



Profile of Dr. Justice Vineet Kohar

Dr. Justice Vineet Kothari, a former High Court Judge, 63 years, is a resident of India. Born on 2nd September 1959, in Jodhpur, Rajasthan, India, he had a keen interest in academics and sports. With his interest in academia he obtained the following degrees;

1. Bachelor of Commerce B.Com.(Hons.)
2. Chartered Accountant (CA)
3. Company Secretary (CS)
4. LL.B. (Bachelor of Laws)
5. LL.M. (Master of Laws)
6. Ph.D. (Taxation Policy and Freedom of Trade)

He is now a designated Senior Advocate by the Supreme Court of India and practices law in Constitutional Courts in India. Justice Kothari is also onboard as Senior Advisor of KPMG since December, 2022.

His main areas of practice are Domestic Tax laws, International Taxation, Service Laws, Corporate and Insolvency laws, and Property and Family Laws. His keen and active involvement in Alternate Dispute Resolution(ADR) encompasses Commercial & Contractual dispute resolution through various Domestic & International Arbitration & Mediation Institutions. He is empaneled as an Arbitrator with most of the High Courts in India annexed Centers and is on the board of private Arbitration and Mediation Centers in India like Nani Palkhvala Arbitration Center. He has also applied for membership as an Arbitrator in Singapore International Arbitration Center & Dubai International Arbitration Center.



Dr. Kothari was **elevated to the Bench on 13.6.2005** as a Judge of Rajasthan High Court where he served till 17.4.2018. He then served at Karnataka High Court from 18.4.2016 to 22.11.2018. Afterwards, he also served at Madras High Court from 23.11.2018 to 3.1.2021 including for some period as Acting Chief Justice of Madras High Court

and later towards the end of his career as a Judge, he also served at Gujarat High Court from 4.1.2021 to 1.9.2021 from **he retired as Acting Chief Justice on 1st September, 2021.** While serving as Judge of various High Courts for over 16 years he decided approximately 50,000 contested Tax Appeals, Writ Petitions, Writ Appeals, Civil Appeals.

Justice Kothari has **contributed papers** for **National Conferences and International Conferences on International Taxation** and other allied subjects at various places including Amsterdam, Helsinki, Luzern, Switzerland and Brisbane, Australia on subjects like, as mention below:

- **“Transfer Pricing and Use of Secret Comparables at Amsterdam, 2013”**
(<https://iatj.net/content/congresses/amsterdam2013/Transfer%20Pricing%20-%20India.pdf>)
- **“Social Networking by Judges at Lucerne, 2015”**
(<https://iatj.net/content/congresses/lucern2015/Ethical%20Requirements%20-%20India.pdf>)
- **“Case Load Control of Tax Cases in India at Madrid, 2016**
(<https://iatj.net/content/congresses/madrid2016/Case%20Load%20Control%20of%20Tax%20Cases%20in%20-%20India.pdf>)
- **Applicability of Foreign Decisions and Interpretation of Tax Treaties in International Taxation at Helsinki, 2017.**
(<https://iatj.net/content/congresses/helsinki2017/Use%20of%20Foreign%20Case%20Law%20by%20Courts%20-%20India.pdf>)

Dr. Kothari has been a Member from last 10 years and an Honorary Director on the Board of **International Association of Tax Judges (IATJ)** for last 5 years. He is also a Member of **Commonwealth Magistrates and Judges Association**, CMJA, London. His two Papers have been published by **Korea Legislative Research Institute (KLRI)** in their Global Legal Issues viz. “Constitutional Features & Indian Democracy” (2012) and “Applicability of Foreign Decisions and Interpretation of Tax Treaties in International Taxation” (2017).

He is a regular participant and a speaker at various conferences across the country and at global platform. He regularly addressed several Webinars during Covid period between 2020 to 2021 on various subjects ranging from Taxation to variety of law subjects to cross sections of professionals including his address to various Institutions and School Children about Indian Legal system.

