

1. It was contended that
2. Held / observed
3. by virtue of
4. and, therefore
5. Alternatively
6. have to be
7. must have
8. would have
9. It was submitted that
10. In our submission
11. It was further submitted that
12. learned counsel placed reliance upon the decision of the Supreme Court in the case of
13. Next, it was contended
14. keeping in view the same
15. It was pointed out that by virtue
16. underlying theme is the same, though the language is different
17. It was, accordingly, urged that
18. Vehemently opposing the petition
19. On the merits of the case, it was submitted that
20. in so far as
21. Reference was made
22. In support of such submission, the learned counsel relied upon the decision of the Supreme Court in the case of
23. In the backdrop of the facts and contentions noted hereinabove
24. taking shelter behind the impugned circular
25. Strong reliance is placed upon the judgment in the case of
26. The same analogy is sought to be extended in the present case also.
27. clearly stated that
28. It is submitted that
29. Reliance has been placed on the decision of the Supreme Court in the case of
30. It is vehemently contended that
31. it is profitable to quote the provision
32. Preliminary view
33. Advisory view
34. in so many words
35. Respondents have admitted that
36. Fair and reasonable exercise of power
37. to the best of his knowledge
38. Just, proper and valid

39. That the impugned notice is invalid, void and bad in law
40. That the impugned notice reveals that it is bereft of any details whatsoever (except the quantified liability) which are essential and mandatorily required in a show cause notice issued.
41. This the impugned notice is vague non-specific, incoherent and bereft of any details
42. Revenue is given liberty to pass an order in a manner known to law and communicate the same to the petitioners.
43. Our submission relating to omission of Rule 61 was not considered.
44. It is trite law that when the Act prescribes the method and manner for performing an act, such act shall be performed in compliance with the said method and manner and no other manner.
45. It cannot be lightly overlooked
46. does not align with the provisions of Article 271 of the Constitution
47. Can be viewed as non-compliant notice
48. May be considered an infraction of GST law
49. Cannot be considered as a notice that is in accordance with GST law
50. Does not comply with GST law / GST rules
51. Considered a violation of GST law / GST Rules
52. Not in compliance
53. authorities below have proceeded on the fallacious assumption
54. The decisive conclusions that arise out of the above discussion
55. from the above discussion coupled with the definitive findings and conclusions drawn in the cited case, it is clear that
56. In the instant case there is no material on record to prove or even remotely suggest that
57. In the instant case, in the face of the authoritative documentary evidence filed/available with the Ld. Assessing officer and argument cited above.
58. The specific reason garnered by the Ld. Assessing Officer (As per para 7, 8 and 9 of the assessment order) in making the aforesaid addition can be countered as follows:
59. was arbitrary and founded on erroneous logic
60. The use of words 'commits' make it more than amply clear that the committal of the offence is to be fixed first before punishment is imposed
61. and as such it is clear and unambiguous
62. is clearly incorrect and amounts to putting the cart before the horse.
63. established
64. would amount to a violation
65. In the light of the grave position put forth by the prosecution and also the fact that the investigation was at very early stages
66. does not take into consideration
67. does not take into account
68. To put it in other words
69. and from the scheme of the Act and the Law as a whole
70. Eventually,
71. The contention of the

72. in accordance with the procedure

73. does not advance the cause of investigation/enquiry

74. as well as necessity

75. in the peculiar and special facts and circumstances of the instant case

76. I am of the considered opinion

77. which has occurred due to bonafide reasons, unavoidable circumstances, sufficient cause

78. I am of the view that by adopting a justice oriented approach

79. is clearly a bonafide error, which has occurred due to bonafide reasons, unavoidable circumstances, sufficient cause and consequently, the aforesaid Circular would be directly and squarely applicable to the facts of the instant case.

80. by adopting a justice oriented approach, the petitioner would be entitled to the benefit of the Circular for the year 2019-20 also.

