

SPEECH OF SHRI B R BASKARAN, AM
IN HIS FULL COURT FAREWELL HELD ON 09-04-2025 IN MUMBAI

Hon'ble President Sir, Hon'ble Vice President Sir, my dear sisters and brothers, distinguished officers from the department, eminent personalities of bar, my family members ladies and gentlemen, Vanakkam to all.

- 2. It is a mix of emotions for me when I lay down office today,
--- I am little sad, because I am demitting office and hence no longer, I will be able to render judicial work.
--- I feel most contended, because I was able to render justice in all these 17 and half years through my judgments.
---- I have great gratitude to God and Government of India for giving me this great opportunity to serve the public and Government.
---- I also feel excited, because hence forth I can live my life as per my desire.**
- 3. Having put in more than 17 years of service, I feel that this is the time and occasion, where I should share my experiences and thoughts of working in ITAT. I Hail from Tier II city Madurai. Before joining Tribunal, I have never practised before ITAT, even not watched the proceedings. By grace of God, I was selected in the year 2007 as a member. At that time, I was in double mind whether to join or not. One of the popular CAs and past president of ICAI Shri T N Manoharan motivated me to join ITAT. I still remember his words. He told me that
"a judge need not know law and it is enough if he possesses judicial mind and wisdom."**

I could relate that advice with the stories of King Solomon. In a particular dispute, King Solomon could easily identify the real mother when two ladies claimed ownership of a child, purely using of his wisdom.

- 4. In all these years, I found that advice is perfectly working. All of us have seen that many successful members were from civil back ground, who did not know anything about Income tax before joining ITAT. When I give thoughtful consideration of this topic, I realised that having knowledge of Income tax Act is one thing; the wisdom and judicial mind is another thing. It cannot be said that all the tax experts can always be good judges. I found that having subject knowledge alone is not sufficient for a tax judge to perform his function. It is essential for him to sharpen and calibrate his judicial mind in order to effectively perform judicial function. Everyone may follow their own method in this regard.**
- 5. I sharpened and developed my judicial skill and wisdom**
 - (a) by keenly observing the way my seniors – i.e., how they approach the disputes and how they decide.**
 - (b) by keenly hearing the arguments of Advocates, CAs and departmental representatives,**
 - (c) by calmly reading the various case laws relied by both the parties and**
 - (d) most importantly by discussing complex issues with the seniors and adopting their invaluable and uncomparable wisdom.**

I acknowledge the role of all my seniors in shaping me to be a good tax judge. I would like to take name of few seniors, who calibrated me during my formative years. They are Shri Manmohan ji, and Shri Sunil Kumar Yadav ji in Visakhapatnam benches, Shri NRS Ganesan Anna in Cochin benches and Shri Vasudevan Anna in Bangalore benches.

- 6. You all know that the members are selected from different back ground. The general tendency of the members will depend upon their back ground, i.e., members coming from practice tend to lean towards assesseees, while the members coming from department will tend to lean towards the revenue. During my initial years of joining ITAT, my senior Shri Manmohan ji has actually enlightened me by stating that leaning towards assesseees or revenue result in prejudiced mind, which is not the quality of a judge. He advised me to be neutral always. Only when there is benefit of doubt, then the benefit should always enure to the benefit of the assesseees. I realized that though the Tribunal can pass orders u/s 254(1) "as it thinks fit", yet the Tribunal cannot act like assessing officer. This is because the approach of the assessing officer and the approach of a judicial forum are diametrically opposite:-**

- (a) The assessing officer is required to examine the return of income filed by the assessee in order to find out whether there is concealment of particulars of income or furnishing of inaccurate particulars of income. So the AO will always do assessment with investigative mind.**

- (b) On the other hand, the approach of the judicial forum should be to find out whether the AO has clearly established that there is concealment of particulars of income or furnishing of inaccurate particulars of income.**

I always followed this principle while adjudicating the cases.

