

HALTING TRIBUNALISATION:

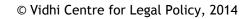
IMPACT OF THE JUDGMENT OF THE SUPREME COURT OF INDIA IN MADRAS BAR ASSOCIATION V UNION OF INDIA ON EXTANT TRIBUNALS

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INTRODUCTION

On the 25th of September, 2014, a Constitution Bench of the Supreme Court of India struck down the National Tax Tribunals Act, 2005 ("NTT Act") in its judgment in Madras Bar Association v Union of India¹ (hereinafter "NTT case"). The National Tax Tribunal ("NTT") was set up to take over the existing jurisdiction of High Courts in India to hear and decide appeals pertaining to 'questions of law' relating to Income Tax, Customs, Central Excise and Service Tax matters, arising from the Income Tax Appellate Tribunal and the Customs, Excise and Service Tax Appellate Tribunal. While the power of the legislature (Union Parliament or State Legislative Assembly) under Article 323B of the Constitution to create by law, any tribunal and vest any jurisdiction upon it as the legislature so chooses was upheld, the Supreme Court has however laid down that Tribunals which are vested with the jurisdiction of Courts should enjoy the same constitutional protections and features as Courts whose jurisdictions they are replacing. It was on this basis that the NTT was struck down as being unconstitutional, since it was a tribunal which had been vested with the extant subject matter jurisdiction of a High Court², but did not enjoy at least as much of the Constitution protection that the High Court enjoyed in respect of its independence from the executive.³ Moreover, the Court has also struck down provisions of the NTT Act on the ground that these provisions were responsible for the NTT being a less efficacious remedy than the High Courts it was supposed to replace.⁴

The principle, that a tribunal replacing a court must enjoy at least as much of the protections of the court, can be traced to the Constitution Bench judgment of the Supreme Court in L Chandra Kumar v Union of India⁵ and applied in Union of India v Madras Bar Association⁶ (the "NCLT case") where certain provisions of the Companies Act, 1956 relating to the National Company Law Tribunal ("NCLT") and National Company Law Appellate Tribunal ("NCLAT") were held to be unconstitutional and "defective". However, the NCLT and NCLAT were themselves held to be constitutional and valid. In its judgment in the NTT case, the Constitution Bench of the Supreme Court has expanded upon the principle with reference to the specific provisions of the NTT and found that taken individually and together, the provisions of the NTT Act do not sufficiently safeguard the independence of the NTT.

^{6 (2010) 11} SCC 1.



¹ Writ Petition 150 of 2006 reported in 2014 SCC Online SC 771.

² See Section 15 of the NTT Act.

³ NTT case (n 1), p. 225, para 89 (majority judgment) and p. 270 para 43 (concurring opinion of J Nariman).

⁴ NTT case (n 1), p. 215, para 80.

⁵ (1997) 3 SCC 261.

However, apart from guiding the future setting up of tribunals by the legislature, the NTT judgment will also immediately impact those tribunals which have been set up under Article 323B of the Constitution to deal with a wide set of laws. Our research has found twenty nine Central Government tribunals that are functioning at present ranging from single Bench tribunals such as the Telecom Disputes Settlement Appellate Tribunal to the income Tax Appellate Tribunal which has multiple Benches across the country and a sanctioned strength of one hundred and twenty nine Members.⁷ Each tribunal is set up with its own governing legislation and there is little uniformity in the various matters provided for in each of these legislations. A bill to provide for uniformity in some aspects for some tribunals, appellate tribunals and other authorities⁸ is currently pending consideration of the Rajya Sabha but does not cover all the aspects which are relevant to the functioning of the tribunals.

To understand the impact of the NTT judgment on individual tribunals, this note will analyse the parameters laid down by the Supreme Court in the NTT case in examining the provisions of the NTT Act and see how the same parameters could be applied to the provisions of other tribunal legislation. This exercise will point out where the defects in existing tribunal legislation and how they may be fixed to ensure constitutional compliance on the basis of the judgment in the NTT case.

The first part of this note will examine the NTT judgment and distil those parameters which have been used to test the constitutionality of the NTT Act. The second part will be a comparative chart applying the parameters which distilled from the NTT judgment to the extant tribunals to see which provisions in the legislation setting up these tribunals are likely to be affected.

⁸ The Tribunals, Appellate Tribunals and Other Authorities (Conditions of Service) Bill, 2014 ("the Tribunals Bill").



⁷ State of the Nation's Tribunal report.

1. WHAT IS A TRIBUNAL?

There is no statutory or constitutional provision which defines, exhaustively, what a "tribunal is. The recent Tribunals Bill introduced by the Union Government in the Rajya Sabha, does not provide a comprehensive legal definition of 'tribunal' but seeks to define the term by enumeration in subclause (i) of clause 2, by referring to the Tribunals in the First Schedule to the Tribunals Bill. However, the First Schedule does not contain an exhaustive list of all tribunals set up by the Central Government. The First Schedule to the Bill lists only twenty six such bodies, including the Coastal Aquaculture Authority, Press Council of India and the National Industrial Tribunal, all three of which, strictly speaking, are not 'tribunals'. 10 At the same time, the list also excludes certain key tribunals. 11

In order to get a grip on the term 'tribunals', the law laid down by the Supreme Court and other judicial bodies will have to be evaluated.

While the term has received extensive interpretation over a long period of time, 12 relevant here would be an instrumental definition of the term "tribunal" that was adopted by the Supreme Court of India in NCLT case where it was distinguished from a Court as follows:

"Though both courts and tribunals exercise judicial power and discharge similar functions, there are certain well-recognised differences between courts and tribunals. They are:

- (i) Courts are established by the State and are entrusted with the State's inherent judicial power for administration of justice in general. Tribunals are established under a statute to adjudicate upon disputes arising under the said statute, or disputes of a specified nature. Therefore, all courts are tribunals. But all tribunals are not courts.
- (ii) Courts are exclusively manned by Judges. Tribunals can have a Judge as the sole Member, or can have a combination of a judicial Member and a technical Member who is an "expert" in the field to which the Tribunal relates. Some highly specialised fact-finding tribunals may have only technical Members, but they are rare and are exceptions.
- (iii) While courts are governed by detailed statutory procedural rules, in particular the Code of Civil Procedure and the Evidence Act, requiring an elaborate procedure in decision making, tribunals generally regulate their own procedure applying the provisions of the Code of Civil Procedure only where it is required, and without being restricted by the strict rules of the Evidence Act."13

¹³ NTT case (n 1), p. 35, para 45.



⁹ See The Tribunals, Appellate Tribunals and Other Authorities (Conditions of Service) Bill, 2014 (the "Tribunals Bill"), First Schedule http://164.100.47.4/BillsTexts/RSBillTexts/asintroduced/Tribul- E.pdf> (accessed 28 February 2014).

¹⁰ See below pp 6.

¹¹ See below pp 6-7.

