

TABLE OF CASES

A

| | |
|---|--|
| A. BAQUES JR & SONS <i>V.</i> FORT STREET UNION DEPOT CO., 169 U.S. 567..... | 67 |
| A. Raman and Co., AIR 1968 SC 49..... | 135 |
| A.K. Gopalan <i>v.</i> State, AIR 1950 27..... | 179 |
| A.R. Antulay <i>v.</i> R. S. Nayak and Anr., AIR 1988 SC 1531 at 1549, 1554, 1568..... | 53, 71, 72, 76, 77, 78, 79, 90, 91, 92, 93, 94, 104, 114, 115, 384 |
| Abouloff <i>v.</i> Oppenheimer & Co., (1982) 10 QBD 295, [1881-5] All ER Rep 307..... | 214, 285 |
| Aiken Industries, Inc. <i>v.</i> Commissioner, (1971) 56 T.C.(U.S. Tax Court)..... | 227 |
| Ajaib Singh <i>v.</i> State of Punjab, AIR 1952 Punj. 309 at 319..... | 307 |
| Ajay Hasia <i>v.</i> Khalid Mujib Sehravardi, AIR 1981 SC 487..... | 98, 349, 378 |
| Alcom Ltd <i>v.</i> Republic of Colombia, [1984] 2 All ER, 6 at p. 8..... | 218 |
| Anderton <i>v.</i> Ryan, [1985] 2 All ER 355..... | 61, 99, 120 |
| Anisminic Ltd. <i>v.</i> Foreign Compensation Commission, [1969] 1 All ER 208..... | 96, 168 |
| Annexation of Czechoslovakia Case, ILR, 19 (1952)..... | 206 |
| Anwar Ali Sarkar's case, AIR 1952 SC 75..... | 91 |
| Arabian Express Line Ltd., [1995] 212 ITR 31..... | 362, 363 |
| Assistant Commissioner of Income-tax <i>v.</i> Velliappa Textiles & Ors., (2003) 184 CTR Reports 193..... | 146 |
| Att-Gen <i>v.</i> BBC, [1980] 3 All ER 161 at 181..... | 62 |
| Attorney General for Canada <i>v.</i> Attorney General for Ontario, AIR 1937 PC 82..... | 308 |
| Attorney General of Canada <i>v.</i> Kubicek, [1997] 3 C.T.C. 435..... | 291 |
| Attorney-General <i>v.</i> Nissan, [1969] 1 All ER 629 at 637..... | 303 |

B

| | |
|---|-----------------------|
| BABU SINGH BAINS AND OTHERS <i>V.</i> UNION OF INDIA AND OTHERS, 1996 (6) SCC 565)..... | 53 |
| Baker <i>v.</i> Carr, 1962 (369) US 186..... | 313 |
| Baldry <i>v.</i> Feintuck, [1972] 2 All ER 81..... | 78 |
| Bangalore Water Supply <i>v.</i> A. Rajappa, AIR 1978 SC 548..... | 150 |
| Bank of Chettinad Ltd. <i>v.</i> Commr. of Income-tax, Madras, AIR 1940 PC 183..... | 122, 123, 135, 138 |
| Bank of Chettinad's case, [1940] 8 ITR 522 (PC)..... | 121, 122, 125 |

| | |
|---|----------|
| Barcelona Traction Case, ICJ 1973, 3..... | 27 |
| Barcelona Traction, Light and Power Company Ltd., [1970] International Court of Justice Reports Index p.4..... | 108, 201 |
| Bengal Hotels Limited, <i>In re</i> , [1977] 47 Comp Cas 597 (Guj)..... | 382 |
| Bengal Iron v. CTO, (1994) Supp 1 SCC 310..... | 406 |
| Bharat Petroleum Corp Ltd. v. Mumbai Shramik Sangh, AIR 1998 SC 720..... | 119 |
| Board of Education v. Rice, (1911) A C 179, 182..... | 101 |
| Breen v. A.E.U, (1971) 2 QB 175..... | 395, 396 |
| Bristol Aeroplane Case, (1944) 1 K.B. 718..... | 91 |
| Brown v. Board of Education of Topeka (1954)..... | 158 |
| Budhan Choudhry v. Bihar, AIR 1955 SC 191..... | 66 |
| Burmah Oil Co. (Burma Trading) Ltd. v. Lord Advocate, [1964] 2 All ER 348..... | 303 |

