

Appellate Tribunal – Code of Ethics for Members of ITAT

GOVERNMENT OF INDIA MINISTRY OF
LAW & JUSTICE
INCOME TAX APPELATE TRIBUNAL,
Old CGO Bldg., 101, M. K. Road, Mumbai – 400 020.

VIMAL GANDHI

President

Dated : 20-6-2008

CIRCULAR

I am enclosing a copy of Code of Ethics adopted by the judges of the Supreme Court and of the High Courts. Although the Sr. Vice-President/Vice-Presidents/Members of the Tribunal who also discharge judicial functions are not strictly governed by the above code of ethics, it is desirable to follow the above code of ethics to maintain the highest standard of credibility in our day-to-day functioning.

I, therefore, direct the Sr. Vice-President/Vice-Presidents/Members of the Tribunal to scrupulously follow the above guidelines in the code of ethics to maintain the highest standard of values in judicial service and there should be no deviation in this regard.

(Vimal Gandhi)

President

CODE OF ETHICS – ADOPTED BY JUDGES OF SUPREME COURT AND HIGH COURTS

Chief Justices of all the High Courts have adopted a resolution that the judiciary will be bound by its own code of ethics to be known as the “restatement of values of judicial life”. The 15-point Code stipulates that any act of a judge of the Supreme Court or a High Court, whether in official or personal capacity, which erodes the judiciary’s credibility has to be avoided. The following are the main points of the Code.

- A judge should not contest election to any office of a club, society or other association.
- He should not hold such elective office except in a society or association connected with the law.
- Close association of a judge with individual members of the bar, particularly those who practise in the same court, must be eschewed.
- A judge should not permit any member of his immediate family, such as spouse, son, daughter, son-in-law or any other close relative, if he or she is a member of the bar, to appear before him or even be associated in any manner with a case to be dealt by him.
- A member of a judge's family, if he or she is a member of the bar, should not be permitted to use the residence in which the judge actually resides, as an office.
- A judge should conduct himself with a degree of aloofness consistent with the dignity of his office.
- A judge should not hear and decide a matter in which a member of his family, a close relative or a friend is concerned.
- A judge should not enter into public debate or express his views in public on political matters or on matters that are pending or are likely to arise for judicial determination.
- A judge is expected to let his judgments speak for themselves. He will not give interviews to the media.
- A judge will not accept gifts or hospitality except from his family, close relatives and friends.
- A judge will not hear and decide a matter in which a company in which he holds shares is concerned, unless he has disclosed his interest and no objection to his hearing the matter is raised.
- A judge must not speculate in shares, stocks or the like.
- A judge should not engage directly or indirectly in trade or business, either by himself or in association with any other business (Publication of a legal treatise or any activity in the nature of a hobby will not be construed as trade or business).
- A judge should not ask for, accept contributions or otherwise actively associate himself with the raising of any fund.
- Every judge must at all times be conscious that he is under the public gaze and there should be no act or omission by him which is unbecoming of his office.
- The code of ethics was released by Chief Justice A. S. Anand at the Chief Justices' Annual Conference. It was also resolved that it would be mandatory for every judge to declare his assets, including those of his spouse and his dependents.

[Source – Lawyers Collective, February, 2000 Page 24]