

**GOVERNMENT OF INDIA
FINANCE
LOK SABHA**

UNSTARRED QUESTION NO:781

ANSWERED ON:05.12.2003

NATIONAL TAX TRIBUNAL

B.K. PARTHASARATHI;BRAHMANAND MANDAL;GUNIPATI RAMAIAH;S. AJAYA KUMAR

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government have cleared a proposal to set up a National Tax Tribunal to reduce burden of the number of pending cases in High Courts;
- (b) if so, the details of the functions of this tribunal;
- (c) to what extent this tribunal is likely to reduce to burden of High Court; and
- (d) the main areas identified for this tax tribunal?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI SHRIPAD Y. NAIK)

(a): Yes Sir. The National Tax Tribunal Ordinance, 2003 has been promulgated by the President on 16th October, 2003 to set up a National Tax Tribunal.

(b) (c) & (d): The salient features of the National Tax Tribunal are as under:-

- i) Appeals against the order passed by the Income-tax Appellate Tribunal and the Customs, Excise and Service Tax Appellate Tribunal shall lie before the National Tax Tribunal, where a substantial question of law is involved.
- ii) An appeal against the order of the National Tax Tribunal shall lie before the Supreme Court. -