C

| | |
|---|----------------------------|
| CANADIAN EAGLE OIL COMPANY LTD. v. R, [1946] A.C 119..... | 374 |
| Cape Brandy Syndicate v. IR, [1921] 1 KB 64, 71..... | 374 |
| Caritativo v. California, 357 U.S 549, 558 (1958)..... | 100 |
| Carltona Ltd v. Commissioners of works, [1943] 2 All ER 560, 564 129, 246 | 129, 246 |
| Cassell & Co. Ltd. v. Broome, [1972] AC 1027 at 1107, [1972] I ALL ER 801 at 854..... | 153 |
| CCSU v. Minister for the Civil Service [1984] 3 All ER 935 at 955 H..... | 69 |
| Cellular Operators Association of India v. Union of India, AIR 2003 SC 899..... | 97 |
| Central London Property Trust Ltd. v. High Trees House Ltd., (1947) K.B. 130..... | 380 |
| Centre for Public Interest Litigation v. Union of India (HPCL Case), (2003) 7 SCC 332 : AIR 2003 SC 3277..... | 259 |
| Chandrabhavan's case, AIR 1970 SC 2042..... | 159 |
| Chung Chi Cheung v. R, [1939] AC 160 at 168..... | 302 |
| CIT v. A. Raman and Company [1968] 67 ITR 11 (SC)..... | 122, 124, 126 |
| CIT v. Anjum M. H. Ghaswala, [2001] 252 ITR 1 (SC)..... | 404 |
| CIT v. B.M. Kharwar, AIR 1969 SC 812..... | 122 |
| CIT v. Daulatram Rawatmull, 87 ITR 349..... | 109 |
| CIT v. Davy Ashmore India Ltd., [1991] 190 ITR 626 (Cal)..... | 362, 363 |
| CIT v. R.M. Muthaiah, [1993] 202 ITR 508..... | 362, 363 |
| CIT v. Sakarlal Balabhai, (1972) 86 ITR 2 (SC)..... | 122 |
| CIT v. Sri Meenakshi Mills Ltd., AIR 1967 SC 819..... | 144, 261 |
| CIT v. Vishakhapatnam Port Trust, [1988] 144 ITR 146 (AP)..... | 288, 362 |
| Collco Dealings Ltd v. IRC [1961] 1 All ER 762 at 765..... | 207, 247, 263, 284, 369 |
| Collector of Central Excise v. Dhiren Chemical Industries, [2002] 254 ITR 554..... | 404 |
| Commissioner of Central Excise, Bolpur v. (M/s.) Ratan Melting & Wire Industries, Calcutta, Case No: Civil Appeal No. 4022 of 1999..... | 107, 370, 384 |
| Commissioner of Central Excise, Bolpur v. M/s Ratan Melting & Wire Industries, Calcutta, (2005) 2 SCALE 280..... | 107, 406, 409 |
| Commissioner of Customs, Calcutta v. Indian Oil Corporation Ltd., 2004 (165) E.L.T. 257 (SC)..... | 107, 406 |

| | |
|--|----------|
| Commissioner of Income-tax <i>v.</i> F.Y. Khambaty, 1986-(159)-ITR-0203-Bom | 364 |
| Commissioner of Income-tax <i>v.</i> PVAL Kulandagan Chettiar, [2004] 267 ITR 654 | 286 |
| Commissioners of Customs and Excise <i>v.</i> Cure and Deeley Ltd., [1962] 1 Q.B. 340 | 129, 246 |
| Commissioners of Inland Revenue <i>v.</i> Commerzbank AG, (1990) 63 TC. 218 | 258 |
| Commr of Central Excise <i>v.</i> Ratan Smelting & Wire, (2005) 2 SCALE 280 | 126 |
| Commr. of Income-tax <i>v.</i> Kharwar, 72 ITR 603 (AIR 1969 SC 812) | 124, 135 |
| Commr. of Income-tax <i>v.</i> Meenakshi Mills; Workmen <i>v.</i> Associated Rubber Industry; New Horizons Ltd. <i>v.</i> Union of India, [1995] 1 SCC 478 | 204 |
| Cordell <i>v.</i> Second Clanfield Properties, (1969) 2 Ch. 10 at pp. 16-17. | 7, 183 |
| Craig <i>v.</i> Harne, 331 US 367, 392 (1947)..... | 83, 89 |
| Craven <i>v.</i> White, [1988] STC 476 HL..... | 139 |
| Crown Forest Industries <i>v.</i> Canada, (1995) 2 S.C.R. 802..... | 291 |
| CST <i>v.</i> Indra Industries, (200) 9 SCC 66..... | 406 |
| CWT <i>v.</i> Arvid Narottam, (1998) ITR 479 SC..... | 123 |
| CWT <i>v.</i> Arvind Narottam, [1988] 173 ITR, 497, 487 SC..... | 383 |

