**the role of the judiciary in interpreting tax laws**

The judiciary in Bangladesh plays a vital role in interpreting tax laws, ensuring that the application of these laws aligns with principles of justice, fairness, and the rule of law. Courts are tasked with reviewing disputes arising from tax assessments, interpretations of tax statutes, and the legality of tax-related actions taken by the government. Through their rulings, judges clarify ambiguities in tax legislation, which can impact both individual taxpayers and businesses, thereby promoting uniformity and consistency in tax administration. Additionally, the judiciary safeguards taxpayers' rights by ensuring that tax laws are applied equitably and that due process is followed in tax collection. By setting legal precedents in tax matters, the judiciary not only influences future tax policy and legislation but also contributes to a more transparent and accountable tax system, ultimately fostering public trust in the fiscal framework of the country.