CHAPTER IV SPECIAL FEATURES OF TRIBUNALS

4.1 Growth of tribunals
4.2 Reasons for creating special tribunals
4.3 Historical antecedents
4.4 Comparative analysis
   4.4.1 France
   4.4.2 England
   4.4.3 European Countries
   4.4.4 United States
   4.4.5 India
4.5 Special features of tribunals
4.6 Adjudicatory bodies in India
   4.6.1 Tax
      4.6.1.1 Income tax appellate tribunal
      4.6.1.2 Settlement commission
      4.6.1.3 Assessment of customs and excise duties
      4.6.1.4 Nationalization laws: Compensation tribunals
   4.6.2 Labour disputes
      4.6.2.1 The Payment of Wages Act, 1936
      4.6.2.2 The Workmen’s Compensation Act, 1923
      4.6.2.3 The Minimum Wages Act, 1948
      4.6.2.4 The Employees State Insurance Act, 1948
      4.6.2.5 The Industrial Disputes Act, 1947
   4.6.3 MOTOR TRANSPORT
      4.6.3.1 Claims tribunal
      4.6.3.2 Licensing of transport vehicles
4.6.4 Railways
   4.6.4.1 Railway rates tribunal
   4.6.4.2 Railway claims tribunal

4.6.5 Electricity
   4.6.5.1 West Bengal Electricity Regulatory Commission

4.6.6 Copyright Act, 1957
   4.6.6.1 Foreign Exchange Regulations Appellate Board

4.6.7 Economic regulation
   4.6.7.1 The Industries (development regulation) Act, 1951
   4.6.7.2 Company Law Board.
   4.6.7.3 Essential Commodities Act, 1955
   4.6.7.4 Monopolies and Restrictive Trade Practice Commission
   4.6.7.5 Board for Industrial and Financial Reconstruction

4.6.8 Rent control

4.6.9 Regulations of professions
   4.6.9.1 Press Council
   4.6.9.2 Bar Council
   4.6.9.3 Institute of Chartered Accountants of India
   4.6.9.4 Council of Architecture
   4.6.9.5 Medical Council
   4.6.9.6 Dental Council
   4.6.9.7 AIIMS

4.6.10 Central Administrative Tribunal

4.6.11 Consumer protection
CHAPTER IV

SPECIAL FEATURES OF TRIBUNALS

4.1 Growth of tribunals

The emergence of tribunals was inevitable owing to the complexity of problems caused by industrial revolution. Tribunals came in response to the need to provide specialized forums of dispute settlement. They possess expertise, and are cheaper, expeditious and relatively free from cumbersome procedure of ordinary courts. They are established by legislation to implement certain policy. The adjudicatory function of tribunal is analogous to that of courts. Tribunals are generally less constrained by formal procedures that bind courts. They have freedom to follow their own procedures subject to consistency with principles of natural justice. They are filled by experts in the branch and may or may not be subject to appeal to a higher tribunal or court.

Though the dictionary meaning of the word ‘tribunal’ is the ‘seat of a judge’ and is thus wide enough to include courts of law, in administrative law ‘tribunal’ is used to refer to bodies other than regular courts. These are similar to courts as they too determine controversies but are not yet courts. Term tribunal lacks precision in meaning. The most marked characteristic of tribunals is that they are a very mixed lot. It is observed that administrative tribunals inhabited a twilight world where the two (law and politics) intermingled: they were in a sense the orphaned child of both. Most constitutions do not define the term ‘tribunal’. All courts are tribunals, but all tribunals are not courts. Hence the word is wider than courts. As Franks Committee observed an administrative tribunal in order to behave properly, must like courts, be characterized by openness, fairness and impartiality and should not function as appendages of government departments. Attempting to answer what is a tribunal, Foulkes observes:

3 A.C. Companies v. Sharma. AIR 1965 SC 1595, p. 1597
4 Report of the Franks Committee on Administrative Tribunals and Inquiries (1957)
Here then we have a body independent of the department, whose decisions (Subject to any appeal to the courts) bind the department. In addition, though not a court of law, the body in question exercises an adjudicatory function akin to that of the courts. Such a body is a tribunal.

In the modern era of social welfare state there is vast proliferation of governmental operations, activities and responsibilities so much so that it is known as administrative age. The extension of governmental activities is responsible for entrusting executive authority to decide quasi-judicial issues in place of ordinary courts. The main arguments in favour of the system are:

(a) the ordinary courts are already overburdened with work;

(b) their procedure is technical and costs are prohibitive; and

(c) questions arising out of social or industrial legislation are better decided by persons having specialized knowledge.

Many functions undertaken by modern government give rise to opportunities for adjudication. The tribunals may also operate as governmental policy-making body exercising licensing, certifying, approval or functions which are not quasi-judicial. Tribunals are independent of government control and not part of the executive government.

4.2 Reasons for creating special tribunals

The social legislation of the twentieth century demanded alternative adjudicative bodies. This was to get speedier, cheaper and more accessible justice, essential for the administration of welfare schemes involving large number of small claims. The process of the courts of law is elaborate, slow, costly, and causes enormous delay. In administering social services the aim is to dispose of disputes quickly and cheaply. In England the workmen’s compensation claims were removed from the jurisdiction of courts and brought within the tribunal system.
Expertise is a remarkable advantage of tribunals. Many of the questions that have to be decided under modern social legislation call for expert knowledge and experience of administration. They are not primarily legal questions, although at some stage a judicial mind may be required. The members of the adjudicating body become well versed in the subject matter because of the constant opportunity to deal with the subject. For example, in the U.K. under the industrial injuries scheme, disablement questions are referred to ‘an adjudicating medical practitioner’. Then again qualified surveyors sit in lands tribunals and experts in tax law sit as special commissioners of income tax. Mental Health Review Tribunals include legal, medical and lay members. Industrial tribunals include member representing associations of workers and one representing employers’ associations. Specialized tribunals deal more expertly and rapidly with cases. Moreover, specialized tribunal quickly builds up expertise in its own field, where there is a continuous flow of claims of a particular class. There is every advantage in a specialized jurisdiction.

