

Chief Justice's Court

Case :- PUBLIC INTEREST LITIGATION (PIL) No. - 53462 of 2015

Petitioner :- The Income Tax Bar Association And Another

Respondent :- Union Of India And 3 Others

Counsel for Petitioner :- Bidhan Chandra Rai

Counsel for Respondent :- C.S.C.,A.S.G.I./2015/2041 AC Srivastava

Hon'ble Dr. Dhananjaya Yeshwant Chandrachud,Chief Justice

Hon'ble Yashwant Varma,J.

This writ petition has been filed in the public interest by two petitioners, namely (i) Income Tax Bar Association, Allahabad and (ii) All India Federation of Tax Practitioners seeking the allotment of residential accommodation to the two members of the Income Tax Appellate Tribunal based at Allahabad. The two members at the Allahabad Bench of the ITAT are (i) Sri P. K. Bansal (Accountant Member) and (ii) Sri Mahabir Prasad (Judicial Member).

The issue pertaining to allotment of residential accommodation to the Members of the ITAT was considered and dealt with in an order dated 19 September 2003 of the Supreme Court in Special Leave Petition (C) Nos. 6904-6905 of 1998. Thereafter, the matter has been dealt with in a judgment of a Division Bench of the Rajasthan High Court in **Rajasthan Tax Consultants vs. Union of India**¹. An order of a Division Bench of the Bombay High Court dated 6 March 1997 in **Shri K Shivaram & Anr. vs. Union of India & Ors.**² is annexed to these proceedings. In the petition before the Bombay High Court, the following order was passed recording the statements of the Additional Solicitor General:

1 [1998] 97 TAXMAN 48 (RAJ.)

2 Writ Petition No. 2464 of 1996

“Mr. R. A. Dada, Additional Solicitor General, appearing on behalf of the Respondents states that the Members of the Income-tax Appellate Tribunal are entitled for Type VI accommodation at Mumbai as Type VII is not available. He further states that as soon as a Member is appointed at Mumbai Bench without any reservation such Member is given Type V accommodation on priority basis without any restriction of locality. Thereafter for giving Type VI accommodation, their case is considered as per S.R. 317 B.2.

2. He further states that at Nagpur now accommodation is made available for the Members. With regard to accommodation at Pune, the Respondents would take appropriate action for giving them accommodation from the State Pool.

3. In view of the aforesaid statements, the Petition stands disposed of as no further action is required to be taken.”

The learned Additional Solicitor General has stated that the matter of allotment of residential accommodation to members of the ITAT shall be dealt with fairly and on a priority basis. We are of the view that the same principle should be followed for the future so as to obviate writ petitions being required to be filed by members of the Tribunal or on their behalf before this Court. Unless proper accommodation is made available to the members of the ITAT, the work on the judicial side cannot be expected to be discharged with a degree of efficiency. This is a matter which should be dealt with on a high priority in all respects. We record the assurance of the ASG as noted above.

We also direct the learned Standing Counsel to communicate a copy of this order to the Collector and District Magistrate so that the request of the members of the ITAT for the allotment of appropriate

accommodation in the circuit house or in a guest house commensurate with the officer is duly considered subject to normal exigencies.

In this view of the matter, it is not necessary to keep the petition pending but leave it open to the petitioners to move this Court should the need arise in future.

The petition is, accordingly, disposed of.

There shall be no order as to costs.

Order Date :- 17.9.2015
RK

(Dr D Y Chandrachud, CJ)

(Yashwant Varma, J)