¹² See Alok Prasanna Kumar and Rukmini Das, "State of the Nation's Tribunals: Introduction and Part 1: Telecom Disputes Settlement and Appellate Tribunal", Vidhi Centre for Legal Policy, 2014 available atatatat (accessed 24 November 2014), 4-6.

An overbroad definition of the term "tribunal" will cause conceptual confusion on how to assess these institutions. A working, instrumental approach must be adopted in defining the term "tribunal". To this effect, a definition has been adopted as follows; a tribunal is a permanent and independent body set up by the Legislature, to solely decide a lis between parties in the context of specific jurisdiction vested upon it by statute, and which is not part of the regular judiciary. ¹⁴ In this context, a distinction must also be drawn from those special courts or "tribunals" which are constituted under a specific legislation but remain part of the existing judicial hierarchy, for instance, Labour Courts and Industrial Tribunals. Such bodies, while their jurisdiction is specified by statute, still function under the supervision and purview of the High Court.

The definition of a tribunal can therefore be split up into six criteria, which collectively are necessary and sufficient to designate a body as a tribunal. These are:

- (1) Permanency;
- (2) Independence from the Executive;
- (3) Set up by or under law made by Parliament;
- (4) To solely decide a *lis* between parties;
- (5) Specific jurisdiction vested by statute;
- (6) Not part of the regular judiciary.

This definition is in line with the instrumental definition adopted by the Supreme Court in NCLT case. It also follows the distinction between 'tribunals' and 'quasi-judicial authorities' as recently explained by the Supreme Court in State of Gujarat v Gujarat Revenue Tribunal Bar Association, where it held that:

"18, ... Where there is a lis between two contesting parties and a statutory authority is required to decide such dispute between them, such an authority may be called as a quasi-judicial authority i.e. a situation where, (a) a statutory authority is empowered under a statute to do any act; (b) the order of such authority would adversely affect the subject; and (c) although there is no lis or two contending parties, and the contest is between the authority and the subject; and (d) the statutory authority is required to act judicially under the statute, the decision of the said authority is a quasi-judicial decision. An authority may be described as a quasijudicial authority when it possesses certain attributes or trappings of a "court", but not all. In case certain powers under CPC or CrPC have been conferred upon an authority, but it has not been entrusted with the judicial powers of State, it cannot be held to be a court."15

In addition, this definition expressly excludes those courts which are 'designated' tribunals under certain statutes, such as High Courts and District Courts. These are sometimes designated 'Company Courts', 'Election Tribunals' or 'National Industrial Tribunals', and are not 'tribunals' per se, simply because they continue to be part of the regular judiciary under the Constitution, but only exercise certain additional jurisdictions under specific legislations. Likewise, bodies such as the Press Council of India do not actually decide a lis between parties though they may exercise quasi-judicial functions. The Coastal Aquaculture Authority, though required to be headed by a retired judge of the Supreme Court, does not even perform quasi-judicial functions.

¹⁵ State of Gujarat v Gujarat Revenue Tribunal Bar Assn, (2012) 10 SCC 353, p. 365 para 18.



¹⁴ See Alok Prasanna Kumar and Rukmini Das (n 11), p. 7.

Based on this definition, and on an examination of all current Central legislations for current and extant tribunals, the following final and exhaustive list of tribunals was arrived at:

- Appellate Authority for Industrial and Financial Reconstruction (1)
- (2) Airports Economic Regulatory Authority Appellate Tribunal
- (3) Appellate Tribunal for Electricity
- (4) Appellate Tribunal for Foreign Exchange
- Appellate Tribunal for Forfeited Property (5)
- (6) Appellate Tribunal for Forfeiture of Property
- **(7)** Appellate Tribunal for Prevention of Money Laundering
- Armed Forces Tribunal (8)
- (9) Authority for Advance Rulings (Income Tax)
- (10)Authority for Advance Rulings (Central Excise, Customs and Service Tax)
- Board for Industrial and Financial Reconstruction (11)
- (12)Central Administrative Tribunal
- Central Excise Service Tax Appellate Tribunal ("CESTAT") (13)
- Central Sales Tax Appellate Authority (14)
- (15)Company Law Board
- Competition Appellate Tribunal ("COMPAT") (16)
- (17)Cyber Appellate Tribunal
- Debts Recovery Appellate Tribunal (18)
- (19)**Debts Recovery Tribunal**
- (20)Employees' Provident Fund Appellate Tribunal
- Film Certification Appellate Tribunal (21)
- Income Tax Appellate Tribunal ("ITAT") (22)
- (23)Intellectual Property Appellate Board
- (24)National Consumer Disputes Redressal Commission
- (25)National Green Tribunal
- National Highways Tribunal (26)
- Railway Claims Tribunal (27)
- (28)Securities Appellate Tribunal
- (29)Telecom Disputes Settlement and Appellate Tribunal¹⁶

This list relates only to tribunals which have been notified by the Central Government and are actually functioning. The NCLT and NTT do not find mention here simply because they were never operationalised before they were challenged in the Supreme Court.

¹⁶ Of the twenty nine tribunals listed above, it must be noted that there are at least three instances of one tribunal exercising the jurisdiction and performing the functions of two or more tribunals. These are the Authority for Advance Rulings (for Income Tax, Central Excise, Customs and Service Tax cases, and for Central Sales Tax cases, separately), Appellate Tribunal for Forfeited Property (for Narcotic Drugs and Psychotropic Substances Act, 1985 and Seizure and Attachment of Property of Foreign Exchange Manipulators Act, 1976 cases, separately) and the COMPAT (which also acts as the Airports Economic Regulatory Authority Appellate Tribunal, separately). These should not be confused with tribunals which deal with cases under multiple legislations, such as the CESTAT (Central Excise Act, 1944, Customs Act, 1962, and the Finance Act, 1994) and the ITAT (Income Tax Act, 1961 and the Wealth Tax Act, 1957). The three instances referred to here are actually cases where despite legislations providing for separate tribunals with separate jurisdictions, both the jurisdictions are being exercised by one tribunal alone as chosen by the Central Government.



2. PARAMETERS OF EFFICACY AND INDEPENDENCE

The Supreme Court of India, in the NTT case, has struck down the heart of the NTT Act by striking down Sections 5, 6, 7, 8 and 13 as being unconstitutional, rendering the Act, and by extension, the NTT largely otiose as a result. These provisions have been declared unconstitutional on grounds which can broadly be classified into reasons of efficacy and reasons of independence. The underlying premise is that unless the Tribunal replacing the court is one which is as independent as, and provides a remedy as efficacious as the court it is replacing, such a tribunal would be unconstitutional.

2.1. Efficacy

2.1.1. Seat of Tribunal

Section 5(2) of the NTT Act states

"The Benches of the National Tax Tribunal shall ordinarily sit at any place in the National Capital Territory of Delhi or such other places as the Central Government may, in consultation with the Chairperson, notify:

Provided that the Chairperson may for adequate reasons permit a Bench to hold its temporary sitting for a period not exceeding fifteen days at a place other than its ordinary place of seat."