The vast number of questions affecting the interests of thousands of people must be disposed of much more cheaply than courts of law. The institutions must be devised and procedure be adopted to dispatch the business speedily. The litigations are to be disposed of without delay. This is to prevent clogging of administrative machinery. The courts are ill suited to deal with such work. The tribunals are not hampered by the rigid doctrine of binding precedent adhered to by courts. They have greater freedom to develop laws suitable to the need of welfare state. Tribunals are not bound by rules of procedure or stringent rules of evidence which prevail in ordinary courts. Unlike judges of the ordinary courts, members of tribunals are entitled to rely in deciding cases not merely on the evidence before them but on their professional knowledge relating to the subject matter of the dispute before them. They may rely on their cumulative knowledge and experience in hand. For example, a doctor-member may advise other members of a

---

6 Mental Health Act, 1983.
tribunal from his personal experience and weight to be given to evidence relating to medical matters.9

Tribunals have become an essential part of the administrative process in a welfare state. Since the tribunals are experts only in factual or technical matters, the legislature in majority of cases provides a right of appeal from their decisions to superior courts on question of law. A case which starts in a tax tribunal or industrial tribunal ends in the apex court.

Tribunals are subject to a law of evolution which fosters diversity of species. Each one is devised for the purposes of some particular statute and therefore, so to speak, tailors - made10. Legislature sets up tribunal when new social welfare legislation is introduced. This results in prolific growth of tribunals. They range from busy tribunals such as those dealing with labour, tax, environment, health and rent to those which have no business at all. Tribunals in case of industrial injuries, motor accidents claims, income tax, insurance, rent etc may make large awards of money.

Mostly tribunals are constituted directly by legislation and empowered to determine legal questions. Tribunal has to find facts and apply legal rules to them impartially, without regard to executive policy. And in substance they have same functions as courts of law. The tribunals also exercise discretion. The tribunals are administrative only in the sense that they are part of the administrative scheme for which a minister is responsible to the legislature. They are independent of the government department. They are in no way subject to administrative interference as to how they decide any particular case. No minister can be held responsible for any of their decision. They are free from political influence. In order to make such independence a reality, it is fundamental that members of tribunals shall be independent persons, not civil servants.11

---

11 Ibid at p.912
4.3 Historical antecedents

In France, Italy, Germany and some other continental countries, the distinction between public law and private law is strictly observed.

4.4 Comparative analysis

4.4.1 France

In France a separate system of tribunals existed for administration of public law.\textsuperscript{12} \textit{Droit administratif} is that part of public law which deals with the rights and liabilities of individuals in relation to the administration. This law is administered by ‘administrative courts’. According to Dicey,\textsuperscript{13} \textit{droit administratif} determines

1. the position and liabilities of all state officials;

2. the civil rights and liabilities of private individuals in their dealings with officials as representatives of the State, and

3. the procedure by which such rights are enforced.

Reforms in 1953 and 1962 improved the organization of administrative tribunals headed by the \textit{Conseil d'etat}, making it more effective. \textit{Droit administratif} is a highly specialized science administered by the judicial wing of the \textit{Conseil d'etat}, which is staffed by judges of great professional expertise, and by a network of local tribunals of first instance.\textsuperscript{14} \textit{Conseil d'etat} is the supreme and final administrative court in France which has been given general, original and appellate jurisdiction on all administrative cases between government and citizens. In its appellate jurisdiction, it entertains appeals from all other lower administrative tribunals. It is more aware of the demands of justice in respect of financial compensation. Although the structure of court is different, many of the cases that come before the \textit{Conseil d'etat} are recognizable as the counterparts of

\textsuperscript{12} E.g., the \textit{Conseil d'Etat} in France.
\textsuperscript{13} Dicey, \textit{Law of the Constitution}, (10\textsuperscript{th} ed.), pp.330,336 et seq
\textsuperscript{14} See Brown and Bell, \textit{French Administrative Law} (5th edn.), p. 105
familiar English situations. There is also the similarity that both English and French systems are contained in case law rather than in any statutory code.

French legislature has set up many administrative tribunals to deal with cases arising out of specified administrative activities. Cour des comptes, Cour de discipline Budgetaire, Conseil de Revision etc are the different types of tribunals. All decisions of Conseil d’etat are regularly published. Natural justice principles are followed during the course of adjudication. The procedure of the Conseil d’etat is simple, cheap and free from legal technicalities. There are more than 2000 administrative tribunals under the control of Conseil d’etat in France. It can review any ministerial or administrative act. In France ordinary law courts are expressly barred from interfering in administrative matters.

4.4.2 England

Tribunals are mainly a twentieth-century phenomenon. Initially it was made for efficient collection of revenue. In England the commissioners of customs and excise were given judicial powers by statute dating from 1660. They were the forerunners of many such powers, such as the general commissioners of income tax, a tribunal established in 1799. The Old Age Pensions Act, 1908 and the National Insurance Act, 1911 are considered to be the prototype of modern social legislation. Later the multitude of special tribunals were created by the Act of Parliament.

The Report of the Committee on Minister’s Powers (1932) made sound criticism of the system of public inquiries which had come into use. The Report led to certain improvements in delegated legislation, but in other respects it was little more than an academic exercise. The practical reforms that were needed were not made until 1958. The Report of the Committee on Administrative Tribunals and Inquiries (Franks

---

15 12 Charles 11, c. 23, s. 31, giving a right of appeal to justices of the peace.
16 See, Wrath and Hutchesson, Administrative Tribunals (1973), Farmer, Tribunals and Governments (1974), Bell, Tribunals in the social services, Van Dyk, Tribunals and Inquiries, Jackson, Machinery of Justice in England (8th edn), Bowers, Tribunals, Practice and Procedure (3rd edn.)
17 Cmnd. 4060 (1932), known as Donoughmore Committee.
Committee) led to the Tribunals and Inquiries Act, 1958 and to a programme of procedural improvements, all to be supervised by a new body, the Council on Tribunals.

THE FRANKS COMMITTEE

The intensity of social legislation which followed the Second World War put great trust in tribunals. It was based on an attitude of positive hostility to ordinary courts of law. The policy was to administer social services by detaching it from the ordinary legal system. The idea was to dispense with the refined techniques which courts had developed over the centuries. This resulted in mass procedural anomalies. For example, some tribunals sat in public, others sat in private. Some allowed unrestricted legal representation, others allowed none; some allowed examination and cross-examination of witnesses others allowed witnesses to be questioned only through the chairman; some took evidence on oath, others did not; some gave reasoned decision, others did not.

