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24.	Nawabkhan v. State of Gujarat , (1974) 2 SCC 121 <i>Consequences of contravention of law of substantial justice by an administrative authority restricting fundamental right of a citizen or infringing a fundamental freedom is that such an order is ab initio void and a nullity meaning of no legal efficacy since inception.</i>
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9.	Securities and Exchange Board of India v. Mega Corporation Limited 2022 SCC OnLine SC 361 <i>Principles of natural justice would be violated if an opportunity to cross-examine is not granted. There is a right to disclosure of the relevant material. However, such a right is not absolute and is subject to other considerations. There was no necessity for the Tribunal to lay down as an inviolable principle that there is a right of cross-examination in all cases.</i>
10.	State Bank of India and Another vs. K.S. Vishwanath 2022 SCC OnLine SC 667 <i>The Standard of proof required in criminal proceedings is different from the standard of proof required in departmental inquiries, the same charges and evidence may lead to different results in the two proceedings, that is, a finding of guilt in departmental proceedings and an acquittal by giving the benefit of the doubt in the criminal proceedings.</i>
11.	Z. Engineers Construction (P) Ltd. v. Bipin Bihari Behera (2020) 4 SCC 358 <i>In a case where evidence is required to determine the nature of the document, it is reasonable to defer the admissibility of a document for insufficient stamp duty at the time of the final decision in the suit.</i>
12.	Om Prakash v. Suresh Kumar. , (2020) 13 SCC 188 <i>Where the Counsel has made an admission before the Court and the question arose as to whether such an admission is binding on the Client, taking note of the provisions of the CPC and provisions of the Advocates Act, 1961 unless the Client makes a statement that he had instructed his Counsel not to make such an admission, it is binding on the Client.</i>
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14.	Ajikumar alias Aji & Ors v. State of Kerala , AIR 2017 SC 695 <i>Suspicion, however grave it may be, cannot take place of proof, and there is a large difference between something that 'may be' proved, and something that 'will be proved.'</i>

15.	SEBI v. Kishore R. Ajmera (2016) 6 SCC 368 <i>While direct evidence is a more certain basis to come to a conclusion, yet, in the absence thereof the Courts cannot be helpless. It is the judicial duty to take note of the immediate and proximate facts and circumstances surrounding the events on which the charges/allegations are founded and to reach what would appear to the Court to be a reasonable conclusion therefrom. Test would always be that what inferential process that a reasonable/prudent man would adopt to arrive at a conclusion.</i>
16.	Yellapu Uma Maheswari v. Buddha Jagadheeswararao (2015) 16 SCC 787 <i>Nomenclature given to the document is not a decisive factor but the nature and substance of the transaction have to be determined with reference to the terms of the documents and the admissibility of a document is entirely dependent upon the recitals contained in that document but not on the basis of the pleadings set up by the party who seeks to introduce the document in question.</i>
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18.	Paramjeet Singh v. State of Uttarakhand , AIR 2011 SC 200 <i>The Court has a yardstick of probabilities to judge the evidence by, its intrinsic worth and the animus of witnesses. The degree of proof required depends upon the gravity of the charges. More serious the offence, the higher/stricter proof is necessary.</i>
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21.	Vadiraj Naggappa Vernekar v. Sharadchandra Prabhakar Gogate (2009) 4 SCC 410. <i>Order 18 Rule 17 is primarily a provision enabling the court to clarify any issue or doubt, by recalling any witness either suo moto or at the request of any party, so that the court itself can put questions and elicit answers. The said power is not intended to be used to fill up omissions in the evidence of a witness who has already been examined.</i>
22.	Ravinder Singh Gorkhi v. State of U.P. , (2006) 5 SCC 584 <i>The Evidence Act does not make any distinction between a civil proceeding and a criminal proceeding.</i>
23.	Prithi Chand v. State of H.P. , (1989) 1 SCC 432 <i>A copy of a copy is admissible as secondary evidence if it has been compared with the original or if this copy is taken from the original by a mechanical process. Copy of a copy not compared with the original is not secondary evidence of the original.</i>
24.	Smt. Savithamma v. Cecil Naronha & Anr. , AIR 1988 SC 1987 <i>Affidavits can be used as evidence only if for sufficient reason court passes an order under Order XIX, Rules 1 or 2 of the Code of Civil Procedure</i>
25.	State of Bihar and Ors. v. Sri Radha Krishna Singh & Ors. , AIR 1983 SC 684. <i>Admissibility of a document is one thing and its probative value quite another. These two aspects cannot be combined. A document may be admissible and yet may not carry any conviction and the weight of its probative value may be nil.</i>
26.	Narayan Ganesh Dastane v. Sucheta Narayan Dastane , 1975 AIR 1534 <i>A fact is said to be proved when the court either believes it to exist or considers its existence so probable that a prudent man ought, under the circumstances of the particular case, to act upon the supposition that it exists.</i>

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27.	Delhi Development of Authority v. Durga Chand , 1973 AIR 2609 <i>Odgers Rules (known as the golden rules of interpretation) have been judicially recognized and may be adopted as Rules for interpretation of the documents in India.</i>
28.	Prem Lata v. Arhant Kumar , (1973) 3 SCC 718 <i>When both sides had adduced evidence, the question of burden of proof pales into insignificance.</i>
29.	Badat and Co. Bombay v. East India Trading Co. , AIR 1964 SC 538 <i>If the denial of a fact is not specific but evasive, the said fact shall be taken to be admitted.</i>
30.	Addagada Raghavamma v. Addagada Chenchamma , (1964) 2 SCR 933 <i>There is an essential distinction between the burden of proof and onus to prove; burden of proof lies upon the person who has to prove a fact and it never shifts... Such considerations, having regard to the circumstances of a particular case, may shift the onus of proof. Such a shifting of onus is a continuous process in the evaluation of evidence.....</i>
31.	Narayan Bhagwantrao Gosavi Balajiwale v. Gopal Vinayak Gosavi , (1960) 1 SCR 773 <i>Where parties have joined the issue and have led evidence and such conflicting evidence can be weighed to determine which way the issue can be decided, the question of burden of proof become academic.</i>
32.	King. v. Burdett , (1820) 4 B. & Ald. 95 <i>There is no difference between the rules of evidence in civil and criminal cases. If the rules of evidence prescribe the best course to get at truth, they must be and are the same in all cases and in all civilized countries.</i>

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4.	Mason Stephen and Seng Daniel, <i>The foundations of Evidence in Electronic Form</i> , University of London Press; Institute of Advanced Legal Studies. Available at: https://www.jstor.org/stable/j.ctv512x65.10
5.	Dr. Justice S. Murlidhar, <i>Compilation of Judgements on Electronic Evidence</i> , at NJA during the Workshop of Additional District Judges, on 18.08.2018.
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7.	Vivek Sood, <i>Leading Electronic Evidence in the Court: Critical Analysis and the Stepwise Process</i> , Chapter 3 in Nabhi's CYBER CRIMES, ELECTRONIC EVIDENCE & INVESTIGATION LEGAL ISSUES.
8.	Justice Kurian Joseph, <i>Admissibility of Electronic Evidence</i> (2016) 5 SCC (J)
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9.	Ravinder Singh Alia Kaku v. State of Punjab (2022) 7 SCC 581 Indian Evidence Act, 1872; Section 65B (4) - Certificate under Section 65B (4) is a mandatory requirement for the production of electronic evidence - Oral evidence in the place of such certificate cannot possibly suffice.
10.	Arjun Panditrao Khotkar v. Kailash Kushanrao Gorantayal (2020) 7 SCC 1 <ul style="list-style-type: none">• Production of the certificate under section 65 B (4) is mandatory, but only in case of secondary evidence i.e. where primary evidence is not produced.• Shafhi Mohammad, (2018) 2 SCC 801 is overruled and Anvar P.V. case (2014) 10 SCC 473 is followed with clarification.• The person who gives this certificate can be anyone out of several persons who occupy a “responsible official position” in relation to the operation of the relevant device, as also the

