

ADDRESS BY HON'BLE THE ACTING CHIEF JUSTICE SHRI SANJAY V. GANGAPURWALA, AT THE FULL COURT REFERENCE IN THE MEMORY OF LATE SHRI JUSTICE ISHWARCHAND GULABCHAND SHAH, FORMER JUDGE OF THE BOMBAY HIGH COURT, ON 2nd MAY, 2023 AT 10.00 A.M., IN ROOM NO.46 CENTRAL COURT HALL, MAIN BUILDING, HIGH COURT, MUMBAI.

My esteemed Sister and Brother Judges,

**Dr. Birendra Saraf,
Advocate General of Maharashtra,**

**Shri Nitin Thakker,
President, Bombay Bar Association,**

**Shri Nitin Gangal,
Vice-President, Advocates' Association of Western India,**

**Shri Nilesh Modi,
Hon. Secretary, Bombay Incorporated Law Society,**

Learned Senior Advocates and other members of the Bar,

Bereaved Members of Shah family,

Members of the Registry and the staff,

Ladies and Gentlemen!

We have assembled this morning to pay homage to LATE SHRI JUSTICE ISHWARCHAND **Gulabchand Shah**, a distinguished former Judge of the Bombay High Court, who departed for his heavenly abode on April 9, 2023 at the ripe age of 91 years at his Mumbai residence.

Parting is always painful and it is really sad that Justice Shah is no longer in our midst. However, His Lordship will be remembered for living a life full of honesty, hard work and achievements and would remain as one worthy of emulation. Therefore, instead of mourning his death, let us celebrate his life and works and imbibe his qualities and ideals.

Justice Ishwarchand Gulabchand Shah was born on September 19, 1932 in a very respectable Kutchi Dasa Oswal Jain family in Dhule. His Lordship's father Gulabchand Bhavanji had various businesses in food grain trading, timber, oil mill, ginning press, super store & agriculture, growing Award winning grapes in the State. His Lordship's family was very active in political and social fields. His Lordship's father, mother, brother and he too, had served as Municipal Councillors/President for several years.

After completing the higher secondary education from J.R. City High School, Dhulia, His Lordship graduated in Arts from Wilson College, Mumbai. His Lordship's ambition was to become a Doctor, but he lost his medical admission by two marks but that turned out to be a blessing for the legal fraternity. His Lordship obtained his Bachelor's degree in Law from ILS Law College.

In the year 1954, His Lordship got enrolled as a District Pleader and, in 1962, His Lordship was enrolled as an advocate at the Bombay High Court under the Advocates Act. His Lordship initially joined the chamber of late Babasaheb Kotwal, a highly respected lawyer in Maharashtra.

Before joining the Judicial Service, His Lordship had practised on both Civil and Criminal sides and conducted various trials in the District Court at Dhule. Thereafter at the Bombay High Court, His Lordship practised on the Appellate Side and appeared in several Civil and Criminal appeals. His Lordship had an expertise in the Motor Accident Claim matters and election petitions.

In 1975, His Lordship Justice Shah joined the District Judiciary as an Assistant Judge and Additional Sessions Judge at Aurangabad. In 1977, His Lordship was promoted as District & Sessions Judge. During a span of 12 years as District & Sessions Judge, His Lordship had served in various parts of Maharashtra like Nanded, Beed, Jalna, Amravati, Nagpur and Nashik. It was during

His Lordship's tenure as the District Judge that the new District & Sessions Courts were established in Jalna and Beed Districts.

Eventually, after serving the District Judiciary for around 14 years, Justice Shah was elevated as an Additional Judge of the Bombay High Court on May 24, 1989 and was confirmed as a permanent Judge on April 26, 1990. His Lordship demitted the office as the Judge of the Bombay High Court on September 19, 1994.

His Lordship was a very distinguished Judge of this Court, who earned respect both from the Bar as well as the Bench. During his tenure as a Judge of this Court, His Lordship had delivered several noteworthy judgments on various important law points concerning criminal as well as civil laws. It would be difficult to talk about his judgements in detail for their sheer volume but after going through his judgments, one can certainly say that they were filled with a sense of humane approach with social justice in mind, yet, within the strict framework of law.