- 6. It is said that Swans could separate milk and water, even if they are mixed together. For a judge, it is very much essential to differentiate between relevant and irrelevant arguments, truly guiding arguments and misguiding arguments. One can get this judicial quality through experience and guidance of seniors only. In my view, it will definitely take time ranging from 2 years to four years for new members to acquire this wisdom. Hon'ble President Sir, I got the opportunity to lead the bench only when I was transferred to Mumbai benches, i.e., after six years only. The foundation laid down by the system and seniors in me and in my judicial mind helped me a lot in resolving disputes easily.**
- 7. Hon'ble President Sir, the way we have been moulded by the system and seniors is actually missing now. The members selected under Tribunal Reforms Act under tenure period of four years do not get this opportunity at all. We all noticed that members selected under the new Act are getting opportunity to sit as senior member from day one itself. I could visualize how difficult it will be for a member, that too from non-tax background, to lead the bench in the beginning. By the time, they learn all these qualities, they have to retire. In my view,**

this is a major lacunae in the new Act, which should be addressed by the Government very seriously.

- 8. Now I will share my thoughts about the bar and counsel. When I was transferred to Mumbai second time, many people asked me about the difference, which I could notice in my first regime and second regime. I would like to high light some of the changes, I noticed now a days.**
- (a) Sorry to say this, there is little deterioration in the quality of representations of some counsel. The statements made at the bar were used to be taken at face value of the counsel. Now a days, we are required to cross check those statements with the facts, instead of accepting them at the face value.**
 - (b) I noticed that some counsel don't read the file deeply and start arguing on the basis of grounds of appeal. They are missing many important points, which results inadequate assistance to the bench.**
 - (c) Many counsel feels that seeking adjournment is their birth right. A simple letter without mentioning any justifiable reason for seeking adjournment is sent by mail or post and nobody appears in person. Sometimes, an office boy is sent to seek adjournment. This shows their irresponsible mentality and the least respect they give to the judicial system. In my view, this kind of behaviour should be avoided.**

- (d) It is encouraging that many junior counsels have started appearing before the benches. However, some of them are not serious about the court procedures. I noticed that some people appear in “party wears” without following dress code, adjournment is sought orally without filing a written request, incomplete preparation of case, not able to visualize the counter arguments and the questions that may come from the bench etc., My advice to them is that they should watch the bench proceedings in different benches and learn court craft before starting arguments independently. All of them are escaping from an adverse order, because the benches are generally lenient towards juniors.**

I request all the members to take these observations positively only. If any good order is rendered, people usually praise the bench. In my view, the quality of order depends upon the quality of representation of both sides. Hence, the major contribution to a good decision is the hand work of the representatives only. I wish and request all bar members keep giving quality assistance to the benches.

- 9. Now I will share my thoughts about the departmental representatives. I pity them, because they are the people who had to prepare all the cases by themselves. I have always been advising the higher officials to provide proper assistance to them in preparing the briefs and in locating appropriate judicial decisions. Though most of**

the departmental representatives justify their role, sometimes, the work pressure reduces their quality. One thing, which all the departmental representative would accept is that the ITAT is the forum, where they develop advocacy skills and understand intricacies of law. I would advise them to use this opportunity effectively for their own future benefits.

10. These are some of my thoughts I wanted to share in this occasion.

11. Finally, I can proudly say that

- (a) This job has given me great opportunity to learn many things from the Tribunal.**
- (b) This job has provided me with an opportunity to hear the skillful arguments of leading counsels of the country and the eminent departmental representatives.**
- (c) This job has provided me with an opportunity to render justice on tax disputes.**
- (d) This job has provided me with an opportunity to earn many, many good and loving friends in the form of colleague members, bar members and departmental officials.**
- (e) This job has provided me with an opportunity to sharpen my knowledge, skills and wisdom.**

(f) This job has provided me with an opportunity to travel to many benches across the Country and redress their grievances.

Hence, I thank almighty, Government of India, my seniors, beloved brothers and sisters in helping me to get all these opportunities.

I wish the ITAT, bar and department great days ahead.

Thank you all.

FAREWELL ADDRESS BY HON'BLE SHRI AMIT SHUKLA, JUDICIAL MEMBER, ON THE OCCASION FULL COURT FAREWELL HELD ON 09-04-2025 IN MUMBAI OF THE RETIREMENT OF HON'BLE SHRI BHASKARAN, ACCOUNTANT MEMBER.