This provision was struck down by the Supreme Court holding that,

"Even though we have expressed the view, that it is open to the Parliament to substitute the appellate jurisdiction vested in the jurisdictional High Courts and constitute courts/tribunals to exercise the said jurisdiction, we are of the view, that while vesting jurisdiction in an alternative court/tribunal, it is imperative for the legislature to ensure, that redress should be available, with the same convenience and expediency, as it was prior to the introduction of the newly created court/tribunal. Thus viewed, the mandate incorporated in Section 5(2) of the NTT Act to the effect that the sittings of the NTT would ordinarily be conducted in the National Capital Territory of Delhi, would render the remedy inefficacious, and thus unacceptable in law."17

What follows from this therefore is that when a tribunal is being vested with the jurisdiction of a court, then the tribunal must be just as accessible as the court to the intended litigant in order to constitute an "efficacious remedy". In the NTT's case, since the remedy available at each High Court was being vested in just one tribunal located in Delhi, it was held that this could not amount to an efficacious alternate remedy. Although the Act provided for the creation of additional benches, the

¹⁷ NTT case pp 215-16, para 80.



fact that this was left to the discretion of the Central Government was held to be unconstitutional as well.

While declaring sub-section (2) of Section 5 as unconstitutional, the Court however does not go into the impact of such a declaration outside of the other provisions. Because the rest of the Act was also struck down, the Court did not consider what would be the implication if this was the only provision which was unconstitutional. Indeed it is hard to see any tribunal being functional if a provision similar to sub-section (2) is struck down by the Courts unless the unconstitutionality is remedied by the insertion of a clause which mandates seats in all those places where the Court being replaced exercised jurisdiction.

This parameter can therefore be re-formulated as:

"Whether the tribunal taking over the function of the court is at least as geographically widespread and accessible as the court it seeks to replace?"

2.1.2. Appearance of non-legally trained authorised representatives

Section 13 of the NTT Act provided that Chartered Accountants would be entitled to appear on behalf of parties before the NTT. This, the Court held, after finding that the jurisdiction of the NTT being exclusively to decide questions of law, to be "unacceptable in law" since it permitted persons who have no training in law to appear before such tribunals on behalf of parties. In this context, the Court held:

"In our understanding, Chartered Accountants and Company Secretaries would at best be specialists in understanding and explaining issues pertaining to accounts. These issues would, fall purely within the realm of facts. We find it difficult to accept the prayer made by the Company Secretaries to allow them, to represent a party to an appeal before the NTT. Even insofar as the Chartered Accountants are concerned, we are constrained to hold that allowing them to appear on behalf of a party before the NTT, would be unacceptable in law. We accordingly reject the claim of Company Secretaries, to represent a party before the NTT. Accordingly the prayer made by Company Secretaries in Writ Petition (Civil) no. 621 of 2007 is hereby declined. While recording the above conclusion, we simultaneously hold Section 13(1), insofar as it allows Chartered Accountants to represent a party to an appeal before the NTT, as unconstitutional and unsustainable in law."18

This principle links to the entitlement of non-law practitioners to appear before the forum to the actual jurisdiction of the forum. The implication therefore is that while non-law practitioners would be entitled to appear before tribunals on behalf of parties where there are issues of fact which are required to be decided but not where there are only issues of law to be decided. Where a tribunal is empowered to determine questions of law as well, it cannot permit non-lawyers to address arguments on behalf of parties.

Therefore, the parameter in this case can be rephrased as:

"Whether the persons authorised to appear on behalf of parties in the Tribunal are trained and capable of assisting the Tribunal in exercising its jurisdiction?

¹⁸ *NTT case*, p. 214 para 78.



2.2. Independence

2.2.1. Involvement of the Government in determining constitution and jurisdiction of Benches of the Tribunal

Sub-sections (3), (4), and (5) of Section 5 of the NTT Act allowed the Central Government to notify the areas in relation to which each Bench of the NTT may exercise its jurisdiction, determine the number of Benches and, in consultation with the Chairperson, transfer Members from one Bench to another, respectively.

These three sub-sections of Section 5 have been struck down by the Supreme Court on the ground that they substantially affects the independence in the functioning of the Tribunal. The sub-sections vest functions in the Central Government which would, in the context of High Courts, be the sole discretion of the Chief Justice of the High Court. Since the NTT was supposed to replace the High Court, it could not, in the Court's view be left beholden to the Central Government in this respect. The Supreme Court held:

"One cannot lose sight of the fact, that the Central Government will be a stakeholder in each and every appeal/case, which would be filed before the NTT. It cannot, therefore, be appropriate to allow the Central Government to play any role, with reference to the places where the benches would be set up, the areas over which the benches would exercise jurisdiction, the composition and the constitution of the benches, as also, the transfer of the Members from one bench to another. It would be inappropriate for the Central Government, to have any administrative dealings with the NTT or its Members. In the jurisdictional High Courts, such power is exercised exclusively by the Chief Justice, in the best interest of the administration of justice. Allowing the Central Government to participate in the aforestated administrative functioning of the NTT, in our view, would impinge upon the independence and fairness of the Members of the NTT. For the NTT Act to be valid, the Chairperson and Members of the NTT should be possessed of the same independence and security, as the judges of the jurisdictional High Courts (which the NTT is mandated to substitute)."19

It must be noted that another principle which informs this particular finding is that the Central Government, which is a litigant in every case before the Tribunal, should not have the power to determine (for all practical purposes) the composition of Benches, jurisdiction of the Benches, and have a say in the functioning of the Tribunal itself.

It is not clear if both conditions, i.e., transfer of jurisdiction from a High Court, and Government being the principal litigant before the tribunal, must be satisfied for this test to be applicable. It is however, safe to assume that the fulfilment of either of the above conditions would be necessary and sufficient to make this test applicable.

However, this principle would not, prima facie extend to those Tribunals which review the actions of independent regulators such as the Securities Exchange Board of India, the Competition Commission of India or the Telecom Regulatory Authority of India. These regulators have independent statutory existence apart from the Central Government. On occasion, even the Central Government

¹⁹ NTT case pp. 216-7, para 81.



can be a party to a dispute with or before such regulatory bodies.²⁰ However, if such Tribunals exercised jurisdiction in subject matters earlier exercised by High Courts, the same level of independence would have to be granted in respect of constitution of Benches as well.

This parameter will therefore, not apply directly to those tribunals whose jurisdiction is limited exclusively to reviewing decisions of statutory regulators, unless the tribunal is exercising an appellate jurisdiction previously exercised by a High Court over such regulator.

This parameter therefore is:

"Where the Central Government is a party in every case before the Tribunal or where the Tribunal's jurisdiction vested earlier with the High Court, whether the Tribunal's functioning with respect to composition and jurisdiction of benches of the tribunal and transfer of members is vested with the President of the Tribunal?"

This parameter will be relevant for those tribunals whose jurisdiction exclusively consists of matters which involve challenges to decisions of the Central or State Government.