The Committee, presided over by Sir Oliver Franks, was commissioned by the Lord Chancellor in 1955. The Committee had to make a fundamental choice between two conflicting attitudes, the legal and the administrative. The Franks committee Report observed:

We consider that tribunals should properly be regarded as machinery provided by Parliament for adjudication rather than as part of the machinery of administration. The essential point is that in all these cases Parliament has deliberately provided for a decision independent of the department concerned…. And the intention of Parliament to provide for the independence of tribunals is clear and unmistakable.

Three fundamental objectives were proclaimed to make tribunals conform to the standard which Parliament had in mind. They were “openness, fairness and impartiality.” The Committee’s central proposal was that there should be a permanent Council on Tribunals for general supervision of tribunal organization and procedure. It was to consist of both legal and lay members.

---

19 Ibid. at
The Tribunals and Inquiries Act, 1958 gave effect to the policy of the Franks Committee. The Act was replaced by Tribunals and Inquiries Act, 1971, and by Tribunals and Inquiries Act, 1992. The Council on Tribunals contained members not more than fifteen and not less than ten. Its functions are advisory, and it is instructed to keep under review the constitution and working of tribunals listed in the Schedule to the Act. In addition, it must report on any matter referred to it by the Government. It has power to make general recommendations concerning the membership of tribunals listed in the Schedule, and it must be consulted prior to the enactment of any new procedural rules pertaining to them. Lay members and lawyers are included as its members, the former being in the majority as the Franks Committee Report had urged. Other recommendations accepted include the right to reasoned decision and restrictive construction to be placed upon clauses which purported to exclude judicial review. Appeals to the High Court were limited to question of law, excluding question of fact and merits. The Committee recommended that chairman of a tribunal should be appointed by the Lord Chancellor.

THE COUNCIL ON TRIBUNALS

The Franks Committee proposed two councils, one for England and Wales, the other for Scotland. But only one council emerged in the subsequent legislation which reduced council’s role in the procedural area and the appointment of lay members remained with departments. The legislation accorded the Council only a consultative role. The Council was thus an advisory body which kept under review the general constitution and working of tribunals mentioned in the Schedule to the legislation. Sir William Wade noted the relatively weak position of the Council and argued that its membership and resources did not equip it adequately to perform its tasks. Similar sentiments have been expressed by Foulkes, Street, and Harlow and Rawlings.

---

20 Tribunals and Inquiries Act, 1992, section.1, 2.
21 Ibid., Section 8.
22 Cmnd.218 (1957), paras. 131-134.
In May 2000 the Lord Chancellor appointed Sir Andrew Leggatt to undertake a review of tribunals. The Leggatt Report, *Tribunals for Users-one System, One Service*, is the most important investigation of tribunals since the *Franks Report*, and its recommendations are far-reaching. The *Leggatt Report* recommends the creation of a tribunal’s service and to introduce a tribunal system which should be independent, coherent and user friendly. The *Tribunals, Courts and Enforcement Act, 2007* was enacted to consolidate the law relating the tribunals.

### 4.4.3 European Union

The European Communities, of which Britain became a member in 1973, have their own legal system. According to European Communities Act, 1972, the community law takes precedence over national law. The community law contains its own administrative law, under which the court of justice can annul unlawful acts of the authorities and award compensation. The court’s constitution and powers are modeled on those of the *Conseil d’Etat*. The subordination of the law of member states to community law makes the court an extremely powerful tribunal.

### 4.4.4 United States

In the United States, there was no scope for administrative adjudication in view of the prevalence of the doctrine of separation of powers which was supposed to pervade the entire constitutional system because of the express mention in Article 111, S. 1. According to the Constitution, the judicial power cannot be vested in administrative bodies which are not courts. The sheer exigencies of government justified the creation of administrative tribunals by resort to the word of *quasi*. The theory is that the power exercised by administrative tribunals is not ‘judicial’ but only ‘quasi-judicial’. The escape from the logical conclusion resulting from doctrine of separation of powers was possible because of the view that the essential attribute of the judicial power is finality of decisions free of any interference from the other two branches of the state, executive

---

28 [www.tribunals-review.org.uk](http://www.tribunals-review.org.uk) accessed on 11-8-2010 at 9 pm.

29 Art. 111, S.1 reads as: “The judicial power of the United States, shall be vested in one Supreme Court, and in such inferior courts as the Congress may from time to time ordain and establish.”

and legislature. The courts tolerate administrative tribunals because they deal with multiplied problems which require expert knowledge and experience. United States of America has followed natural line of evolution. The American Bar Association appointed a special committee on administrative law in 1933. The Report of the Committee called for greater judicial control over administrative agencies. This prompted President Roosevelt, in 1939 to appoint the Attorney General’s Committee to investigate the need for procedural reform in the field of administrative law. The Report of the Committee resulted in the enactment of Administrative Procedure Act, 1946, which may be said to constitute a statutory code relating to judicial control of administrative action in the USA. The Act constitutes a great landmark in the development of administrative law. The various functions of administrative bodies, the procedure to be followed while exercising each of these functions and definite avenues of judicial review are codified in the Act.

Though the statute empowers courts to review decisions of administrative bodies only on questions of law and interpretation of statutes, the Supreme Court held that a literal interpretation of the provision would render the scope of judicial review practically meaningless. The Court enlarged, the scope of judicial review by holding that a determination involved a question of law where,

1) The finding of fact was founded on no evidence at all or on no substantive evidence;

2) Where it involved a constitutional question; and

3) Where the question of fact was jurisdictional.

The part played by administrative tribunals in the USA today was explained by Jackson thus: “The values affected by administrative decisions probably exceed every year many times the dollar value of all money judgments rendered by the Federal courts. They also affect the vital rights of citizens.”

Often there occurs a combination of functions of investigator, prosecutor and judge in the same administrative body. This happens when an administrative body detects

---

violation of law, investigates the matter, proceeds against the individual and decides after giving him an opportunity. In the United States such combination tends to offend the doctrine of separation of powers. According to the Supreme Court the evil of such concentration of functions was to be remedied by the Congress.32

4.4.5 India

The tribunals in India have sprung up in an ad hoc manner. The number of tribunals is on the increase owing to the welfare role taken up by the state in as much as “the number of Indian statutes which constitute administrative authorities, purely administrative and quasi-judicial is legion.”33

4.5 Special features of tribunals

In India tribunals have grown substantially in both size and variety. Some are set up with multiple objectives to expedite decisions, to reduce the workload of courts, especially High Courts and to provide a forum consisting of experts from judicial and administrative areas. Being independent of administration, tribunal decides cases impartially arising between administration and citizen. Some quasi-judicial bodies engaged in discharging adjudicatory functions are also included within the term. Thus even officials, ministers or departments, while adjudicating disputes may be characterized tribunals. The term is interpreted liberally by the Supreme Court under article 136 of the Constitution. Such a liberal attitude by the Court was to bring adjudicatory bodies within the fold of judicial control and supervision. Because of the two special characteristics of a tribunal, viz. freedom from departmental control and its exclusive adjudicatory function, a much higher degree of fairness and objectivity is expected. In this respect it closely resembles courts. A tribunal in order to be efficient should be free from political influence and should be neutral in adjudication of disputes. Being an autonomous body it should not be biased.