Hon'ble President, Justice Shri C.V. Bhadang; Hon'ble Vice President, ITAT Mumbai Zone, Shri Saktijit Dey; my esteemed colleagues on the dais; respected Shri Ajay Chandra, CIT DR, ITAT Mumbai, along with other distinguished CIT DRs and Senior Departmental Representatives present here; Shri K. Gopal, President of the ITAT Bar Association, Mumbai; members of the Bar, members of the fraternity of Chartered Accountants, and all those assembled both in person and virtually—

Today, we gather in this august court not merely to mark the ceremonial closure of a distinguished career, but to commemorate a legacy—a legacy wrought not in archives of the Tribunal, but in the minds, hearts, and memories of all who have had the rare privilege of working alongside a man of quiet excellence and extraordinary grace.

It is with a heart weighed by sentiment yet buoyed by reverence that I, on behalf of the Hon'ble President and this distinguished gathering, extend a most warm and respectful welcome to each one of you to this Full Court Farewell function, held in honour of the gentleman par excellence—Mr. B.R. Bhaskaran, our cherished Accountant Member.

Today, we do not simply mark a departure—we illuminate a journey. We do not say goodbye to a person—we celebrate him.

Mr. Bhaskaran completes today an illustrious and inspiring tenure spanning more than 17 prodigious years in the Income Tax Appellate Tribunal—a journey that has, without exaggeration, will be reckon as institutional lore. From the most seasoned litigators to the freshest entrants to the profession, his name is spoken not just with admiration, but with a rare kind of affection—a judicial statesman who, while occupying the Bench, never ceased to radiate warmth, humility, and humanity.

We are privileged today to be joined by members of Bars from across the country—some physically present in this hallowed courtroom, and many

more who have joined us virtually—united by a common thread: their deep and abiding respect for the man whose life and work we honour.

Over these 17 years, Mr. Bhaskaran has etched his name, not merely in files and orders, but in the very fabric of this Tribunal. He will be remembered and revered as the embodiment of jurisprudential clarity, moral rectitude, and ineffable charm. His legal acumen—formidable, yet never flaunted—was matched only by his remarkable humility, a quality which rendered him not merely respected by the Bar, but beloved by it; not simply accepted by his colleagues on the Bench, but cherished by them.

Indeed, his judicial legacy is inscribed not only in the judgments he has penned but in the justness of his conduct, the serenity of his courtroom, and the equity of his approach. His affable nature, his ever-ready smile, and his quiet humility—these are the intangibles that made him, quite rightly, the darling of the Bar. Not for flamboyance, but for fairness; not for favour, but for fortitude.

In his courtroom, justice was never dispensed as a mechanical exercise; it was rendered as a mindful endeavour. He listened—not merely with legal acuity but with humane attention, with an openness that lent dignity to every litigant and assurance to every counsel.

Outside the courtroom, his presence was no less inspiring. He led not through exhortation but through example. He set standards silently—not by proclamation but by principled practice. Many of us, in fact, looked to him not only for interpretative insight into matters of law and accountancy but as a lodestar on how authority can be exercised without arrogance, and how respect may be commanded without ever being demanded.

Now, as he embarks on this next chapter—where ledgers shall yield to leisure and schedules to serenity—it would be natural to lament the void that his absence will leave. And yet, I would posit that we are not losing something precious; rather, we are inheriting something profound.

And before we proceed further with the day's programme, allow me to conclude this tribute with a Sanskrit shloka—an ancient verse that, I

daresay, captures not just the guiding philosophy of Mr. Bhaskaran's judicial career, but indeed the essence of the man himself:

“विद्याददातिविनयं, विनयाद्यातिपात्रताम्।
पात्रत्वात्धनमाप्नोति, धनात्धर्मततःसुखम्॥”

“Knowledge imparts humility; from humility arises worthiness. From worthiness flows prosperity—of wisdom and virtue—and from there comes righteousness, and ultimately, true happiness.”

Sir, you have exemplified each syllable of this timeless verse. You leave behind not just a chair vacated, but a light ignited—a flame of inspiration for all of us who remain.

(AMIT SHUKLA)
JUDICIAL MEMBER