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	<p>person who may otherwise be in the “management of relevant activities” spoken of in sub-section (4) of Section 65-B.</p> <ul style="list-style-type: none">• Sections 65-A and 65-B of the Evidence Act are a complete code in themselves when it comes to the admissibility of evidence of information contained in electronic records.
11.	<p><i>P. Gopalkrishnan v. State of Kerala and Anr.</i> (2020) 9 SCC 161</p> <ul style="list-style-type: none">• Evidence”, clearly takes within its fold documentary evidence to mean and include all documents including electronic records produced for the inspection of the court.• An electronic record is not confined to “data” alone, but it also means the record or data generated, received, or sent in electronic form. The expression “data” includes a representation of information, knowledge, and facts, which is either intended to be processed, is being processed, or has been processed in a computer system or computer network or stored internally in the memory of the computer.
12.	<p><i>State by Karnataka Lokayukta, Police Station, Bengaluru v. M.R. Hiremath</i> (2019) 7 SCC 515</p> <p>The need for the production of such a certificate would arise when the electronic record is sought to be produced in evidence at the trial. It is at that stage that the necessity for the production of the certificate would arise.</p>
13.	<p><i>Shafhi Mohammad v. State of HP</i> (2018) 2 SCC 801</p> <ul style="list-style-type: none">• Electronic evidence is admissible and provisions under Sections 65-A and 65-B of the Evidence Act are by way of a clarification and are procedural provisions. If the electronic evidence is authentic and relevant the same can certainly be admitted subject to the Court being satisfied about its authenticity and the procedure for its admissibility may depend on fact situation such as whether the person producing such evidence is in a position to furnish certificate under Section 65-B(4).• The requirement of the certificate under Section 65-B (4) is not always mandatory. The requirement of a certificate under Section 64B (4), being procedural, can be relaxed by the Court wherever the interest of justice so justifies, and one circumstance in which the interest of justice so justifies would be where the electronic device is produced by a party who is not in possession of such device, as a result of which such party would not be in a position to secure the requisite certificate.• Sections 65-A and 65-B of the Evidence Act, 1872 cannot be held to be a complete code on the subject.
14.	<p><i>Vikram Singh v. State of Punjab</i> (2017) 8 SCC 518</p> <p>Original tape-recorded conversations of ransom calls handed over to police are primary evidence. No 65-B certificate is required.</p>
15.	<p><i>Shamsher Singh Verma v. State of Haryana</i> (2016) 15 SCC 485</p>

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	In view of the definition of "document" in the Evidence Act, it was held that the compact disc is also a document.
16.	<p><i>Tomaso Bruno v. State of UP</i> (2015) 7 SCC 178</p> <p>Held that the computer-generated electronic records in evidence are admissible at a trial if proved in the manner specified by section 65B. The effect of non-production of or not adducing the best evidence (in this case the CCTV footage of the hotel) is viewed by the Court as material suppression which leads to an adverse inference under Section 114(g) of the Evidence Act.</p>
17.	<p><i>Anvar v. P.K. Basheer and Ors.</i> (2014) 10 SCC 473</p> <ul style="list-style-type: none">• Section 65B (4) is a condition precedent to the admissibility of evidence by way of electronic record.• Proof of electronic record is a special provision introduced by the IT Act amending various provisions under the Evidence Act. The very caption of Section 65-A of the Evidence Act, read with Sections 59 and 65-B is sufficient to hold that the special provisions on evidence relating to the electronic record shall be governed by the procedure prescribed under Section 65-B of the Evidence Act. That is a complete code in itself.• If an electronic record as such is used as primary evidence the same is admissible in evidence, without compliance with the conditions in Section 65-B of the Evidence Act.
18.	<p><i>NCT of Delhi v. Navjot Sandhu</i> (2005) 11 SCC 600</p> <p>According to Section 63 of Indian Evidence Act, secondary evidence means and includes, among other things, "copies made from the original by mechanical processes which in themselves insure the accuracy of the copy, and copies compared with such copies". Section 65 enables secondary evidence of the contents of a document to be adduced if the original is of such a nature as not to be easily movable. It is not in dispute that the information contained in the call records is stored in huge servers which cannot be easily moved and produced in the court. That is what the High Court has also observed at para 276. Hence, printouts taken from the computers/servers by mechanical process and certified by a responsible official of the service-providing company can be led in evidence through a witness who can identify the signatures of the certifying officer or otherwise speak of the facts based on his personal knowledge. Irrespective of the compliance with the requirements of Section 65-B, which is a provision dealing with admissibility of electronic records, there is no bar to adducing secondary evidence under the other provisions of the Evidence Act, namely, Sections 63 and 65. It may be that the certificate containing the details in sub-section (4) of Section 65-B is not filed in the instant case, but that does not mean that secondary evidence cannot be given even if the law permits such evidence to be given in the circumstances mentioned in the relevant provisions, namely, Sections 63 and 65.</p>
19.	<p><i>Kuber Impex Limited and Ors. vs. Commissioner of Customs-Nhava Sheva</i> (22.08.2022 - CESTAT - Mumbai): MANU/CM/0178/2022</p>

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	<p>On close reading of Section 138C of the Act, 1962, it is seen that the Legislature had prescribed the detailed procedure to accept computer printouts and other electronic devices as evidence. It has been stated that any proceedings under the Act, 1962, where it is desired to give a statement in evidence of electronic devices, shall be evidences of any matter stated in the certificate.</p>
20.	<p><i>Heisnam Chaoba Singh v. The Union of India and Ors.</i> (Calcutta High Court) Decided on: 05.10.2021, MANU/WB/0768/2021</p> <p>It was held that neither Section 65B of the Evidence Act nor Section 138C of the Customs Act would be applicable to the proceedings of the detaining authority for passing an order of detention.</p>
21.	<p><i>Periyar Polymers Pvt. Ltd. V. Deputy Commr., Central Tax & C. Ex., Palakkad GST Division</i> (Kerala High Court) Decided on: 01.09.2021, MANU/KE/3183/2021</p> <p>The guidelines for the conduct of a virtual mode of personal hearing through a video conferencing facility were discussed. The record of personal hearing submitted in this manner shall be deemed to be a document for the purpose of the Customs, Act, 1962 in terms of Section 138C of the said Act, read with Section 4 of the Information Technology Act, 2000.</p>
22.	<p><i>Ganesan S. vs. The Commissioner of Customs, Chennai VII Commissionerate Air Cargo</i> (Madras High Court) Decided on: 18.03.2021, MANU/TN/2218/2021</p> <p>Call records given by the mobile service provider and the certificate that is required to be issued under Section 138C of the Customs Act, 1962.</p>
23.	<p><i>S.N. Agrotech and Ors. v. C.C., New Delhi</i> Decided on (17.04.2018): MANU/CE/0169/2018</p> <p>Evidence in form of computer print-outs etc. recovered during the course of the investigation is admissible subject to satisfaction of Section 138C (2) of the Customs Act - Said requirement refers to the certificate from the responsible person in relation to the operation of the relevant laptop/computer.</p>
24.	<p><i>Edwin Andrew Minihan vs. The Union of India and Ors.</i> (Kerala High Court) Decided on: 17.03.2016</p> <p>Section 138C of the Customs Act deals with the admissibility of micro films, facsimile copies of documents, and computer printouts as evidence. Sub-section 4 of Section 138-C provides that in any proceedings under the Act and the Rules made thereunder, where it is desired to give a statement in evidence by virtue of the section, a certificate containing the matters mentioned in clauses (a) to (c) and signed by a person mentioned therein shall be evidence of the matter stated in the certificate. The proceeding before the detaining authority is not a proceeding under the Customs Act. The proceeding before the detaining authority is a proceeding under the (The Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974) COFEPOSA Act. Therefore, neither Section 65-B of the Evidence Act nor Sections 138-C of the Customs Act would be applicable to the proceedings before the detaining authority for the purpose of arriving at the subjective satisfaction and in passing an order of detention.</p>

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10.	<i>Trimurthi Fragrances (P) Ltd. v. Government of N.C.T. of Delhi</i> , 2022 SCC OnLine SC 1247 <i>A decision delivered by a Bench of largest strength is binding on any subsequent Bench of lesser or coequal strength. It is the strength of the Bench and not number of Judges who have taken a particular view which is said to be relevant - A Bench of lesser quorum</i>

	<p><i>cannot disagree or dissent from the view of law taken by a Bench of larger quorum.</i></p> <p><i>Quorum means the bench strength which was hearing the matter - The numerical strength of the Judges taking a particular view is not relevant, but the Bench strength is determinative of the binding nature of the Judgment.</i></p>
11.	<p><i>Gregory Patrao v. Mangalore Refinery & Petrochemicals Ltd., 2022 SCC OnLineSC 830</i></p> <p><i>Subsequent Supreme Court Decisions which have considered & distinguished earlier judgments are binding on High Courts</i></p>
12.	<p><i>Mahesh Kumar Mundra vs. The State of Madhya Pradesh and Ors. (07.05.2022 -MPHC) : MANU/MP/1126/2022</i></p> <p><i>If a Judge or a quasi-judicial authority is not candid enough about his/her decision making process then it is impossible to know whether the person deciding is faithful to the doctrine of precedent or to principles of incrementalism.</i></p> <p><i>In all common law jurisdictions judgments play a vital role in setting up precedents for the future. Therefore, for development of law, requirement of giving reasons for the decision is of the essence and is virtually a part of "Due Process".</i></p>
13.	<p><i>Shah Faesal v. Union of India, (2020) 4 SCC 1</i></p> <p><i>Per incuriam rule is strictly and correctly applicable to the ratio decidendi and not to obiter dicta. Earlier precedent can be overruled by a larger Bench if - (i) it is manifestly wrong, or (ii) injurious to public interest, or (iii) there is a social, constitutional, or economic change necessitating it. A coordinate Bench of the same strength cannot take a contrary view and cannot overrule the decision of earlier coordinate bench. No doubt it can distinguish the judgment of such earlier Bench or refer the matter to a larger Bench for reconsideration in case of disagreement with the view of such earlier Bench.</i></p>
14.	<p><i>S.E. Graphites (P) Ltd. v. State of Telangana, (2020) 14 SCC 521</i></p> <p><i>Even Brief Judgments Of Supreme Court Passed After Grant Of Special Leave Are Binding Precedents</i></p>
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16.	<p><i>Kaikhosrou (Chick) Kavasji Framji v. Union of India, (2019) 20 SCC 705</i></p> <p><i>Views in Lead Judgment are binding precedents if concurring judgments did not express any contrary opinion on it.</i></p>