Since existing courts in India are engulfed by a flood of cases, the intention of the Parliament has been to confer jurisdiction on tribunals which are easily accessible and

inexpensive to the litigants. Independence of a tribunal is essential because administration itself is a party in several disputes. When an administrator is called upon to decide a dispute between the department and an individual it will be very difficult to have objective and detached view.

According to Lord Greene\(^\text{34}\) the tribunals perform “hybrid functions”. The tribunals have special powers to try cases in specific matters conferred statute. The members of the tribunal may not be said to be independent as appointment, posting, promotion and conditions of service etc. of members entirely in the hands of executive\(^\text{35}\). They do not have the same security of tenure as judges. The latter retire at a given age while the former are appointed mostly after retirement and may or may not be reappointed. The position of members of the tribunal lies somewhere between a judge and civil servant. Unlike the judge of the subordinate courts a member of the tribunal is not under the control of High Court. The members of tribunal may be appointed both from amongst lawyers, judges retired or not and those having special qualification and skills needed to handle particular type of cases. Their special position, status and qualification give a confidence to the public that their rights would not be ignored. People must have faith and confidence in impartiality of adjudicatory system and the feeling will be generated much more through the tribunal system rather than through the government departments. Thus the adjudication by autonomous tribunal avoids the impression of departmental bias.

By examining the powers and functions of the various tribunals it may be inferred that they are neither exclusively judicial nor exclusively administrative in nature, and they may be regarded as partly administrative and partly judicial. The spectrum of adjudicating bodies ranges from courts to the Lok Nyayalayas which are Peoples’ courts. In the midst of these two lie the special courts, tribunals, arbitrators and quasi-judicial authorities. The tribunals may be classified in the following manner:

\(^{35}\) S N Jain, \textit{Administrative Tribunals in India} (ILI 1977),p. ,Chapter III.
1. Single member tribunal with judicial chairperson.\textsuperscript{36}

2. Single member tribunals without judicial chair person.\textsuperscript{37}

3. Multi-member tribunals\textsuperscript{38}

4. Multi-member tribunals with judicial presidents.\textsuperscript{39}

5. Administrative tribunals under article 323-A of the Constitution.\textsuperscript{40}


7. Multi-member tribunals with non-judicial Members.\textsuperscript{41}

8. Domestic tribunals.\textsuperscript{42}

9. Arbitrators\textsuperscript{43}

Unlike in France, tribunals in India are not entirely independent of courts. They may be subject to appeal to a court and if there is no appeal to court, they are subject to the review jurisdiction of the High Courts. The tribunals are also subject to the power of

\begin{itemize}
\item\textsuperscript{37} Displaced Persons (Claims Supplementary) Act, 1954, Equal Remuneration Act, 1976, Minimum Wages Act, 1948, The Urban Land (Ceiling and Regulation) Act, 1976, Workmen’s Compensation Act, 1923 etc.
\item\textsuperscript{38} Tribunal under the Banking Regulation Act, 1949, Appellate Tribunal under the Cinematograph Act, 1952, Foreign Exchange Regulation Appellate Board under Foreign Exchange Regulation Act, 1973, The Income Tax Appellate Tribunal under Income Tax Act, 1961 etc.
\item\textsuperscript{39} Life Insurance Corporation Tribunal, under Life Insurance Corporation Act, 1956, Monopolies and Restrictive Trade Commission under the Monopolies and Restrictive Trade Practices Act, 1969, Railway Claims Tribunal under Railway Claims Tribunal Act, 1987 etc.
\item\textsuperscript{40} Central Administrative Tribunal and State Administrative Tribunals under Administrative Tribunal Act, 1986.
\end{itemize}
superintendence of High Courts under article 227 of the Constitution. Similarly, the tribunals are subject to the jurisdiction of the Supreme Court under articles 32 and 136 of the Constitution. The only exception is tribunals set up under articles 323A and 323B of the Constitution. The laws providing for tribunals under these articles may exclude such tribunals from jurisdiction of the High Courts under articles 226 and 227 of the Constitution. However, such provisions exempting the jurisdiction of High Court were declared unconstitutional by the Supreme Court in *L. Chandrakumar v. Union of India*.

The ratio in *P. Sampath Kumar v. Union of India* declaring Administrative Tribunals substitutes of High Courts was also overruled.

### 4.6 Adjudicatory bodies in India

Brief accounts of the functioning of some tribunals in India are given below. Various appellations are used to designate such adjudicatory bodies, eg. authority, commissioner, tribunal, court, board, commission etc. There is no uniformity in the overall pattern of the organization of these bodies.

#### 4.6.1 Tax

Proliferation of taxes and tax administration has taken place in India since independence. The three direct taxes levied are income, gift and wealth taxes. In the case of all these taxes there are the same tiers of administrative appeals. The final appeal lies to the income tax appellate tribunal constituted under Income Tax Act, 1961. The Central Board of Direct Taxes is constituted under Central Board of Revenue Act, 1963. The assessing officers under the Income Tax Act are Deputy Commissioners and Assistant Commissioners or Income Tax Officers. The tax assessment proceeding is quasi-judicial in nature. The assessing officer must give a fair hearing to the assessee. Under section 144A a deputy commissioner may *suo motu*, or on reference made by the assessing officer or on the application of the assessee call for and examine the record of any proceeding in which an assessment is pending. This kind of control of an assessing

---

44 AIR 1997 SC 1125.
45 AIR 1987 SC 386.
officer goes against the accepted notions that quasi-judicial body should act independently. But at the same time there should be a system of control and protection against improper and dishonest conduct of an assessing officer. The deputy commissioner in order to give fairness to the individual is obligated to give hearing to the assessee. A further appeal is possible to Deputy Commissioner (appeals)\(^\text{47}\). In some cases appeal lies to the commissioner of appeals\(^\text{48}\). The hearing of an appeal is a quasi-judicial proceeding and so no dictation of higher administrative authority or surrender of jurisdiction is permissible.