2.2.2. Qualifications of Members of the Tribunal

Section 6 of the NTT Act provides for the qualifications of the Chairpersons and Members of the NTT. The Chairperson is required to have been a former Supreme Court judge or a Chief Justice of High Court whereas a Member may be a Judge of a High Court or a Member of the ITAT or CESTAT for at least a period of seven years. Although the Supreme Court has struck down the entirety of Section 6, it seems from its reasoning that it has taken issue with only the requirement relating to appointment of "non-judicial members" contained in sub-section (2)(b) of Section 6. The Supreme Court has held:

"It is difficult to appreciate how Accountant Members and Technical Members would handle complicated questions of law relating to tax matters, and also questions of law on a variety of subjects (unconnected to tax), in exercise of the jurisdiction vested with the NTT. That in our view would be a tall order. An arduous and intimidating asking. Since the Chairperson/Members of the NTT will be required to determine —substantial guestions of law, arising out of decisions of the Appellate Tribunals, it is difficult to appreciate how an individual, well-versed only in accounts, would be able to discharge such functions. Likewise, it is also difficult for us to understand how Technical Members, who may not even possess the qualification of law, or may have no experience at all in the practice of law, would be able to deal with —substantial questions of law for which alone, the NTT has been constituted."21

What may have perhaps also been on the Court's mind is the fact that there is no requirement in the NTT Act that there have to be a certain number of judicial members or that each Bench of the NTT contain at least one judicial member.²² On a plain reading of the NTT Act it would seem as though the Central Government could staff the NTT entirely with expert member "promotees" from the ITAT and CESTAT with no legal training, with the exception of the Chairperson. Furthermore, the Court has linked the qualifications of the Members of the Tribunal to the scope of the jurisdiction of the

²² This was also suggested by the Supreme Court in the NCLT Case.



²⁰ See for instance Union of India v Competition Commission of India (2012) 128 DRJ 301 (Del).

²¹ NTT case p 219.

tribunal - in this case the NTT was supposed to deal purely with questions of law but the NTT Act permitted the appointment of non-legally trained members of the Tribunal.

This parameter is in addition to the criterion prescribed in the NCLT case where it was held that the qualifications of the Members of the Tribunal should also be commensurate with the qualification of the judges of the Court which replaced the Tribunal. This has been re-iterated by the Supreme Court in the NTT judgment as well, saying:

"There seems to be no doubt, whatsoever, that the Members of a Court/tribunal to which adjudicatory functions are transferred, must be manned by judges/members whose stature and qualifications are commensurate to the court from which the adjudicatory process has been transferred."23

Therefore, keeping in view the two considerations, this parameter can be re-phrased into three related sub-parameters as follows:

"a. Whether the prescribed qualifications of the members of the Tribunal are adequate to enable the Tribunal to exercise its jurisdiction?"

"b. Whether there is sufficient representation for legally trained members of the Tribunal to help perform adjudicatory functions?"

"c. Whether only legally trained Members are appointed to the Tribunal, if such Tribunal is taking over the jurisdiction of the Court?"

2.2.3. Procedure for Appointment and Terms and Conditions of Members of the Tribunal

Section 7 of the NTT provided for the procedure to be followed for appointment of Chairperson and Members of the Tribunal. It provides for a selection committee headed by the Chief Justice of India and the Secretary (Law) and Secretary (Finance) which recommends the names of the Chairperson and the Members. The validity of this Section, when questioned, was justified by the Government on the basis that a similar clause had been upheld in L Chandra Kumar in the context of the Central Administrative Tribunal and should therefore be upheld here as well. This Section has been struck down by the Supreme Court holding that the Central Government's reliance upon the judgment of the Supreme Court in L Chandra Kumar was misplaced since the Central Administrative Tribunals were not taking over the functions of the High Courts but were in fact subservient in jurisdiction to them, whereas the NTT was supposed to replace the High Court's appellate jurisdiction. The Supreme Court held that:

"Herein the acknowledged position is, that the NTT has been constituted as a replacement of High Courts. The NTT is, therefore, in the real sense a tribunal substituting the High Courts. The manner of appointment of Chairperson/Members to the NTT will have to be, by the same procedure (or by a similar procedure), to that which is prevalent for appointment of judges of High Courts. Insofar as the instant aspect of the matter is concerned, the above proposition was declared by this Court in Union of India v. Madras Bar Association case (supra), wherein it was held, that the stature of the Members who would constitute the tribunal, would depend on the jurisdiction which was being transferred to the tribunal.

²³ NTT case p. 220, para 85.



Accordingly, if the jurisdiction of the High Courts is being transferred to the NTT, the stature of the Members of the tribunal had to be akin to that of the judges of High Courts. So also the conditions of service of its Chairperson/Members. And the manner of their appointment and removal, including transfers. Including, the tenure of their appointments."24

The Supreme Court also premised the striking down of Section 7 on the basis that the Central Government being a litigant in every case before it. It held:

"Section 7 cannot even otherwise, be considered to be constitutionally valid, since it includes in the process of selection and appointment of the Chairperson and Members of the NTT, Secretaries of Departments of the Central Government. In this behalf, it would also be pertinent to mention, that the interests of the Central Government would be represented on one side, in every litigation before the NTT. It is not possible to accept a party to a litigation, can participate in the selection process, whereby the Chairperson and Members of the adjudicatory body are selected."25

Therefore, this parameter can be broken down into two parts:

"a. Whether the appointment, and terms and conditions of service of Chairperson and Members of a Tribunal are on par with the Court whose jurisdiction is being replaced by the Tribunal?"

"b. If the Government is a litigant in every case before the Tribunal, whether the Government's decision is based on proper consultation with the judiciary in the appointments to the Tribunal?

2.2.4. Procedure for Re-appointment

Section 8 of the NTT Act provided for re-appointment of Chairpersons and Members of the Tribunal for a period of five years after the initial five year term. This was struck down by the Court on the ground that it would undermine the independence of the Chairperson and Member of the NTT. The Court held,

"We have no hesitation to accept the submissions advanced at the hands of the learned counsel for the petitioners, that a provision for reappointment would itself have the effect of undermining the independence of the Chairperson/Members of the NTT. Every Chairperson/Member appointed to the NTT, would be constrained to decide matters, in a manner that would ensure his reappointment in terms of Section 8 of the NTT Act. His decisions may or may not be based on his independent understanding. We are satisfied, that the above provision would undermine the independence and fairness of the Chairperson and Members of the NTT. Since the NTT has been vested with jurisdiction which earlier lay with the High Courts, in all matters of appointment, and extension of tenure, must be shielded from executive involvement."

The principle here is that by controlling the power to re-appoint as a Chairperson or Member, the Central Government, which is the single most prominent litigant before the Tribunal is likely to influence the judicial functioning of the Tribunal. Thus this parameter can be re-phrased as:

²⁵ NTT case p. 224, para 88.



²⁴ NTT case pp.223-4, para 87.

"Whether the Chairperson or Member of the Tribunal can be re-appointed by the Government which is a major litigant before the Tribunal?"

