

GOLDEN JUBILEE CELEBRATIONS OF REVENUE BAR ASSOCIATION – 24.02.2013 - PRESIDENTIAL ADDRESS BY HONOURABLE THE ACTING CHIEF JUSTICE

Dear Brother Justice R.V. Easwar, Judge, Delhi High Court, Mr. K. Parasaran, M.P. and former Attorney General of India, Chairman and other Office Bearers of the Revenue Bar Association, Senior Advocates who are going to be honoured today, learned advocates of the Revenue Bar Association, ladies and gentlemen,

I thank the President and other office bearers of the Revenue Bar Association for giving me an opportunity to be amongst you in the Golden Jubilee Celebrations of your Association.

I am glad to note that the Golden Jubilee is being celebrated by your Association by holding series of lectures rendered by eminent personalities, dedicating each lecture to the memory of one of the past giants of the tax bar. It is also noteworthy that Mr. Justice M.M. Ismail was one of the founding members of the Revenue Bar Association and that my

brother Mr. Justice R.V. Easwar was the Secretary of the Association for a term.

The role of the Revenue Bar cannot be underestimated. The tax payer and the general public are very much dependent on the Revenue Bar inasmuch as the Budget passed every year cannot be understood by a layman by one reading. It has to be read and re-read several times. Only a professional, who had completely gone through the budget in the past and who has a thorough experience, can understand the intricacies and implications of a Budget. With his understanding of not only the Budget but also other revenue laws like excise laws, customs laws etc. the member of the Revenue Bar can usefully educate or help the litigants.

The great Jurist Nani Palkiwala, during his life time, always used to hold open public meetings to make the general public aware about the beneficial effects of the General Budget as also the rights and obligations flowing therefrom. I hope that the Revenue Bar will take up the baton and organise such meetings at Chennai.

I am informed that the Revenue Bar Association is very active in taking up the cause of the lawyers generally and also of the tax payers, as it had filed writ petitions for filling up the vacancies in the ITAT and also against levy of service tax on lawyers. It also joins hands with All India Federation of Tax Practitioners, Society of Auditors and other professional bodies to hold seminars and tax conferences.

Nobody likes to pay taxes but one has to pay. I would like to say that paying taxes gives a feeling of responsibility and it gives opportunity to the responsible citizens to be an integral part in the administration of the country. Please don't complain if your tax payment has seen an increase over the previous year since it is apparent that your income has increased. I am reminded of Justice Holmes, who about a Century ago had said that taxes are the price we pay for a civilized society. So, dear members of the Revenue Bar Association, I appeal to you to help your litigant in paying the taxes which is payable under law.

Over the years, the Revenue Bar has established itself as one of the pioneers and leading Bar in Chennai. It has followed high traditions and I hope that the senior members of the Revenue Bar will extend a helping hand to the junior members in maintaining that tradition and high level of professionalism.

I once again thank the organisers for inviting me to this function.