### 4.6.1.1 Income tax appellate tribunal

The tribunal was established as the ultimate appellate authority in the hierarchy of administrative machinery under the Income Tax Act\(^\text{49}\). The tribunal was constituted for providing a specialized and independent authority for dealing with tax matters. The tribunal hears appeals in cases relating to the three direct taxes. It is not under the control of Board of Direct Taxes. The tribunal functions under the ministry of law and it can decide cases according to its wisdom and discretion without any departmental interference. The tribunal is composed of as many judicial and accountant members as the Central Government thinks fit\(^\text{50}\). An appeal to the tribunal may be filed both by the aggrieved assessee as well as the assessing officer against an order of deputy commissioner (appeals) or the commissioner (appeals). The tribunal is required to give opportunity of hearing to the parties before deciding the case\(^\text{51}\). The tribunal has powers of widest amplitude to deal with the appeal. Section 254 of the Act says that the tribunal may after giving both parties an opportunity of being heard pass such order thereon as it thinks fit. The tribunal has inherent jurisdiction to restore and rehear an appeal disposed off on merits if the party was prevented by reasonable cause for appearing before it at the date of hearing. The tribunal is the final fact finding authority. The decision of the tribunal is final on questions of fact and not on questions of law. The superior court has no jurisdiction to re-appreciate the material on record to find out whether the facts found

\(^{47}\) Section 246(1) of Income Tax Act, 1961.
\(^{48}\) Section 246(2), Ibid.
\(^{49}\) Section 252-255 Ibid.
\(^{50}\) Section 252(1), Ibid.
by the tribunal are correct or not.\textsuperscript{52} A finding of fact may be challenged only on the ground that there was no evidence to support it.\textsuperscript{53} There is no regular appeal to any court from orders of the tribunal except making a reference at the request of the party to the High Court on a question of law. However, under article 136 of the Constitution, an appeal may be taken to the Supreme Court. While exercising the reference jurisdiction the High Court does not sit in appeal over the tribunal decision. The jurisdiction of the High Court is restricted to deciding the question of law referred to it by the tribunal.\textsuperscript{54}

The High Court has no jurisdiction to re-appreciate evidence on record. The Supreme Court may entertain an appeal and decide the question of law and remit the opinion to the tribunal to be disposed in accordance with the opinion. The Supreme Court also held that the tribunal could not pronounce upon constitutional validity or the \textit{vires} of any provision of the Income Tax Act.

A criticism has been leveled against the functioning of the tribunal. Reviewing the working of the tribunal the Law Commission\textsuperscript{55} made certain adverse comments. The Direct Taxes Administration Enquiry Committee in its report favoured the continuance of the tribunal for the following reasons: taxing statutes are complicated and technical, and they require high degree of specialized knowledge of both accountancy and law; the judiciary cannot be expected to go into the minute technical and accounting aspects. The proposal for the abolition of the tribunal was again raised after the committee’s verdict on the ground that people had much greater faith and confidence in the impartiality of High Courts and Supreme Court than they had in the fairness and integrity of the tribunals which were appointed by the executive. But later the Law Commission in 1986 recommended for the establishment of a Central Tax Court having an all India jurisdiction. This court should hear appeals from the income tax appellate tribunal on a question of law. Appeals from the tax court can be heard by Supreme Court under article 136\textsuperscript{56}.

\textsuperscript{53} Patnaik & Co. v. C.I.T. Orissa, AIR 1986 SC 1483.
\textsuperscript{54} C.I.T. v. Bansi Dhar & Sons, AIR 1986 SC 421.
\textsuperscript{55} 115th Report on Tax Courts, Law Commission of India, (1986)
\textsuperscript{56} Ibid. p. 305
4.6.1.2 Settlement commission

The commission has been set up under Chapter XIX of the Income Tax Act. The purpose of underlying the setting up of commission is to compound cases of tax evasion rather than proceed by way of prosecution of tax evaders. The commission has all the powers vested in any income tax authority.\(^{57}\) The settlement commission is required to follow the principles of natural justice and is regarded as a tribunal for the purposes of article 136 and thus falls under the appellate jurisdiction of the Supreme Court.\(^{58}\)

4.6.1.3 Assessment of customs and excise duties

The Customs Act, 1962 regulates import and export of goods and provides for assessment of customs duty imposed under Customs Tariff Act, 1975. Under the Act the Central Board of Excise and Customs is the chief customs authority and has ultimate responsibility for administration of the Act. The procedure of assessment is quasi-judicial. Any goods liable to confiscation under the Act may be seized by a customs officer. The collector or deputy collector is competent to adjudicate all questions of confiscation. An order of confiscation under the Act is regarded as a quasi-judicial act. Confiscation of goods by customs authorities does not bar prosecution of the concerned person for criminal offence.

Till the year 1980 the Central Board had power to hear appeal from the original order passed by the collector. The Supreme Court criticized the unsatisfactory manner in which these bodies performed adjudicatory task in *Bharat Barrel & Drum Mfg. Co. v. Collector of Customs*.\(^{59}\) In *Siemens Engineering Mfg. v. Union of India*\(^{60}\) the Court took the opportunity to comment adversely the unsatisfactory manner in which customs authorities discharged the function of assessing duty on imports. Ultimately provisions were made for the creation of Customs Excise and Gold (Control) Appellate Tribunal (CEGAT), on the lines of income tax appellate tribunal, to hear appeals from lower


\(^{59}\) AIR 1971 SC 704.

\(^{60}\) AIR 1976 SC 1785.
customs authorities. The working of CEGAT has not been very satisfactory as revealed by the Supreme Court in *R. K. Jain v. Union of India.* It has been thought desirable to recast the Act particularly to remove the reference to High Court and provide access only to the Supreme Court. This is in conformity with article 323B. Accordingly, the Customs and Excise Revenue Appellate Tribunal Act, 1986 was enacted to set up a new tribunal. There should be a judicial member and a technical member to constitute the tribunal. The tribunal is entitled to exercise jurisdiction and powers exercisable in relation to an appeal against an order passed by the collector of customs. The tribunal is not bound by procedure laid down in the civil procedure code but is to be guided by the principles of natural justice. An aggrieved party can ask for a reference to High Court on a point of law and then appeal to the Supreme Court. No court other than the Supreme Court is to have any jurisdiction over the tribunal. The Law Commission of India has suggested the setting up of a central tax court for indirect taxes from which appeal may lie to the Supreme Court under article 136 of the Constitution.