3. **SUMMARY**

To summarise the various parameters of efficacy and independence laid down by the Supreme Court to test the provisions of a Tribunal legislation:

3.1. Efficacy:

- 1. Whether the tribunal taking over the function of the court is at least as geographically widespread and accessible as the court it seeks to replace?
- 2. Whether the persons authorised to appear on behalf of parties in the Tribunal are trained and capable of assisting the Tribunal in exercising its jurisdiction?

3.2. <u>Independence:</u>

- 1. Where the Central Government is a party in every case before the Tribunal or where the Tribunal's jurisdiction vested earlier with the High Court, whether the Tribunal's functioning with respect to composition and jurisdiction of benches of the tribunal and transfer of members is vested with the President of the Tribunal?
- 2. Whether the prescribed qualifications of the members of the Tribunal are adequate to enable the Tribunal to exercise its jurisdiction?
- 3. Whether there is sufficient representation for legally trained members of the Tribunal to help perform adjudicatory functions?
- 4. Whether only legally trained Members are appointed to the Tribunal if such Tribunal is taking over the jurisdiction of the Court?
- 5. Whether the appointment, and terms and conditions of service of Chairperson and Members of a Tribunal are on par with the Court whose jurisdiction is being replaced by the Tribunal??
- 6. If the Government is a litigant in every case before the Tribunal, whether the Government's decision is based on proper consultation with the judiciary in the appointments to the Tribunal?
- 7. Whether the Chairperson or Member of the Tribunal can be re-appointed by the Government which is a major litigant before the Tribunal?

Each clause of a Tribunal legislation has to be tested against the relevant parameter set out to see whether they meet the Constitutional requirement, and if they do not, such clause will be considered unconstitutional by the Supreme Court. If the answer to the questions posed above in the parameters is in the affirmative then such clause in the Tribunal's governing statute will be valid.

A caveat must necessarily be addressed here.

While the Supreme Court has enunciated these principles in the NCLT and the NTT case judgments, the question as to how to assess the constitutional independence and efficacy of Tribunals which replace the jurisdiction of regular civil or criminal courts remains to be seen. In both the NCLT and in the NTT case, the Tribunal in question was clearly being vested with the jurisdiction of a High Court. Additionally, in the NTT case, the Tribunal in question had the Government as a litigant in every single case before it. It is therefore likely that not all the above parameters will be relevant for all Tribunals. For instance, parameters 1, 6 and 7 relating to independence would not be entirely



relevant in the context of a tribunal which solely decides disputes between private parties or where the Central Government is not a principal litigant through other Governmental entities may be (such as PSU Banks and statutory regulators). Likewise, parameter 1 relating to efficacy and parameter 5 relating to independence would not be relevant for a Tribunal which has taken over a freshly created jurisdiction that was not earlier being exercised by any Court in the past.

To clarify all these and other issues, a chart comparing the various provisions of all the Tribunal legislations related to the twenty nine tribunals listed out above can be found in the next part.



PART II: CHART EXAMINING THE IMPACT OF THE NATIONAL TAX TRIBUNAL CASE ON ALL EXTANT TRIBUNALS

Tribunal:	Whether	Whether	Geographical	Representation	Powers of	Qualificatio	Presence	Commensu	Parity of	Government	Re-
Jurisdiction	replacing	Central	Accessibility. ²⁶	Rules ²⁷	Presiding	ns of	of	rate	Terms and	involvement	appointmen
	existing	Governm			Officer ²⁸	Members ²⁹	judicial	Qualificati	Conditions of	in	t powers ³⁴
	Court	ent					Members	ons. ³¹	Service ³²	Appointmen	
		primary					30			t ³³	
		litigant									
Appellate Authority for	No	No	N/A	Yes	N/A	Yes	yes	N/A	N/A	N/A	N/A
Industrial and Financial											
Reconstruction											
Appellate authority hears											
appeals preferred against											
the orders of the Board.											
Airports Economic	No	No	N/A	Yes	N/A	Yes	Yes	N/A	N/A	N/A	N/A
Regulatory Authority											
Appellate Tribunal											
Can adjudicate any dispute-											
-											
(i) between two or more											
service providers;											

²⁶ Whether the tribunal taking over the function of the court is at least as geographically widespread and accessible as the court it seeks to replace?

²⁷ Whether the persons authorised to appear on behalf of parties in the Tribunal are trained and capable of assisting the Tribunal exercising its jurisdiction?

²⁸ Where the Central Government is a party in every case before the Tribunal or where the Tribunal's jurisdiction vested earlier with the High Court, whether the Tribunal's functioning with respect to composition and jurisdiction of benches of the tribunal and transfer of members is vested with the President of the Tribunal

²⁹ Whether the prescribed qualifications of the members of the Tribunal are adequate to enable the Tribunal to exercise its jurisdiction?

³⁰ Whether there is sufficient representation for legally trained members of the Tribunal to help perform adjudicatory functions?

³¹ Whether only legally trained Members are appointed to the Tribunal if such Tribunal is taking over the jurisdiction of the Court?

³² Whether the appointment, and terms and conditions of service of Chairperson and Members of a Tribunal are on par with the Court whose jurisdiction is being replaced by the Tribunal?

³³ If the Government is a litigant in every case before the Tribunal, whether the Government's decision is based on proper consultation with the judiciary in the appointments to the Tribunal?

³⁴ Whether the Chairperson or Member of the Tribunal can be re-appointed by the Government which is a major litigant before the Tribunal?

Tribunal:	Whether	Whether	Geographical	Representation	Powers of	Qualificatio	Presence	Commensu	Parity of	Government	Re-
Jurisdiction	replacing	Central	Accessibility. ²⁶	Rules ²⁷	Presiding	ns of	of	rate	Terms and	involvement	appointmen
	existing	Governm			Officer ²⁸	Members ²⁹	judicial	Qualificati	Conditions of	in	t powers ³⁴
	Court	ent					Members	ons. ³¹	Service ³²	Appointmen	
		primary					30			t ³³	
		litigant									
(ii) between a service											
provider and a group of											
consumer											
Appellate Tribunal for	No	No, state	N/A	Yes	N/A	Yes	Yes	N/A	N/A	N/A	N/A
Electricity		power									
Can adjudicate appeals		corporati									
preferred against order		ons are									
made by adjudicating		typically									
officer or an order made by		primary									
the Appropriate Commission		litigants									
Appellate Tribunal for	No	Yes	N/A	Yes	No (Section	Yes	Yes	N/A	N/A	No (Section	Yes (No bar
Foreign Exchange					20(3) FEMA)					18 FEMA)	against re-
Can adjudicate appeals											appointmen
against orders of the											t)
Adjudicating Authorities and											
the Special Director											
Disputes relate to											
contravention of any											
provision of the Foreign											
Exchange and Management											
Act, or the rules and											
regulations issued											
thereunder, or contravenes											

