

CONVENTION 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 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 there from. 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 Members 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 order of format requests which are discretionary such as adjournment 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-questions.

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

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 purposed 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 shutout.

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 Benches and the Bar, or the counsels on the two sides *inter se*.*

After the proceeding are over, both the Members should simultaneously rise and leave the Court Room in 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 way 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.

Re-fixation of appeals should be avoided at all costs. If it is inevitable, at any rate, before the end of the month following the month of hearing.

The order shall be signed by the both the Members as soon as possible. It shall bear the dated 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.