

**SPEECH OF HON'BLE MINISTER OF LAW AND JUSTICE  
ON THE OCCASION OF INAUGURATION OF NEW  
BUILDING OF JAIPUR BENCHES OF INCOME TAX  
APPELLATE TRIBUNAL ON 14<sup>TH</sup> APRIL, 2016.**

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His Excellency Shri Kalyan Singh ji, Governor of Rajasthan, Sh. Ramcharan Bohraji, H'ble member of Parliament, Law Secretary, Govt. of India, President, Vice President and Members of the ITAT, and all distinguished guests, ladies and gentlemen.

It is a matter of immense pleasure for me to be amongst this august gathering on the occasion of inauguration of the new building of Income Tax Appellate Tribunal at Jaipur. It is also a great privilege for me to announce that it is the first ever own building of Income Tax Appellate Tribunal at the historic pink city of Jaipur, Rajasthan which is all set for occupancy.

Rajasthan is a place where art, culture and tradition come together. It is the land of rich heritage and history that goes back to times immemorial. I am very happy that the first building of ITAT is being inaugurated in this heritage city and the State. It could be possible because of allotment of land by the State Government. I express my deep appreciation to the State Government for allotting the land and the assistance rendered in the construction of building.

As it is known, the Income Tax Appellate Tribunal was constituted on 25<sup>th</sup> January, 1941. At that time, the ITAT started

with just three benches which have now grown to 63 benches. The Tribunal which was set up to function as an impartial quasi-judicial body to resolve the disputes between the Revenue and taxpaying public, has also completed 75 years now.

I am proud to say that success of the ITAT led to the creation of so many Tribunals in the country. Many Members of the Tribunal have been elevated to High Courts and Supreme Court. Ms. Fatima Beevi not only became a Judge of the Supreme Court but also a Governor. The long journey of ITAT of 75 years is the living testimony of institution's success. It has lived up to its motto, i.e., 'independent, easy and quick justice'. It has decided appeals of direct taxes in a judicious manner irrespective of quantum of the disputed addition or the name of the assessee who is litigating.

The Tribunal has constructed its first own building after 75 years of its existence. I am happy that it could be possible during my tenure as Law Minister. Proper infrastructure facilities for the efficient working of a court or Tribunal are always essential. The Tribunal has now also undertaken work of constructing its own buildings at Bangalore, Lucknow, Cuttack and Pune. I assure all financial and other support from the Government of India in this behalf. I am happy that the building constructed at Jaipur has modern interiors but, at the same time, it has the traditional Rajasthani look to blend well with the local Rajasthani culture of pink city. The building has been constructed keeping in view all the conveniences of the litigating

parties, judges and staff. It is equipped with all the facilities and has the provision for the e-court and video conferencing. It has also spare space for extension of one more Bench at Jaipur. This building complex also has a residential complex for the Members which will reduce the travel time between the residence and office and Members would be able to devote their entire time and energy in disposing of appeals.

You are all aware that Hon'ble Prime Minister has launched the scheme of 'Make in India' and, for this, ease of doing business in India is very essential. Friends, we must recognize the intrinsic link between the simpler tax dispute resolution mechanism and the effect it has on overall economic growth of a country. A good tax administration which includes an efficient and prompt tax dispute resolution mechanism, plays a major role in the growth of a Globalised economy, either in general terms or in specific sectors like improving ease of doing business or attracting foreign investment. It would therefore, be appropriate for me to request Hon'ble President and Members of ITAT to ensure that tax litigation at the level of ITAT is disposed of as quickly as possible. I would also request the cooperation of the Bar Association and the departmental representatives for early disposal of the appeals as, without their support, this may not be possible.

Friends, within the four walls of judicial review, the Tribunals carry a great responsibility of not only resolving disputes but also exhibiting higher standards of performance as

mostly the tribunals have been reviewing or overseeing appeals from the actions of the Administration. I look forward to the Tribunal continuing to adhere to the standards of performance.

I would like to conclude by expressing my hope that this institution will achieve the purpose for which it is formed and will continue to serve for cause of justice in a fair, impartial and independent manner.

Jai Hind

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