### 4.6.1.4 Nationalization laws: Compensation tribunals

The Air Corporation Act, 1953 created two statutory corporations viz. Air India and Indian Airlines. It nationalized all air transport companies carrying on the business of passenger traffic. The Act constituted a tribunal for settlement of compensation to be paid to companies whose business had been taken over by the two corporations. At first the amount of compensation was determined by the corporation. If the company disputed the compensation, it could have the matter referred to the Tribunal comprising three members. The decision was final and not challengeable in any court. There was no provision for appeal against the decision of the tribunal.

The Life Insurance Corporation Act, 1956 created a tribunal for adjudicating adequacy of compensation to be given to insurers whose business in life insurance was taken over by the Corporation. Under the Act there could be one or more tribunals for the purpose and it was to be composed of three members of whom one was a sitting or retired

---

62 AIR 1993 SC 1769.
63 *Supra n.* 55
judge of High Court or the Supreme Court and one to be a person having special knowledge of matters. The tribunal had the powers of a civil court and it had the power to regulate its own procedure.

The Coal Bearing Areas (Acquisition and Development) Act, 1957 was enacted to enable the Central Government to acquire lessee’s rights over unworked coal bearing areas on payment of reasonable compensation, so that the areas could be developed in public sector to produce coal. A tribunal was established to decide disputes relating to compensation. The amount of compensation was to be fixed by agreement and if no such agreement could be reached then the matter may be determined by the tribunal. The tribunal after hearing the parties was to make an award determining the amount of compensation. The appeal against the award of the tribunal could be made to High Court.

The special court constituted under the Waste Land (Claims) Act, 1963 is for investigation and speedy adjudication of claims under the Act. After hearing the parties the court is to make such order as it thinks proper. There is no provision for appeal against the decision.

4.6.2 Labour disputes

4.6.2.1 The Payment of Wages Act, 1936

The Payment of Wages Act was passed to regulate wages to certain classes of persons employed in industries and its object is to provide a speedy and effective remedy to employees against illegal deductions. The state government is empowered to appoint a commissioner for workmen’s compensations or presiding officer of a labour court or an industrial tribunal, as the authority under the Act to hear and decide claims. The authority is required to give reasonable opportunity of being heard to the applicant. An appeal lies from its orders to the district court. These courts have power to refer questions of law to the High Court.

4.6.2.2 The Workmen’s Compensation Act, 1923

The Workmen’s Compensation Act empowers the state government to appoint commissioners for workmen’s compensation for different areas within the state. The
commissioner has power to determine the liability of a person to pay compensation under the Act to an injured workman who suffers injury in the course of and arising out of employment. The commissioner is given powers of a civil court. A limited right of appeal exists in cases involving substantial question of law to the High Court under the Act.

4.6.2.3 The Minimum Wages Act, 1948

For settling claims arising out of the payment of less than the minimum rates of wages, the government may appoint an authority under the Minimum Wages Act. The authority may be a commissioner of workmen’s compensation or officer of the Central Government. The authority after hearing to the employer may order payment of the difference between the minimum wage and actual wage. The Act makes no provision for appeal from the decision of the authority to any higher administrative forum or the court.

4.6.2.4 The Employees State Insurance Act, 1948

The Employees State Insurance Act establishes the employee’s state insurance corporation for administering the scheme of health insurance for benefit of the industrial workers. It also provides for establishment of employees insurance court to decide disputes and adjudicate on claims about various matters under the statute. The court has the power to submit any question of law for the decision of High Court. Any order of the court involving substantial question of law is appealable to High Court.

4.6.2.5 The Industrial Disputes Act, 1947

The Industrial Disputes Act provides for three kinds of tribunals. The appropriate government is authorized to constitute one or more labour courts for adjudication of industrial disputes relating to the matters specified in the second Schedule to the statute, and industrial tribunals for adjudication of disputes specified in the second or third Schedule. The Central Government is empowered to constitute one or more national tribunals for adjudication of disputes which in its opinion involve questions of national importance. An employer or employee cannot directly approach any of these adjudicatory bodies for settlement of industrial dispute. The tribunals get jurisdiction to decide a case
only when it is referred to by the government which has discretion in the matter. Terms of reference determine the scope of tribunal’s power and jurisdiction.

An award becomes enforceable when published in the Gazette. An award may be challenged under the writ jurisdiction of the High Courts.

A major drawback of the present day system is that while a large number of labour tribunals function in the country, and lay down different norms on similar questions, no central forum exists to hear appeals and maintain uniformity of law. The Law Commission report has also suggested the setting up of a mechanism for bringing uniformity in industrial relation.⁶⁴

4.6.3 MOTOR TRANSPORT

4.6.3.1 Claims tribunal

The Claims tribunals were created under Motor Vehicles Act, 1939. The purpose of establishing the tribunals was to enable accident victims to have a cheap and quick remedy. State government may constitute one or more motor accident claims tribunal for the purpose of adjudicating the claims for rupees ten thousand against the award.

4.6.3.2 Licensing of transport vehicles

The Motor Vehicles Act 1988 provides that no owner of a transport vehicle shall use the vehicle in any public place save in accordance with a permit granted by regional transport authority. The act lays down the matters which the Regional Transport Authority has to keep in view while granting permit. When an application for permit is refused, R.T.A is required to give reasons in writing for refusal. The Act also provides for establishment of State Transport Appellate Tribunal to hear appeals from orders of R.T.A. The decision of the tribunal is final. The tribunal has also been given power to revise any order of R.T.A. Jurisdiction of civil court to entertain any questions regarding grant of permit is barred.

⁶⁴ Law Commission of India, 122nd Report on forum for national uniformity and labour adjudication (1987)
4.6.4 Railways

4.6.4.1 Railway rates tribunal

The Railways Rates Tribunal was established in 1948 under Indian Railways Act, 1890. Sections 33-48 deal with powers of the tribunal. It has power to hear complaints against railway administration that it charges unreasonable rates for carrying a commodity between two stations or that railway administration gives undue or unreasonable preference or advantage to any person or that railway administration levies any other charge which is unreasonable. Thus the tribunal is a competent forum to decide a dispute whether concession granted by railway authorities in the matter of freight rates to certain bill is discriminatory or not. It has powers of the civil court under the Code of Civil Procedure for the purpose of taking evidence on oath, enforcing attendance of witnesses etc. Since the tribunal is presided over by a judge of Supreme Court or a High Court, independence of tribunal from the railway administration is assured.

