

HIGH COURT FULL COURT FAREWELL SPEECH

Chief Justice Rohini, my brother and sister judges, Mr. Rajeev Mehra (ASG), Mr. Rajeev Khosla, the President of the DHC Bar Association, Ms. Zubeda Begum....., senior and junior Members of the Bar, ladies and gentlemen:

I am extremely grateful to all of you for the kind words spoken of me. I wish I deserved them!

My career is not an extraordinary narrative. It contains nothing spectacular. It followed the usual path – of joining the Bar in 1975, spending sixteen years doing reasonably well and then joining the Income Tax Appellate Tribunal. My experience in that Tribunal was rewarding. It gave me a specialised knowledge in a particular branch of law – the income tax law – which was both an advantage and which was later to become a drawback. The stint in the Tribunal gave me an opportunity to go on a “*Bharat darshan*” – I served in major centres across the country; that exposed me to different cultures and languages, widened my horizons, inculcated in me a sense of receptivity and acceptance of different ideas. My narrow perceptions changed for the better, many wrong beliefs got corrected and vision broadened. My family – particularly the children – benefited immensely from all this. I also had the benefit of listening to lawyers of repute from different parts of the country. After 19 years in the Tribunal in various capacities, I became its President in officiating capacity; that was no big achievement – Justice Ranganathan became its President in about 12 years! It gave me sound administrative experience and an ability to demystify the files. I did try to make some strides on the administrative side despite typical bureaucratic constraints and confrontations, but for the most part was able to have my way. I realised then that it was not just enough to be fiercely independent; one also has to be tactful enough to make the other man realise, without being explicit, that one is independent. It is like saying: *You are entitled to MY opinion! You had to let them have your way!*

Those who knew the working of the Tribunal well did put it as part of the judicial stream and saw nothing different in its working from the working of the courts in general; the first President of the Income Tax Appellate Tribunal, Mr. Mohammed Munir, became the first Chief Justice of Pakistan! About thirty three Members of the Tribunal were elevated to different High Courts over a period of forty years, and some of them became Chief Justices; at least one of them was a respected judge of this court and later adorned the Supreme Court. The drawback was that it gave me a tax-tag, the implication being that we knew nothing else! I say all this without any rancour. Even today – and I say this in lighter vein - in a world ruled by specialisation, a tax lawyer or a tax-knowing judge has to first prove that he is not from Mars but belongs to the same legal fraternity to which other lawyers and judges belong, and has had the same legal education and training which they had, and had read the same Constitution, the same Codes of Civil Procedure and Criminal

Procedure which the others had read. In saying this, I am just echoing Mr. Munroe, Q.C. and an eminent tax lawyer in England, who lamented in his Hamlyn lecture: *“Why does the law of tax have to struggle to make good any claim to respectability or, indeed, relevance among lawyers?. Why are its practitioners and exponents set apart? Is the law of tax fairly castigated as unnecessarily complex and obscure?”* Mr. Munroe then proceeds to give very convincing answers which a doubting mind would find revealing and rewarding. After reading them, perhaps one would be better-informed, and also be wiser if one chooses to!

I believe in a super-power governing all mankind and its actions. Whenever I was in cross-roads, I had left the decision to that power – for HE knows best, what is best bestowed! It was that super-power which brought me here. You received me with the greatest affection and love. You never made me feel as an *“outsider”*; I was made to feel one among you. That was magnanimous and generous on your part, something which I will never ever forget.

On joining this court, I did not exactly set fire to the Thames, as they say, but tried my best to jell with the culture here and adapt myself to the exemplary work-ethics among the lawyers and judges. I consider myself *privileged* to have been part of the foremost High Court of this country, (*privileged*) to have walked with my distinguished colleagues here though for a brief period and with minimal contribution – colleagues who gave me nothing but kindness, courtesy and respect, (*privileged*) to have sat with some of the eminent judges of this court, (*privileged*) to have been treated to some of the best arguments from some of the best lawyers of the country, (*privileged*) to have been assisted by a dedicated staff and law researchers and (*privileged*) to have been able to bask under the glory of this court. I could not have asked for more! To put it in one sentence: *I spent the best part of my life in this court.*

I look back to find that there are so many persons to thank: firstly, my wife Lakshmi (she is here) who selflessly put up with all the travails of tending to the needs of the family and the children – and occasionally to mine also – amidst transfers from one place to the other, and she has been my perennial source of strength – a friend, philosopher and guide, particularly during adverse times; equally, my parents (they are also here) who taught me the basics of life and then with quiet dignity stepped aside, respected and supported all my decisions with always a prayer in their lips for the well-being of me and my family; my revered senior, the late Mr. K. Srinivasan, senior advocate of the Madras High Court in whose chambers I was shaped; to all the Members of the Income Tax Appellate Tribunal with whom I had the privilege to work; to all the senior and junior members of the Bar in all the places I worked, for teaching me the law; to all my brother and sister judges in this court who have gladly put up with me; to my staff whose dedication and devotion to duty is unparalleled; to my hard-working law researchers and interns whose assistance was both meticulous and accurate; to the Registry of this court for all their assistance; particularly to the protocol department and their dedicated officers who saw to our comfort during our

travel – they are the best in the country; to all the drivers and personal security officers whose unfailing punctuality and absolute devotion to duty, and that too with a smile, despite arduous and late hours, is remarkable; to the instructors in the court’s gymnasium *who still think I can sport a 6-pack*; and to every other employee of this court.

I cheerfully take leave of you; I carry no grouse, no ill-will towards anyone. I seek forgiveness for my faults. I go with only fond memories, a heart brimming with happiness and with a deep sense of gratitude to this court, which gave me **too** an opportunity to serve!

God be with you all! Thank you and JAI HIND!