81. There can be no reason / justification for withholding or attaching

82. Full and fair hearing

83. Pressurised, compel, direction, forced

84. Quash the same as illegal

85. Quash the same as devoid of merits

86. Seeking to call for records

87. the said finding is clearly not based on any facts or misinterpretation of the provisions of Transport Property Act.

88. The learned counsel for the petitioner would also rely upon the decisions of Hon'ble Apex Court

89. Before going into the issues which arise in this writ petition

90. It would be necessary to consider the scheme of the GST regime by looking at the CGST Act

91. in the following manner

92. In the present case

93. the central issue is whether the transactions in question

94. the legislature intended

95. It would also be necessary to note the definition of

96. which reads as follows.

97. A conjoined reading of Section ...

98. would reveal that a

99. However, there could be a

100. The definition is similar to the concept of ...

101. The issue that would arise

102. which answers the description of

103. but would still fall outside the ambit of

104. Thus, the distinction between

105. would be the end product

106. fall within the ambit of

107. The Hon'ble court also considered the judgment

108. and more specifically
109. The judgment of the Hon'ble SC in ... was cited before the Hon'ble SC
110. The Hon'ble SC took the view that the principles laid down in the judgment in
111. there is finding of fact
112. did not apply the dictum
113. he had advanced his arguments
114. he had also extensively agreed
115. with regard to the same
116. had fairly agreed
117. Common Portal is the Computer resource but cannot be considered as designated Computer resource.
118. mere uploading
119. without serving the notices
120. also mandates
121. where such being the case, it is not fair on the part of the taxpayer to make a plea
122. cannot should not be the reason
123. negating or altering the scheme
124. one must turn to common parlance
125. fall back on the commonly understood meaning
126. the underlying thrust of the definition
127. Further, they have referred ...
128. opportunity to litigate
129. should not dilute the mandates of the Act
130. It is settled jurisprudence in tax law that the difficulty of few in following the law will not make the law arbitrary or unreasonable.
131. on the grounds of hardship and ignorance of the mechanism of the portal.
132. By virtue of legal fiction
133. being well aware of the fact the mode of service adopted...
134. adopted by them is not effective but only sufficient.
135. this court is unable to understand as to why there
136. mode of service, which is sufficient as well as effective.
137. Due to failure on the part of the...
138. empty formality
139. no useful purpose was achieved.
140. from the face of the Table...
141. the tax period in question.
142. it is clearly evident that the
143. In case your goodself is not satisfied with the submissions, then an opportunity of Personal Hearing may kindly be provided.
144. The grievance of the tax payer is total

145. ought to have afforded hearing

146. The present application reveals the harrowing experience that a genuine person has gone through...

147. wrongfully invoking NN...

148. in excess of jurisdiction.

149. order passed without service of notice

150. shall be treated as invalid

151. deemed to have never been issued

152. Without proving any fraud, wilful misrepresentation

153. merely to implicate petitioner.

154. for respondent to establish that,

155. complete non-application of mind.

156. purposely ignored the submission & information

157. explanation provided

158. with the motive to simply cover-up the lacuna

159. foisted

160. assuming everything to be correct, no penalty could have been demanded

161. as the said provisions are prospective in nature

162. That in any even

163. Impugned order goes beyond the SCN

164. Basic jurisdictional requirement / ingredients

165. are not attached for issuance of SCN

166. Even otherwise, it is ill-conceivable to read and recognize

167. rendered bad and illegal, deserving to be quashed and set-aside

168. highly unconscionable & disproportionate

169. content of the SCN itself would demonstrate

170. Show cause notice was never properly served

171. Hence, there is clear breach of principles of natural justice

172. which itself makes the impugned order vulnerable to challenge

173. If the impugned order is unsustainable, naturally all the notices issued pursuant to the said order also cannot stand

174. one of the ground canvassed is

175. on the strength of ..