D

| | |
|--|---------------|
| DEBI <i>v.</i> HABIB, (1913) ILR 35 All 331 | 92 |
| Devidayal Rolling Mills <i>v.</i> Prakash Chimanlal Parikh, AIR 1993 SC 1982 at 1990 | 100 |
| Dhakeswari Cotton Mills Ltd <i>v.</i> CIT, 26 ITR 775 | 109 |
| Dhirajlal Girdharilal <i>v.</i> CIT, 26 ITR 736..... | 109 |
| Dhiren Chemical Industries, Navnit Lal C. Javeri <i>v.</i> K. K. Sen, Ellerman Lines Ltd. <i>v.</i> CIT, K. P. Varghese <i>v.</i> ITO, Sirpur Paper Mills Ltd <i>v.</i> CWT, (1970) 1 SCC 795..... | 406 |
| Dickenson <i>v.</i> Gross, (1927) 11 T.C.614 | 137 |
| Dinesh Dutt Joshi <i>v.</i> State of Rajasthan, 2000 (8) SCC 570 | 88 |
| Donoghue <i>v.</i> Stevenson, (1932) A.C. 562 (H.L)..... | 223 |
| DPP <i>v.</i> Doot, [1973] AC 807 at 834-835..... | 284 |
| Duchess of Kingston's Case, ((1776) 20 St. Tr 355 at 544, [1775-1802] All ER Rep 623 at 629..... | 214 |
| Duke of Westminster <i>v.</i> CIR, [1936] A.C. 1 (HL) : 19 Tax Cas , 490 | 125, 376 |
| Duke Power Co <i>v.</i> Carolina Environmental Study Group, 438 U.S. 59, 84, (1978)..... | 156 |
| Dunlop Pneumatic Tyre Co. Ltd. <i>v.</i> Selfridge & Co. Ltd., (1914) All E.R Rep. 333, 335..... | 230 |
| Durga Charan <i>v.</i> Jatindra Mohan, (1900) 27 Cal. 493..... | 103, 210, 220 |

E

| | |
|--|---------------|
| E.P ROYAPPA <i>v.</i> T.N., AIR 1974 SC 555..... | 378 |
| Education Sec <i>v.</i> Tameside, BC (50) 1977 AC 1014 | 395, 405 |
| Ellerman Lines Ltd. <i>v.</i> Commissioner of Income-tax, AIR 1972 SC 524..... | 397, 400, 402 |
| Essar Oil Ltd <i>v.</i> Halar Utkarsh Samitee, AIR 2004 SC 1834 at 1845 | 35 |

F

| | |
|--|----------------|
| FARRELL <i>v.</i> ALEXANDER, [1976] 2 All ER 721 at 742..... | 117 |
| Fisher’s Executors case, [1926] AC 395 at 412 (HL)..... | 126 |
| Fothergill <i>v.</i> Monarch Airlines, [1980] All ER 696 H.L. at p. 705..... | 149 |
| Furniss <i>v.</i> Dawson, (1984) 1 ALL ER 530 at 541..... | 128, 135, 137, |
| | 139, 141, 143, |
| | 155, 162, 166, |
| | 190, 203, 228, |
| | 231, 283, 380, |
| | 381, 387 |
| Fwellowes & Sons <i>v.</i> Fisher, [1976] Q.B. 132 E..... | 61 |

G

| | |
|--|-----------------------------|
| GALPIN <i>v.</i> PAGE, (1873) 18 Wall. 350, 369..... | 70 |
| Gee Vee Enterprise <i>v.</i> Addl. CIT, (1975) 99 ITR 375 at 386..... | 283 |
| German Nationality (Annexation of Czechoslovakia Case, ILR, 19 (1952)..... | 207 |
| Glen <i>v.</i> Compania Cubana de Aviacion, S.S..... | 257 |
| Golaknath <i>v.</i> Punjab, AIR 1967 SC 1643 at p.1698..... | 298 |
| Goldsmith <i>v.</i> Perrings Ltd., (1977) 1 W.L.R. 487 : [1977] 2 ALL ER 566 at 590,..... | 63, 69, 71, 98, 101, 110 |
| Government of India <i>v.</i> Taylor, 27 ITR 356..... | 289 |
| Govind Menon <i>v.</i> Union, AIR 1967 SC 1274, 1277..... | 93 |
| Guincho Case, (1984) ILR, 78, p. 355..... | 80 |
| Gujrat <i>v.</i> Vora Fiddali, (1964) AIR SC 1043..... | 289, 300 |
| Gurbachan Singh and another <i>v.</i> Union of India and another, (1996 (3) SCC 117)..... | 53 |

H

| | |
|---|---------------|
| HARPER <i>v.</i> N.C.B, (1974) 2 w.l.r. 775..... | 135 |
| Helvering <i>v.</i> Gregory, (1934) 69 F 2D 809..... | 140 |
| Himmatlal <i>v.</i> State of M.P., (1954) S C R 1122,1128..... | 56 |
| Hindustan Aeronautics Ltd. <i>v.</i> CIT, AIR 2000 SC 2178 at 2180..... | 370, 406, 409 |
| Holden <i>v.</i> Hardy, (1898) 169 U.S, 366, 389..... | 70 |
| Home Office <i>v.</i> Dorset Yacht Co. Ltd., [1970] AC 1004 at 1045, 1051 [1970] 2 ALL ER 294 at 313, 318..... | 153 |