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17.	<i>Court on its Own Motion v. Jayant Kashmiri</i> , 2017 SCC OnLine Del 7387 <i>The judgments of the High Court would bind the trial courts. If an unnecessary reference to a judicial precedent or erroneous submission in law is made, the Judge considering the matter would reject the reliance thereon or the submission made. However, certainly reference to a judicial precedent cannot be termed a contumacious act.</i>
18.	<i>Union of India v. P. Shyamala</i> , 2017 SCC OnLine Mad 6715 <i>Exposition of law and ratio decidendi, to be accepted as a binding precedent, should be based on issues raised and argued by both sides. A mere observation without reasons is distinguishable, from a ratio decidendi.</i>
19.	<i>Hyder Consulting (UK) Ltd. v. State of Orissa</i> , (2015) 2 SCC 189 <i>A prior decision of this Court on identical facts and law binds the Court on the same points of law in a later case. In exceptional circumstances, where owing to obvious inadvertence or oversight, a judgment fails to notice a plain statutory provision or obligatory authority running counter to the reasoning and result reached, the principle of per incuriam may apply.</i>
20.	<i>Raj Kumar Mehra and Ors. vs. Surinder Mohan</i> (23.04.2015 - HPHC) AIR 2015HP 58 <i>If a Judge or a quasi-judicial authority is not candid enough about his/her decision making process then it is impossible to know whether the person deciding is faithful to the doctrine of precedent or to principles of incrementalism.</i> <i>In all common law jurisdictions judgments play a vital role in setting up precedents for the future. Therefore, for development of law, requirement of giving reasons for the decision is of the essence and is virtually a part of "Due Process".</i>
21.	<i>Namit Sharma v. Union of India</i> , (2013) 1 SCC 745 <i>It is not only the higher court's judgments that are binding precedents for the Information Commission, but even those of the larger Benches of the Commission should be given due acceptance and enforcement by the smaller Benches of the Commission. The rule of precedence is equally applicable to intra appeals or references in the hierarchy of the Commission.</i>
22.	<i>Pradip J. Mehta v. CIT</i> , (2008) 14 SCC 283 <i>The judgment of the other High Courts, though not binding, have persuasive value which should be taken note of and dissented from by recording its own reasons.</i>

23.	<p><i>Union of India v. Major Bahadur Singh</i>, (2006) 1 SCC 368</p> <p><i>Courts should not place reliance on decisions without discussing as to how the factual situation fits in with the fact situation of the decision on which reliance is placed. Observations of courts are neither to be read as Euclid's theorems nor as provisions of the statute and that too taken out of their context. These observations must be read in the context in which they appear to have been stated. Judgments of courts are not to be construed as statutes. To interpret words, phrases and provisions of a statute, it may become necessary for Judges to embark into lengthy discussions but the discussion is meant to explain and not to define. Judges interpret statutes, they do not interpret judgments. They interpret words of statutes; their words are not to be interpreted as statutes.</i></p>
24.	<p><i>State of Haryana v. AGM Management Services Ltd.</i>, (2006) 5 SCC 520</p> <p><i>Circumstantial flexibility, one additional or different fact may make a world of difference between conclusions in two cases. Disposal of cases by blindly placing reliance on a decision is not proper.</i></p>
25.	<p><i>ICICI Bank v. Municipal Corpn. of Greater Bombay</i>, (2005) 6 SCC 404</p> <p><i>It was held that the decision given by the Apex Court must be read following the context of the statutory provisions which have been interpreted by the competent court. It was also stated that no judgement can be read if it is a statute. Since the law cannot always be static, based on the relevant principles and rules, the Judges must cautiously make use of the precedents in deciding cases.</i></p>
26.	<p><i>Megh Singh v. State of Punjab</i>, (2003) 8 SCC 666</p> <p><i>Circumstantial flexibility, one additional or different fact may make a world of difference between conclusions in two cases or between two accused in the same case. Each case depends on its own facts and a close similarity between one case and another is not enough because a single significant detail may alter the entire aspect.</i></p>
27.	<p><i>Director of Settlements, A.P. v. M.R. Apparao</i>, (2002) 4 SCC 638</p> <p><i>It is necessary to follow the law declared by the Supreme Court and a judgment of the Court has to be read in context of questions which arose for consideration in the case in which the judgment was delivered. An "obiter dictum" as distinguished from a "ratio decidendi" is an observation by the Court on a legal question suggested in a case before it but not arising in such manner as to require a decision. Such an obiter may not have an effect of a binding precedent but it cannot be denied that it is of considerable weight.</i></p>
28.	<p><i>Suganthi Suresh Kumar v. Jagdeeshan</i>, (2002) 2 SCC 420</p> <p><i>It is impermissible for the High Court to overrule the decision of the Apex Court on the ground that the Supreme Court laid down the legal position without considering any other point. It is not only a matter of discipline for the High Courts in India, it is the mandate of the Constitution as provided in Article 141 that the law declared by the Supreme Court shall be binding on all courts within the territory of India.</i></p>

29.	<i>Vishnu Traders v. State of Haryana</i> , 1995 Supp (1) SCC 461 <i>In the matters of interlocutory orders, principle of binding precedent will not apply. However, the need for consistency of approach and uniformity in the exercise of judicial discretion respecting similar causes and the desirability to eliminate occasions for grievances of discriminatory treatment requires that all similar matters should receive similar treatment except where factual differences require a different treatment so that there is assurance of consistency, uniformity, predictability and certainty of judicial approach.</i>
30.	<i>Hari Singh v. State of Haryana</i> , (1993) 3 SCC 114 <i>It was held that in a judicial system that is administered by courts, one of the primary principles to keep note of is that the courts under the same jurisdiction must have similar opinions regarding similar legal questions, issues and circumstances. If opinions given on similar legal issues are inconsistent then instead of achieving harmony in the judicial systems, it will result in judicial chaos. The decision regarding a particular case that has been held for a long time cannot be disturbed merely because of the possibility of the existence of another view.</i>
31.	<i>State of Punjab v. Surinder Kumar</i> , (1992) 1 SCC 489 <i>The High Courts have no power, like the power available to the Supreme Court under Article 142 of the Constitution of India, and merely because the Supreme Court granted certain reliefs in exercise of its power under Article 142 of the Constitution of India, similar orders could not be issued by the High Courts.</i>
32.	<i>CIT v. Sun Engineering Works (P) Ltd.</i> , (1992) 4 SCC 363 <i>While applying the decision to a latter cases, the court must carefully try to ascertain the true principle laid down by the decision of Supreme Court and not to pick out words or sentences from the judgments divorced from the context of question under consideration by the court to support their reasoning.</i>
33.	<i>Blue Star Ltd. v. Commissioner of Income-Tax</i> , 1994 SCC OnLine Bom 756 <i>The Bombay High Court quoted the following observations of Earl of Halsbury in the case of Qumin vs. Leathem (1901) AC 495 (HL) "Every judgment must be read as applicable to the particular facts proved or assumed to be proved, since the generality of the expressions which may be found there, are not intended to be expositions of the whole law, but governed and qualified by the particular facts of the case in which such expressions are found and a case is only an authority for what it actually decides.</i>
34.	<i>Empire Industries Ltd. v. Union of India</i> , (1985) 3 SCC 314 <i>Different courts sometimes pass different interim orders as the courts deem fit. It is a matter of common knowledge that the interim orders passed by particular courts on certain considerations are not precedents for other cases which may be on similar facts.</i>
35.	<i>Regional Manager v. Pawan Kumar Dubey</i> , (1976) 3 SCC 334 <i>It is the rule deducible from the application of law to the facts and circumstances of a case which constitutes its ratio decidendi and not some conclusion based upon facts which</i>

