

National Tax Tribunal Act, 2005

Section 5 - Constitution and Jurisdiction of Benches

(1) The jurisdiction of the National Tax Tribunal may be exercised by the Benches thereof to be constituted by the Chairperson.

(2) The Benches of the National Tax Tribunal shall ordinarily sit at any place in the National Capital Territory of Delhi or such other places as the Central Government may, in consultation with the Chairperson, notify:

Provided that the Chairperson may for adequate reasons permit a Bench to hold its temporary sitting for a period not exceeding fifteen days at a place other than its ordinary place of seat.

(3) The Central Government shall notify the areas in relation to which each Bench of the National Tax Tribunal may exercise its jurisdiction.

(4) The Central Government shall determine the number of Benches and each Bench shall consist of two members.

(5) The Central Government may ¹[***] transfer a Member from headquarters of one Bench in one State to the headquarters of another Bench in another State or to the headquarters of any other Bench within a State.

²[Provided that no Member shall be transferred without the concurrence of the Chairperson.]

1. Omitted for the words "in consultation with the Chairperson" by the National Tax Tribunal (Amendment) Act, 2007, w.e.f. 29.01.2007.

2. Inserted by the National Tax Tribunal (Amendment) Act, 2007, w.e.f. 29.01.2007.
