

CHAPTER-III : TRIBUNAL

13. Tribunal

- (1) The Tribunal under Section 3 shall consist of three or more members consisting Judicial, Departmental and Accounts members appointed by the State Government.
- (2) A Judicial member shall be:
 - (a) a retired Judge of a High Court who, at the time of his appointment, shall not be more than 65 years of age, or
 - (b) an officer of Judicial Service not below the rank of a District Judge.
- (3) An Accounts or Departmental member shall be a person:
 - (a) Who is serving or a Retired Officer, not below the rank of Joint Commissioner of Commercial Taxes shall: be a Departmental Member.
 - (b) An Accounts member shall be: who is or has been an Officer of the Indian Audit and Accounts Service not below the rank of Deputy Accountant-General; or
 - (c) Who has been an Associate or a Fellow Member of the Institute of Chartered Accountants of India for a minimum period of 10 years.
 - (d) No member shall accept any pecuniary employment outside the duties of his office during the term of his membership of the Tribunal.
- (4) The judicial member shall be the Chairman of the Tribunal.
- (5) No member of the Tribunal shall continue as member after attaining the age of 65 years.
- (6) Subject to the provisions of sub-rule (5), the members of the Tribunal shall ordinarily be appointed for a period of not exceeding three years, which may be extended by a further period not exceeding two years.
- (7) The appointment of a member of the Tribunal may be terminated before the expiry of his tenure if the member:-
 - (a) is adjudged as an insolvent, or
 - (b) is engaged, during his term of office, in any paid employment outside the duties of his office, or
 - (c) is in the opinion of the State Government, unfit to continue in office by reasons of infirmity of mind or of body or for any other reason.
- (8)
 - (a) The State Government may, if it considers expedient to do, set up by a notification issued in this behalf, one or more additional bench of the Tribunal at such places and having jurisdiction over such area as may be specified in the notification.
 - (b) It shall consist of such number of member or members, as may be specified in the notification, possessing such qualifications as are specified in sub-rule (1), (2) and (3):

Provided that if a judicial officer is appointed to such an additional bench, he shall be an officer not below the rank of an Additional District Judge.

- (9) Any vacancy in the membership of the Tribunal shall be filled up by the State Government as soon as may be possible.
- (10) The functions of the Tribunal shall be exercised by a bench to be constituted by the Chairman consisting of one, two or three members. The nature of cases to be disposed of by either of these benches shall be under the discretion of the Chairman:

Provided that a bench consisting of only one member or two members may on its discretion refer a case to a larger bench of two or three members, as the case may be.

- (11)
 - (a) Where an application is heard by all the three members of the Tribunal and the members are divided in opinion on any point or points, such point or points shall, be decided in accordance with the opinion of the majority:

Provided that if the post of any one of the members is vacant such points shall be decided in accordance with the opinion of the Chairman.

- (b) Where an application is heard by a bench consisting of two members, whether it consists of the Chairman or not and the members are divided in opinion on any point or points such point or points shall be referred to a bench consisting of all the three members.
- (12) The Tribunal shall, with the previous sanction of the State Government, make regulations consistent with the provisions of the Act and the Rules, for regulating its procedure and other matters incidental to the disposal of its business. The regulations so made shall be published in the official gazette.
- (13) For smooth functioning, the Tribunal shall have a Secretary to the Tribunal, who shall ordinarily be an officer not below the rank of an Assistant Commissioner of Commercial Taxes;