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	<p><i>may appear to be similar. One additional or different fact can make a world of difference between conclusions in two cases even when the same principles are applied in each case to similar facts.</i></p>
36.	<p>CIT v. Balkrishna Malhotra, (1971) 2 SCC 547 <i>Interpretation of a provision in a taxing statute rendered years back and accepted and acted upon by the department should not be easily departed from.</i></p>
37.	<p>State of Orissa v. Sudhansu Sekhar Misra, (1968) 2 SCR 154 <i>A decision is only an authority for what it actually decides. The essence in a decision is its ratio and not every observation found therein nor what logically follows from the various observations made in it. It is not a profitable task to extract a sentence, here and there from a judgment and to build upon it.</i></p>
38.	<p>K.T.M.T.M. Abdul Kayoom v. CIT, 1962 Supp (1) SCR 518 <i>Each case depends on its own facts and a close similarity between one case and another is not enough because even a single significant detail may alter the entire aspect. In deciding such cases, one should avoid the temptation to decide cases (as said by Cardozo) by matching the colour of one case against the colour of another. To decide, therefore, on which side of the line a case falls, the broad resemblance to another case is not at all decisive.</i></p>
39.	<p>East India Commercial Co. Ltd. v. Collector of Customs, AIR 1962 SC 1893 <i>The decision of a High Court on a point of law is binding on all inferior Tribunals within its territorial jurisdiction. Thus, the High Court which has the jurisdictional authority has control over all courts in the jurisdiction. Other High Courts' judgments are only persuasive in nature.</i></p>

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6.	<p><i>State of Kerala v. Mother Superior Adoration Convent, (2021) 5 SCC 602</i></p> <ul style="list-style-type: none"> • Held, there is another line of authority which states that even in tax statutes, an exemption provision should be liberally construed in accordance with the object sought to be achieved if such provision is to grant incentive for promoting economic growth or otherwise has some beneficial reason behind it. • Held that, a literal formalistic interpretation of the statute is to be eschewed. One must ask what is the object sought to be achieved by the provision and construe the statute in accordance with such object and on the assumption that any ambiguity arises in such construction, such ambiguity must be in favour of that which is exempted. Set aside the judgment passed in <i>Administrator, Jos Gir Hospital v. Government of Kerala</i>.
7.	<p><i>Commissioner of Customs v. Dilip Kumar , (2018) 9 SCC 1</i></p> <p>Exemption notification should be interpreted strictly; the burden of proving applicability would be on the assessee to show that his case comes within the parameters of the exemption clause or exemption notification. When there is ambiguity in exemption notification which is subject to strict interpretation, the benefit of such ambiguity cannot be claimed by the subject/assessee and it must be interpreted in favour of the revenue.</p> <p>The ratio in <i>Sun Export Corporation, Bombay v. Collector of Customs Bombay</i> (1997) 6 SCC 564 is not correct and all the decisions which took similar view as in Sun Export Case stands overruled.</p>
8.	<p><i>Parle Agro Private Limited and others v. Ersus Commissioner of Commercial Taxes, Trivandrum and others, 2017 7 SCC 540</i></p> <p>In taxing statutes the words used are to be used in common parlance or commercial parlance but such a trade understanding or nomenclature can be given only in cases where the word in the tariff entry has not been used in scientific or technical sense and where there is no conflict between the words used in the tariff entry and any other entry in the Tariff Schedule.</p>

9.	<p><i>Commissioner of Commercial Tax, Uttar Pradesh v. A. R. Thermosets Private Limited, 2016 16 SCC 544</i></p> <p>Matching of the good with the Entry or Entries in the Schedules is tested on the basis of identity of the goods in question with the Entry or the contesting entries and by applying the common parlance test, i.e., whether the goods as understood in commercial or business parlance are identical or similar to the description of the Entry. Where such similarity in popular sense of meaning exists, the generic entity would be construed as including the goods in question. Sometimes on certain circumstances the end use test, i.e., use of the good and its comparison with the Entry is applied.</p>
10.	<p><i>Ramala Sahkari Chini Mills Ltd. v. CCE, (2016) 7 SCC 585</i></p> <p>The word “includes” used in the definition does not have a restrictive meaning</p>
11.	<p><i>Coastal Paper Limited v. Commissioner of Central Excise, 2015 10 SCC 664</i></p> <p>The benefit of Notifications has to be interpreted by going into the purpose of beneficial notifications and that one does not have to go only by the language employed therein. (<u>H.M.M Limited v. Collector of Central Excise, New Delhi</u>)</p>
12.	<p><i>Income Tax v. Sikandarkhan N. Tunvar, 2013 SCC OnLine Guj 2550</i></p> <p>Reason for using a certain language in a draft Bill and a different expression in the provision ultimately enacted cannot be gathered from mere comparison of the two sets of provisions. There may be variety of reasons as to why the ultimate provision varies from the original draft. Therefore, it would be unsafe to refer to or rely upon the drafts, amendments, debates etc. for interpretation of a statutory provision when the language used is not capable of several meanings.</p>
13.	<p><i>L.G. Electronics India P. Ltd v. ACIT, (2013)140 ITD 41 (SB) (Delhi) (Trib.)</i></p> <p>The Judgment Of Foreign Courts Have Only Persuasive Value.</p>
14.	<p><i>Director of Income Tax (Exemption) v. Bagri Foundation, 2010 SCC OnLine Del 2296</i></p> <p>Explanation below a particular sub-section or a clause is intended to explain that particular sub-section or a clause only. But when Explanation is at the end of the section it is meant to explain the entire section. (A.Y. 2003-04)</p> <p><i>Sedco Forex International Drill. Inc. v. CIT, (2005) 12 SCC 717</i></p> <p>An explanation, if it changes the law, is not presumed to be retrospective irrespective of the fact that phrase used is “it is declared” or “for removal of doubts”.</p>
15.	<p><i>Commissioner of Income-Tax v. Shivalik Drug (Family Trust), 2007 SCC OnLine All 1461</i></p> <p>The true scope of the rule of ‘ejusdem generis’ is that the words of general nature following specific and particular words should be construed as limited to things which are of the same nature as those specified. When the particular words pertaining to a class, category or genus are followed by general words, the general words are construed as limited to the things of the same kind as those specified. The phrase “any other person” in rule 6D (2) of the Income-tax Rules, 1962, would draw its colour from the preceding word, namely, “employee”. Held accordingly, that a trustee was not an employee or not akin to an employee and the amount paid to trustees by the trust could not be disallowed under rule 6D (2).</p>

16.	<p><i>State of Jharkhand & Ors. v. Tata Cummins Ltd. & Anr. (2006) 4 SCC 57</i></p> <p>Principle for interpretation of exemption notification and exception thereto – Held, an exemption notification under an enactment has to be construed strictly – However, an exemption notification issued for implementing an industrial policy of the State, which had promised tax exemption for setting up new industries in backward area, held, should be construed not strictly but liberally keeping in view the objects of such policy.</p>
17.	<p><i>State of Punjab and Others v. Amritsar Beverages Ltd. & Ors. (2006) 7 SCC 607 ; Sadhu Singh v. Gurudwara Sahib Narike (2006) 8 SCC 75</i></p> <p>An interpretation of a provision which renders certain other provisions redundant or otiose cannot be accepted.</p>
18.	<p><i>Vidarbha Irrigation Dev. Corpn. v/s ACIT [(2005) 278 ITR 521 (Bom)].</i></p> <p>While interpreting tax statute, the function of the court of law is not to give words in the statute a strained and unnatural meaning to cover and extend its applicability to the areas not intended to be covered under the said statute.</p> <p><i>District Registrar and Collector v. Canara Bank, (2005) 1 SCC 496.</i></p> <p>Literal construction means that there is no room for any intendment. Nothing is to be read in, nothing is to be implied. One can only look fairly at the language used.</p>
19.	<p><i>Sony India Ltd. v. CIT (2005) 276 ITR 278 (Delhi)</i></p> <p>Proviso to a section would normally be controlled by main section; proviso normally should be construed strictly and more so when it relates to fiscal provisions even inviting penalty consequences, whenever there is default in compliance.</p>
20.	<p><i>Vinod Rathore v. Union of India, 2005 SCC OnLine MP 773</i></p> <p>Letter simpliciter written by Finance Minister to a Member of Parliament will not have any statutory force</p> <p><i>State of Punjab v. Nestle India Ltd. & Anr. (2004) 269 ITR 97 (SC).</i></p> <p>Speeches by Chief Minister and Finance Minister that such tax would be abolished. Dealers relying upon statements and providing benefit to milk producers. State Government is bound by such promise. Not entitled to demand purchase tax on milk till the date of a contrary decision by the cabinet.</p>
21.	<p><i>Gem Granites v. CIT, (2005) 1 SCC 289</i></p> <ul style="list-style-type: none">• Every statute is prima facie prospective unless it is expressly or by necessary implication made to have retrospective operation.• The intention of the legislature assimilates two aspects :(1) In one aspect it carries the concept of 'meaning', i.e. what the words mean. (2) In another aspect, it conveys the concept of 'purpose and object' or the 'reason and spirit' pervading through the statute.• What one may believe or think to be the intention of Parliament cannot prevail if the language of the statute does not support that view, thus object of the statute has to be gathered from language and not on what one believes or thinks. Therefore the process of construction combines both literal and functional approaches
22.	<p><i>Krishi Utpadan Mandi Samiti v. Union of India, 2004 SCC OnLine All 2152</i></p> <p>The first and the most elementary rule of construction is that it is to be assumed that the words and phrases of legislation are used in their technical meaning if they have acquired one, or otherwise in their ordinary meaning, and the second is that the phrases and sentences are to be construed according to the rules of grammar</p>

