

Provisions relating to costs and expenses

151. The Tribunal shall only make an award as to costs and expenses and shall have full power to determine by whom and to what extent the costs and expenses are to be paid—

- (a)* against the appellant, if it is satisfied that he had conducted his case in a frivolous or vexatious manner; and
- (b)* against any party to the appeal, if it is satisfied that in all circumstances of the case it would be unjust and inequitable not to do so.