176. Certain minimum facts need to be noticed.

177. The books of A/c were taken up for auditing by the ...

178. reply filed by is untenable

179. directing it to discharge

180. Proposing to demand and recover the alleged

181. The petitioner being aggrieved by the aforesaid SCN has filed the present writ petition.

182. It is vehemently argued

183. Pre-conceived mind

184. is rule of Policy, Convenience & discretion

185. The case of the Revenue was that in the guise of an Inter-State Sale

186. It is pre-mature for the High Court to opine Anything

187. the same is required to be considered in an appropriate proceeding,

188. The facts there were that the ...,

189. why the goods in question.

190. From the pleadings on record

191. Needless to re-iterate

192. aforesaid is factually incorrect.

193. has materially erred in entertaining

194. Reverting back to the facts of the instant case

195. Containing exclusion details how it has arrived at a Conclusion, sufficient enough to voice SCN.

196. annihilating a still born proceeding

197. In view of the above and for the reasons stated above and without expressing anything on merits in favour of either of the parties.

198. Prior to issuance of Notification exempting tax on supplies to Merchant Exporter in excess of 0.1% with effect from 23-10-2017, no tax was payable on goods procured by the Merchant Exporter.

199. Mischief sought to be remedied

200. and the entire exercise is revenue neutral and even if petitioners would have paid the Cess, same would have been availed as credit and subsequently claimed as refund.

201. Part and parcel of same transaction.

202. Hon'ble SC was considering the question as to whether

203. similar analogy would apply to the

204. Supreme Court while uploading levy

205. would frustrate the entire purpose of the recommendation

206. rationale/objective of granting exemptions

207. applies with equal force to the,

208. deny exemption to Cess is clearly discriminatory, arbitrary and violative of Article 14

209. No interest is recoverable as the demand is not sustainable

210. failed to declare the correct information ..

211. illegally saddled with interest and penalty

212. In the alternative,

213. mandatory pre-deposit may be waived.

214. It would be germane to refer to the relevant provisions.

215. It is feared that in the absence of any notification

216. There is a fallacy in reasoning of

217. so as to urge the GST Council to re-consider

218. if formula leads to absurd results or is unworkable

219. the formula is not ambiguous in nature

220. Practical effect of the formula might result in certain inequities

221. we shall refrain from replacing the wisdom of the legislature

222. given the anomalies pointed out

223. reveals that

224. unambiguously stipulates that

225. limited to the extent of discrepancy occurring in the return

226. beyond the scope of Section 61

227. Cannot constitute cause of action for initiating proceedings

228. reliance in this regard was placed upon a division Bench decision of this Court in case of ...  
decision dated 21.02.2023 in W.P(T)

229. merely a procedural notice having no civil consequence

230. with a clear objective to enable

231. order is well reasoned & within four corners of law

232. Petitioner has given misleading statement of facts

233. Same principle has been followed and adopted

234. These decisions are not directly applicable to the facts of the present case

235. in view of the special dispensation

236. subject to a factual determination

237. have an overriding effect over the other enactments

238. irrelevant, redundant, superfluous

239. we are of considered opinion that

240. reliance placed on the judgment of Hon'ble Supreme Court seems to be misplaced. We reproduce paragraph '6' of the said judgment hereunder.

241. The writ petition is opposed and contested by

242. Impugned order passed is contrary to facts and law

243. Learned Counsel took this Court through the various statutory provisions, the judgments of the Apex Court, this Court and other High Courts as well as circular

244. He would elaborate his submissions as under

245. Contend the menace of fake invoices which are alleged to have been fraudulently obtained by the appellants

246. A pre-decisional hearing was required and post-decisional hearing is not a substitute

247. Power conferred was drastic and draconian in nature warranting existence of reasons to believe before exercising the said power by strictly complying with all the conditions/requirements of the said provision