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	<p><i>Coal Mines Officers' Association of India v. UOI</i> (2004) 266 ITR 429 (Cal.). Pure, simple and grammatical sense of language used by Legislature is best way of understanding as to what Legislature intended.</p>
23.	<p><i>Shaw Wallace & Co. Ltd. v. UOI</i> (2004) 267 ITR 248 (Cal.) (High Court) When a particular expression is clearly defined, the court has no alternative but to give the meaning to expression as defined in the statute.</p>
24.	<p><i>CIT v/s. Udaipur Distillery Co.</i> [(2004) 274 ITR 429 (Raj)]. Proviso should be read as if providing something by way of addition to main provision</p>
25.	<p><i>Pandian Chemicals Ltd. v/s. CIT</i> – (2003) 5 SCC 590 Similarly rule of interpretation would come into play only if there is doubt with regard to the express language used.</p>
26.	<p><i>CIT v. Hindustan Bulk Carrier</i>, (2003) 3 SCC 57 Wherever it is possible to do so, the provision must be harmoniously constructed by avoiding a conflict. A construction which reduces the statute to a futility has to be avoided. A statute or any enabling provision therein must be so construed as to make it effective and operative on the principle expressed in maxim “<i>UT RES MAGIS VALEAT QUAM PAREAT</i>” i.e. a liberal construction should be put upon written instruments, so as to uphold them, if possible and carry in to effect the intention of the parties.</p>
27.	<p><i>ACIT v. Velliappa Textiles Ltd.</i> (2003) 263 ITR 550 (SC)</p> <ul style="list-style-type: none">• A penal provision has to be construed strictly.• The primary function of the courts while interpreting or construing a statute is to see the intention of the legislature. Judiciary is duty bound to act upon the true intention of the legislature. The maxim “<i>Judicis est jus dicere, non dare</i>” pithily expounds the duty of the Court. It is to decide what the law is and apply it, not to make.
28.	<p><i>Union of India –vs. Rajiv Kumar</i> (AIR 2003 SC 2917) Normally the Court cannot supply any assumed omission in the statute except in case of necessity, within the four corners of the statute.</p>
29.	<p><i>National Agricultural Co-operative Marketing Federation of India Ltd. & Anr. v. UOI & Ors.</i> (2003) 260 ITR 548 (SC) The test of the length of time covered by the retrospective operation cannot by itself necessary be a decisive test. Account must be taken of the surrounding facts and circumstances relating to the taxation and the legislative back ground of the provision. Retrospective legislation is valid. Concession of the Solicitor General for India before the High Court that amendment would apply only to assessments which were yet to be finalised cannot be relevant consideration in upholding the amendment if it were found to be constitutionally infirm.</p>
30.	<p><i>State of U.P. v. Kores (India) Ltd.</i>, (1976) 4 SCC 477 A word which is not defined in an enactment has to be understood in its popular and commercial sense with reference to the context in which it occurs. It has to be understood according to the well-established canon of construction in the sense in which persons dealing in and using the article understand it.</p>

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4.	Patricia L. Cumming, <i>Governing Judicial Conduct</i> , University of New Brunswick Law Journal 45 (1996): 23-26
5.	Lord Denning, <i>Into the Conduct of Judges</i> in THE DUE PROCESS OF LAW, Oxford University Press (2012), pp. 58-66
6.	Guide to Judicial Conduct , Judiciary of England and Wales 2013 <i>Guides to judicial conduct have become commonplace in recent years. As far as Commonwealth countries are concerned, a seminal study by Mr Justice Thomas, a judge of the Supreme Court of Queensland, Judicial Ethics in Australia was published in 1988. They have followed many documents including the Canadian Judicial Council's Ethical Principles for Judges (1998), Guide to Judicial Conduct published for the Council of Chief Justices of Australia (2002) and Code of Conduct for Judicial Officers of the Federal Republic of Nigeria</i>
7.	Justice V. K. Bist, Judicial Behavior and Conduct in the Present Scenario , Uttarakhand Judicial & Legal Review, https://ujala.uk.gov.in/files/ch1.pdf
8.	Commentary on Bangalore Principles of Judicial Conduct , United Nations office on Drugs and Crime, September 2007 <i>A detailed draft commentary was prepared on each of the Bangalore Principles and discussed in depth, together with the Principles, at the Open-Ended Intergovernmental Expert Group Meeting on Strengthening Basic Principles of Judicial Conduct held in Vienna on 1-2 March 2007. The meeting was attended by participants from over 35 countries. The draft commentary and proposed amendments were also considered in detail at the fifth meeting of the Judicial Integrity Group. The Bangalore Principles and the amended commentary was adopted at those meetings and thereby given increased weightage and authority. The Commentary gives depth and strength to the Principles and contributes significantly to furthering their global adoption as a universal declaration of judicial ethics</i> <ul style="list-style-type: none"> • Independence • Integrity • Propriety

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	<i>Norms</i> , Selected Papers from the Annual Meeting (American Society of Christian Ethics), 1977, Eighteenth Annual Meeting (1977), pp. 104-128
11.	Capurso Timothy J, <i>How Judges Judge: Theories on Judicial Decision Making</i> , University of Baltimore Law Forum: Vol. 29 : No. 1 , Article 2, 1998
12.	Philip J. Grib, S.J., <i>The Ethical Foundations of Judicial Decision-Making</i> , Volume 35, Number 1 Volume 35, Number 1
13.	Kozinski Alex, <i>The Real Issues of Judicial Ethics</i> , Hofstra Law Review: Vol. 32 : Iss.4 , Article 1, 2004
14.	Dana Ann Remus, <i>Just Conduct: Regulating Bench-Bar Relationships</i> , Yale Law & Policy Review 30, no. 1 (Fall 2011): 123-168
15.	Dejo Olowu, <i>Quest for Universal Standards of Judicial Integrity: Some Reflections on the Bangalore Principles</i> , India Quarterly , June 2013, Vol. 69, No. 2 (June 2013), pp. 179-191
16.	Geoff Gallas; Michael Lampasi, <i>A Code of Ethics for Judicial Administrators</i> , <i>Judicature</i> 61, no. 7 (February 1978): 311-317
17.	Louraine C. Arkfeld, <i>Ethics for the Problem-Solving Court Judge: The New ABAModel, Code</i> , Justice System Journal 28, no. 3 (2007): 317-323
18.	Mindaugas Šimonis, <i>Effective Court Administration and Professionalism of Judges as Necessary Factors Safeguarding the Mother of Justice – The Right to a Fair Trial</i> , International Journal for Court Administration, Volume 10, Issue 1, Winter 2019
19.	<i>The Bangalore Principles of Judicial Conduct, 2002</i> <i>The Bangalore Draft Code of Judicial Conduct 2001 adopted by the Judicial Group on Strengthening Judicial Integrity, as revised at the Round Table Meeting of Chief Justices held at the Peace Palace, The Hague, November 25-26, 2002</i>
20.	<i>Restatement of Values of Judicial Life</i> , 1999 <i>As adopted by Full Court Meeting of the Supreme Court of India on 7th May, 1997</i>
21.	Justice R.C. Lahoti, <i>Canons of Judicial Ethics</i> , First MC Setalvad Memorial Lecture delivered by Chief Justice of India, 22 nd February, 2005
22.	Justice Y.K. Sabarwal, <i>Canons of Judicial Ethics</i> , MC Setalvad Memorial Lecture, 2005
23.	<i>Nolan Principles of Public Life</i> <i>The Seven Principles of Public Life (the ‘Principles’) apply to people who serve the public in any way, including governors of higher education institutes. The Principles were first set out by Lord Nolan in May 1995 in the first report of the Committee on Standards in Public Life which he chaired. The principles apply to all aspects</i>
24.	<i>Commentary on the Bangalore Principles of Judicial Conduct</i> , UNODC September 2007
25.	<i>Resolution on Judicial Ethics</i> , The European Court of Human Rights, Adopted by the Plenary Court on 21 June 2021, Council of Europe.
26.	<i>The Appearance of Fairness Doctrine in Washington State, April 2011</i> Available at: https://mrsc.org/getmedia/04ae5092-48df-4964-91d7-2a9d87cb2b7c/Appearance-Of-Fairness-