Tribunal:	Whether	Whether	Geographical	Representation	Powers of	Qualificatio	Presence	Commensu	Parity of	Government	Re-
Jurisdiction	replacing	Central	Accessibility. ²⁶	Rules ²⁷	Presiding	ns of	of	rate	Terms and	involvement	appointmen
	existing	Governm			Officer ²⁸	Members ²⁹	judicial	Qualificati	Conditions of	in	t powers ³⁴
	Court	ent					Members	ons. ³¹	Service ³²	Appointmen	
		primary					30			t ³³	
		litigant									
any condition subject to											
which an authorisation is											
issued by the Reserve Bank.											
Appellate Tribunal for	No	Yes	N/A	Yes (none	Yes	Yes	Yes	N/A	N/A	No (Section	Yes (No bar
Forfeited Property				indicated so no						12 of	against re-
(SAFEMA)				bar presumed)						SAFEMA)	appointmen
Can adjudicate appeals											t)
against orders passed by the											
competent authority											
including orders in relation											
to forfeiture of "illegally											
acquired" property by the											
Central Government or											
imposition of fine in lieu of											
forfeiture.											
held in trust.											
Appellate Tribunal for	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	No (Rule 11	No (Section	Yes (Rule 11
Forfeiture of Property	(Dangero								of The	68N of the	of The
(NDPS)	us Drugs								Appellate	NDPS)	Appellate
Can adjudicate appeals									Tribunal for		Tribunal for
against orders passed by the	provided								Forfeited		Forfeited
competent authority	for								Property		Property
including orders in relation	recourse								(Conditions		(Conditions
to seizure or freezing of	to regular								of Service of		of Service of

Tribunal:	Whether	Whether	Geographical	Representation	Powers of	Qualificatio	Presence	Commensu	Parity of	Government	Re-
Jurisdiction	replacing	Central	Accessibility. ²⁶	Rules ²⁷	Presiding	ns of	of	rate	Terms and	involvement	appointmen
	existing	Governm			Officer ²⁸	Members ²⁹	judicial	Qualificati	Conditions of	in	t powers ³⁴
	Court	ent					Members	ons. ³¹	Service ³²	Appointmen	
		primary					30			t ³³	
		litigant									
illegally acquired property,	criminal								Chairman		Chairman
imposition of fine in lieu of	courts)								and		and
forfeiture or notice served									Members)		Members)
in relation to property									Rules, 1989		Rules, 1989
									provides for		provides for
									fixed tenure)		reappointm
											ent)
Appellate Tribunal for	No	Yes	N/A	Yes	Yes	Yes	Yes	N/A	N/A	No (Section	Yes (No Bar
Prevention of Money										25 of the	against re-
Laundering										PMLA)	appointmen
Can adjudicate appeals											t)
against the orders of the											
Adjudicating Authority											
including orders in relation											
to attachment of property											
or retention of property or											
record seized or frozen											
Armed Forces Tribunal	Yes	Yes	No	Yes	Yes	No (In so far	Yes	No (In so	No.	Unclear at	Yes (Section
Disputes with respect to	(Replaces					as criminal		far as		the moment	8 of the AFT
commission, appointments	jurisdicti					appeals		criminal		if	Act)
and conditions of service of	on of					being heard		appeals		"consultatio	
persons subject to the Army	civil					by retired		being		n" under	
Act, 1950, the Navy Act,	courts)					Army-men		heard by		Section 7 of	
1957 and the Air Force Act,								retired		the AFT Act	

Tribunal:	Whether	Whether	Geographical	Representation	Powers of	Qualificatio	Presence	Commensu	Parity of	Government	Re-
Jurisdiction	replacing	Central	Accessibility. ²⁶	Rules ²⁷	Presiding	ns of	of	rate	Terms and	involvement	appointmen
	existing	Governm			Officer ²⁸	Members ²⁹	judicial	Qualificati	Conditions of	in	t powers ³⁴
	Court	ent					Members	ons. ³¹	Service ³²	Appointmen	
		primary					30			t ³³	
		litigant									
1950 and also to provide for						are		Army-men		is	
appeals arising out of						concerned)		are		concurrenc	
orders, findings or sentences								concerned		e. If it is, it	
of court martial. (i) The)		will pass	
jurisdiction exercisable by										constitution	
all courts (except										al scrutiny.	
jurisdiction of the Supreme										If not, will	
Court or a High Court under										not.	
articles 226 and 227 of the											
Constitution) in relation to											
all service matters.											
(ii)Appellate jurisdiction											
against any order or											
sentence passed by a court											
martial or any matter											
connected therewith.											
Authority for Advance	No	Yes	N/A	Yes	Yes	Yes	Yes	N/A	N/A	No (Section	Yes (No Bar
Rulings (Income Tax)										245-0 of the	against re-
Can determine the tax										Income Tax	appointmen
liability arising out of a										Act, 1961)	t)
transaction by a resident											
with a non-resident or the											
permissibility of a tax											
avoidance arrangement											

Tribunal:	Whether	Whether	Geographical	Representation	Powers of	Qualificatio	Presence	Commensu	Parity of	Government	Re-
Jurisdiction	replacing	Central	Accessibility. ²⁶	Rules ²⁷	Presiding	ns of	of	rate	Terms and	involvement	appointmen
	existing	Governm			Officer ²⁸	Members ²⁹	judicial	Qualificati	Conditions of	in	t powers ³⁴
	Court	ent					Members	ons. ³¹	Service ³²	Appointmen	
		primary					30			t ³³	
		litigant									
between a resident and a											
non-resident											
Authority for Advance	No	Yes	N/A	Yes	Yes	Yes	Yes	N/A	N/A	No (Section	Yes (No Bar
Rulings (Central Excise,										28-F of the	against re-
Customs and Service Tax)										Customs	appointmen
Can determine questions of										Act, 1962)	t)
law or fact in relation to the											
liability to pay duty in											
relation to an activity											
proposed to be undertaken,											
by a non-resident setting up											
a joint venture in India in											
collaboration with a non-											
resident or a resident; or											
(b) a resident setting up a											
joint venture in India in											
collaboration with a non-											
resident; or											
(c) a wholly owned											
subsidiary Indian company,											
of which the holding											
company is a foreign											
company which proposes to											

Tribunal:	Whether	Whether	Geographical	Representation	Powers of	Qualificatio	Presence	Commensu	Parity of	Government	Re-
Jurisdiction	replacing	Central	Accessibility. ²⁶	Rules ²⁷	Presiding	ns of	of	rate	Terms and	involvement	appointmen
	existing	Governm			Officer ²⁸	Members ²⁹	judicial	Qualificati	Conditions of	in	t powers ³⁴
	Court	ent					Members	ons. ³¹	Service ³²	Appointmen	
		primary					30			t ³³	
		litigant									
undertake any business											
activity in India											
Board for Industrial and	Yes	No	Yes	Yes	N/A	Yes	Yes	Yes	No	N/A	N/A
Financial Reconstruction	(replaces								(Section 5 of		
Determines the measures to	civil								SICA provides		
be adopted by a sick	courts)								for fixed		
industrial company.									term of		
									appointment		
									and		
									subsequent		
									reappointme		
									nts)		
Central Administrative	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No (Section		Yes (Section
Tribunal	(replaces								8 of the CAT	the moment	8- tenure
All service matters including	civil								Act provides	if	extendable
recruitment to All-India	courts)								for fixed	"consultatio	by 5 years)
Service or to any civil									term of	n" under	
service of the Union or a									appointment	Section 6 of	
civil post under the Union or)	the CAT Act	
to a post connected with										is	
defence services and										concurrenc	
recruitment, and matters										e. If it is, it	
concerning recruitment, to										will pass	
any service or post in										constitution	