After demitting office, His Lordship was designated as a Senior Advocate and practised as such, in the Supreme Court for almost five years. Thereafter, His Lordship took up chamber practice in Arbitration, which His Lordship continued for around 6 years.

Personally, I was fortunate to appear before His Lordship at Aurangabad. His Lordship was considerate to juniors. He had a calm and cool composure on the dais. His Lordship used to play lawn tennis regularly at City Club, Aurangabad. Beyond Tennis, His Lordship also loved cricket. Further, I am informed that His Lordship was instrumental in formation of Rotary Club of Dhulia in 1958 and later on in 1964, he became its President and reached the top post of District Governor in the then Rotary District 305, comprising of Western Khandesh, Gujarat, M.P., Rajasthan and parts of Uttar Pradesh. It was with the help of His Lordship that the

1st English School Canossa Convent, St. Xavier, was set up in Dhule despite stiff resistance from Dhule community. His Lordship was also one of the main pillars to start Kutchi Dasa Oswal Jain Boarding in Dhule. His Lordship was conferred with 'Kutch Ratna' award by his community at the Conference of Samast Mahajan held in Bhuj for his outstanding contribution to the community. His Lordship was a devout Jain and also an ardent devotee of Lord Hanuman.

His Lordship followed a disciplined lifestyle and was upright and straightforward throughout his career.

His Lordship is survived by his wife, Smt. Vandana Shah, son Naresh Shah, a financial advisor, staying in Nashik and daughter Kavita, who is settled down in Australia. I hope and trust that the family members of His Lordship would faithfully carry forward the legacy and ideals left behind by His Lordship.

On behalf of my sister and brother Judges and on my personal behalf, I extend heartfelt condolences to the members of the bereaved family and pray to the Almighty to bestow peace upon the departed soul. May his soul rest in eternal peace!

Om Shanti, Shanti, Shanti!!!

ADDRESS BY DR. BIRENDRA SARAF, ADVOCATE GENERAL OF MAHARASHTRA, AT THE FULL COURT REFERENCE IN THE MEMORY OF LATE SHRI JUSTICE ISHWARCHAND GULABCHAND SHAH, FORMER JUDGE OF THE BOMBAY HIGH COURT, ON 2nd MAY, 2023 AT 10.00 A.M., IN ROOM NO.46 CENTRAL COURT HALL, MAIN BUILDING, HIGH COURT, MUMBAI.

My Lord the Acting Chief Justice,

The Hon'ble Judges of this Court,

**Shri Nitin Thakker,
President, Bombay Bar Association,**

**Shri Nitin Gangal,
Vice-President, Advocates' Association of Western India,**

**Shri Nilesh Modi,
Hon. Secretary, Bombay Incorporated Law Society,**

Learned Senior Advocates and other members of the Bar,

Bereaved Members of Shah family,

Members of the Registry and the staff,

Ladies and Gentlemen!

I address Your Lordships on my behalf and also on behalf of Mr. Anil Singh, the Additional Solicitor General of India, who could not remain present here today.

Justice Ishwarchand Gulabchand Shah was born in 1932 in Dhule. Though he left Dhule later in his professional pursuit, he always had a very deep bond with his birth place. I am told that even in his last few months, he really wanted to travel to Dhule and be with his larger family. It is there that he commenced his practice as an advocate Starting his journey in the judiciary as an Assistant Judge in 1975 he rose to become the District and Sessions Judge and then as a Judge of the High Court in 1989 where served with distinction until his retirement in 1994.

Within a relatively short career of just five years as a High Court judge, he authored several important judgements on diverse subjects including direct and indirect tax law. He was part of four Full Benches which decided complex issues of tax laws. In CIT v. Shree Nirmal Commercial Ltd., 1994 (2) Mh.L.J. 1696 (FB), he ruled that deposits accepted by an owner of a building from shareholders against which they are given the right of occupancy in the company's building, was taxable as business income and not income from house property. In Pimpri Chinchwad Municipal Corp. v. Shiva Dular Misra, 1991 Mh. L.J. 150, His Lordship interpreted the Taxation Rules under the BPMC Act and held that an amendment in the rental value could not be applied retrospectively to construction which had been completed before the amendment.

