

## **INCOME TAX SETTLEMENT COMMISSION**

### **COURTROOM PROCEDURE**

1. The applicant, the authorised representative of the applicant (AR), the departmental representative(DR) , the assessing officer (AO), the officers of the Commission or any other person attending the court proceedings with the permission of the Court shall maintain the decorum and observe due courtesies towards the Bench at all times in the Courtroom. While addressing the Court or making objections, they should rise and speak only with the permission of the Court.
2. Cell phones should be turned to “OFF” or “SILENT” mode before entering the Courtroom.
3. The applicant, the AR, the DR and the AO should be referred to and addressed by their surnames, unless leave to do otherwise is granted. Court personnel should be referred to and addressed by their surnames or titles. The Court should be addressed as “Your Honour” or “the Court” or “the Commission” or “Sir”.
4. Except by leave of the Court, communications to the Court should be made from a position besides the counsel table or from the lectern.
5. The applicant, the AR, the DR or the AO should not approach opposing counsel or the bench or a witness or the officers of the Commission or the bench clerk’s desk without the leave of Court. If it becomes necessary for the AR or the DR to show any specific document to the Members, permission should be obtained before doing so.
6. All documents intended for the Court or the witness should be in 7 copies and handed over to the bench clerk, who, in turn, will pass them on after due acknowledgment.
7. The applicant, the AR, the DR or the AO should refrain from making disparaging remarks or displaying ill-will toward the opponent, and from causing or encouraging any ill-feeling among the opponents.

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8. The applicant, the AR, the DR and the AO are to refrain from making gestures, facial expressions, or audible comments as manifestations of approval or disapproval of testimony or argument. They should not make arguments in loud and aggressive manner.
9. The applicant, the AR, the DR and the AO should speak only when so indicated by the Bench. They must stand up and face the Bench while addressing any issue or while replying in rejoinder. Without obtaining the permission of the Bench, they should not converse among themselves or with the opposing party or exchange any evidence such as documents.
10. When one party is asked by the Bench to address on an issue, the other persons should remain silent and should not interrupt. Only when one person has finished speaking, the other person may speak with the leave of the Bench.
11. Entering or exiting the Court should be avoided when the Court is hearing a matter. In case of any urgency, the entry or exit should be carried out in an unobtrusive manner causing the least disturbance and with observance of due courtesies.
12. Use of unparliamentary or abusive language or slangs in the Court is prohibited.
13. Bringing of food items ,chewing gum, gutka, pan, cigarettes or drinks (except water) inside the Court is prohibited.
14. Firearms, sharp knife or weapons of any kind are not allowed inside the Court.
15. Dress regulation for the AR and the DR ,officers of the Commission and other persons appearing before the Commission shall be as under :
  - I. Advocates –as prescribed under the Bar Council of India Rules ;

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- II. Chartered Accountants-as recommended by the Council of Institute of Chartered Accountants of India (ICAI) ;
- III. Other AR of the applicant (other than relative or regular employee of the applicant) , DR and officers of the Commission –
- (a) In the case of male, a suit with a tie or coat and trousers with a tie or buttoned-up coat over a pant or national dress, i.e., a long buttoned-up coat on dhoti or churidar pyjama. The colour of the coat shall preferably be of dark shade ;
- (b) In the case of female, coat shall be of dark shade , preferably, black over white or any other sober-coloured saree or over any other formal dress.
- IV. All other persons appearing before the Commission shall be properly dressed.
- V. Only formal shoes/sandals permitted and informal chappals & slippers are not allowed.
16. The Court may direct any person to leave Court, if due Courtroom procedure is not followed by that person.

Sd-  
Secretary  
Principal Bench, ITSC  
New Delhi.