Tribunal:	Whether	Whether	Geographical	Representation	Powers of	Qualificatio	Presence	Commensu	Parity of	Government	Re-
Jurisdiction	replacing	Central	Accessibility. ²⁶	Rules ²⁷	Presiding	ns of	of	rate	Terms and	involvement	appointmen
	existing	Governm			Officer ²⁸	Members ²⁹	judicial	Qualificati	Conditions of	in	t powers ³⁴
	Court	ent					Members	ons. ³¹	Service ³²	Appointmen	
		primary					30			t ³³	
		litigant									
connection with the affairs										al scrutiny.	
of local or other authority or										If not, will	
corporation										not.	
Customs Excise Service Tax	No	Yes	N/A	Yes	Yes	Yes	Yes	N/A	N/A	No (Section	Yes(No Bar
Appellate Tribunal										129 of the	against re-
Appellate authority against										Customs	appointmen
orders passed by the										Act)	t)
Principal Commissioner of											
Customs, Commissioner											
Appeals, Appellate											
Commissioner of Customer											
Central Sales Tax Appellate	No	Yes	N/A	Yes	Yes	Yes	Yes	N/A	N/A	No (Section	Yes (No Bar
Authority										19 of the	against re-
Against any order passed by										Central	appointmen
the highest appellate										Sales Tax	t)
authority of a State under										Act, 1956)	
the Central Sales Tax Act ,											
1956 determining issues											
relating to stock transfers or											
consignments of goods, in so											
far as they involve a dispute											
of inter-State nature.											

Tribunal:	Whether	Whether	Geographical	Representation	Powers of	Qualificatio	Presence	Commensu	Parity of	Government	Re-
Jurisdiction	replacing	Central	Accessibility. ²⁶	Rules ²⁷	Presiding	ns of	of	rate	Terms and	involvement	appointmen
	existing	Governm			Officer ²⁸	Members ²⁹	judicial	Qualificati	Conditions of	in	t powers ³⁴
	Court	ent					Members	ons. ³¹	Service ³²	Appointmen	
		primary					30			t ³³	
		litigant									
Company Law Board	Yes (No	No (Regulation	Yes	N/A	No	Yes	No	Yes	N/A	N/A
To adjudicate disputes	replaces		7(3) of the CLB			(Regulation		(Regulatio			
arising out of the Companies	jurisdicti		Rules, 1991			7 (2), CLB		n 7 (2),			
Act, 1956	on of					(Qualificatio		appointme			
	High					ns,		nt of			
	Courts)					Experience		technical			
						and Other		members)			
						Conditions					
						Of Service					
						of Members)					
						Rules, 1993					
						appointmen					
						t of					
						technical					
						members)					
Competition Appellate	No	Yes	N/A	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes (Section
Tribunal											53F of the
(i) Can hear appeals against											Competition
any direction issued or order											Act,2002)
passed by the Competition											
Commission including orders											
imposing fine or penalties											
(ii) to adjudicate on claim											
for compensation that may											

Tribunal:	Whether	Whether	Geographical	Representation	Powers of	Qualificatio	Presence	Commensu	Parity of	Government	Re-
Jurisdiction	replacing	Central	Accessibility. ²⁶	Rules ²⁷	Presiding	ns of	of	rate	Terms and	involvement	appointmen
	existing	Governm			Officer ²⁸	Members ²⁹	judicial	Qualificati	Conditions of	in	t powers ³⁴
	Court	ent					Members	ons. ³¹	Service ³²	Appointmen	
		primary					30			t ³³	
		litigant									
arise from the findings of											
the Competition Commission											
or the orders of the											
Appellate Tribunal											
Cyber Appellate Tribunal	No	No	N/A	Yes	N/A	Yes	Yes	N/A	N/A	N/A	N/A
Appellate jurisdiction											
against order made by											
Controller or an											
adjudicating officer under											
the IT Act, 2000.											
Debts Recovery Appellate	No	No	N/A	Yes	Yes	Yes	Yes	Yes	N/A	N/A	N/A
Tribunal											
Appellate jurisdiction over											
any order made, or deemed											
to have been made, by Debt											
Recovery Tribunal under the											
RDDBFI Act.											
Debts Recovery Tribunal	Yes	No	Yes	Yes	N/A	Yes	Yes	Yes	No (Section	N/A	N/A
SC1479]	(Replaces								6-tenure of 5		
To decide applications from	Civil								yrs or age of		
the banks and financial	Court								62, lack of		
institutions for recovery of	jurisdicti								continuity]		
debts due to such banks and	on)										
financial institutions.											

Tribunal:	Whether	Whether	Geographical	Representation	Powers of	Qualificatio	Presence	Commensu	Parity of	Government	Re-
Jurisdiction	replacing	Central	Accessibility. ²⁶	Rules ²⁷	Presiding	ns of	of	rate	Terms and	involvement	appointmen
	existing	Governm			Officer ²⁸	Members ²⁹	judicial	Qualificati	Conditions of	in	t powers ³⁴
	Court	ent					Members	ons. ³¹	Service ³²	Appointmen	
		primary					30			t ³³	
		litigant									
Employees' Provident Fund	No	Yes	N/A	Yes	Yes	Yes	Yes	N/A	N/A	No (Section	Yes (No Bar
Appellate Tribunal										7D of the	against re-
Appellate jurisdiction										Employees'	appointmen
against notifications issued										Provident	t)
by the Central Government,										Fund Act,	
or an order passed by the										1956)	
Central Government or any											
authority, in relation to											
inter alia application of the											
EPF Act to an establishment											
or determination of moneys											
due from employers											
Film Certification	No	Yes	N/A	Yes	No (Section	Yes	Yes	Yes	Yes	No (Section	Yes (No Bar
Appellate Tribunal					5D of the					5D of the	against re-
Appellate jurisdiction					Cinematogr					Cinematogr	appointmen
against any order any order					aph Act,1918)					aph Act,1918)	t)
of the Board in relation to					Acc, 1710)					Acc, 1710)	
the nature of certificate granted or refusal to grant											
certificate and of any order											
by the Central Government											
Income Tax Appellate	[No	Yes	N/A	Yes	Yes	Yes	Yes	N/A	N/A	N/A	Yes (No Bar
Tribunal			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						7		against re-
Appellate jurisdiction											appointmen
against orders of various											t)
											-)

