

Madras Bar Association / ICAI

WRIT PETITION (C) NO. 1018 OF 2021

Supreme Court | Source extract brief | 6 source pages

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Source discrepancy: The supplied PDF contains the supplementary order dated 20 November 2025, not the complete earlier judgment. Read the judgment dated 19 November 2025 separately.

01 FACTS OF THE CASE

This supplementary Supreme Court order concerns eligibility of Chartered Accountants for appointment as Accountant/Technical Members of the ITAT and adds paragraphs to the earlier Madras Bar Association judgment. (source PDF page 1; AI-assisted summary)

02 DISCUSSION BY THE HON'BLE COURT

"We see no difficulty in applying the same analogy to Chartered Accountants, who are to be appointed as Accountant/Technical Members in the ITAT." (source PDF page 2)

03 JUDICIAL DECISION

"We, therefore, hold that the provision which requires a Chartered Accountant to have minimum experience/practice of 25 years for becoming eligible for appointment as Accountant/Technical Member is also invalid and unconstitutional." (source PDF page 2)

04 OUTCOME — IN FAVOUR OF

Petitioners, on the stated eligibility issue. This is tribunal appointment litigation, not a decision on a taxpayer's assessment.

05 AKHB REVIEW POINT

Read the numbered grounds and operative reasoning together. Match the statutory provision, assessment year, jurisdiction and material facts before relying on this order; check later appeals, stays and amendments.

SOURCE & VERIFICATION

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AI DISCLOSURE

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