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ORIGINAL DOCUMENTS IN SAFE

Case No. 140

Date of filing: 16 MARCH 84

\*\* AWARD - Type of Award \_\_\_\_\_  
- Date of Award \_\_\_\_\_  
\_\_\_\_\_ pages in English \_\_\_\_\_ pages in Farsi

\*\* DECISION - Date of Decision \_\_\_\_\_  
\_\_\_\_\_ pages in English \_\_\_\_\_ pages in Farsi

\*\* CONCURRING OPINION of \_\_\_\_\_  
- Date \_\_\_\_\_  
\_\_\_\_\_ pages in English \_\_\_\_\_ pages in Farsi

\*\* SEPARATE OPINION of \_\_\_\_\_  
- Date \_\_\_\_\_  
\_\_\_\_\_ pages in English \_\_\_\_\_ pages in Farsi

\*\* DISSENTING OPINION of \_\_\_\_\_  
- Date \_\_\_\_\_  
\_\_\_\_\_ pages in English \_\_\_\_\_ pages in Farsi

\*\* OTHER; Nature of document: opinion of Dr. Shafeiei

Concur in part, dissent in part

- Date 16 MARCH 84  
2 pages in English 2 pages in Farsi

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Case No. 140

Chamber Two

Award No. 114 -140-2

T.C.S.B., INC.,  
Claimant,  
and  
IRAN,  
Respondent.

IRAN UNITED STATES CLAIMS TRIBUNAL	دادگاه داوری دعاری ایران - ایالات متحده
ثبت شد - FILED	
Date	۱۳۶۲ / ۱۲ / ۲۶ 16 MAR 1984
No.	140

OPINION OF DR. SHAFIE SHAFEIEI  
DISSENTING IN PART, CONCURRING IN PART

DUPLICATE  
ORIGINAL  
نسخه برابر اصل

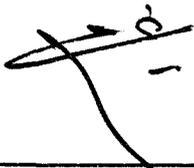
In the present case I used my best efforts to arrive at a unanimous decision. Regrettably my colleagues' insistence to retain certain obvious weaknesses in the Award -- especially with regard to the presentation of the facts of the case -- did not allow me to achieve that objective.

In the spirit of understanding I do not deem it appropriate now to deal with those issues in detail. I do, however, feel it necessary to emphasize the following two points:

(1) The Respondent in this case had no obligation to pay the Claimant's fees in any currency other than rials. The Tribunal's conclusion that such fees in Iranian currency could be transferred into any other currency, as well as its insistence on awarding an exorbitant rate of interest, are obvious instances of injustice and legally untenable.

(2) I concur with that part of the Award which allows the 5.5 percent legal tax, but rejects the remaining part of the counterclaims. The Respondent has not in the present case satisfactorily established that the remaining demanded taxes and social security contributions are those imposed in relation to the activities of the Claimant under the contract. Indeed, there are indications in the submitted evidence that the said amounts may have been imposed in relation to Claimant's other economic activities in Iran.

Dated, The Hague  
16 March 1984



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Dr. Shafie Shafeiei