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Daily news summary**Income Tax Appellate Tribunal ITAT Vacancies**

UPSC Civil Services · 31 August 2026 · Prelims and Mains

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WHY IN NEWS

- A **Parliamentary Standing Committee** report highlighted severe staff shortages and vacancies in the Income Tax Appellate Tribunal.
- The panel noted that administrative and judicial vacancies directly impede case scheduling, record preparation, and court proceedings.

WHAT IS THE INCOME TAX APPELLATE TRIBUNAL?

- Established in 1941 under **Section 252** of the **Income Tax Act, 1961**, ITAT is the oldest **quasi-judicial tribunal** in India.
- Functions under the Ministry of Law and **Justice (Department of Legal Affairs)**, acting as the final fact-finding authority in direct tax disputes.

KEY ISSUES FLAGGED

- Unfilled vacancies across judicial and administrative cadres hamper overall supervision and case disposal rates.
- Delayed appellate proceedings prolong tax litigation, locking up substantial revenue and reducing tax certainty for corporate entities.

WHY IT MATTERS

- Streamlining tribunal appointments is essential to improving ease of doing business and reducing backlog in quasi-judicial tax bodies.

KEY TERMS

- **Quasi-judicial Body:** An entity other than a court that possesses legal power to hear arguments, weigh evidence, and deliver binding adjudications.

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PRELIMS FACTS

- ITAT operates under the **Ministry of Law and Justice**, not the Ministry of Finance.

MAINS DISCUSSION

- Evaluating the structural impact of **quasi-judicial vacancies** on ease of doing business and pendency of tax litigation.

KEY DATA

- **Parent Statute:** **Income Tax Act, 1961** (**Section 252**) - Establishes the tribunal as the final fact-finding body for direct tax disputes.
- **Nodal Ministry:** Ministry of Law and Justice - ITAT functions under the Department of Legal Affairs to maintain judicial independence from the Finance Ministry.

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