



THE INCOME TAX APPELLATE

TRIBUNAL BAR ASSOCIATION MUMBAI

STANDARDS OF PROFESSIONAL CONDUCT AND ETIQUETTE FOR MEMBERS OF THE ITAT BAR ASSOCIATION

P R E A M B L E

A member shall, at all times, conduct himself in a manner befitting his status as a privileged member of his profession and a gentleman, bearing in mind that what may be lawful and moral for a person who is not a member of the Bar, or for a member of the Bar in his non-professional capacity may still be improper for a member. He shall at all times in his dealings with the Court, tax officers, Departmental Representatives and clients act honorably and never in a manner which shows lack of honesty or probity. Without prejudice to the generality of the foregoing obligation, a member shall fearlessly uphold the interests of his client, and in his conduct conform to the rules hereinafter mentioned both in letter and in spirit. The rules hereinafter contain canons of conduct and etiquette adopted as general guides, yet the specific thereof shall not be construed, as a denial of the existence of others equally important imperative though not specifically mentioned.

SECTION I-DUTY TO THE COURT

1. A member shall always conduct himself honorably and while pleading a case before a Court act with dignity and self- respect. He shall not be servile and whenever there is proper ground for serious complaint against a judicial officer, it shall be his duty and right to submit his grievance to proper authorities.
2. A member shall maintain toward the Court a respectful attitude, bearing in mind that the dignity of the judicial office is essential for the survival of a free community and the rendering of justice fearlessly.
3. A member shall not influence the decision of a Court by any illegal or improper means. Private communications with the Court relating to heard/pending matters are forbidden.
4. A member shall use his best efforts to restrain and prevent his client from resorting to unfair practice or from doing anything in relation to the Court, opposing counsel or the Revenue, which the member himself ought not to do. A member shall refuse to represent the client who indulges in such improper conduct.
5. A member shall appear in court only in the prescribed dress and his appearance shall always be presentable. The member shall ensure compliance with this requirement with the authorised person representing him when seeking adjournment.
6. A member shall not enter appearance, act, plead or practice in any way before a Court if any Member thereof or the presiding authority is related to him as spouse, brother or sister or as lineal ascendant or descendent of such Member or of the three specified relatives.

SECTION II – DUTY TO THE CLIENT

1. A member is bound to accept any brief in the Courts or Tribunals or before any other authority in or before which he professes to practice at a fee consistent with his standing at the Bar and the nature of the case. Special circumstances may justify his refusal to accept a particular case.
2. A member shall not ordinarily withdraw from engagements once accepted, without sufficient cause and unless reasonable and sufficient notice is given to the client. Upon his withdrawal from a case he shall, in the event fees have been accepted in advance, refund such part of the fees, if any, collected in advance, as has not been earned.
3. A member should not accept a brief or appear in a case in which he has reason to believe that he will be a witness, and if being engaged in a case, it becomes apparent that he is a witness on a material question of fact, he should not continue to appear if he can withdraw from the case without jeopardising his client's interest.
4. It shall be the duty of a member to fearlessly uphold the interest of his client by all fair and honourable means without regard to any unpleasant consequences to himself or any other regardless of his personal opinion, bearing in mind that his loyalty is to the law which requires that no man should be made liable to pay tax levied on him without the authority of law.
5. A member shall not at any time, be a party to fomenting of litigation.

6. A member shall not stipulate for a fee contingent on the result of litigation or agree to share the proceeds thereof;
7. A member shall not do any thing whereby he abuses or take advantage of the confidence reposed in him by his client.
8. A member who has at any time advised in connection with a matter or transaction or appeared in a matter shall not advise or appear for any other person who has an interest adverse to that of the person he has advised or acted for.
9. A member who is an advocate shall not directly or indirectly, commit a breach of the obligations imposed on him under Section 126 of the Indian Evidence Act.
10. A member should keep accounts of the client's money entrusted to him, and the accounts should show the amounts received from the clients or on his behalf, the expenses incurred for him and the debits made on accounts of fees with respective dates and all other necessary particulars and after the conclusion of the proceedings should promptly refund to the client the balance, if any, due to him.

SECTION III- DUTY TO OPPONENT

1. A member shall be fair towards the Departmental Representatives.

SECTION IV. DUTY TO COLLEAGUES.

1. A member shall not knowingly enter appearance in any case in which there is already a vakalatnama or memo of appearance filed by a member engaged for a party except with his consent.
2. A member whose consent is so sought shall not unreasonably withhold the same, where the client desires a change of the representative. He should also hand over to the client, the client's papers in his possession.

SECTION V- GENERAL

1. A member shall not solicit work or advertise either directly or indirectly.
2. A member shall not offer private hospitality or favours of any kind to the Court except where they are his family members, close relatives and personal close friends of long standing. In such a case the member shall not appear before the Court. Inviting such persons to functions where a large number of guests are present is not prohibited. A gift may be made on the occasion of weddings or other similar functions to which a member is invited. The value of the gift should, however, be reasonable.

Note: For the purpose of these rules:

‘Court’ shall mean a Court, Tribunal or any other judicial authority.

‘His’ will include her.