I

| | |
|---|----------------------------------|
| I.R.C. <i>v.</i> BURMAH OIL CO. LTD., (1982) STC 60 HL..... | 135, 162, 283 |
| I.R.C. <i>v.</i> Duke of West Minister, 19 Tax cases 490, 510 U.K..... | 227, 228 |
| I.R.C. <i>v.</i> Duke of Westminster, (1926) A.C. 395..... | 137, 138 |
| I.R.C. <i>v.</i> Duke of Westminster, [1936] AC 1 (HL); 19 TC 490, 520 (HL)..... | 123, 128, 130, 134, 139, 140, |
| | 162, 279 |
| I.R.C. <i>v.</i> Fed. of Self-Employed, (1982) A.C. 641..... | 134 |
| I.R.C. <i>v.</i> Fisher’s Executors, [1926] AC 395 at 412 (HL)..... | 376 |
| I.R.C. <i>v.</i> Garvin [1980] STC 296 at 313..... | 383 |
| I.R.C. <i>v.</i> McGuckian, [1997] 3 All ER 817, 823 HL..... | |

| | |
|--|---|
| I.T.C. Ltd. <i>v.</i> Commissioner of Central Excise, New Delhi & Anr., (2004) 7 SCC 591 SC | 173 |
| Indo-Burma Petroleum <i>v.</i> C.I.T., 136 ITR 251, 276 | 119 |
| Industrial Properties <i>v.</i> AEI Ltd. [1977] 2 All ER 292 at 303 | 117 |
| Inland Revenue Commissioners <i>v.</i> McGuckian, [1997] 1 WLR 991, 1000 | 128 |
| Inland Revenue Comrs <i>v.</i> National Federation of Self-Employed and Small Businesses Ltd., (1981) 2 ALL ER 93 at 107 (H L) at p. 101 | 376, 379, 393, 395, 397, 398, 412, 413, 415 |
| International News Service <i>v.</i> Associated Press, 248 U.S. 215, 247 (1918) | 219 |
| Israel Discount Bank of New York <i>v.</i> Hadjipateras, [1983] 3 ALL ER 129 | 285 |

J

| | |
|--|---------------|
| JAVED AHMAD ABDUL HAMID PAWLA <i>v.</i> STATE OF MAHARASHTRA, (1985) 2 SCR 8; AIR 1985 SC 231 | 113, 115, 119 |
| Jibandas <i>v.</i> Narbada Bai, (1959) A.C. 519 | 103, 210 |
| Jivalal <i>v.</i> Narayan, 73 Bom L.R. 814 | 103, 210 |
| Jiyajerao Cotton Mills Ltd <i>v.</i> CEPT, AIR 1959 SC 230 | 122 |
| Johansson <i>v.</i> U.S., (1964) 336 F. 2d 809 (U.S.C.A. 5 Ct.) | 227, 282 |
| Johns <i>v.</i> Lipman, [1962] 1 W. L. R 832 Ch. | 204 |
| Johns <i>v.</i> Wirsal Securities, Ltd., (1966) 1 ALL E.R. 865; 43 T.C. 629 | 138 |
| Jones <i>v.</i> Randall (1774), Lofft 383, 98 E.R. 706 | 155, 420 |
| Jones <i>v.</i> Securities and Exchange Commission, 298 U.S. 1,24, (1936 | 296 |
| Juggi Lal Kamlapat <i>v.</i> CIT, AIR 1969 SC 932 | 204 |

K

| | |
|--|----------|
| K.B. SHARMA <i>v.</i> TRANSPORT COMMR, 1968 A A 276 | 103, 210 |
| K.P. Varghese <i>v.</i> ITO, 131 ITR 509, AIR 1981, SC 1922 | 397, 401 |
| Kepong Prospecting Ltd. <i>v.</i> Schmidt, (1968) 2 W.L.R. 55. 64 | 229 |
| Kesavananda Bharati <i>v.</i> State of Kerala, AIR 1973 SC1461 | 346 |
| Keshar Deo <i>v.</i> Radha Kissen, 1953 SCR 136, at page 153 : AIR 1953 SC 23 at p. 28 | 93 |
| Keshavji Raiji & Co <i>v.</i> CIT, (1990) 2 SCC 231 | 406 |
| Khawaja <i>v.</i> Secretary of State for Home Deptt., (1983) 1 All ER 765 | 216, 217 |
| Khoday Distilleries Ltd. and another <i>v.</i> Registrar General, Supreme Court of India, (1996 (3) SCC 114 | 53 |
| Kirby <i>v.</i> Steele, (1946), 27 T.C. 370 | 137 |
| Kishan Prakash Sharma <i>v.</i> Union of India, 2001(5) SCC 212 | 284 |
| Kishan Prasad <i>v.</i> Har Narain Singh, (1911) 33 ALL. 272, 276, 9 I.C. 739 P.C. | 103, 210 |
| Knetsch <i>v.</i> United States, 364 US 361 (1960) | 143, 203 |
| Kochunni <i>v.</i> State of Madras, AIR 1959 SC 725, 730 | 56 |
| Krishna Swami <i>v.</i> Union of India and others, 1992 (4) SCC 605)..... | 53 |
| Kruse <i>v.</i> Johnson, [1988] 2 QB 91 at 100 | 340 |

