



# GLORIOUS TWO DECADES

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1. This is how I cherish and remember my tenure in the Income Tax Appellate Tribunal (April, 1970 to September, 1990). In those twenty years, the independence with which we were allowed to function is such that I never felt I was working for anybody. There was not even any suggestion from any quarter as to how any matter should be decided or even approached. The atmosphere was one of total independence. It was like being self employed with the assurance that salary would come in regularly on the first of every month from Government coffers. The Institution born in 1947 had developed and nurtured a tradition which, I am grateful to God, I inherited and became a beneficiary.
2. The eighth verse in the book of Micah Chapter 6 of the Bible "What doth the Lord require of thee, but to do justly, to love mercy, and to walk humbly with thy God" was a bracon of simple precepts but, difficult always to adhere. My constant prayer on joining the Tribunal was that God give me the guidance, in my frailty, to always remember and follow the precepts.
3. I was initiated to the bench of the Tribunal by the then senior most member at Calcutta Mr. V. Sethuraman (Later Justice Sethuraman of the Madras High Court). We constituted a bench for long periods. No case was too complicated for him. No case was too big. I often told him that I was reminded of what AG. Gardiner had written about that opening pair in English Cricket of Hobbs and Sutcliffe "that for every nine runs that Hobbs made Sutcliffe stole one". Since then I was fortunate in sitting with a galaxy of over 50 Judicial Members many of whom could go for runs while many like me considered their day made if one end was kept going of course with encouragement always to innovate and open up where occasion demanded. The Tribunal was proud that it continued to play "cricket" exhibiting understanding and mutual respect on the bench.
4. In my years in the Tribunal I sat with almost 50 Judicial Members, about 12 of whom went to adorn the Benches of different High Courts and two of whom went to the Supreme Court i.e. Justice S. Ranganathan, our former President with whom I sat for long sessions on many occasions when he was Vice President at Madras. The other

- Justice Fathima Beevi our first lady Member, whom I had the pleasure to welcome to Cochin and with whom I had the privilege of constituting the bench several times later, who later became the first woman Judge of the Supreme Court and the First Woman Governor of Tamil Nadu. I was perhaps one of the few who had the opportunity to constitute a bench with our second lady member Smt. Ammini also.
5. Though initially there were no avenues of promotion for an Accountant Member, I never felt there was no challenge in the work. Each case was important to the party appearing before the Tribunal and many cases provided an intellectual stimulus. When the Judicial Members were elevated to higher avenues, we Accountant Members felt it was recognition of our work also, because it was the work of the Bench which was recognised.
  6. The Tribunal was just in the process of setting up reference libraries and in Metropolitan Cities we did use public libraries to fill the gap. In Kerala I had obtained written permission from the then Chief Justice. Justice V. P. Gopalan Nambiar, who also happened to be my Guru in the Law college, Madras, for Tribunal Members to use the Judges' Library of the Kerala High Court as in a district place like Cochin there was no other library, which could give us access to all contemporaneous legal literature and relevant law books.
  7. I was fortunate in having been initiated to participate in Special Benches where cases closely argued at a comparatively early stage by Mr. T. D. Sugla (Later Justice Sugla of the Bombay High Court). The experience stood me in great stead and gave me greater opportunity to always appreciate the contribution by the bar.
  8. Regarding my approach to the judicial work in the Tribunal I may be pardoned for a personal flash back. In my farewell speech on 20th September 1990 (25 years ago) I had ventured to state (Vol. 35 1990 ITD Page vi):-

"It has been my firm belief that the relief where due should be given on our own responsibility for reasons to be set out by us and not by bringing to the forefront the weakness, if at all it existed in the orders under appeal. While I have admired on several occasions the magnificent work done unaided and subject to severe constraints, by the Assessing Officers I have felt that a body like the Appellate Tribunal had a duty and a useful role to play in exercising some degree of judicial superintendence, mainly in the nature of suggestions of an advisory nature in our orders. This philosophy has perhaps been instrumental in my having proved somewhat sticky on the Bench on occasions, lapses which in your graciousness you have put up with".
  9. It was with trepidation that I started reading the 21 principles of Judicial Superintendence enunciated by



Justice Dhalveer Bhandari speaking for the Supreme Court in *V. K. Jain - V. - High Court of Delhi through Registrar General and Others Criminal Appeal No. 521 of 2004* in Judgment, delivered on 23rd September, 2008.

Paragraph 50 stated "When we examine the facts of the instant case in the light of judicial decisions spread over a century, the following principles of law can be culled out" and then goes on to individually list out the XXI principles. While stating that judicial discipline and restraint are imperative for the orderly administration of Justice (ii) it has been emphasised that "it must be remembered that the subordinate judicial officers at times work under charged atmosphere and are constantly under psychological pressure with all the contestants their lawyers almost breathing down their necks and more correctly up to their nostrils'. (xvii) The "role of superior courts is like a friend, philosopher and guide to the judiciary subordinate to it. The Judicial officers have to be treated with parental care and affection". (vi) The Superior Courts should convey its messages to the concerned judicial officer through a process of

reasoning highlighting the correct provisions of law precedents and proper analysis of evidence and material on record but rarely by passing harsh and derogatory remarks".

I was immensely relieved having studied the twenty one percepts that in my approach I had not transgressed judicial discipline.

10. In the fortieth anniversary conference of the Tribunal convened in 1981, the Tribunal received high praise from the bar and judges and Chief Justices of different High Courts, and judges past and present of the Supreme Court. On this occasion, the then Chief Justice of India Justice Y. V. Chandrachud wrote "The Income Tax Appellate Tribunal is a model administrative Tribunal whose illustrious example and commendable performance may well be emulated by similar other Tribunals in different disciplines. There is uniform praise of the manner in which the Tribunal functions..."
11. On the seventy fifth anniversary of the Tribunal I pray god the Institution will continue to grow from strength to strength to an unbeaten century and thereafter also.