Justice Shah also handled the assignments for hearing of Original Side suits, criminal appeals and company petitions. Though I never had the privilege of appearing before him, I attended his Court as a law intern. As a judge he was very patient. His years of training as a Judge helped him handle the Court firmly without being harsh to anyone. He handled diverse subjects of law with equal ease.

I had the privilege of knowing Justice I. G. Shah personally. He was a very affectionate family man. He was always ready to help people particularly from places where he had been as lawyer and a Judicial Officer. He counselled young lawyers and guided them in their career. It is his sense of service above self that kept him associated with the Rotary movement.

He was very conscious about protection of the environment and wouldn't let anyone even put a nail on a tree. He was prolific reader in wide range of subjects with special interest in Human Science and Humanity. An avid bridge player and tennis player till his last days, he was also so interested in cricket that he breaks a

coconut in the Hanuman Mandir before an important cricket match of India.

After living a fulfilling life, Justice I. G. Shah left for the heavenly abode on 9 April, 2023. In his passing away, we have lost not just a distinguished Judge, but also a very fine human being.

On behalf of the Union of India, the State of Maharashtra and all my fellow lawyers, I express my heartfelt condolence to the family of the Late Justice I. G. Shah and join the Hon'ble Acting Chief Justice and others in prayers for the peace of the departed soul.

ADDRESS BY SHRI NITIN THAKKER, PRESIDENT, BOMBAY BAR ASSOCIATION, AT THE FULL COURT REFERENCE IN THE MEMORY OF LATE SHRI JUSTICE ISHWARCHAND GULABCHAND SHAH, FORMER JUDGE OF THE BOMBAY HIGH COURT, ON 2nd MAY, 2023 AT 10.00 A.M., IN ROOM NO.46 CENTRAL COURT HALL, MAIN BUILDING, HIGH COURT, MUMBAI.

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Learned Senior Advocates and other members of the Bar,

Bereaved Members of Shah family,

Members of the Registry and the staff,

Ladies and Gentlemen!

I fully associate myself with the sentiments expressed by my Lord the Acting Chief Justice and other previous speakers on passing away of Justice I. G. Shah at a ripe age of 91 Years.

I want to recount his large heartedness by referring to an incident that is recounted by the Senior Advocate Mr. Rohit Kapadia. Justice I. G. Shah took up several trial matters on original side during his tenure as the Judge where witnesses were examined in Court. In one such matter, Mr.Kapadia's client was under cross-examination. The witness had produced a document and he was asked a question: From where did you get the document? The witness answered: from the register in the office of the sub-registrar.

The witness was then told by the cross examiner that there was no such register. The witness however stood his ground and

confirmed that there was such a register in the office of the sub-registrar. At this point, Justice Shah interjected by stating that he was also practicing prior to his elevation as a judge and according to him there was no such register. He told the witness that he was lying.

The cross examination continued till the end of the day. In the evening Mr. Kapadia instructed his Attorneys to personally go the office of the sub-registrar and check whether they maintain such a register. The Attorney attended the registrar's office next day and by 12.30 he was in court with the certified copy of the register and gave it to Mr. Kapadia. In the meantime, the cross examination was going on. In the midst of the cross-examination Mr. Kapadia sought the permission of court and the witness was asked to step out of the court room. Mr. Kapadia showed to the Justice Shah the certified copy of the register which showed that such register was maintained by the sub-registrar. The learned Judge was satisfied. Mr. Kapadia then sought permission of court to step out and speak to the witness to tell him that he did not lie the previous day about the existence of the register. Thereupon the learned Judge said why should you step out call him here and I will tell him that he did not lie. The witness was called in and the learned Judge apologized. How magnanimous.

The Bombay High Court is made up of such fine Judges who have strong character and who never shied away from admitting mistakes, if any, made by them. We lost one of them recently.

On behalf of myself and Bombay Bar Association I pay my humble respects and pray to Almighty that his noble soul achieves eternal peace.

