also hold charge of respective Panel Members as their main charge and responsibility, unlike as an additional charge and responsibility in the past. This change would –
  - address the long standing issue of conflict of interest arising out of Panel Members holding dual responsibility;
  - ensure regular hearings and disposals, evenly spread out across the year; and
  - provide more time for hearings and discussions in each case unlike the cramped hearings in the past.

The details of constitution of the Panels and their respective jurisdictions are as follows:

Sr. No	Dispute Resolution Panel	Name of Member (*)	Headquarters	Jurisdiction	Eligible assessee having principal office in jurisdiction mentioned in adjacent Column
1.	DRP-1, Delhi	1. Sanjay Puri 2. Dr Simmi Gupta 3. Raj Tandon	Delhi – subordinate to Principal Chief Commissioner of Income-tax (International Taxation).	National Capital Territory of Delhi	Cases starting with letters 'A' to 'P' of the alphabet, numerals, special character and symbol.
				States of Rajasthan, Haryana, Punjab, Himachal Pradesh, Jammu and Kashmir and Union territory of Chandigarh	All Eligible assessee(s).
2.	DRP-2, Delhi	1. Ashwani Kumar 2. Rajiv Sinha 3. Yogesh Kumar		National Capital Territory of Delhi	Cases starting with letters 'Q' to 'Z' of the alphabet.
				States of Uttar Pradesh, Uttarakhand, West Bengal, Jharkhand, Bihar, Odisha, Sikkim, Assam Arunachal Pradesh, Meghalaya, Manipur, Mizoram Nagaland, Tripura and Union territory of	All Eligible assessee(s).

				Andaman and Nicobar Islands	
3.	DRP-1, Mumbai	1. Neena Singh Pandey 2. Hemant Jawahar Lal 3. Naresh Kumar Balodia	Mumbai – subordinate to Chief Commissioner of Income-tax (International Taxation) (West Zone), Mumbai.	Municipal Corporation of Greater Mumbai and Navi Mumbai, districts of Thane and Raigarh in the State of Maharashtra	Cases starting with letters 'A' to 'L' of the alphabet.
				Rest of the State of Maharashtra	All Eligible assessee(s).
4.	DRP-2, Mumbai	1. Yeshwant U Chavan 2. Sanjay Singh 3. B Senthil Kumar		Municipal Corporation of Greater Mumbai and Navi Mumbai, districts of Thane and Raigarh in the State of Maharashtra	Name starting with letters 'M' to 'Z' of the alphabet, numerals, special character and symbol.
				States of Gujarat, Madhya Pradesh, Chhattisgarh and Union territories of Daman and Diu and Dadra and Nagar Haveli.	All Eligible assessee(s).
5.	DRP, Bengaluru	1. Yalavarti Rajendra 2. Jahanzeb Akhtar 3. S K Ambastha	Bengaluru - subordinate to Chief Commissioner of Income-tax (International Taxation) (South Zone), Bengaluru.	States of Karnataka, Tamil Nadu, Andhra Pradesh, Telangana, Kerala, Goa and Union territories of Puducherry and Lakshadweep	All Eligible assessee(s).

\* For the time being they hold additional charge, of which they are likely to be relieved in due course.

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