

**TRIBUTE TO LATE SHRI G.C. SHARMA,
SENIOR ADVOCATE.
FULL COURT REFERENCE - NOVEMBER 30, 2005**

MY LORD THE CHIEF JUSTICE, YOUR LORDSHIPS,
ADDITIONAL SOLICITOR GENERAL OF INDIA, STANDING
COUNSEL FOR GOVERNMENT OF INDIA AND
GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF
DELHI, OFFICE BEARERS OF DELHI HIGH COURT BAR
ASSOCIATION AND OTHER BAR ASSOCIATIONS,
RESPECTED SENIOR MEMBERS OF THE BAR, MY
COLLEAGUES AT THE BAR, LADIES AND GENTLEMEN:

Five days ago, that is on the 26th of this month, a great fatherly tree fell, leaving the legal forest barren: Shri Girish Chandra Sharma left for his heavenly abode. It was very remarkable of Shri Sharma, that even after crossing 83, he was regularly appearing in Courts and it was on one such occasion, just before he was to appear to argue a matter before this very Court, he fell down, sustained injuries and never returned. I must remember here that once I heard him say that his desire is to leave this world while on his legs before the Court. He was so passionate to his profession. His soul must be happy that his last journey originated from this temple of justice. Strange are the

ways of destiny that it makes its pick without any notice, but at the same time shows kindness to one's choices as well, to some extent.

Occasionally, history produces a citizen, the impact of whose life stays long beyond his physical demise, to stimulate profound reflections on the complexity and the potential grandeur of our species. Shri G.C. Sharma was such a persona.

Shri Sharma was a multi-faceted and multi-gifted personality. Born on July 5, 1922, Shri Sharma took his Master's in Science and then LL.B, both from Agra University. Before he was 25 years of age, he was a member of the Indian Revenue Service, wherefrom he voluntarily resigned in April 1962 and joined the Bar. With the dent of hard work, he rose to the top. A decade later, i.e., in 1972, the Court bestowed on him the honour of a designated senior. His erudition and brilliance alone won him the designation of senior within such a short span, whereas for others it is a dream even after decades.

Shri Sharma's chosen field was tax laws. His service in the Revenue Department might have enthused him to vocation in tax laws, where he shined with little rivalry. His ability to open up new frontiers in tax jurisprudence was commendable. He appeared in many important cases alongwith the likes of the legendary Palkhivala. Truly, he was a genius liked and loved by the most eminent seniors. His professional reputation was of a very high order, winning the respect of his colleagues and the Bench. He marvelously unfolded the applicability of various tax laws. On his command on Income Tax Law it was often said, "what Sharmaji does not know, Income Tax Act cannot have". Like other stalwarts, he too ennobled the consummate art of advocacy. Brevity to him was not only the soul of wit, but argument as well.

As an advocate and then a senior advocate since 1972, he argued a number of important tax cases before the Appellate Tribunal, High Courts and the Supreme Court. In Appollo Tyre Case the jurisdiction of Assessing Officer to question the correctness of Profit and Loss Account certified by the Statutory Auditors was

successfully argued. In another case, the doctrine of “reason to believe” was not the doctrine of “reason to suspect” was the subject matter of assistance by Mr. Sharma. Recently, on his submissions, the Hon’ble Supreme Court referred to the Constitution Bench a very important question of law; “whether Settlement Commission has powers to waive or reduce the Statutory Interest ?”

He was President of Income Tax Appellate Tribunal Bar Association and General Secretary of the All India Income Tax Advocates Association, during different periods of time.

Shri Sharma’s books on taxation and various articles in esteemed journals stand testimony to his knowledge. His eloquence and extempore were well known. There was not a single function of the Tax Bar without his address.

Today, we have an opportunity of introspection as we pay our tribute to the departed soul. We must keep in mind that death is inevitable - *memento mori*. Youth will vanish and old age will set in. Law is such a wonderful area that you can immensely indulge in, work better with and perfect better as you age. Stories of the stalwarts show this

truth. The brighter side of their lives is that they had immensely paid back the society too, in more than one way.

Shri Sharma was gifted with a personality which endeared him to all who came in contact with him. I met him often and each interaction with him offered me something new.

Time will lessen the sorrow of bereavement, but the memories will stay on. We have Anoop his son and Anjali his daughter amongst us to follow his footprints. His daughter-in-law Mona imparts legal education to young budding lawyers. Our condolences and prayers are with them and their family. May God grant them the strength to bear the loss.

We will do anything to mitigate their sense of loss. In the words of Ibrahim Lincoln "The world will little note nor long remember what we say here, but it can never forget what he did here. It is for us, the living rather, to be dedicated here to the unfinished work he - so nobly advanced".

I, on behalf of Members of Delhi High Court Bar Association and on my own behalf request Your Lordships to convey our deep feelings, sorrow to the bereaved family.

AND, MAY HIS SOUL REST IN ETERNAL PEACE.

Amarjit Singh Chandhiok

November 30, 2005.