248. An order of blocking the ECL cannot be passed merely based on investigation reports

249. The onus was on the department to prove that the taxpayer had deliberately availed fraudulent or ineligible ITC

250. Resulting in irreparable injury and hardship

251. ITC was a valuable right

252. Cannot be confiscated opposed to law

- 253. Since serious civil consequences are involved in the exercise of such powers
- 254. Creates a disability for the taxpayer
- 255. On the basis of some objective material available
- 256. Cannot be made on the whims or fancies or wishes or caprices
- 257. Must not be exercised in a mechanical manner
- 258. Careful examination of all the facts
- 259. Resort to with utmost circumspection and with maximum care and caution
- 260. When a thing is directed to be done in a particular manner, it must be done in that manner or not at all — it is the well-established principle of administrative law
- 261. Based on borrowed satisfaction
- 262. Order passed based on the communication received from the officers
- 263. In the light of existence of a legal mandatory pre-requirement
- 264. It was incumbent upon the officer
- 265. Orders are bad, vague, cryptic, laconic, unreasoned and non-speaking
- 266. Showing the importance of the provision
- 267. To secure justice or to prevent miscarriage of justice.
- 268. Special audit is only a step towards assessment and being in the nature of an inquiry before assessment.
- 269. Anything which affects a citizen in his Civil Life comes under wide umbrella.
- 270. Fell in error in coming to the conclusion.
- 271. Committed a grave and serious error / illegality / infirmity.
- 272. As it is out of context and the said judgment deals with the issue of consideration under the Gift Tax Act, which is not pari materia with the definition of the term consideration under the CGST Act.
- 273. Non-taxable amount
- 274. It should nonetheless be payment.
- 275. This is the most vital aspect noted in the present case.
- 276. The legislature is not presumed to waste its words.
- 277. Meaning should be given to each & every word used in the statute and nothing should be rendered redundant.
- 278. This is an anti-evasion section and should not be pressed to an interpretation to make it difficult to implement and promote evasion.
- 279. Jurisprudence in tax law says that penalty is nothing but civil liability.
- 280. aims to curb the practice of illegal trading by creation of fake invoices without actual & physical supply of goods.
- 281. and not beyond reasonable doubt.
- 282. texture of the whole case
- 283. will put a bench mark beyond reasonable doubt.
- 284. Jurisprudence in tax law says that penalty is nothing but civil liability
- 285. has addressed his arguments meticulously
- 286. vehemently debunked the arguments



287. mainly based on two pillars

288. upon a careful perusal of the multifarious definitions in the legal dictionaries and judgements cited herein above

289. Interpretation there of by a Court should be to secure the Object

290. when a particular section is a charging as well as remedial provision, its main object is to plug leakage and prevent evasion of tax

291. a construction which would defeat its purpose.

292. absurd interpretation

293. unworkable

294. heavily relied

295. a straight jacket formula

296. May remove the offending word and restore to constitutional health the rest of the provision.

297. If the answer to the above question is in negative then, whether be said...

298. It would be germane to refer to legislative history of

299. Whether omission of Rule 96(10) was curative, and remedial or not.

300. To examine the circumstances under which the amendment was brought in existence.

301. Clarificatory or substantive in nature.

302. Decision of Apex Court would be applicable to the facts of the present case.

303. Such technicalities ought not to defeat the requirement of justice.

304. Unintentional error on the part of the assessee.

305. Which they otherwise legitimately are entitled to.

306. There is much substance in the contention.

307. Any contrary interpretation would lead to an absurdity and/or bring a regime that GST restrains...

308. The error was to the effect that what should have figured

309. That the error was not deliberate and was not intended to gain any undue benefit.

310. Prejudice would be caused to the petitioners.

311. Considering the civil contention.

312. In fact, just and fair.

313. Human errors and mistakes are normal, and errors are also made by the Revenue.

314. It is concerning to note that the department is refusing to follow the decision of this Court.

315. We are today constrained to proceed further.

316. We so observe.

317. However, in the present matters, it is not for this Court to be boggled by or question the wisdom of the CBIC.

318. This would lead one to the inescapable conclusion of no perceivable or plausible tax liability possibly being created.

