

**CONVENTIONS TO BE OBSERVED BY  
THE MEMBERS AND STAFF OF  
THE INCOME-TAX APPELLATE  
TRIBUNAL**

**Dress**

1. For Court, in summer, Members will wear a white pant with open or closed black coat. If there is an open coat, a white shirt and a black tie should be worn. In winter a striped (black) or black pant may be worn in place of white pant.

In the case of female Members, however, the dress shall be black coat over white saree.

The Sr. Peons should always wear the prescribed uniform neatly washed, cleaned and pressed and wear their badges prominently during the office hours.

**Procedure while going to the Court**

2. Members shall assemble in the chamber of the Senior/Senior-most Member at the station five minutes before the time for the Court.

The Sr. Peon of the Senior Member should walk ahead of the Members to clear the way when the Members proceed to the Court and also when they return therefrom. The Sr. Peon of the other Member should wait at the entrance to the Court.

**Entry into the Court hall**

3. The Bench clerk should ensure that the parties are present in the Court at the appointed time.

If the entrance to the dais of the Court is from its left, the Senior Member will enter first leading the Junior Member. Both of them should take their seats simultaneously, after acknowledging the greetings of the parties with folded hands.

The Junior Member will occupy the seat to the left of the Senior Member.

In case of larger Benches, the Senior-most Member will preside and conduct the proceedings. The next Senior Member will take his seat to the right of the Senior-most Member and the next Senior Member to his left and so on.

**Conduct of Court Proceedings**

4. The Senior Member of each Bench shall be the Presiding Officer, and will conduct the proceedings.

The Senior Member will decide and pass orders or formal requests which are discretionary such as adjournments, adjustments, etc.

The Senior Member shall open and close a case.

Both the Members can seek clarifications on questions of fact and law, but should not speak simultaneously. Each Member should wait till the question posed already is answered. In no event should there be cross-questioning.

No attempt should be made by either Member to answer the questions put by the other Member.

The crucial point to bear in mind is that only one person should be speaking at any one point of time and the appearance of a debate should be avoided.

The questions by the Members should be restricted to the minimum and mainly for the purposes of seeking clarifications. Attempts to argue or to enter into a dialogue with counsel should be avoided.

Caustic or offensive remarks or remarks likely to affect the sensibilities of counsels on both the sides should be avoided.

Decisions of other Benches of the Tribunal are entitled to utmost respect. Even if the Bench is disinclined to agree with the reasoning or conclusion, no indication of any disrespect of the view expressed should be given openly.

It is imperative that both the parties before the Tribunal should feel satisfied that they have been fully heard.

Except where the arguments tend to become repetitive, cantankerous, irrelevant or disrespectful, no argument should be shut out.

In cases or issues where the Members are able to come to a decision in the course of the hearing itself, it is desirable that the Senior Member announces the decisions after consulting the Junior Member and both the Members make a note of it in their respective note books.

The Court proceedings should be conducted with the utmost cordiality and decorum. No room should be given for any disagreement or acrimony between Members *inter se*, between the Bench and the Bar, or the counsels on the two sides *inter se*.

After the proceedings are over, both the Members should simultaneously rise and leave the Court room in the same manner in which they entered.

### **Disposal of cases**

5. After the hearing is over, both the Members should retire to the Chamber of the Senior Member for the purpose of discussing the cases heard and arriving at the conclusions.

The allotment of cases for dictation shall be made by the Senior Member. He shall distribute the work equitably as far as possible.

The orders shall be passed as expeditiously as possible, at any rate, before the end of the month following the month of hearing.

Refixation of appeals should be avoided at all costs. If it is inevitable, it should be done as quickly as possible.

The order shall be signed by both the Members as soon as possible. It shall bear the date on which the second Member signed the order, which shall be the date of the order.

In the orders passed, reference to earlier orders should be made in a courteous and respectful language.

Once the hearing of a case is over, neither party's representative should be invited for discussion in chambers; in case any clarification or further material is needed or tendered, an informal hearing of both the parties should be held in the presence of both the Members.

### **Procedure in cases of dissent**

6. If the preliminary discussion between the Members after the hearing of a case indicates the likelihood of a disagreement, the Member dictating the order may make out a draft order in the first instance and send it to the other Member for consideration. If the other Member agrees, the draft will be finalised. Otherwise, he may draft his own order and show it to his colleague. After each Member has had an opportunity to go through the draft as prepared by the other Member, the respective orders should be finalised and signed, preferably on the same day or soon thereafter. In case of dissenting orders, the Senior Member will draft the points of difference between the two Members for reference to the President. The point of difference of opinion drafted by the Senior Member shall be signed by the other Member. Only in cases where it becomes absolutely essential even after mutual discussion, the other Member may draft separately the points of difference of opinion. In such cases, both the sets of questions will be referred to the President along with a request to refer to the Third Member also the difference or the points of difference. Perhaps such a situation can be avoided if point/s of difference confines to the conclusion to be arrived at.

Members should, as far as possible, try to avoid differing in opinion on small issues of fact and also as to the decision on a Reference Application or Miscellaneous Application.

Even in a case where one of the Members desires to pass a separate but concurring order, he should send a draft of the proposed order for the perusal of the other Member before it is signed.

### **Constitution of larger Benches**

7. The cardinal rule shall be that there should be uniformity of decision amongst different Benches of the Tribunal as far as possible. When an issue of either fact or law has been decided by a Bench of the Tribunal, it should ordinarily be followed.

Where the Bench is of opinion that the previous order of a Bench has not considered material circumstances relating to facts or law or both and requires reconsideration, the Bench shall refer the matter to the President for constituting a larger Bench and not differ from the earlier Bench straightaway.

Where for reasons such as the issues involved are complicated and otherwise important, the Members hearing a matter feel that it should be posted before a larger Bench, the Bench shall likewise refer it to the President for constituting a larger Bench, in either case the proposal stating the reasons in brief should be sent to the President.

In cases where the order of the Bench cannot be followed in view of the later statutory modifications or because of subsequent decisions of High Courts or of the Supreme Court, the Bench may take a different view.

### **General**

**8.** Members should ensure that strict punctuality is observed in Court and office hours by themselves as well as by the parties and Members of the staff.

Members should so conduct themselves in Court and outside in such a manner as behoves the dignity, status and the image of the Tribunal.