L

| | |
|---|--------------|
| LAKER AIRWAYS LTD. <i>v.</i> DEPARTMENT OF TRADE, [1977] 2 All ER 182 CA) | 303, 304 |
| Lalchand Bhagat Ambica Ram <i>v.</i> CIT, 37 ITR 288..... | 109 |
| Latilla <i>v.</i> CIR [1943] A.C. 377, 25 Tax Cas. 107..... | 135, 376 |
| Latilla <i>v.</i> Inland Revenue Comrs., [1943] 1 All ER 265 at 266, [1943] AC 377 at 381, 25 Tax Cas 107 at 117..... | 122, 377 |
| Lazarus Estates Limited <i>v.</i> Beasley, [1956] 1 QB 702 at 712 | 8, 213, 262 |
| Life Insurance Corporation of India <i>v.</i> Escorts Ltd., AIR 1986 SC, 1370..... | 204 |
| Liversidge <i>v.</i> Anderson, (1942) A.C. 206,at 245..... | 47, 121, 163 |
| Lochner <i>v.</i> New York, (1904) 198 U.S. 45 | 245 |
| London Hospital <i>v.</i> I.R.C., (1976) 1 W.L.R. 613..... | 78 |

M

| | |
|---|--|
| M. PANTIAH <i>v.</i> VERRAMALLAPPA, AIR 1961 SC 1107 at p. 1115 | 150 |
| M.P <i>v.</i> Orient Paper Mills, AIR 1977 SC 687 | 395 |
| M.S. Ahlwat <i>v.</i> State of Haryana and another, (2000 (1) SCC 278)... | 53 |
| MacNiven (Inspector of Taxes) <i>v.</i> Westmoreland Investments Ltd., [2001] 1 All ER 865 H.L..... | 136, 138, 139, 141, 383 |
| Maganbhai Ishwarbhai Patel & Ors. <i>v.</i> UOI, (1970) 3 SCC 400 | 295, 301, 309 |
| Magor & St. Mellons R.D. C. <i>v.</i> Newport Corporation, [1951] 2 All ER 839..... | 149, 150 |
| Maneka Gandhi <i>v.</i> Union, AIR 1978 SC 597 | 42, 98, 378 |
| Manindra Land and Building Corporation Ltd. <i>v.</i> Bhutnath Banerjee, AIR 1964 SC 1336..... | 104 |
| Manoharlal <i>v.</i> Seth Hiralal, AIR 1962 SC 527..... | 87 |
| Marbury <i>v.</i> Madison, (1803) 1 Cranch 137, 177-79, 2 L ed. 60 | 60, 68, 81 |
| Marbury <i>v.</i> Madison, 2 L Ed 60 (1803)..... | 164, 179, 265 |
| Mathuram Agrawal <i>v.</i> State of M.P., AIR 2000 S C 109 | 123, 138 |
| Mathuram's case, [1999] 8 SCC 667 | 121, 122, 125 |
| Mattulal <i>v.</i> Radhey Lal, (1975) 1 SCR 127: AIR 1974 SC 1596..... | 115 |
| McDowell & Co <i>v.</i> CTO, [1985] 154 ITR 148 SC : AIR 1986 SC 649 | 89, 119, 120, 122, 123, 125, 127, 128, 134, 138, 283, 380, 383, 384, 416 |
| McMahon, (1987) 2 WLR 869, 889 | 88 |
| McNabb <i>v.</i> U.S., 318 U.S. 332 (1943) | 101 |
| Mellenger <i>v.</i> New Brunswick Development Corpn., [1971] 2 All ER 593..... | 285 |
| Miami Herald Publishing Co. <i>v.</i> Tornillo, (1974) 94 St. Ct. 2831 at pp. 2835- 2836..... | 325, 428 |
| Missouri <i>v.</i> Holland, 252 US 416, 64 L.Ed. 641 (1920)..... | 307, 349 |
| Mohd. Aslam <i>v.</i> Union of India, (1996 (2) SCC 749)..... | 53 |
| Morelle <i>v.</i> Wakeling, (1955 (1) All ER 708 | 71, 115, 117 |
| Mortensen <i>v.</i> Peters, (1906) | 302 |
| Muir Mills Co Ltd <i>v.</i> Suti Mills Mazdoor Union, AIR 1955 SC 170. | 159 |
| Municipal Council Ratlam <i>v.</i> Shri Vardichan, AIR 1980 SC 1622... | 419 |
| Murtaza <i>v.</i> Yasin, AIR 1916 PC 89 | 92 |

N

| | |
|--|-----------------------|
| NAGABHUSHNAM <i>v.</i> ANKAM <i>v.</i> ANKARAH, 1968 A A P 74 | 103, 210 |
| Nagubai Ammal <i>v.</i> B. Shama Rao, AIR 1956 SC 593..... | 143 |
| Narayani Devi <i>v.</i> Tagore Commercial Corporation Ltd., (1973) AIR Cal 401, 405 | 229 |
| Naresh Shridhar Mirajkar and Ors. <i>v.</i> State of Maharashtra and Anr., AIR 1967 SC 1..... | 53, 74, 78, 79 |
| National Textiles-Workers' Union <i>v.</i> P.R. Ramakrishnan, AIR 1983 SC 75 | 69 |
| Navnit Lal C. Jhaveri <i>v.</i> K.K. Sen, (1965) 56 ITR 198) : AIR 1965 SC 1375 | 397, 398, 401, 402 |
| Nawabkhan Abbaskhan <i>v.</i> State of Gujarat, (1974) 3 SCR 427: (AIR 1974 SC 1471)..... | 91 |
| New Horizons Ltd. <i>v.</i> Union of India, [1995] 1 SCC 478..... | 144, 261 |
| Newsholme Bros <i>v.</i> Road Transport and General Insurance Co, [1929] 2 K.B. 356, 384..... | 117 |
| Norglen Ltd. <i>v.</i> Reeds Rains Prudential Ltd., [1999] 2 AC 1, 13-14 . | 128, 141 |
| North Sea Continental Shelf Case, ICJ 1969, 3 at 222 | 144, 172, 279 |
| Nottebhom's Case, ICJ Report (1955) at p. 23..... | 130, 144 |