He served as **Executive Chairman** of Tamil Nadu State Legal Services Authority, **Executive Chairman** of Gujarat State Legal Services Authority as also as the Chairman of the Tamil Nadu Mediation and Conciliation Centre. While he was in Gujarat as a Senior Judge, he also served as the **Chairman of the Gujarat Arbitration Centre & Mediation Centre.**

He completed his 40 Hrs. Mediation training approved by MCPC, a Committee constituted by the Supreme Court of India as a sitting Judge of Madras High Court and decided several cases amicably between disputants through mediation process as a sitting Judge.

He also served as a **Guest Faculty cum Professor in the Faculty of Law**, University of Jodhpur, for about six years from 1994 till 2000.

Significantly, his Article on “**Child Education & Poverty Alleviation in India**” giving various suggestions with regard to character building of youth of the country was acknowledged and appreciated by the then Hon’ble **President of India, Dr. A.P.J. Abdul Kalam in 2006.**

As a practicing Advocate he also performed the role as that of the **Chief Editor of Sales Tax Literature**, a National Level Law Journal, from the year 1986 till 1990. He was also Author of the **CTR Yearly Digest & STC Yearly Digest from 1979 till 1990.**

Leading Cases decided by Justice Dr. Vineet Kothari

- i. Windingup order under **Companies Act, 1956** of two companies of Vijay Mallya Group – **Kingfisher Airlines and United Breweries Group** in Karnataka High Court.
(2018) ii. In **Admiralty jurisdiction**, leave of Company Court seized of the winding up proceedings against the company, was not required while trying original suits filed by creditor in Madras High Court in the original Admiralty jurisdiction and the said view of Justice Kothari was later on followed by the Bombay High Court.
- (2019) iii. In **International tax** in the case of **Softbrands**, (2017) the question of comparable adopted in making TP adjustments do not give rise to substantial question of law for Income Tax Appeals under Section 260A of the Income Tax Act, in Karnataka High Court.
- iv. The validity of certain provisions of **National Highways Authorities Act** upheld in Division Bench in Rajasthan High Court (2006).
- v. In Service & Employment law jurisprudence he held that the short term **contractual employment of teachers** under Hire and Fire policy for academic sessions was unfair practice and the same was quashed while he was Judge in Rajasthan High Court and the State was directed to hold regular selection of Teachers. (2010)
- vi. Under **Sales Tax or VAT law**, he held that the **replacement of motor parts under Warranty** as supplied to dealer by the manufacturer, was not taxable sales in the hands of the dealer. Supreme Court decision in Mohd. Ikram Hussain case (2008 (6) SCC 183) was distinguished by him as Judge of the Rajasthan High Court and on the basis thereof, the matter was referred by a latter Bench of Supreme Court, to the larger bench of the Supreme Court.



Family Background

Dr. Vineet Kothari was born in a family of Chartered Accountants at Jodhpur, Rajasthan. His father was an Accountant in Education Department and mother was a Home-maker. One of his elder brothers, Shri B.M. Kothari was an eminent Chartered Accountant of Rajasthan and later on, served as an Accountant Member of the Income Tax Appellate Tribunal (ITAT) from 1989 till 2004.

He is married to Mrs. Meena Kothari and who is actively involved in Mediation and is also a Senior Trained Mediator. His both sons, Vinay Kothari, 38 yrs. [B.B.A., LL.B. (Hons.)] from National Law University, Jodhpur and [LL.M.] from Kings College, London and Mr. Mehul Kothari, 29 yrs. [B.A., LL.B. (Hons.) from Jindal Global Law School] and LL.M. [EMLE, Israel, Austria and Netherlands] are practicing Advocates.



Extra-Curricular Activities

Justice Kothari is a keen and deep interest in sports and he regularly plays Cricket, Badminton and Table Tennis. He has vivid interest in soft music, both vocal and instrumental. He is also a vocalist and also plays various musical instruments like Keyboard, Flute, Harmonica, etc.