

**FULL COURT REFERENCE HELD ON 19TH MAY, 2022 AT 2:45 P.M.
ON THE SAD DEMISE OF JUSTICE SRINIVASACHAR
RANGANATHAN {FORMER JUDGE SUPREME COURT OF INDIA,
AND FORMER JUDGE, HIGH COURT OF DELHI} & DEMISE OF
JUSTICE RAMESHWAR LAL GUPTA {FORMER JUDGE, HIGH
COURT OF DELHI}**

My Esteemed Sister and Brother Judges;

Mr. Chetan Sharma, Additional Solicitor General of India;

Mr. Murari Tiwari, Chairman, Bar Council of Delhi;

Mr. Mohit Mathur, President, Delhi High Court Bar Association;

Mr. Jatan Singh, Vice President, Delhi High Court Bar Association;

Mr. Abhijat, Secretary, Delhi High Court Bar Association;

Mr. Sanjay Lao, Standing Counsel (Criminal), Govt. of NCT of Delhi;

Mr. Santosh Kumar Tripathi, Standing Counsel (Civil), Govt. of NCT of Delhi;

Standing Counsels of the Central and State Government;

Executive Members of the Delhi High Court Bar Association;

Office Bearers of Bar Council of Delhi and other District Bar Associations;

Senior Advocates;

Members of the Bar;

Family members of Late Justice S. Ranganathan;

Family members of Late Justice Rameshwar Lal Gupta;

Ladies and Gentlemen.

It is with immense sense of sadness that we have assembled today to condole the demise of Mr. Justice Srinivasachar Ranganathan former Judge, Supreme Court of India and former Judge, High Court of Delhi.

Justice Ranganathan was born at Chennai on 27th October, 1927; He completed his schooling from P.S. High School in Chennai. Thereafter, he graduated in B.A. Mathematics from Presidency College and earned his LL.B. degree from Government Law College, Chennai where he received the prestigious 'Laxmi Narasa Reddy' gold medal. He was enrolled as an advocate on 21.7.1952. Thereafter, he commenced his legal practice in Taxation Law with C.S. Rama Rao, who was an eminent Standing Counsel of the Income Tax Department at Chennai, and was known for his hardworking and fair nature. Justice Ranganathan imbibed all these qualities in him, and in a very short time of seven years, he was appointed as the Junior Standing Counsel, and later as Senior Standing Counsel, Income Tax Department, Madras. In February 1964, he was appointed as a Judicial Member at the Income Tax Appellate Tribunal, where he repeatedly proved his acumen and capabilities, owing to which he was appointed as a Judge of this Court on 14.11.1977.

Justice Ranganathan spent almost 11 remarkable years as a Judge of this Court before becoming the first ever member of the ITAT to be elevated to the Supreme Court in 1987, where he served till his retirement in 1992. During his tenure as a Judge, Justice Ranganathan delivered several landmark rulings in

taxation & constitutional matters. His expertise, however, was not limited to any specific field of law. He possessed extensive knowledge on nearly every field of Law. His judgments contain in-depth and elaborate analysis of the issues at hand.

Justice Ranganathan was a part of the 7 Judges Constitution Bench which delivered the landmark judgment in “*A.R. Antulay Vs. R.S. Nayak*, (1988) 2 SCC 602”, wherein Justice Ranganathan rendered a powerful and thoughtful dissent. He also presided over the bench hearing the appeals preferred by the convicts in Smt. Indira Gandhi’s assassination case.

Justice R.V. Easwar – former Judge of this Court, remembered his judgments to be “faultless products, crafted after a deep, serious and objective study of the facts and the law, aided by arguments of counsel”. It was by virtue of this skill, that early in his career he was associated with the revision of the B.S. Sundaram’s Works on Income Tax, 7th Edition, and later edited AC Sampath Iyengar’s, The Law of Income Tax, in its 7th and 8th Edition. In 1983, his book ‘Corporate Taxation in India’ was published and acted as a guide for many tax practitioners.

Justice Ranganathan also received the National Citizens Award – 1992 for contribution to law and Jurisprudence. Even after his retirement he continued rendering his services to the nation as a member of 13th Law Commission of India. Thereafter, he served as the first President of the Authority for Advance

Tax Rulings, till 1997. He was a popular and busy Arbitrator. However, his contribution has not been limited to only law; Justice Ranganathan was also a scholar of Sanskrit; In 1999, he worked on ‘Meghadutam & Shri Hamsa Sandesam – a parallel study’ which was a comprehensive translation of the works of the two most prolific Sanskrit poets. In 2017, he also wrote a book on ‘Sundar Kand’ of the ‘Srimad Valmiki Ramayana’.