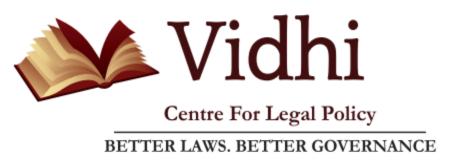
Tribunal:	Whether	Whether	Geographical	Representation	Powers of	Qualificatio	Presence	Commensu	Parity of	Government	Re-
Jurisdiction	replacing	Central	Accessibility. ²⁶	Rules ²⁷	Presiding	ns of	of	rate	Terms and	involvement	appointmen
	existing	Governm			Officer ²⁸	Members ²⁹	judicial	Qualificati	Conditions of	in	t powers ³⁴
	Court	ent					Members	ons. ³¹	Service ³²	Appointmen	
		primary					30			t ³³	
		litigant									
authorities under the											
Income Tax Act such as the											
Principal Commissioner,											
Commissioner (Appeals),											
Assessing Officer relating to											
matters such as assessment											
of tax liability.											
Intellectual Property	Yes	Yes	No(mandated	Yes	No(Section	No (Section	Yes	No (No (Section	No (Section	Yes(No bar
Appellate Board	(replaced		to sit at		84 of the TM	85 of the TM		Section 85	88 of the TM	84 of the TM	against re-
Appellate jurisdiction	High Court		Chennai, Mumbai, Delhi		Act)	Act)		of the TM Act)	Act)	Act)	appointmen t)
against any order or decision	appellate		, Kolkata and					ACC			()
of the Registrar under Trade Marks Act, 1999 or	jurisdicti		Ahmedabad,								
Controller or Central	on)		Notification								
Government under the			S.O. 1050(E),								
Patents Act, or the rules			dated								
made thereunder			September 15, 2003)								
			,								
National Consumer	No	No	N/A	Yes	N/A	Yes	N/A	N/A	N/A	N/A	N/A
Disputes Redressal											
Commission											
Appellate jurisdiction											
against any order of the											
state commission and											
complaints where the value											

Tribunal:	Whether	Whether	Geographical	Representation	Powers of	Qualificatio	Presence	Commensu	Parity of	Government	Re-
Jurisdiction	replacing	Central	Accessibility. ²⁶	Rules ²⁷	Presiding	ns of	of	rate	Terms and	involvement	appointmen
	existing	Governm			Officer ²⁸	Members ²⁹	judicial	Qualificati	Conditions of	in	t powers ³⁴
	Court	ent					Members	ons. ³¹	Service ³²	Appointmen	
		primary					30			t ³³	
		litigant									
of the goods or services and											
compensation claimed											
exceeds rupees one crore											
National Green Tribunal	Yes	No	No (zonal	Yes	N/A	Yes	Yes	Yes	Yes	Unclear at	N/A
Matters relating to	replaces		benches)							the moment	
environmental protection	civil									if	
and conservation of forests	courts									"consultatio	
and other natural resources										n" under	
including enforcement of										Section 6 of	
any legal right relating to										the NGT Act	
environment and giving										is	
relief and compensation for										concurrenc	
damages to persons and										e. If it is, it	
property and for matters										will pass	
connected therewith or										constitution	
incidental thereto.										al scrutiny.	
										If not, will	
										not.	
National Highways Tribunal	No	Yes	N/A	Yes	No	Yes	Yes	N/A	N/A	No(Section	No (Section
Appellate jurisdiction										6 of the	7 of the
against the orders passed by										Control of	Nsection]
Highway Administration or										National	
an officer authorised in										Highways	
relation to cancellation of										Act,2002)	

Tribunal:	Whether	Whether	Geographical	Representation	Powers of	Qualificatio	Presence	Commensu	Parity of	Government	Re-
Jurisdiction	replacing	Central	Accessibility. ²⁶	Rules ²⁷	Presiding	ns of	of	rate	Terms and	involvement	appointmen
	existing	Governm			Officer ²⁸	Members ²⁹	judicial	Qualificati	Conditions of	in	t powers ³⁴
	Court	ent					Members	ons. ³¹	Service ³²	Appointmen	
		primary					30			t ³³	
		litigant									
permit for occupation of											
highway land or grant lease											
or licence of highway land to											
a person for temporary use.											
Railway Claims Tribunal	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Unclear at	Yes (No bar
	(Replaces									the moment	against re-
Disputes relating to	civil									if	appointmen
responsibility of the railway	court)									"consultatio	t)
administrations as carriers in										n" under	
respect of claims for										Section 5 of	
compensation, damage, n or										the RCT Act	
non-delivery of animals or										is	
goods entrusted to a railway										concurrenc	
administration or claims for										e. If it is, it	
refund of fares or part thereof or for refund of any freight paid										will pass	
in respect of animals or goods										constitution	
entrusted to a railway										al scrutiny.	
administration										If not, will	
										not.	
										Further,	
										consultatio	
										n is only in	
										relation to	
										appointmen	

Tribunal:	Whether	Whether	Geographical	Representation	Powers of	Qualificatio	Presence	Commensu	Parity of	Government	Re-
Jurisdiction	replacing	Central	Accessibility. ²⁶	Rules ²⁷	Presiding	ns of	of	rate	Terms and	involvement	appointmen
	existing	Governm			Officer ²⁸	Members ²⁹	judicial	Qualificati	Conditions of	in	t powers ³⁴
	Court	ent					Members	ons. ³¹	Service ³²	Appointmen	
		primary					30			t ³³	
		litigant									
										t of	
										chairman	
Securities Appellate	No	No	N/A	Yes	Yes	N/A	Yes	N/A	N/A	N/A	N/A
Tribunal:											
Appellate jurisdiction											
against an order by SEBI or											
an adjudicating officer on											
the SEBI Act or the rules and											
regulations made											
thereunder.											
Telecom Disputes	Yes (No	No (Section	Yes	Yes	N/A	Yes	Yes	N/A	N/A	N/A
Settlement and Appellate	replaces	(Central	14B(1)(c)								
Tribunal:	Civil	Governm	mentions the								
Adjudicate any dispute	Courts)	ent could	seat of the								
between a licensor and a		be a	tribunal as								
licensee; between two or		litigant as	New Delhi and								
more service providers; or		licensor	further								
between a service provider		and as	benches to be								
and a group of consumers.		Telecom	set up in the								
The tribunal also hears		Regulator	discretion of								
appeals against any		у	the Central								
direction, decision or order		Authority	Government)								
of the Telecom Regulatory		of India)									

Tribunal:	Whether	Whether	Geographical	Representation	Powers of	f	Qualificatio	Presence	Commensu	Parity	of	Government	Re-
Jurisdiction	replacing	Central	Accessibility. ²⁶	Rules ²⁷	Presiding		ns of	of	rate	Terms	and	involvement	appointmen
	existing	Governm			Officer ²⁸		Members ²⁹	judicial	Qualificati	Conditio	ns of	in	t powers ³⁴
	Court	ent						Members	ons. ³¹	Service ³²	!	Appointmen	
		primary						30				t ³³	
		litigant											
Authority of India under this													
Act.													



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