	Doctrine-In-Washington-State.pdf.aspx?ext=.pdf
27.	<i>Quasi-Judicial, But Not Quasi-Ethical: Conflicts of Interest and Appearance of Fairness for Hearing Examiners.</i> <i>Available at:</i> https://www.pacificallawgroup.com/wp-content/uploads/2019/09/Ethics-for-Hearing-Examiners-9-30-19.pdf
28.	Phillipps, Richard, <i>Facing the Hazards Ethical Issues for Tribunal Members</i> (1998) 72 Australian Law Reform Commission Reform Journal 17
CASE LAWS	
<i>The extracts of the Judgments provided below are for discussion purposes only. Please read the full text judgment for conclusive opinion.</i>	
29.	Muzaffar Husain v. State of Uttar Pradesh And Anr. Civil Appeal No. 3613 of 2022 <i>Showing undue favour to a party under the guise of passing judicial orders is the worst kind of judicial dishonesty and misconduct. The extraneous consideration for showing favour need not always be a monetary consideration. It is often said that "the public servants are like fish in the water, none can say when and how a fish drank the water". A judge must decide the case on the basis of the facts on record and the law applicable to the case. If he decides a case for extraneous reasons, then he is not performing his duties in accordance with law. As often quoted, a judge, like Caesar's wife, must be above suspicion</i>
30.	Mathew Z Pulikunnel v. Chief Justice of India, WP(C) NO. 17654 OF 2021 <i>If it is held that a party who is directly or indirectly connected with a dispute decided by a Judge can approach the Court in a proceedings under Article 226 of the Constitution seeking direction on a complaint lodged against the Judge concerning the decision taken by him alleging that the same is not one conforming to the Restatement of Values of Judicial Life, there cannot be any doubt that the same will have a deleterious effect on the institution.</i>
31.	Sadhna Chaudhary v. State of Uttar Pradesh (2020) 11 SCC 760 <i>Judicial officers must aspire and adhere to a higher standard of honesty, integrity and Probity</i>
32.	Shrirang Yadavrao Wagmare v. State of Maharashtra, (2019) 9 SCC 144 <i>The first and foremost quality required in a Judge is integrity. The need of integrity in the judiciary is much higher than in other institutions. The judiciary is an institution whose foundations are based on honesty and integrity. It is, therefore, necessary that judicial officers should possess the sterling quality of integrity</i>
33.	Registrar General, Patna High Court v. Pandey Gajendra Prasad, 2012 STPL(Web)305 SC <i>There is no gainsaying that while it is imperative for the High Court to protect honest and upright judicial officers against motivated and concocted allegations, it is equally necessary for the High Court not to ignore or condone any dishonest deed on the part of any judicial officer</i>
34.	R.C. Chandel v. High Court of M.P., (2012) 8 SCC 58 <i>There can be no manner of doubt that a Judge must decide the case only on the basis of the facts on record and the law applicable to the case. If a Judge decides a case for any extraneous reasons then he is not performing his duty in accordance with law. 10. In our view the word "gratification" does not only mean monetary gratification. Gratification can be of various types. It can be gratification of money, gratification of power, gratification of lust etc., etc.</i>

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35.	Rajendra Singh Verma (Dead) Through LRs. v. Lieutenant Governor (NCT of Delhi) , (2011) 10 SCC 1 <i>In case where the Full Court of the High Court recommends compulsory retirement of an officer, the High Court on the judicial side has to exercise great caution and circumspection in setting aside that order because it is a complement of all the Judges of the High Court who go into the question and it is possible that in all cases evidence would not be forthcoming about integrity doubtful of a judicial officer</i>
36.	Tarak Singh v. Jyoti Basu , (2005)1 SCC 201 <i>There is nothing wrong in a Judge having an ambition to achieve something, but if the ambition to achieve is likely to cause a compromise with his divine judicial duty, better not to pursue it. Because, if a Judge is too ambitious to achieve something materially, he becomes timid. When he becomes timid there will be a tendency to make a compromise between his divine duty and his personal interest. There will be a conflict between interest and duty</i>
37.	High Court of Judicature at Bombay v. Shashikant S. Patil , (2000) 1 SCC 416 <i>Honesty and integrity are the hallmarks of judicial probity. Dishonesty and lack of integrity are hence the basic elements of misconduct as far as a Judicial Officer is concerned</i>
38.	C. Ravichandran Iyer v. Justice A.M. Bhattacharjee & Ors. (1995) 5 SCC 457 <i>Judicial office is essentially a public trust. Society is, therefore, entitled to expect that a Judge must be a man of high integrity, honesty and required to have moral vigour, ethical firmness and impervious to corrupt or venial influences. He is required to keep most exacting standards of propriety in judicial conduct. Any conduct which tends to undermine public confidence in the integrity and impartiality of the court would be deleterious to the efficacy of judicial process</i>
39.	Union of India v. K.K. Dhawan (1993) 2 SCC 56 <i>The judicial officer, if acts negligently or recklessly or attempts to confer undue favour on a person or takes a decision which is actuated by corrupt motive, then he is not acting as a judge</i>
40.	High Court of Judicature at Rajasthan v. Ramesh Chand Paliwal , (1998) 3 SCC 72 <i>Judges have been described as 'hermits', further reminding that, "they have to live and behave like hermits, who have no desire or aspiration, having shed it through penance. Their mission is to supply light and not heat</i>
41.	High Court of Judicature at Bombay v. Uday Singh , (1997) 5 SCC 129 <i>Maintenance of discipline in the judicial service is a paramount matter. Acceptability of the judgment depends upon the credibility of the conduct, honesty, integrity and character of the officer. The confidence of the litigating public gets affected or shaken by lack of integrity and character of Judicial Officer</i>
42.	Daya Shankar v. High Court of Allahabad , (1987) 3 SCC 1 <i>Judicial officers cannot have two standards, one in the court and another outside the court. They must have only one standard of rectitude, honesty and integrity. They cannot act even remotely unworthy of the office they occupy</i>
ADDITIONAL READINGS	
43.	Code of Conduct for United States Judges <i>The Code of Conduct for United States Judges includes the ethical canons that apply to federal judges and provides guidance on their performance of official duties and engagement in a variety of outside activities</i> https://www.uscourts.gov/judges-judgeships/code-conduct-united-states-judges
44.	European Network of Councils for the Judiciary , Judicial Ethics Report 2009-2010 <i>Judicial ethics have been addressed in a positive manner, to emphasize the common, founding values of</i>

	<p><i>the judge's work, preventive principles and personal qualities and to response to the public's expectations</i></p> <p>https://www.ency.eu/images/stories/pdf/ethics/judicialethicsdeontologiefinal.pdf</p>
45.	<p>Statement of Principles of Judicial Ethics for The Scottish Judiciary</p> <p><i>The Statement of Principles of Judicial Ethics for the Scottish Judiciary was framed in 2010, after consultation, with the Judicial Council for Scotland. It was drafted by a working group of judges under the chairmanship of the Rt. Hon Lord Osborne</i></p> <p>https://www.judiciary.scot/docs/librariesprovider3/judiciarydocuments/statementofpriciplesofjudicialethicsreviseddecember2016.pdf?sfvrsn=db91ec0c_10</p>
46.	<p>Code of Judicial Ethics, The International Criminal Court</p> <p><i>This Code of Judicial Ethics was initially adopted by the judges on 9 March 2005. It was amended by the judges on 19 January 2021, with the amendments entering into force upon its publication on the ICC website on 27 January 2021</i></p> <p>https://www.icc-cpi.int/sites/default/files/Publications/Code-of-Judicial-Ethics.pdf</p>
47.	<p>California Code of Judicial Ethics,</p> <p><i>The original Canons of Judicial Ethics promulgated by the American Bar Association were modified and adopted in 1949 for application in California by the Conference of California Judges (now the California Judges Association)</i></p> <p>https://www.courts.ca.gov/documents/ca_code_judicial_ethics.pdf</p>
48.	<p>Guide to Judicial Conduct, The Australasian Institute of Judicial Administration (AIJA)</p> <p><i>The Guide provides principled and practical guidance to judges as to what may be an appropriate course of conduct, or matters to be considered in determining a course of conduct, in a range of circumstances. It is by maintaining the high standards of conduct to which the Guide aspires that the reputation of the Australian judiciary is secured and public confidence in it maintained</i></p> <p>https://aija.org.au/wp-content/uploads/2017/12/GJC-3ed-Nov2020.pdf</p>
49.	<p>Lorne Sossin; Meredith Bacal, <i>Judicial Ethics in a Digital Age</i>, U.B.C. Law Review 46,no. 3 (September 2013): 629-664</p> <p>https://digitalcommons.osgoode.yorku.ca/cgi/viewcontent.cgi?referer=&httpsredir=1&article=1742&context=scholarly_works</p>
50.	<p>M. S. Kurita, <i>Electronic Social Media: Friend or Foe for Judges</i>, 7 St. Mary's Journal on Legal Malpractice & Ethics 184 (2017).</p> <p>https://commons.stmarytx.edu/lmej/vol7/iss2/3</p>
51.	<p>Non-Binding Guidelines on the Use of Social Media by Judges, UNODC</p> <p><i>The Global Programme for the Implementation of the Doha Declaration was launched by the United Nations Office on Drugs and Crime to assist Member States in implementing the Doha Declaration, adopted by the Thirteenth United Nations Congress on Crime Prevention and Criminal Justice in 2015. The Declaration reaffirms Member States' commitment to "make every effort to prevent and counter corruption, and to implement measures aimed at enhancing transparency in public administration and promoting the integrity and accountability of our criminal justice systems, in accordance with the United Nations Convention against Corruption</i></p> <p>https://www.unodc.org/res/ji/import/international_standards/social_media_guidelines/social_media_guidelines_final.pdf</p>

