

## **Topic: Law Declared By Supreme Court To Be Binding On All Court**

Name of the Case: Commissioner of Income-tax v. Sun Engineering Works (P) Ltd., AIR 1993 SC 43

Bench: Justice Y. Dayal and Justice A. Anand

Judgment: The Supreme Court in regard to Article 141 of the Constitution held that what is binding is the ratio of the decision and not any findings on facts, or the opinion of the Court on any question which was not required to be decided in a particular case, it is the principle found out upon a reading of the judgement as a whole in the light of questions before the court, and not particular words or sentences.

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