

## Former CCIT & Special Counsel Girish Dave reacts to ITAT Special Bench's 'unprecedented' clarificatory hearing after 12 months

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Reactions have started coming in to Taxsutra's report yesterday on a ITAT Special Bench that was constituted to hear a Cyprus Treaty case, not passing orders after having reserved the case 12 months



ago; Mr. Girish Dave, former CCIT and Special Counsel for Revenue in several big matters, tells Taxsutra that he agrees with legal experts who have termed as "unprecedented" the [Special Bench calling for a 'clarificatory' hearing](#), 12 months after having reserved the matter for orders; Mr. Dave tells Taxsutra, *"There is a decision of Hon'ble Bombay High Court on this issue (on delay in rulings) which was raised & successfully argued... Over the years, certain irregular practices have cropped up in the functioning of Benches of Hon'ble ITAT which need to be stopped to retain faith in ITAT, the sooner the better."*