319. Consequently, we are of the considered opinion

320. Would be futile and impeached

321. Would have stood absolved of all tax liabilities and implications flowing from the Act.

322. A wholly false plea is raised.

323. It is their bounden duty to take action against

324. There is no valid excuse for its inaction.

325. Assailing the validity of SCN

326. In respect of the fee received by them in the course of discharge of their regulatory functions.

327. Have sought to draw dichotomy between adjudicatory and regulatory functions.

328. In order to appreciate the stand

329. It would be apposite to take note of the assertions made in the SCNs.

330. However, and for the sake of brevity

331. Seeking to elucidate the stand of the

332. It appears that appellant has selectively picked up a portion of the judgment of the Hon'ble Supreme Court which does not reflect properly in the present case.

333. Submission made by appellant is out of context.

334. Have trappings of the Court.

335. Nature and functions performed.

336. The enumerated functions are determinative of the above distinction and their implications.

337. Based on the above, the commissioner's order was set aside by the Hon'ble Supreme Court.

338. For the observations of the Hon'ble Supreme Court.

339. For also on which we don't sign and set aside SCNs impugned.

340. We find ourselves unable to sustain the correctness of the SCNs.

341. In order to relieve department to labour assumptive stand — the law as interpreted in Section...

342. The adoption of above a piece of conclusion which is not voted in a common source could be arbitrary.

343. Standards that must bifurcate and draw a widely defined and explained —

344. Which are duly and independently defined and explained.

345. Cannot be possibly affirmed or even left on the conclusion.

346. Unable to accept —

347. Uniform, if that definition —

348. Expansive reading of that definition —

349. Would have to be necessarily be read alongside.

350. Would have to be relatable.

351. Clearly intended to include the material facts in context.

352. Will not obliquely by possible misuse of powers given to the department.

353. Chronical ensemble of true and fair basis and without arrest of natural justice has been flouted.

354. Not a single piece of evidence has been found.

355. That before petitioners could furnish all the material documents, respondent anxiously issued Deficiency notice

356. No purported defence

357. The petitioner approached the respondent in person

358. Seeking clarification

359. Directing to furnish reply

360. Issued Hastily at the brim of limitation period, without considering the reply of the petitioner or without giving adequate opportunity to reply

361. which is after long period of two months from the date of reply

362. Purposefully ignored the request of the petitioner

363. The impugned order containing the same excerpt of reasoning as that of SCN

364. Such impugned order has been issued in violation of natural principles, prescribed provisions and notification

365. failed to seek any clarification

366. is required to independently examine

367. ignored the material documents

368. imposed the obligation on the petitioner to prove the negative, which is arbitrary and impossible condition

369. without discrediting any documents, deliberately chose to ignore them and have acted in violation of

370. Settled legal position

371. Patently erroneous

372. Without having any reason to believe that conditions specified u/ S 67 were complied, is invalid.

373. Where none of the grounds as set out in authorisation for search were borne out from information or material on record.

374. The principle of consistency and finality of the advance rulings requires that the revenue should not be allowed to take a different stand in a subsequent case on the same issue

375. it appears that the crux of the issue is whether the subject assets are to be classified as immovable property or as goods.

376. It is needless to mention that the entire issue depends on the various clauses of the agreement entered into between the concerned parties wherefrom the actual nature of use of the assets concerned is required to be ascertained, i.e. whether they remain to be goods or become a part of an immovable property, which is required to be examined in depth

377. Any other classification as the Hon'ble authority may deem fit.

378. Since the demand of tax does not sustain, the demand of interest under Section 50 and imposition of penalty under Section 73/74/74A do not also survive.