4.6.4.2 Railway claims tribunal

After the enactment of articles 323A and 323B of the Constitution a number of new tribunals have been created. One of which is the railway claims tribunal. The tribunal has jurisdiction, powers and authority as were exercisable by any civil court relating to the responsibility of the railway administration in respect of claims for compensation for loss, destruction, damage or non-delivery of goods entrusted for carriage and compensation payable under section 88A of the Railways Act. Appeals from the tribunal lie to High Court.

4.6.5 Electricity

4.6.5.1 West Bengal Electricity Regulatory Commission

West Bengal Electricity Regulatory Commission was constituted under section 17 of the Electricity Regulatory Commission Act, 1998. It is an expert body which determines tariff. It involves highly technical procedure requiring working knowledge of law, engineering, finance, commerce, economics and management. The Supreme Court

thought that it would be more appropriate and effective if a statutory appeal is provided to a similar expert body, so that various questions get proper consideration at the first appellate stage. The apex court observed that neither the High court nor the Supreme Court would be appropriate appellate forum in dealing with this type of factual and technical matters. Hence the Court recommended that the appellate power against the order of the commission be conferred on Central Electricity Regulatory Commission.

4.6.6 Copyright Act, 1957

Copyright Act, 1957 sets up two adjudicatory bodies to settle problems pertaining to copyright. They are Registrar of Copyrights and the Copyright Board. The former is primarily an administrator appointed by the Central Government. He has power to adjudicate several matters pertaining to copyright. Appeals from his decisions lie to the board. The copyright board has a chairman, and maximum of eight members. The board may function through benches constituted by chairman. The board has both appellate and original jurisdictions. No further appeal is permitted from appellate jurisdiction. Appeals from original decisions lie to the High Court.

4.6.6.1 Foreign Exchange Regulations Appellate Board

The Foreign Exchange Regulation Act, 1973 imposes a pervasive system of control on transactions in foreign exchange. The Act establishes a directorate of enforcement. The adjudicating officer has power to direct the confiscation of any money, security or property in respect of which contravention has taken place. Initial adjudication is made by an official known as the director of enforcement. Appeals from the orders of director lie to an appellate board constituted by the Central Government. The decision of the appellate board is final except that appeal lies to the High Court on a question of law. The board may be regarded as a tribunal for the purposes of article 136.

4.6.7 Economic regulation

4.6.7.1 The Industries (development regulation) Act, 1951

The Industries (Development & Regulation) Act, 1951 is a comprehensive legislation giving wide powers to Central Government to control the development of industries. Section 10 provides for registration of industrial undertakings with the Central Government, Section 10-A empowers the Government to cancel the registration in certain case. Central Government must give reasonable opportunity of being heard before taking adverse action.

4.6.7.2 Company Law Board.

Indian Companies Act, 1956 confers supervisory and regulatory powers on the Central Government to protect shareholders against fraud and misuse of powers by the director board of companies. The statute provides for setting up of tribunal to inquire into cases against managerial personnel involving fraud, misfeasance and other malpractices in company management. The tribunal consists of a chairman, who was a sitting or a retired High Court judge and such other members as government thought fit to appoint. The tribunal was abolished within a short period of its being set up on the ground that it delayed matters. Instead Company Law Board has been set up and given a number of adjudicatory powers. The Board may be regarded as a specialized body charged with the responsibility to act as the watch dog over corporate process. The members of the Board are appointed by the Central Government. The Act was silent as regards as qualification of the members of the board and has left the matter to be prescribed by rules. Rules were made for several years. In 1992 Supreme Court was moved on the score of non-prescription of qualification of the board members. In 1993 the Company Law Board (Qualifications, Experience and other conditions of service of members) Rules, 1993 were promulgated. It is possible under these rules to appoint law men as judicial members of the board. The Board has to follow principles of natural justice. Any person aggrieved by a decision or order may appeal to High Court on any question of law. It means that no appeal lies from the board on questions of fact. Appeal lies to the High

---

Court which has jurisdiction in relation to the place at which the registered office of the company is situated.68

4.6.7.3 Essential Commodities Act, 1955

Under the Essential Commodities Act, 1955 several rules and orders have come into existence to regulate production, storage, sale, price etc. of essential commodities. In case of some commodities the process of cancellation of a producer’s license has been judicialized. A number of adjudicatory bodies function under the provisions of the Act.

4.6.7.4 Monopolies and Restrictive Trade Practice Commission

Monopolies and Restrictive Trade Practices Act, 1969, has been enacted to control monopolies, concentration of economic power, and restrictive and unfair trade practices. There is the director general of investigation and registration who have several functions such as investigation into complaints of monopolistic, restrictive or unfair trade practices, register respective trade agreements and investigate into restrictive or unfair trade practices. There is also Monopolies and Restrictive Trade Practice (MRTP) Commission which consists of chairman and eight other members appointed by the Central Government. A person qualified to be a judge of Supreme Court or High Court is appointed as chairman. The Commission has investigatory, advisory and adjudicatory functions. The Government may refer to the commission any matter relating to the concentration of economic power or monopolistic trade practice for investigation and report. The power to make final order vests with the Government. Reasonable opportunity of being heard should be afforded to any person interested. An order made by the Government is appealable to the Supreme Court on certain grounds under section 55 of the Act.69

4.6.7.5 Board for Industrial and Financial Reconstruction

Sick Industrial Companies (Special Provisions), Act, 1985 was enacted to detect sickness in a company and to take timely preventive, ameliorative remedial and other

---

69 Mahindra & Mahindra Ltd. v. Union of India, AIR 1979 SC 798.
measures. The Act establishes a board known as the Board for Industrial and Financial Reconstruction (BIFR). It consists of a chairman and two to fourteen other members appointed by the Central Government. The Government may also constitute an appellate authority for industrial and financial reconstruction. The board of directors of a sick company is required to refer the matter to BIFR. The BIFR inquiries determine whether the company has become sick. If the company has become sick it has to decide whether it is practical for it to make its net worth positive. Otherwise it directs an agency to prepare a scheme for reconstruction, proper management, amalgamation with other company, sale or lease of a part or whole of the industrial undertaking or such other preventive remedial measures as may be appropriate. The BIFR as well as the appellate authority may function in benches. They follow principles of natural justice. Both have powers to summon witnesses and documents.

