

REFERENCE BY HON'BLE SHRI C. MOOKERJEE, CHIEF JUSTICE, HIGH COURT, BOMBAY, TO THE LATE SHRI SANAT P. MEHTA, ADVOCATES, ON FRIDAY, 9TH MARCH 1990, AT 11 A.M.

Mr. Bobde, Advocate-General, Mr. Page, Government Pleader, Mr. Cooper, President, Bombay Bar Association, Mr. Apte, President, Western India Advocates' Association, Mr. Damodar, President, Bombay Incorporated Law Society and lawyers present here :

My brother Judge and myself have learnt with deep regret that on 2nd of March 1990 Mr. Sanat P. Mehta who had been one of the most eminent and respected members of the Bar has passed away. Mr. Mehta was born at Rajkot in the year 1923. He had his schooling at Bombay. He graduated from Wilson College, Bombay. He read his law at Bombay. After passing O.S. Examination he had joined Bombay Bar in the year 1945. He was in the Chamber of late Mr. Puroshottamdas Trikamdass, one of the well known lawyers of those days. By stroke of destiny, if I may say so, Mr. Mehta had come to law. I am told that some of his friends had tried to dissuade him from taking up law as his profession. He was even asked to sit for the competitive examination of the Indian Administrative Service. Fortunately, he opted for the Bar. By his industry, erudition and the other virtues which he abundantly possessed, Shri Mehta achieved great success. He became one of the leading tax lawyers of the country. He had appeared in a number of cases which have become part of the law of this country in taxation matters. His services were sought for by the litigants. The Judges looked to him for assistance which he rendered unhesitatingly. Services of Mr.

Mehta were also requisitioned in other fields. He had served in a number of Committees. He had also been a Professor in the Government Law College, Bombay, for a number of years. He found time amidst his busy legal work to set as trustee in many public trusts. He had been on the Board of Directors in a number of well known companies. Above all, he had been a sincere friend to many members of the Bar. We mourn his loss.

We convey our condolence to the members of his bereaved family. May his soul rest in peace.

9th March 1990

Speech by Advocate General, Mr. Bobde :

My Lord the Chief Justice and Justice Guttal,

In the sudden passing away of Shri Sanat Mehta, we have lost a gentleman par excellence. Initially, he was a reluctant man of destiny so far as the practice of law was concerned, but once he got into the profession, he rose to dizzy heights and practised nobely and magnificently. It was a tribute to his integrity that he was held in very high esteem by the highest functionaries of the Tax Department. His opinions were greatly valued. For ever he was helpful to everyone. Sanatbhai was a trustee of not less than 11 trusts and director of 15 leading companies. He took particular interest in everyone that he met. He did not hurt even a fly. Even the most insignificant had his audience. We have in Sanatbhai lost a person of quality whose loss is difficult to replace.

My Lords I join in your Lordships' prayer for his soul to rest in peace and convey our heartfelt condolences to his family.

09-03-1990.

SPEECH OF MR. S.G. PAGE, GOVERNMENT PLEADER,
HIGH COURT, BOMBAY IN THE REFERENCE IN
HONOUR OF LATE MR. S.P. MEHTA, ADVOCATE.

It is with deep sorrow that I associate myself with all that has been said on this sad occasion by My Lord, The Chief Justice and the Advocate General.

The passing away of Mr. Sanat P. Mehta has ended the career of an outstanding Lawyer in this Hon'ble High Court. Mr. Mehta with his in born qualities and industry has made a great contribution to the branch of Tax-Laws, particularly the Income Tax Law. Late Mr. Mehta has written a small book on Sales Tax Act and has also written several Articles in various magazines and papers. Mr. Mehta has earned full respect with is soundness in law, deep understanding of human nature, great industry and unfailing courtesy to all. Late Mr. Mehta possessed sound common-sense with which he dealt with every case in the Court. His deep knowledge of branch of Tax-Law brought honour to him and he was nominated by the Government of India as a Member of Tax Advisory Committee and Choksi Committee.

Late Mr. Mehta had love for teaching Law. He was part-time professor in Government Law College, Bombay during 1954 to 1961. He used to teach Constitution of India.

Late Mr. Mehta was an humble social worker in his own way. He was associated with various public Charitable Trusts in the field of education, Religion and Social Service. He was also associated with the Khadi Gramodyog and Village Industries and welknown Sir Ratan Tata Institute, Bombay.

I join Your Lordships in paying tributes to the memory of Late Mr. Mehta, who served the profession so long and so well.

09-03-1990.

Speech by Mr. K.S. Cooper, President, Bombay Bar Association.

My Lord the Chief Justice, My Lord Justice Guttal and my friends,

On behalf of the Bombay Bar Association, on this sad occasion I associate myself fully with what has been expressed by the learned Chief Justice and by my friends here.

We have gathered here today to mourn and to pay tributes on the occasion of the passing away of Mr. Sanat Mehta, a distinguished senior advocate of this High Court and a doyen of the Tax Bar.

I had the honour and the pleasure of knowing him from the first day I joined the Bar and in course of time, I had the privilege to count myself amongst his good friends. In fact, I recall that on the day when I was enrolled, and as was the practice at that time, I came here, formally shook hands with My Lord the Chief Justice, Mr. Justice Chagla, I had worn his gown because I had none of my own.

