

ROLE OF THE CESTAT

CREATION OF TRIBUNALS - INTENTION

- ❖ Speed, cost effective and accessible justice
- ❖ Openness, fairness, impartiality, expertise, user - friendly and few Government prejudices

ROLES OF AAR, SETTLEMENT COMMISSION & CESTAT

1- AAR

- ❖ Proactive
- ❖ More discretion in the absence of an underlying case
- ❖ More autonomy and closer to judicial power rather than quasi-judicial power

ROLES OF AAR, SETTLEMENT COMMISSION & CESTAT

2 - Settlement Commission

- ❖ More in the nature of summary proceedings
- ❖ More in the nature of arbitration than adjudication
- ❖ Decision should be made on the strength of bona-fide disclosure rather than through the process of assessment

ROLES OF AAR, SETTLEMENT COMMISSION & CESTAT

3 - CESTAT

- ❖ Exercise of judicial power with the trappings of quasi-judicial functions
- ❖ It is adjudication and not conciliation or arbitration
- ❖ Role of regulatory Tribunals vs. CESTAT
- ❖ Role is supplemental and not a substitute
- ❖ Qualities and qualifications akin to judges