O

| | |
|--|----------|
| OMAR SALAY MOHAMMED <i>v.</i> CIT, 37 ITR 151 | 109 |
| Orient Paper Mills Ltd. <i>v.</i> Union of India, AIR 1969 SC 48 | 284 |
| Orissa <i>v.</i> Sudhansu Sekhar Misra, AIR 1968 SC 647 AT 651 | 79 |
| Orissa <i>v.</i> Titagarh Paper Mills Ltd., AIR 1985 SC 1293..... | 395 |
| Ostime <i>v.</i> Australian Mutual Provident Society, (1959) 3 All ER 245 at 248 [39 ITR 210 at p.215]..... | 363 |
| Owens Bank Ltd. <i>v.</i> Bracco, [1992] 2 All ER 193 HL | 214, 285 |

P

| | |
|---|----------|
| P. ASHOKAN <i>v.</i> UNION OF INDIA AND ANOTHER, 1998 (3) SCC 56 : AIR 1988 SC 1531 : 1988 Cri LJ 1661 | 53 |
| P. Ramachandra Rao <i>v.</i> State of Karnataka, AIR 2002 SC 1856..... | 119 |
| Padfield <i>v.</i> Minister of Agriculture, Fisheries and Food, [1968] 1 All ER 694..... | 304 |
| Pahwa Chemicals Pvt Ltd <i>v.</i> the Commissioner of Central Excise, (2005) 2 SCC 720 at p. 727. | 107, 407 |
| Pankaj Bhargave, AIR 1991 SC 1233 | 216 |
| Partington <i>v.</i> Attorney General, [1869] L. R. 4 E. & I. App. H.L. 100..... | 374 |
| Pearlberg <i>v.</i> Varty, (1972) 1 WLR 534 HL..... | 88 |
| Pemsel's Case, (1891) A.C. 531..... | 152 |
| Perry <i>v.</i> United States, 294 U.S. 330, 381 (1935)..... | 248 |
| Poindexter <i>v.</i> Greenhow, 114 U.S. 184 at 192 | 58, 65 |
| Pryce <i>v.</i> Monmouthshire Canal and Railway Co., [1879] 4 A.C. 197 H.L. | 375 |

R

| | |
|---|----|
| R. NAT BELL LIQUORS LTD., (1922) A.C. 128, 156 | 87 |
| R. <i>v.</i> Cmmr. of Police Ex. p. Blackburn (No 2), (1968) 2 QB 150 | 35 |