My Lord the Chief Justice, the Advocate General, the Government Pleader have recounted his achievements and I shall not repeat them. He made his mark in the profession as a lawyer, as a teacher of constitutional law, as an expounder and an author of tax laws, as a wise guide of industry and corporations and as a social worker who gave generously of his time and talents to numerous charitable organisations. The Bar and his clients will remember

him as a formidable and erudite lawyer. Many a corporation will miss his guiding hand. Many a charitable institute will be the poorer for lack of his benevolent presence. His students will remember him by the clarity and the learning of his lectures. But I shall miss him as an absolutely wonderful human being. His good cheer was contagious. His kindness lifted your spirits. His warmth and affection, offered with such sincerity and spontaneity, could soften the most gloomy and crotchety misogynist. I have been helped by his in my times of trouble. I have been cheered by him in my times of gloom. I have been enveloped in the splendid and heart-warming mantle of his love and affection and I have basked in the sunshine of his unalloyed joy in seeing his friends happy and successful. You cannot imagine him being jealous of another. It was inconceivable that he could be rude or harsh to any-one. It would be an achievement to make him angry with anyone. He was the very soul of gentleness. His mind could not even approach the concept of any kind of deviousness. At the risk of sounding soporily sentimental, I cannot help but say that he was a sweetheart of a man. Though in poor health in his last few years, the joy of living did not desert him; his face shone with the same warm smile with which he greeted his friends and loved ones. His eyes continued to reflect the same honest openness and gentleness which characterised his whole life. The smile has vanished from his face. The eyes are closed for ever. The warmth has turned to ashes. But my heart and the hearts of those who loved him shall for ever be warmed by the memory of one of the finest gentlemen who ever lived.

Our hearts go out to the members of the bereaved family and we pray that God may give them the fortitude to bear this tragic loss. May the Lord rest his soul in peace.

09-03-1990.

Speech by Mr. B.P. Apte, President, Advocates' Association of Western India.

My Lords,

I join My Lord the Chief Justice and my learned colleagues here in paying tributes to the late Shri Sanat Mehta who passed away last week. He would have completed 67 years of his age on 16th of this month. By today's standards, this cannot be considered to be a very or really ripe age. All of us are aware that death is the only certain thing to happen to a man and the adage Maranam Prakrutihi Sharirinam () and yet when a person of the stature of Shri Sanat Mehta passes away, one feels a vacuum in the surroundings.

Shri Cooper had the privilege of knowing him intimately which I did not have and yet I recall my first encounter with him almost 20 years ago when we were together as paper setters and examiners at the LL.M. Examination of the University of Bombay. When I went to his Chamber across the High Court Building, I went there with confidence, wanting to meet a senior on my terms and yet at the end of our interview he humbled me by his humility, by his candour and more by the profoundness of his knowledge. Thereafter, I had a few occasions to meet him, but otherwise professionally I did not have the privilege of being with him for many occasions. It is common knowledge that Shri Mehta was an eminent tax lawyer, one of the top authorities on the subject in the country and his contribution to the development of that

law is there for everybody to see in the law reports. Many of my colleagues here remember him as an excellent teacher when he taught many of them at the Government Law College. Apart from being a teacher, Shri Mehta was involved in the society and was involved in the establishment and conduct of many trusts and institutions like the Forum of Free Enterprise. With Shri Mehta we have lost another pillar of the Bar at a time when we need most, men like him. With his gentle approach, with his soft-spoken arguments and with his humility, Shri Mehta impressed everybody who came in contact with him and the qualities represented by him are seen lesser and lesser.

On behalf of the Advocates' Association of Western India, I pay my tributes to Shri Mehta. We join the grieved members of the family and pray God to bless his soul with lasting peace.

09-03-1990.

Speech by Mr. D.D. Damodar, President, Bombay Incorporated Law Society.

My Lord the Hon'ble the Chief Justice and My Lord Mr. Justice Guttal, the learned Advocate General and my other colleagues at the bar,

On behalf of the Bombay Incorporated Law Society, I associate myself with the sentiments expressed by my Lord the Chief Justice and my other colleagues at the Bar on the sad and sudden demise of Mr. S.P. Mehta.

Mr. Mehta started his practice in Sales Tax and Direct Taxes in 1952 and enhanced his practice year after year to be ultimately recognised as one of the leading Tax Lawyers in India. As recounted by my learned colleagues today, he was concerned in many important decisions in tax matters of far reaching consequence by Courts in India and earned a niche for himself. Because of his this special knowledge of tax laws he also was appointed a Member of the Tax Advisory Committee of the Government of India and a Member of Government's Committee on simplification of Tax Laws popularly known as Choksi Committee.

In spite of being a very successful leading Tax Lawyer of the country, Mr. Mehta endeared himself to one and all who came in contact with him, whether senior or junior, by his amiable nature, polite and courteous manners and his disarming smile. He was also eager to help people in their personal problems and thus he came to be associated with various Trusts and Public Bodies.

In his death we have lost a very able Tax Lawyer, a thorough gentleman and above all a friend.

On behalf of the Bombay Incorporated Law Society, I wish to convey our most heartfelt condolences to the members of his bereaved family.

May his soul rest in peace.