

FAREWELL SPEECH ON THE RETIREMENT OF
HON'BLE MR. JUSTICE R.V. EASWAR DELIVERED
ON 28.04.2014

G. ROHINI
CHIEF JUSTICE

Justice R.V. Easwar,

My brother and sister colleagues,

Sh.Rajeev Khosla, President, Delhi High Court Bar Association,

Mr.Rajeeve Mehra, Additional Solicitor General,

Mr. Sidharth Luthra, Additional Solicitor General,

Mr. Ramesh Gupta, former Chairman, Bar Council of Delhi,

Sh. Jatan Singh, Vice-President, Delhi High Court Bar Association,

Mr. Abhijat, Hony. Secy., Delhi High Court Bar Association,

Other Executive Members of the Delhi High Court Bar Association,

Office-bearers of other District Bar Associations, Senior Advocates,

Members of the Bar,

District & Sessions Judges,

Law Secretary,

Family members of Justice Easwar, and

Ladies and gentlemen.

Today we have assembled here to bid “farewell” to one of our esteemed colleagues on the Bench – Justice R.V. Easwar. As you all know, I have joined this prestigious institution just a week before. Although there was no opportunity for me to have much interaction with Justice Easwar, whatever I could observe from a few meetings I had with Justice Easwar, he is a very calm and composed person.

Born on 29th April, 1952, Justice Easwar was educated in some of the most premier institutions of this country. He graduated in Commerce from Madurai University in 1971. He obtained Degree in Law from Bangalore University in 1974 and Associate Chartered Accountancy in 1979. He joined the Bar in the year 1975 and practiced as an advocate in the High Court of Madras and Income Tax Appellate Tribunals. His practice included a diverse range of litigation in revenue laws, taxation (direct and indirect), foreign exchange laws, company cases, matrimonial cases etc.

It is almost 23 years, when the judicial journey started for Justice Easwar with his appointment as Judicial Member to the Income Tax Appellate Tribunal, Calcutta in January, 1991. He was

promoted as Vice President in January 2005, as Senior Vice-President in November 2009 and as President of the Income Tax Appellate Tribunal in June, 2010.

During his 20 years tenure at ITATs, many major cities like Kolkata, Mumbai, Delhi, Bangalore, Ahmadabad had the benefit of judicial skills of Justice Easwar. This period saw him turning into a great thinker capable of understanding the finer points of law and appreciating legal nuances. The experience he gained during this period by analytically and critically assessing the fact situation in each case helped him later in discharging his functions remarkably as the Judge of the High Court.

In the course of his judicial career so far, Justice Easwar has delivered several landmark judgments and decisions in many areas of substantial and procedural law.

In a judgment delivered during his early days in ITAT in the case of **Pranav Construction Company v. ACIT**, Justice Easwar has held that "payment made by a builder for the purpose of providing security to partners or for getting the tapories vacated was allowable. Though there being no direct evidence but there being

circumstantial evidence supporting such payments". Some of the newspapers wrote editorial on this judgment and immediately in the next Finance Bill law was amended retrospectively from 1961.

In a recent decision in *Deutsche Trustee Company Ltd. vs. Tulip Telcom Ltd.* delivered on 16.04.2014, it was held that the corporate debt restructuring scheme cannot be stayed at the instance of foreign bond holders since the scheme was aimed at revival of the company and staying the scheme even before admission of the winding-up petition would amount to sounding the death-knell of the company.

In another case in *Director of Income Tax (Exemption) vs. National Association of Software and Services Companies* delivered in May, 2012, the question was whether in order to avail the exemption from tax as a charitable trust, the trust can claim that monies spent abroad, though for the purpose of the trust, can amount to application of the income of the trust in India. The argument of the assessee that it amounted to application of income was rejected. On this point there was no prior direct decision.

In another case in *Commissioner of Income Tax vs. Nova Promoters & Finlease (P) Ltd.* delivered in February, 2012, the attempt of the tax payer to introduce its unaccounted money through a shell corporate entity in the guise of share capital was frustrated. These are some judgments, among many important ones dealing with various subjects, delivered by Justice Easwar.

Our fundamental duty as judges is to not only dispense expeditious justice to disputing parties but also provide them with quality judgments. In this regard, he has without exception always given priority to this facet of justice delivery. On the Bench, Justice Easwar remained courteous and his willingness to listen has gained him admiration and respect from the members of the Bar. Through his patience his sound knowledge of the law and fairness in conduct of cases, the trust that people repose in our judicial system has been greatly strengthened.

Till date, Justice Easwar has constantly upheld the law, in letter and in spirit. The manner in which he conducted himself brought him accolades and laurels. The fragrance emitted by his outstanding work reached everywhere. He evolved and emerged as a complete

judge capable of doing social justice and capable of applying legal principles with pragmatic approach.

After serving this High Court in the capacity of a Judge for almost two and a half years, Justice Easwar is demitting his office today. Justice Easwar's stint of only two and a half years has left an indelible mark of his impeccable character as a crusader of justice and as a hardworking judge. His contributions to this Court will always be remembered.

I on my behalf and on behalf of all my colleagues wish him good luck in his future pursuits.

Thank you.