

CHAPTER - II

APPELLATE TRIBUNAL AND SETTLEMENT COMMISSION

3. **Appellate Tribunal** - Of the members of the Appellate Tribunal (other than its Chairman) appointed under section 4:-

- (i) one member shall be from Officers of the Commercial Taxes Department of the Government not below the rank of Deputy Commissioner; and
- (ii) the others shall be Chartered Accountants as defined in the Chartered Accountants Act, 1949, or class I Officers of the Indian Audit and Accounts Service, having not less than three years service as such in revenue audit or officers not below the rank of Deputy Commissioner of Income Tax of the Indian Revenue Service.

4. **Appointment of Chairman of the Appellate Tribunal.** -

(1) The appointment of the Chairman shall be made by the Governor of Kerala:

Provided that appointment by transfer shall be made from a panel of three names prepared in consultation with the High Court.

(2) Every person appointed as Chairman, Appellate Tribunal shall, from the date on which he joins duty, be on probation for a period of 2 years on duty within a continuous period of 3 years:

Provided that when a District Judge or Additional District Judge or a person who has been a Judicial Officer not below the rank of a District Judge who has successfully completed probation as District Judge or Additional District Judge, as the case may be, is appointed as Chairman, no probation shall be necessary.

Provided further that when a probationary District Judge or Additional District Judge or a person who has been a

Judicial Officer not below the rank of a District Judge, as the case may be, is appointed as the Chairman, the period of probation undergone by him in the cadre of District Judge shall be counted for the purpose of probation for the post of Chairman.

5. **Pay, Allowances and other conditions of services of Chairman:** - Rules relating to pay, allowances and other conditions of service applicable to Government servants or retired Government servants, as the case may be, in general, not inconsistent with these rules, shall unless specific provisions are made in these rules, apply to persons appointed as Chairman, Appellate Tribunal.

6. **Settlement Commission.** - (1) The Head quarters of the Settlement Commission shall be at such place as the Government may notify in the Official Gazette and it shall have sittings at different parts of the State as the Chairman may fix from time to time.

(2) Of the members of the Settlement Commission (other than its Chairman) appointed under section 5, one member shall be from Officers of the Commercial Taxes Department of the Government not below the rank of Deputy Commissioner; and the others shall be Chartered Accountants as defined in the Chartered Accountants Act, 1949, or class I Officers of the Indian Audit and Accounts Service, having not less than three years service as such in revenue audit or officers not below the rank of Joint Commissioner of Income Tax of the Indian Revenue Service.

7. **Appointment of Chairman of the Settlement Commission.** - (1) The appointment of the Chairman, Settlement Commission shall be made by the Governor of Kerala from a panel of three names prepared in consultation with the High Court.

8. **Pay, Allowances and other conditions of services of Chairman.** - Rules relating to pay, allowances and other

conditions of service applicable to judicial officers not inconsistent with these rules, shall, unless specific provisions are made in these rules, apply to persons appointed as Chairman, Settlement Commission.