

News

Senior lawyers must be drawn to the eligibility requirements, and ITAT appointments must be transparent. CJI BR Gavai



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The appointments to the Income Tax Appellate Tribunal (ITAT) must continue to be

transparent, according to Chief Justice of India (CJI) BR Gavai on Wednesday.

The CJI emphasized that the public's trust that a tribunal's members are chosen based on impartial criteria rather than temporary administrative expediency is essential to the tribunal's credibility.

"Continuity is beneficial in tax adjudication, which often involves complex commercial facts and changing accounting standards. Therefore, tenure agreements should provide enough time for the establishment of adjudicatory knowledge and the maintenance of institutional memory. Therefore, in my opinion, the path forward needs to be all-encompassing," he stated.

Additionally, he stated that rather than postponing appointments until the very end of their professional life, the eligibility requirements for ITAT appointments should be modified to draw senior practitioners at a stage in their careers where their experience can be used effectively.

"We also need to make a significant investment in the Tribunal's methodical capacity-building. In addition to periodic workshops that bring together Members, officers, and the Bar to discuss practical problems of proof, procedure, and principled reasoning, a structured program of induction training, continuing judicial education, and focused modules on various aspects will also help to reduce the inconsistency of results, he said.

The ITAT arranged a felicitation ceremony for CJI Gavai and a seminar on the "Income Tax Appellate Tribunal -- Role, Challenges, and Way Forward."

Justice Devendra Kumar Upadhyaya, the chief justice of the Delhi High Court, also attended the event and emphasized the complexity of Indian tax law.

"Every tax professional nowadays is aware of how difficult it is to go through the legislative requirements, especially when one item takes up many pages. Justice Upadhyaya remarked, "There are moments when one questions whether comprehending the tax code is more demanding than the actual tax burden.

As India approaches its 79th year of independence, he said, it is important to consider

whether the tax system in the nation encourages financial restraint and the trust of business.

A system's ability to function at the lowest level is what truly makes it successful. Even now, working at the lowest level considered outdated, and the person who makes the money is viewed as a criminal. For a brighter future, we must alter this perspective. According to Justice Upadhyaya, **"we need to embrace those who contribute to the nation's economy and one way to do that would be to have a simplified legal framework for taxation."**

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