I joined the Bar in 1986 and I have some fond memories of appearing before Justice Ranganathan. I distinctly remember one matter where I appeared before the Division Bench presided by Justice Ranganathan with Justice B.N. Kirpal as the puisne Judge. It was a matter under the Gold Control Act. I was appearing for the Union of India, as a junior with Mr. Rajender Dutt – one of the Standing Counsels for the Union of India at that time. I was convinced of my argument. However, the Bench did not think likewise. The writ petition was allowed. As I walked out of the Court, someone approached me and complimented me for my performance in Court. I asked him if he was the officer from the Customs Department, to which he responded that he was the petitioner.

Justice Ranganathan passed away peacefully after his brief illness at Chennai, at the age of 94. He left behind his wife Smt. Hemlata and his twin daughters – Roopkala and Deep Mala, both of them are qualified lawyers and Company Secretaries. His sad demise has created a void not just for his family and friends, but for the entire legal fraternity at large.

I, on behalf of my sister and brother Judges, and on my own behalf convey our heartfelt condolences to the members of the bereaved family and pray to the Almighty to give them strength to bear this irreparable loss. May almighty bestow peace to the departed soul.

We have also gathered here, to condole the sad demise of Justice Rameshwar Lal Gupta, Former Judge of this Court.

Justice Gupta was born on 15th October, 1932, in Karnal, Haryana. He was the youngest of the four sons of Shri Makhan Lal, who was initially, a police officer, but later took up the practice of Criminal Law in Karnal. He was a renowned philanthropist and also opened multiple charitable organizations, for promoting education and welfare of young children. Sadly, Justice Gupta lost his mother very early in his childhood. This left a deep impact on his outlook towards life.

Justice Gupta completed his schooling from Karnal and then joined D.A.V. College, Jalandhar, where he first earned his Bachelor's Degree, and thereafter, his law degree. During his college days, he was known as an all rounder. He was the Punjab State Champion in Carrom Board and Badminton. He was also famous for being the Sports Captain of the College Cricket Team, an avid singer

and the star of his university's dramatics group. He was married to Smt.Santosh Kumari in 1959.

He commenced his legal practice in September 1957 as a Pleader and practiced on the civil and criminal side till 1962. He then joined the Judicial Services in January 1962 as a Sub-Judge and worked in Punjab till October 1966. He then came to Delhi on deputation as a Sub-Judge, and he was absorbed in the Delhi Judicial Service. Thereafter, he went on deputation to Gangtok for two years to serve as the first District & Sessions Judge of Sikkim State when it became part of India in 1975. He rejoined as the Additional District and Sessions Judge at Delhi from August 1977. During his tenure as an Additional District and Sessions Judge, he was fiercely neutral and courageous. Justice Gupta also served as the Registrar of this Court until April 1989, before becoming a Judge of this Court, where he served until his retirement in 1994.

Justice Gupta was the epitome of propriety and uprightness in all walks of life. It was due to these characteristics that Justice Gupta was also entrusted with other responsibilities. He served as first Member Secretary of the Delhi Legal Aid and Advisory Board between 1981 to 1985, and was appointed as Chairman of the Judicial Inquiry in 1981 by the Supreme Court into the affairs of Nari Niketan, Delhi. He also served as the Secretary to Justice Ranganath Mishra Commission of Inquiry, which looked into the allegations of organized violence in Delhi, following the assassination of the former Prime Minister Mrs. Indira

Gandhi in 1985. After his retirement, he was entrusted with the responsibility of serving as the Chairman of the Drug Pricing Review Committee, and also served as the Member of the Law Commission of India

In his personal life, he was a loving and caring man and never let his professional life have any reflection on his personal life. His empathetic attitude was not limited to his closed acquaintances only. He was known for helping anyone who approached him. Post his retirement, he loved spending time and playing cards & Tennis with his 5 grandchildren during his visits to the US.

I had the fortune of appearing before him in several matters and I distinctly remember arguing cases while he was sitting on the Original Side of this Court.

Justice Gupta departed peacefully for his heavenly abode on 29th July, 2019. He is survived by his wife Smt. Santosh Gupta; two sons – Bhavdeep and Avnish Gupta; daughters-in-law – Dolly and Neelam Gupta; and 5 grandchildren – Ankur, Ankit, Sabhya, Alisha and Shobhit.

I, on behalf of my Sister and Brother Judges, and also on my own behalf convey our heartfelt condolences to the members of the bereaved family and pray to almighty to give them strength to bear this irreparable loss. May the almighty bestow peace to the departed soul.

(AFTER REFERENCE BY LAWYERS IS OVER)

As a mark of respect to the departed souls, we shall now observe silence for two minutes. (The Hon'ble Judges will take their respective seats for a moment after the silence, and it will be announced by Hon'ble the Acting Chief Justice as under).

“As a mark of respect to the departed souls, the working in the Court is adjourned for the rest of the day.