379. On the ground that transport is prohibited where it involves two distinct States

380. impose any such restriction

381. to resolve the technical issues faced by it on the GSTN portal

382. In short, according to him, if the ITC has been earned in a particular State then it must be utilised only in that State and its benefit cannot be extended in a State where it did not originate

383. State of Goa shall not be made to lose revenue

384. there is no mechanism for transfer of ITC

385. justified

386. rejoinder

387. has invited our attention to the provisions

388. He has taken us through to the

- 389. fastened with the liability
- 390. affirmative
- 391. owing to the fact
- 392. declined
- 393. recognition
- 394. whole scheme
- 395. indicative of the fact that the legislature was conscious of the situation
- 396. raising a technical objection
- 397. partial is desired in alignment with the circular
- 398. upon a thorough insight
- 399. we do not find any such embargo is imposed
- 400. impediment
- 401. It is a well settled position that the intention of legislature shall be primarily gathered from the language used, which means attention should be paid to what has been said as also to what has not been said.
- 402. defective phrasing of an Act
- 403. cannot add or mend
- 404. deficiencies
- 405. not permissible and contrary to all rules
- 406. purpose and intention
- 407. cannot reframe the legislation
- 408. a case of same thing being overlooked
- 409. orally requested
- 410. it is in this background
- 411. Having regard to the controversy in narrow compass
- 412. Calling for the records pertaining to the Petitioner's case and after going into the validity and legality thereof be pleased to quash and set aside the impugned order
- 413. sanction the refund along with appropriate interest
- 414. pending the hearing and final disposal of the Petition, this Hon'ble Court be pleased to direct the Respondent by an interim order and injunction
- 415. liberty to the Petitioner to withdraw the same
- 416. without prejudice to the Petitioner's right of refund
- 417. for interim relief
- 418. for such further and other reliefs as this Hon'ble Court may deem fit and proper in the nature and circumstances of the case
- 419. and is engaged in the business of providing services with regard to
- 420. Considering the business model of the assessee
- 421. The mechanism
- 422. Post verification of the underlying documents
- 423. under the cover of

424. under ARN

425. along with all requisite documents

426. was called upon to show cause

427. unable to access

428. filed its detailed response to the SCN

429. as regards the requirements of

430. during personal hearing

431. Being aggrieved and dissatisfied

432. has fulfilled all the conditions for eligibility

433. on the grounds of procedure

434. the petitioner has fulfilled the substantial conditions under the law

435. factum

436. only on a technical and procedure ground

437. committed an error in rejecting the refund

438. were bound to consider

439. ought not to have been denied

440. relying mainly on the

441. it is an admitted fact

442. refund claim was legally rejected

443. remained careless in compliance of the requisite requirement of submitting the documents

444. is not rightly accepted

445. in the absence of the requisite documents

446. no inference may be made

447. have discarded the same only on the ground

448. rejected on aforesaid information and the details

449. were not justified in rejecting the refund claim

450. In view of the foregoing reason.

451. Challenging validity

452. on the premise that conditions precedent were non-existent for their issuance and mandatory procedural conditions.

453. It may be necessary to give a broad overview of the GST Act.

454. were conferred with power to make laws

455. represents a pivotal shift in indirect taxation

456. intended to streamline the tax process, alleviate the complexity

457. background leading to introduction

458. intended to provide relaxation in relation to administering and enforcing provisions.

459. imperative to relax

460. subject matter of challenge.