| | |
|---|-----------------|
| R. v. Halliday, (1917) A.C. at p. 268 | 47 |
| R. v. Hapden, Ship Money Case, (1637) 3 State Tr 826 | 304 |
| R. v. Hodge, 1838, 2 Lewis CC 227 | 195 |
| R. v. Home Sec. Ex p. Al-Mehdawi, (1990) 1A. C. 876 | 101 |
| R. v. Hudson, [1956] 1 All ER 814, [1956] 2 QB 252 | 215 |
| R. v. I.R.C. Ex p. Fed, of Self-employed, (1982) A.C. 617 at p. 641 . | 381 |
| R. v. Inland Revenue Comrs., [1980] 2 All ER 391 C.A | 413 |
| R. v. Inland Revenue Comrs., [1982] 2 All ER 378 at 388..... | 412 |
| R. v. Lords Comrs of the Treasury, (1872) LR 7 QB 387, 41 LJQB 178, 26 LT 64, 36 JP 661, 12 Cox CC 277, DC, 16 Digest (Reissue) 346, 3635 | 378, 416 |
| R. v. Mavji, (1987) 2 All ER. 758 (CA) | 215 |
| R. v. National Insurance Comr, ex p Connor, [1981] 1 All ER 769, [1981] 1 QB 758 | 199 |
| R. v. Northumberland Compensation Appeal Tribunal Ex p. Shaw, (1951) 1K B 711 | 95 |
| R. v. Peters, (1886) 16 QBP 636..... | 393 |
| R. v. Secretary of State for Foreign and Commonwealth Affairs, ex parte Rees-Mog, [1994] 1 All ER 457 | 99, 418 |
| R. v. Shivpuri, [1986] 2 All ER H.L. 334 | 61, 62, 99, 120 |
| R. v. Vestry of St. Pancras; Federation of Self-employed and Small Business Ltd., (1981) 2 ALL ER 93 at 107 (HL) | 395, 396 |
| R.D. Shetty v. Airport Authority, AIR 1979 SC 1628..... | 98, 378 |
| R.G. Films Ltd., Re, [1953] 1 All ER 615..... | 201, 202 |
| R.S. Das v. Union, AIR 1987 SC 593 at 598) | 167, 169 |
| R.S. Nayak v. A.R. Antulay, (1984) 2 SCR 495 at p. 557 : AIR 1984 SC 684 at p. 718 | 76 |
| Ram Jawaya Kapur v. Punjab, AIR 1955 SC 549 | 250 |
| Ramachandra Rao v. State of Karnataka, AIR 2002 S C 1856..... | 118, 167 |
| Ramesh Birch v. Union of India, AIR 1990 SC 560 | 48 |
| Ranchhoddas Atmaram v. Union, AIR 1961 SC 935 | 79 |
| Ratilal v. Ranchodbhai, AIR 1966 SC 439 | 95 |
| Reade v. Brearley, (1933), 17 T.C. 687..... | 137 |
| Reg. v. Brown, (1994) 1 A.C. 212 | 155 |
| Reliance Petrochemicals Ltd. v. Proprietors of Indian Express Newspapers Bombay Pvt. Ltd., AIR 1989 SC 190 | 35, 42, 349 |
| Rex Sussex Justices, [1924] 1 K B 256, 259 | 102 |
| Rex v. Special Commissioner, 20 TC 381 at 384..... | 379, 395 |
| Rochester Corp v. R. cited with approval in Comptroller & Auditor-General of India, AIR 1987 SC 537, 545..... | 102 |
| Rohtash Industries Ltd. v. S.P. Agarwall, AIR 1969 SC 707 | 395 |
| Rothwell v. Caverswall Stone Co. Ltd., [1944] 2 All ER 350 | 126 |
| Rupa Ashok Hurra v. Ashok Hurra, AIR 2002 SC 1771 | 52, 83, 153 |

S

| | |
|---|---------------|
| S. NAGARAJ'S CASE, 1993 Supp (4) SCC 595 | 102 |
| S.C. Lew v. K.S. Ray, 1974 A.C. 274..... | 103, 210 |
| S.E. Asia Fire Bricks v. Non-Mettalic Mineral Products, [1980] 2 P.C. 689 at p.692 | 96 |
| S.P. Gupta v. President of India & Ors., AIR 1982 SC 149 at page 190..... | 376, 395, 412 |
| S.R. Bommai v. Union of India, AIR 1994 SC 1918 | 306, 346 |

| | |
|--|---------------------------------|
| S.R. Chaudhary v. State of Punjab and Others, 2001 (7) SCC 126 ... | 192, 252, 284, 294 |
| | |
| Samsher Singh v. Punjab, AIR 1974 SC 2192 | 179, 289 |
| Sarojini Ramaswami (Mrs.) v. Union of India, AIR 1992 SC 2219 = 1992 AIR SCW 2683 | 313 |
| Schechier Poultry Corp's Case, 1934 U.S. 495, 79 L. ED | 48 |
| Seaford Court Estates Ltd. v. Asher, (1949) 2 All ER 155 | 150 |
| Secretary of State for Education and Science v. Metropolitan Borough of Tameside, [1976] 3 All ER 665 | 304 |
| Shahsaheb v. Sadashiv, (1919) 43 Bom. 573, 51 I.C. 223..... | 103, 210 |
| Shelley v. Kraemer, 334 US 1 C (1948)..... | 65 |
| Sher Singh v. State of Punjab (1983) 2 SCR 582: (AIR 1983 SC 465) | 113 |
| Shiva Kant Jha & Anr. v. Union of India, (2002) 256 ITR 563 (Del.) | 8, 14, 22, 28, 129, 243, 294 |
| Shivajirao Nilangaker Patil v. Mahesh Madhav Gosavi, AIR 1987 SC 294 | 169 |
| Shrisht Dhawan v. M/s Shaw Brothers, (1992) 1 SCC 534 at pp. 553-554..... | 213, 215, 217 |
| Shrisht Dhawan v. M/s Shaw Brothers, AIR 1992 SC 1555 at pp. 1564-1565..... | 209, 261, 267, 285 |
| | |
| Sirpur Paper Mills Ltd v. CWT, (1977) 1 SCC 795..... | 409 |
| Sirpur Paper Mills Ltd v. CWT. Hyderabad, 1970 (1) SCC 795 | 284 |
| Smith v. East Elloe Rural District Council, [1956] AC 736 | 214, 285 |
| Smt. Triveniben v. State of Gujarat, (1989) (1) SCC 678) | 53 |
| Snook v. London and West Riding Investments Ltd., [1967] 2 QB 786, 802 | 136 |
| Snowden v. Hughes, (1944) 321 U.S. 1, 88 L. ED. 497..... | 67 |
| Stag Line Ltd. v. Foscolo Mango & Co. Ltd., [1931] All ER Rep 666 H L. | 140, 380 |
| Standard Chartered Bank, 2005 275 ITR 81 (SC)..... | 146, 148 |
| State of Bombay v. United Motors (1953) SCR 1069..... | 56 |
| State of U.P. v. Ram Chandra Trivedi, (1977) 1 SCR 462 at p. 473: AIR 1976 SC 2547 at p. 2555..... | 115 |
| State of UP v. Hindustan Aluminium Corporation, AIR 1979 SC 1459..... | 396 |
| State of UP v. Renuagar Power Company, [1988] 4 SCC 59..... | 144, 204, 261 |
| Styles v. Treasurer of Middle Temple, (1899) 68 L.J. Q.B. 1046; 4 Tax Cas. 123 | 375 |
| Supreme Court Bar Association v. Union of India and another, 1998 (4) SCC 409) | 53 |
| Synthetics and Chemicals Ltd. and others v. State of U. P. and others, (1990) 1 SCC 109 | 102 |
| Synthetics v. State of U.P., (1990) 1 SCC 109 | 352 |

