

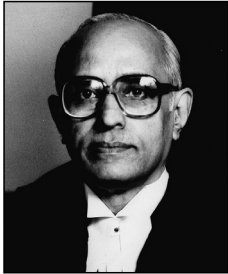


## Part – IV

### Justice S. Ranganathan

*Formerly Judge, Supreme Court of India*

*Member, Law Commission of India & Chairman, Authority for Advance Rulings*



## THE INCOME TAX APPELLATE TRIBUNAL 1941 to 2016

It gives me great joy to convey to the President, Vice Presidents, Members and other staff of the Income Tax Appellate Tribunal my hearty felicitations and best wishes on the occasion of the Platinum Jubilee Celebrations of this Institution.

Established in 1941 as a quasi-judicial tribunal to adjudicate on tax disputes, the Tribunal was, to my mind, discharging its functions to the satisfaction of one and all. But there was a section of people who were not happy that judicial functions should be entrusted to bodies other than 'regular' courts of law. This opinion found a champion in the then Finance Minister of India who declared, at a conference convened, coincidentally, within a few days of my having joined the Tribunal, in no uncertain terms, that the Tribunal should be abolished. But the Tribunal had its strong votaries, the eminent lawyer Shri N. A. Palkhivala and Senior Advocate and sometime Law Minister Shri Ashok

Sen among them, and at its Silver Jubilee Celebrations a couple of years later, the Tribunal received such universal acclaim that it not only survived the threat to its existence but so entrenched itself in public opinion as to be able to chart a glorious career for itself and complete its Fortieth year, then its Golden and, presently, its Platinum, Jubilee. Not only did this Tribunal make a good name for itself, it also became a precedent for the establishment of other Tribunals, based on like model, which are doing good work till the present day. This is indeed a great achievement. The Tribunal found natural expansion as a Direct Taxes Appellate Tribunal with the enactments of other Direct Laws but though some of them have since been repealed, its potentiality to accommodate itself to extended jurisdiction in the future cannot be ruled out.

My tenure of 14 years on the Tribunal was a very happy period. We, the

members of the Tribunal, derived great personal satisfaction from the discharge of our functions dispensing justice to the best of our ability. We were completely insulated from the tax department and there was no kind of interference from any branch of the administration in our judicial functioning. We functioned, in places where there was more than one Bench, as a cordial team – more or less like members of a family – and developed mutual regard and esteem for one other. I recall with pleasure the lunch meets that we used to have in Calcutta in the 1960s and in Delhi in the 1970s and I am sure a similar spirit of *bonhomie* prevailed in other places as well. Dissenting opinions were there no doubt but these were incidental to the nature of our duties and created no ill will. It was truly the happiest time of my life.

The vast expansion in the number of benches of the Tribunal and of the institutions before it over the years no doubt speak of its need as well as its great popularity. But, more than numbers, it is the quality of the output (now running

into several tomes of legal journals every year) that is the true measure of its contribution to tax jurisprudence. Interpretations of tax legislation with the frequency of its amendments and the complexity of the problems it posed was always difficult enough. The economic prosperity of India and the expansion of its commerce, the vast increase in global trade with interaction of different currencies, the evolution of innovative transactions in international trade and increasing resort to the internet, e-mail and transactions on the electronic media have exposed the Tribunal to new vistas of knowledge and the evolution of new legal concepts. The Tribunal has successfully attempted not only to match the speed of its disposals to the pace of the institutions but also risen to meet the fresh challenges.

In the life of an institution, decades are but a small measure and I wish this unique institution all success in its future progress and, within the winking of the eye, we shall see the Tribunal reaching its Centenary year as popular and welcome as before.