461. broad overview of provisions

462. Before proceeding further  
463. are reckoned with reference  
464. for a variety of reasons  
465. Compliance being new and frequent technical glitches  
466. Impugned notifications must be understood and tested as a delegated legislation.  
467. to exercise discretionary legislative powers  
468. available for a challenge of an administrative act  
469. in respect of actions which cannot be completed or complied with due to force majeure  
470. Being an exception to legislative policy it ought to be strictly construed.  
471. The above ingredients are jurisdictional facts  
472. specified, prescribed or notified  
473. arriving at a satisfaction taking into account relevant factors.  
474. proximate cause behind the inability  
475. vitiating  
476. failed to take into account  
477. that on a collective consideration of relevant materials placed before this Court, it would be clear that inability on the part of the revenue  
478. was not in view of any extraneous factor  
479. attributable to inaction and delay on the part of revenue  
480. rendering it invalid  
481. were not placed before  
482. rendered vulnerable to challenge for failing to take into account relevant factors.  
483. Absence Absent such recommendation.  
484. rendered Void for non-compliance with the above pre-requisite power.  
485. The impugned notification is contrary to the above settled principles.  
486. suffers from the vice of abdication of authority  
487. usurping of power  
488. nullity  
489. That the recital  
490. wholly false  
491. suffers from malice in law  
492. that the power under Article 142  
493. recital  
494. is wholly false  
495. suffers from malice in law  
496. direct conflict  
497. disregard  
498. governing a subject  
499. Vacumm filled

500. Shelf life  
501. Cease to have effect  
502. Ought to be read in conjunction  
503. Partial modification  
504. huge back log  
505. direct and proximate effect  
506. not warranted  
507. devoid of merits  
508. beyond the scope of judicial review  
509. discharge its functions  
510. Complete justice  
511. limited & restricted  
512. Conditional legislation  
513. Delegated legislation  
514. Considered strictly  
515. Vitiating  
516. legislative exercise  
517. nullity  
518. would constitute sufficient compliance  
519. abdication  
520. arrogation/usurping  
521. seriatim  
522. excessive delegation  
523. re-iterated  
524. legal inability  
525. physical impossibility  
526. Un controverted  
527. no conceivable force of reasoning  
528. self inflicted inefficiencies  
529. class, category or genus  
530. imputes  
531. superfluity  
532. xyz traders vs common, reported in SCC online  
533. wholly misplaced  
534. offends/infracts  
535. eschewed  
536. misconceived  
537. abdication  
538. necessary implication

539. Pivotal role  
540. discretion  
541. interference  
542. Capriciously  
543. supplant  
544. made to fill legislative vacuum until the legislature enacts substantive law  
545. traverse  
546. unchartered and untested  
547. on the one side of scale  
548. pitted against  
549. fundamental questions  
550. import  
551. unimpeded  
552. Paradigm shift  
553. emanates  
554. owes its genesis  
555. does not stand effaced  
556. Promulgation  
557. two aspects forming part of the same  
558. rival contention  
559. As we gather  
560. came to be accepted  
561. Canvassed  
562. incongruous  
563. impinge  
564. Propounding  
565. persuasive value  
566. foster co-operative federalism  
567. harmony  
568. repugnancy  
569. Edict  
570. embodied  
571. The Pith and Substance  
572. True nature and character  
573. Compendious  
574. Cavil  
575. indelibly  
576. Broad objectives  
577. avowed



- 578. Palpable
- 579. Doctrine of level playing field
- 580. fall foul
- 581. against public interest
- 582. jeopardised
- 583. Strong likelihood
- 584. irrationality and arbitrariness
- 585. artificially creates
- 586. judgement of Supreme Court in
- 587. is distinguishable from the instant case for the following reasons.
- 588. fake end of limitation period due to which the taxpayer may not be able to collect the evidences within time
- 589. which causes unnecessary hardships to the taxpayer
- 590. Pave way
- 591. Search and seizure is a drastic power
- 592. Search and seizure is a invasive of the right of a taxpayer and his private space.
- 593. unguided power
- 594. Unbridled power
- 595. fall foul
- 596. not a machinery provision for recovery of tax
- 597. it is for ensuring compliance and to aid proceedings against evasion of tax
- 598. fountain head
- 599. legal controversy
- 600. stems from the decision of a court
- 601. it is fenced with pre-conditions and requirements
- 602. natural, ordinary or popular sense and construed according to their grammatical meaning