

### **Hearing by a single member**

**136.** Notwithstanding section 135, if the Chairman deems it fit in the interest of achieving the expeditious and efficient conduct of the appeal, the proceedings of the appeal shall be presided over by any of the following persons sitting alone:

- (a)* the Chairman;
- (b)* any of the Deputy Chairmen; or
- (c)* any other member of the Tribunal as the Chairman may determine.