4.6.8 Rent control

The Delhi Rent Control Act, 1958 empowers the Central Government to appoint rent controllers to decide disputes between tenants and landlords having powers of civil court under the Civil Procedure Code trying suit. The order of rent controller is appealable to rent control tribunal. Order of tribunal involving question of law is appealable to High Court. The Supreme Court has suggested the creation of National Rent Tribunal so that such disputes may be resolved quickly and superior Courts are relieved of the heavy burden of rent litigation.70

4.6.9 Regulations of professions


70 Prabhakaran Nair v. Tamil Nadu, AIR 1987 SC 2117.
4.6.9.1 Press Council

The Press Council Act has set up Press Council. The Council has only the power to admonish and censure. The body is genuinely independent of government control. If the Council is satisfied that a newspaper or news agency has offended against standards of journalistic ethics or has committed any professional misconduct after recording reasons, warn, admonish or censor the newspaper, editor or journalist. The Council has powers of the civil court in taking evidence.

4.6.9.2 Bar Council

The Advocates Act, 1961 creates state bar council at state level and Bar Council of India at the centre. The Act provides for disciplinary committee. Committee inquires allegations of misconduct. The state bar council refers a complaint against an advocate to its disciplinary committee only when it is satisfied that there exists prima facie case against the advocate. No complaint may be made directly to the disciplinary committee. The disciplinary committee makes the inquiry and may summarily reject it if it finds no prima facie case of misconduct. If it finds a prima facie case it may fix of a date for hearing. After giving an opportunity to the advocate concerned the committee may dismiss the complaint or reprimand the advocate or suspend his name from the roles of the state bar council as the Supreme Court has pointed out in, In Re An Advocate.\(^71\) The Act does not prescribe the procedure to be followed by disciplinary committee. The procedure is outlined in Chapter 7 of the Bar Council of India Rules. The committee has to adhere to principles of natural justice. Within sixty days of the order passed by the committee an appeal may be preferred to the Bar Council of India. The disciplinary committee of the Bar Council of India hears the appeal and passes such order as it deems fit. The Supreme Court has ruled that the committee enjoys appellate jurisdiction of the widest amplitude.\(^72\) A further appeal lies to the Supreme Court. A state bar council can appeal to the Supreme Court against decision of the disciplinary committee against the Bar Council of India.\(^73\) The appellate power of the Supreme Court extends to both

\(^{71}\) AIR 1989 SC 245.
\(^{72}\) Narendra Singh v. Chhoti Singh, AIR 1983 SC 990.
\(^{73}\) Bar Council, Maharashtra v. M.V.Dabholkar, AIR 1975 SC 2092.
questions of law and fact. Under section 38 the Court can pass an order it deems fit. As a general rule it would not interfere in an appeal with concurrent findings of fact of disciplinary committees of the state bar council and the bar council of India unless the finding is based on no evidence or proceeds on conjunctures and surmises.

4.6.9.3 Institute of Chartered Accountants of India

The Chartered Accountants Act, 1949 constituted institute of the chartered accountant of India for enforcing professional discipline and maintenance of professional status and standard of professional qualification. It has a disciplinary committee which holds inquiry and submits a report to the council. If the council finds no misconduct it may dismiss the case. The council and the disciplinary committee have been given the power of a civil court. Appeal against the orders of the council lies to the High Court.

4.6.9.4 Council of Architecture

The Architects Act, 1972 sets up a Council of Architecture. The council may remove the name of an architect from the register of architects or take any other disciplinary action against him for professional misconduct after holding an inquiry and after giving a hearing to the architect.

4.6.9.5 Medical Council

The Medical Council Act, 1956, sets up Medical Council of India. The council has power to remove the name of a medical practitioner from the Register if the name of any person enrolled on a state medical register is removed there from. An appeal lies to the Central Government. The Indian Medicines Central Council Act, 1970 sets up Central Council of Indian Medicine which discharges similar functions with respect to the practitioners of Indian medicine.

74 O. N. Mohindroo v. District Judge, Delhi, AIR 1971 SC 107.
4.6.9.6 Dental Council

The Dentist Act, 1948 sets up Dental Council of India and state dental councils. A state dental council may remove the name of the dentist from the register of dentists on the ground of misconduct after giving him a reasonable opportunity of being heard. An appeal lies to the state government.

4.6.9.7 AIIMS

The All India Institute of Medical Science Act, 1956, established an institute called All India Institute of Medical Sciences. It has a governing body to control the working and functioning of the institute. The Act empowers the Central Government to make rules in consultation with the institute.

4.6.10 Central Administrative Tribunal

After the incorporation of article 323A into the Constitution, the Parliament enacted the Administrative Tribunal Act, 1986 for setting up tribunals for adjudication of disputes pertaining to service matters between the Central or any state government and its employees. Tribunals may be set up for adjudication of disputes between any local or other authority or any other corporation and its employees. Central Government is authorized to establish a central administrative tribunal to deal exclusively with service disputes arising between the Central Government and its servants. On request by a state the Central Government may also establish such a tribunal for that state. The tribunal must follow principle of natural justice in its procedure.

4.6.11 Consumer protection

The Parliament enacted the Consumer Protection Act, 1986 to provide for better protection of interest of the consumers. The Act applies to all goods and services. The Central Government is to establish Central Consumer Protection Council. The Council has to promote and protect the rights of the consumer. The Act provides for adjudicatory bodies to adjudicate consumer complaints at district, state and national level. The state governments establish in each district one or more consumer dispute redressal forum. The forum may entertain complaints were the value of goods or services and the
compensation claimed is less than rupees five lakhs. The forum has to hear the concerned parties before deciding the complaint.

The state governments establish state consumer dispute redressal commission. The state commission hears appeals from district forums and may itself entertain complaints where the value of goods or services and compensation is between 5 to 20 lakhs. From the decision of the state forum an appeal lies to the National Consumer Disputes Redressal Commission. The national commission adjudicates complaints where value of goods, services and compensation claimed exceeds twenty lakh rupees. From an original decision of the national forum, an appeal lies to the Supreme Court. Orders of these bodies are made enforceable as decrees of a court. Some powers of a civil court have been given to each of these fora.

Thus various adjudicatory bodies are constituted under several statues for adjudication of disputes. Most of the tribunals have hierarchy of appellate bodies. But the remedy of the appeal under article 136 may be exercised to redress grave injustice though they are well provided with well established appellate bodies.
PART II