T

| | |
|---|-----|
| T.C. BASAPPA V. T. NAGAPPA, AIR 1954 SC 440..... | 70 |
| T.V. Vatheeswaran v. State of Tamil Nadu, (1983) 2 SCR 348: (AIR 1983 SC 361 | 113 |
| Tavita v. Minister of Immigration, [1994] 2 NZLR 257 at 260 and 270 | 281 |

| | |
|--|--------------------|
| Teh Cheng Poh v. Public Prosecutor, Malaysia, 1980 LR, 458 PC at p. 472 | 174 |
| Tellis v. Bombay Municipal Corporation, AIR 1986 SC 180 | 41 |
| The Cheng Poh v. Public Prosecutor, 1980 AC 458 PC | 395, 396 |
| Thoburn v Sunderland City Council, [2002] 4 ALL ER 156, at p.183 | 289, 353 |
| Trendtex Trading Corpn v Central Bank of Nigeria, [1977] QB 529, [1977] I All ER 881 | 261, 284, 291, 302 |
| Triveniben (Smt.), Petitioner v. State of Gujarat, AIR 1989 SC 1335 | 72, 104, 113, 114 |

U

| | |
|---|----------------------|
| UCO BANK, CALCUTTA v. COMMISSIONER OF INCOME-TAX, AIR 1999 SC 2082 | 398, 403 |
| Union of India & Anr. v. Azadi Bachao Andolan & Anr., (2003) 263 ITR 706 SC | 8, 14, 86, 243, 384 |
| Union of India v. K.S. Subramanian, (1977) 1 SCR 87 at p. 92: AIR 1976 SC 2433 at 2437 | 115 |
| Union v. T.R. Verma, AIR 1957 SC 882 | 100 |
| United Australia Ltd v Barclays Bank Ltd. [1940] 4 ALL ER 20 at 37, [1941] AC I at 29 | 69 |
| United States v. Curtiss-Wright Export Corporation, 299 U.S. 304 .. | 296 |
| UOI & Ors v. Godfrey Phillips India Ltd., AIR 1986 SC 806 | 119, 384 |
| UOI v. Azadi Bachao Andolan and Anothers, 2003 (8) SCALE 287, 306 : (2003) 263 ITR 706 SC | 8, 14, 118, 240, 406 |

V

| | |
|---|-----|
| VATHEESWARAN'S CASE, AIR 1983 SC 361 (2) | 114 |
| Vestey v. Inland Revenue Comrs, [1977] 3 All ER 1073 at 1098, [1979] Ch 177 at 197, [1977] STC 414 at 439 | 377 |
| Vesty v. IRC, (1979) 3 ALL ER 976 at 984 | 408 |
| Virginia, Ex. p., (1880) 100 US 339, 346-47 | 65 |

W

| | |
|--|--------------------|
| W.T. RAMSAY LTD v. IRC, [1981] 1 ALL ER 865 at 872, [1982] AC 300 to 324 | 135, 162 |
| W.T. Ramsay Ltd. v. IRC, [1979] S.T.C. 582 | 376 |
| Wadia v. CIT, 17 ITR 63, 77-8 (FC) | 218 |
| Westminster case, [1936] A.C., at p. 20; 19 T.C., at p.521, H.L. | 137 |
| Westminster's case, [1936] AC 1 (HL) : [1935] 19 TC 490 | 121, 122, 125, 126 |
| Westmoreland Investments v. MacNiven, [2001] I All ER p. 865, at 874 : [2002] 255 ITR 612 at 623 | 246 |
| Wilh, Wilhelmsen v. CIT, (1996) 9 SCC 161 | 406 |
| Willis v. Baddely, [1992] 2 QB 324 at 326 | 153 |
| Wood Polymer Ltd. and Bengal Hotels Limited, (1977) 47 Com Cas 597 (Guj) | 133 |

X

Table of Cases xxxix

XYZ/ABC EQUITY FUND, *INRE*, [2001] 250 ITR 194..... 235

Y

YOUNG *v.* BRISTOL AEROPLANE CO. LTD., (1944) 2 All ER 293 114, 115, 116