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2.	Judge Jeremy D. Fogel, <i>Mindfulness and Judging</i> , Federal Judicial Center, (2016)
3.	S. I. Strong, <i>Writing Reasoned Decisions and Opinions: A Guide for Novice, Experienced, and Foreign Judges</i> , Journal of Dispute Resolution, Vol 1 (2015) pp. 93 – 128
4.	Justice Sunil Ambwani, <i>Ethical Reasoning in Judicial Process</i> , (2012) 4 SCC J-35
5.	Justice R. V. Raveendran, <i>Rendering Judgments- Some Basics (Decision-Making & Judgment-Writing)</i> , (2009) 10 SCC J-1.
6.	<i>Judicial Writing Manual: A Pocket Guide for Judges</i> , Federal Judicial Center Second Edition 2013
7.	Justice G. Raghuram, <i>Art of Judgment</i>
8.	Justice Sunil Ambwani, <i>The Art of Writing Judgment</i>
9.	Justice Michael Kirby, <i>The Writing Judgments</i> , The Australian Law Journal
10.	Casey, Pamela; Burke, Kevin; and Leben, Steve, <i>Minding The Court: Enhancing The Decision-making Process</i> (2013). Court Review: The Journal of the American Judges Association. 418. https://digitalcommons.unl.edu/ajacourtreview/418
11.	Hilary Biehler, <i>Upholding Standards In Public Decision-Making: Getting The Balance Right</i> Irish Jurist, New Series, Vol. 57 (2017), pp. 94-118
12.	Douglas E. Edlin, “ <i>Subjectivity, Objectivity, Impartiality</i> ” in COMMON LAW JUDGING: SUBJECTIVITY, IMPARTIALITY, AND THE MAKING OF LAW pp. 20-51 (University of Michigan Press; 2019)
13.	Prof (Dr.) Balram K. Gupta, <i>The Art, and Craft of Writing Judgments</i> in MY JOURNEY WITH LAW AND JUSTICE, Law and Justice Publishing Co. (2022), pp.157-165
14.	Andrew Goodman, The Use of Language in Judgments in HOW JUDGES DECIDE CASES: READING, WRITING AND ANALYZING JUDGMENTS, Universal Law Publishing Co. Pvt. Ltd. (2007), pp. 78-84, 101-11
CASE LAWS	
<i>The extracts of the Judgments provided below are for discussion purposes only. Please read the full-text judgment for a conclusive opinion</i>	
1.	<i>State Bank of India and Another v. Ajay Kumar Sood</i> 2022 SCC OnLine SC 1067 <ul style="list-style-type: none">• The judgment replicates the individuality of the judge and therefore it is indispensable that it should be written with care and caution. The reasoning in the judgment should be intelligible and logical. Clarity and precision should be the goal. All conclusions should be supported by reasons duly recorded. The findings and directions should be precise and specific. Writing judgments is an art, though it involves skilful application of law and logic.• Judicial opinion.

	<ul style="list-style-type: none">• Tells the story of the case.• What the case is about.• How the court is resolving the case.• Why the court is resolving in that manner.• Spells out judge's own thoughts.• Explains the decision to the parties.• Communicates the reasons to the public.• Provides reasons for appeal court to consider.• It must be reasonable, logical, and easily comprehensible.
2.	<p><i>Shakuntala Shukla v. state of Uttar Pradesh & Another</i> 2021 SCC Online SC 672</p> <ul style="list-style-type: none">• “Judgment” means a judicial opinion that tells the story of the case; what the case is about; how the court is resolving the case and why. “Judgment” is defined as any decision given by a court on a question or questions or issue between the parties to a proceeding properly before court. It is also defined as the decision or the sentence of a court in a legal proceeding along with the reasoning of a judge which leads him to his decision. The term “judgment” is loosely used as judicial opinion or decision. Roslyn Atkinson, J., Supreme Court of Queensland, in her speech once stated that there are four purposes for any judgment that is written:<ul style="list-style-type: none">i) to spell out judges own thoughts;ii) to explain your decision to the parties;iii) to communicate the reasons for the decision to the public; andiv) to provide reasons for an appeal court to consider• It is not adequate that a decision is accurate, it must also be reasonable, logical and easily comprehensible. The judicial opinion is to be written in such a way that it elucidates in a convincing manner and proves the fact that the verdict is righteous and judicious. What the court says, and how it says it, is equally important as what the court decides.• Every judgment contains four basic elements and they are (i) statement of material (relevant) facts, (ii) legal issues or questions, (iii) deliberation to reach a decision and (iv) the ratio or conclusive decision.• A judgment should be coherent, systematic and logically organized. It should enable the reader to trace the fact to a logical conclusion on the basis of legal principles. It is pertinent to examine the important elements in a judgment in order to fully understand the art of reading a judgment. In the Path of Law, Holmes J. has stressed the insentient factors that persuade a judge. A judgment has to formulate findings of fact, decide what the relevant principles of law are, and apply those legal principles to the facts. The important elements of a judgment are:<ul style="list-style-type: none">i) Captionii) Case number and citationiii) Factsiv) Issuesv) Summary of arguments by both the parties

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	<p>vi) Application of law</p> <p>vii) Final conclusive verdict</p> <ul style="list-style-type: none">• It is desirable that the judgment should have a clarity, both on facts and law and on submissions, findings, reasonings and the ultimate relief granted
3.	<p><i>Aparna Bhat and Others v. State of Madhya Pradesh and Another</i> 2021 SCC OnLine SC 230</p> <ul style="list-style-type: none">• Court to make sure survivor can rely on their impartiality and neutrality.• Sensitivity in judicial approach/language/reasoning.• Sensitivity to the concerns of survivors of sexual offences.• Embargo on orders that reflect adversely on judicial system/undermining the guarantee to fair justice.• Removing gender bias.
4.	<p><i>UPSC v. Bibhu Prasad Sarangi, (2021) 4 SCC 516</i></p> <p>Technology enables Judges to bring speed, efficiency and accuracy to judicial work. But a prolific use of the “cut-copy-paste” function should not become a substitute for substantive reasoning which, in the ultimate analysis, is the defining feature of the judicial process. Judges are indeed hard pressed for time, faced with burgeoning vacancies and large case-loads. Crisp reasoning is perhaps the answer.</p>
5.	<p><i>Balaji Baliram Mupade v. State of Maharashtra, 2020 SCC OnLine SC 893</i></p> <p>Judicial discipline requires promptness in the delivery of judgments - an aspect repeatedly emphasized by this Court. The problem is compounded where the result is known but not the reasons. This deprives any aggrieved party of the opportunity to seek further judicial redressal in the next tier of judicial scrutiny</p>
6.	<p><i>Surjeet Singh v. Sadhu Singh, (2019) 2 SCC 396</i></p> <ul style="list-style-type: none">• An opinion to remand the case to the first appellate court, there was no need for the High Court to devote 60 pages in writing the impugned order. It was not required. The examination could be confined only to the issue of remand and not beyond it. At the same time, there was no need to cite several decisions and that too in detail. Brevity being a virtue, it must be observed as far as possible while expressing an opinion
7.	<p><i>Kanailal and other v. Ram Chandra Singh and others</i> (2018) 13 SCC 715</p> <ul style="list-style-type: none">• Reasons are live links between the minds of the decision-taker to the controversy in question and the decision or conclusion arrived.• Objectivity in reasons.• Adjudging validity of decision.• Right to reason is indispensable part of sound judicial system.• Salutary requirement of natural justice.
8.	<p><i>Ajay Singh and Another v. State of Chhattisgarh and Another</i> (2017) 3 SCC 330</p> <p>A judgment, as has been always understood, is the expression of an opinion after due consideration of the facts which deserve to be determined.</p>