Om Shanti: Shanti: Shanti:

ADDRESS BY SHRI NITIN GANGAL, VICE-PRESIDENT, ADVOCATES' ASSOCIATION OF WESTERN INDIA, AT THE FULL COURT REFERENCE IN THE MEMORY OF LATE SHRI JUSTICE ISHWARCHAND GULABCHAND SHAH, FORMER JUDGE OF THE BOMBAY HIGH COURT, ON 2nd MAY, 2023 AT 10.00 A.M., IN ROOM NO.46 CENTRAL COURT HALL, MAIN BUILDING, HIGH COURT, MUMBAI.

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Hon. Secretary, Bombay Incorporated Law Society,**

Learned Senior Advocates and other members of the Bar,

Bereaved Members of Shah family,

Members of the Registry and the staff,

Ladies and Gentlemen!

We have assembled here to pay reverence to late Hon'ble Shri Justice Ishwarlal Gulabchand Shah, former Judge of Bombay High Court who left for the heavenly abode on 9th April 2023. I echo the sentiments expressed by my prior speakers.

Despite having a lucrative family business of Food Grain Trading, Timber Merchant, Oil mill, Ginning press, Super store & award-winning grapes in the State, Justice Shah chose a judicial practice and joined the well-known chambers of Late Shri. Baba Saheb Kotwal in the year 1958.

He predominantly practiced in the field of Criminal and Civil law, matters pertaining to Accident Claims & Election Petitions. He was appointed as Assistant District & Sessions Judge from the bar in year 1975. He was appointed as Additional Judge of Bombay High Court in the year 1989 and as a Permanent Judge in the year 1990. He retired from bench on 19th September, 1994. He thereafter practised in Supreme Court for 5 years as senior advocate and thereafter did his chamber practice in Arbitration.

In his personal life too, he was very active. Till late, he used to play Bridge & Lawn Tennis. His Father Gulabchand was a Municipal Councillor for 20 years, mother Smt. Jayvanti Ben was for about 15 years and he himself for 20 years. Justice Shah himself, his father & mother were Presidents of Dhule Municipal Council. He was Governor of Rotary Club, which encompassed entire Gujrat, Rajasthan, Madya Pradesh and parts of UP. He was awarded the Kutch Ratna by his community at the conference of Samast Mahajan held in Bhuj. He was a devout Jain and an ardent follower of Lord Hanumna. He led a disciplined lifestyle routine with regular exercises.

Justice Shah's grandson Harshvardhan & Grand-daughter Nidhi have studied Law and Nidhi practices law in Nashik Family Court.

On behalf of Advocates' Association of Western India, I express my profound grief and deep condolences to the family members of late Justice I. G. Shah and his illustrious chamber.

Bhavpurna Shraddhanjali

**ADDRESS BY SHRI NILESH MODI, HON. SECRETARY,
BOMBAY INCORPORATED LAW SOCIETY, AT THE FULL
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JUSTICE ISHWARCHAND GULABCHAND SHAH, FORMER
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Learned Senior Advocates and other members of the Bar,

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Members of the Registry and the staff,

Ladies and Gentlemen!

We gather today to remember another legal stalwart who has made mark in the legal history of India. I fully endorse the views of my lord and my Ld. Colleagues. Being the last speaker, I am not left with much to say.

Since his appointment as the District Pleader in 1954 till the time of his retirement in 1994, His Lordship I G Shah has played an important role in the legal field.

From his elevation as an Assistant Judge in 1975, promotion as a District and Sessions Judge in 1977 to his appointment as an Additional Judge in 1989 and thereafter, as a permanent judge of the Bombay High Court in 1990, Justice I G

Shah has had a long journey on the bench delivering several important judgements. Time is too short for portraying His Lordship's vast achievements during his tenure.

I cannot resist myself from referring to the full bench decision in the case of Shri Nirmal Commercial Ltd., of which Justice I G Shah was author deciding very important questions of law under the Income Tax Act which were referred to the larger Bench.

Justice I G Shah was very calm and composed and meticulously wrote his judgements with his vast experience and knowledge.

On behalf of the Bombay Incorporated Law Society, I convey our deepest condolences to the bereaved family.

May his soul rest in peace.

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