9.	<p><i>Board of Trustees of Martyrs Memorial Trust and Another v. Union of Indian and Other</i> (2012) 10 SCC 734</p> <ul style="list-style-type: none">• Brevity in judgment writing.• Due application of mind.• Clarity of reasoning.• Focussed consideration.• Examination of every matter with seriousness.• Sustainable decision
10.	<p><i>Joint Commissioner of Income Tax v. Saheli Leasing & Industries Ltd</i> (2010) 6 SCC 384</p> <ul style="list-style-type: none">• State only what are germane to the facts of the case.• Must have correlation with applicable law and facts.• Ratio decidendi should be clearly spelt out.• Go through the draft thoroughly.• Sustained chronology in judgment – perfect sequence of events.• Citations should afford clarity rather than confusion.• Pronounce judgment at the earliest
11.	<p><i>Kranti Associates (P) Ltd. v. Masood Ahmed Khan</i>, (2010) 9 SCC 496</p> <p>It was held,</p> <p>(a) In India the judicial trend has always been to record reasons, even in administrative decisions, if such decisions affect anyone prejudicially.</p> <p>(b) A quasi-judicial authority must record reasons in support of its conclusions.</p> <p>(c) Insistence on recording of reasons is meant to serve the wider principle of justice that justice must not only be done it must also appear to be done as well.</p> <p>(d) Recording of reasons also operates as a valid restraint on any possible arbitrary exercise of judicial and quasi-judicial or even administrative power.</p> <p>(e) Reasons reassure that discretion has been exercised by the decision-maker on relevant grounds and by disregarding extraneous considerations.</p> <p>(f) Reasons have virtually become as indispensable a component of a decision-making process as observing principles of natural justice by judicial, quasi-judicial and even by administrative bodies.</p> <p>(g) Reasons facilitate the process of judicial review by superior courts.</p> <p>(h) The ongoing judicial trend in all countries committed to rule of law and constitutional governance is in favour of reasoned decisions based on relevant facts. This is virtually the lifeblood of judicial decision-making justifying the principle that reason is the soul of justice.</p> <p>(i) Judicial or even quasi-judicial opinions these days can be as different as the judges and authorities who deliver them. All these decisions serve one common purpose: to demonstrate by reason that the relevant factors have been objectively considered. This is important for sustaining the litigants' faith in the justice delivery system.</p> <p>(j) Insistence on reason is a requirement for both judicial accountability and transparency.</p> <p>(k) If a judge or a quasi-judicial authority is not candid enough about his/her decision-making process then it is impossible to know whether the person deciding is faithful to the doctrine of precedent or to principles of incrementalism.</p> <p>(l) Reasons in support of decisions must be cogent, clear and succinct. A pretence of reasons or “rubber-stamp reasons” is not to be equated with a valid decision-making process.</p> <p>(m) It cannot be doubted that transparency is the sine qua non of restraint on abuse of judicial powers. Transparency in decision-making makes the judges and decision-makers less</p>

	<p>prone to errors and makes them subject to broader scrutiny. (See David Shapiro in <i>Defence of Judicial Candor</i> [(1987) 100 Harvard Law Review 731-37] .)</p> <p>(n) Since the requirement to record reasons emanates from the broad doctrine of fairness in decision-making, the said requirement is now virtually a component of human rights and was considered part of Strasbourg Jurisprudence. See <i>Ruiz Torija v. Spain</i> [(1994) 19 EHRR 553] EHRR, at 562 para 29 and <i>Anyia v. University of Oxford</i> [2001 EWCA Civ 405 (CA)] , wherein the Court referred to Article 6 of the European Convention of Human Rights which requires,</p> <p>“adequate and intelligent reasons must be given for judicial decisions”.</p> <p>(o) In all common law jurisdictions judgments play a vital role in setting up precedents for the future. Therefore, for development of law, requirement of giving reasons for the decision is of the essence and is virtually a part of “due process”.</p>
12.	<p><i>K.V. Rami Reddi v. Prema</i> (2009) 17 SCC 308</p> <p>The suit was filed by the present respondent for specific performance to enforce a sale agreement dated 20-10-1988. The suit is stated to have been decided on 24-3-1999. According to the present respondent, who was the petitioner in the civil revision petition, even without dictating the judgment to the stenographer, transcribing and signing the same, simply an endorsement in the plaint docket sheet was made to the effect that the plaintiff in the suit was not entitled to the relief of specific performance to enforce a sale agreement but was entitled to refund of Rs. 2, 00,000. Stand in the revision petition was that there was no judgment in the eye of the law. It was pointed out that only the operative portion was dictated on 25-3-1999 during lunch time and, therefore, the decision rendered on 24-3-1999 was non-est in the eye of the law and a nullity.</p>
13.	<p><i>Banarsi Das Cotton Mills (P) Ltd. v. State of Haryana</i>, 1996 SCC OnLine P&H 287</p> <ul style="list-style-type: none"> • There can be no manner of doubt that while deciding the appeal the Higher Level Screening Committee acts as a quasi-judicial authority and it is duty bound to record reasons in support of its decision. The recording of reasons and communication thereof is imperative for compliance of the principles of natural justice which must inform the proceedings of every quasi-judicial body and even in the absence of a statutory provision or administrative instructions requiring recording of reasons in support of the orders, the quasi-judicial authority must pass speaking orders so as to stand the test of scrutiny.
14.	<p><i>Sangram Singh v. Election Tribunal, Kotah & Bhurey Lal Baya</i> (1955) 2 SCR 1</p> <ul style="list-style-type: none"> • Procedure, something designed to facilitate justice and further its ends: not a penal enactment for punishment and penalties; not a thing designed to trip people up. Too technical a construction of sections that leaves no room for reasonable elasticity of interpretation should therefore be guarded against (provided always that justice is done to both sides) lest the very means designed for the furtherance of justice be used to frustrate it. • Laws of procedure are grounded on a principle of natural justice which requires that men should not be condemned unheard, that decisions should not be reached behind their backs, that proceedings that affect their lives and property should not continue in their absence and that they should not be precluded from participating in them. Of course, there must be exceptions and where they are clearly defined they must be given effect to. But taken by and large, and subject to that proviso, our laws of procedure should be construed, wherever that is reasonably possible, in the light of that principle.

15.	<p><i>B (A Child) (Adequacy of Reasons)</i>, [2022] EWCA Civ 407 In the court of Appeal (Civil Division) on Appeal from the Family Court in Nottingham, Royal Courts of Justice Strand, London, Dated 25th March 2022.</p> <p>Judgments reflect the thinking of the individual judge and there is no room for dogma, but in my view a good judgment will in its own way, at some point and as concisely as possible:</p> <ol style="list-style-type: none"> (1) state the background facts (2) identify the issue(s) that must be decided (3) articulate the legal test(s) that must be applied (4) note the key features of the written and oral evidence, bearing in mind that a judgment is not a summing-up in which every possibly relevant piece of evidence must be mentioned (5) record each party’s core case on the issues (6) make findings of fact about any disputed matters that are significant for the decision (7) evaluate the evidence as a whole, making clear why more or less weight is to be given to key features relied on by the parties (8) give the court’s decision, explaining why one outcome has been selected in preference to other possible outcomes.
16.	<p><i>Bharat Bank Ltd., Delhi and Ors. v. Employees of the Bharat Bank Ltd., Delhi and The Bharat Bank Employees' Union, Delhi.</i> 1950 AIR 188</p> <p>A true judicial decision presupposes an existing dispute between two or more parties, and then involves four requisites:- (1) The presentation (not necessarily orally) of their case by the parties to the dispute; (2) if the dispute between them is a question of fact, the ascertainment of the fact by means of evidence adduced by the parties to the dispute and often with the assistance of argument by or on behalf of the parties on the evidence; (3) if the dispute between them is a question of law, the submission of legal argument by the parties, and (4) a decision which disposes of the whole matter by a finding upon the facts in dispute and application of the law of the land to the facts so found, including where required a ruling upon any disputed question of law.</p> <p>A quasi-judicial decision equally presupposes an existing dispute between two or more parties and involves (1) and (2), but does not necessarily involve (3) and never involves (4). The place of (4) is in fact taken by administrative action, the character of which is determined by the Minister's free choice.</p>
ADDITIONAL REFERENCE MATERIAL	
1.	Justice Rohinton F. Nariman, Discordant Notes, Volume 1 & 2: The Voice of Dissent in the Last Court of Last Resort , Penguin Random House India.
2.	Chinua Asuzu, Introduction – Trial Judges face a tougher writing task than appellate Justices in JUDICIAL WRITING: A BENCHMARK FOR THE BENCH, PARTRIDGE PUBLISHING (2016)
3.	Diego M. Papayannis, Independence, Impartiality, and Neutrality in Legal Adjudication , Journal for Constitutional Theory and Philosophy of Law, 28 2016 Issues in Contemporary Jurisprudence