TNC 2016 (11) 1

Title: Jindal Stainless Ltd. and Ors. V State of Haryana and Ors. [SC]

Date: 11-Nov-2016

CPAC: COI 301 / 304 [2016 INSC 1019, (2017) 12 SCC 1]

Brief: The Supreme Court upheld the constitutionality of entry tax imposed by states on goods brought in from other states. It ruled that entry tax is not inherently unconstitutional if it meets certain criteria, allowing states to levy this tax. The judgment clarified that the concept of "compensatory tax" was no longer necessary to determine the validity of entry tax. Instead, the focus should be on whether the tax creates trade barriers or is discriminatory, as Article 304(a) prevents discriminatory taxes that hinder free trade between states. Taxes should be reasonable, serve public interest, and not act as trade barriers as the free trade mandated by Article 301 is considered a fundamental aspect of the constitutional framework. This ruling underscore the balance between states' rights to impose taxes and the need to maintain free trade across India’s internal borders, preserving the federal structure of taxation powers while avoiding discrimination.

TNC 2016 (10) 1

Title: R. C. Gupta v RPFC [SC]

Date: 4-Oct-2016

CPAC: EPF 6 / 6A

Brief: The Court allowed employees to contribute to the pension fund based on their actual salary even after the deadline for opting in had expired.

TNC 2011 (11) 1

Title: RBI / 2011-12 / 251 DBOD. AML BC. No. 47 / 14.01.001 / 2011-12

Date: 4-Nov-2011

CPAC:

Brief: The period within which cheques / drafts / pay orders / banker's cheques are presented for payment has been reduced from six months to three months from the date of such instrument.

TNC 1975 (4) 1

Title: Commissioner of Sales Tax, U.P. v Mangal Sen Shyam Lal [SC]

Date: 24-Apr-1973

CPAC: U.P. Sales Tax Act 1948 s 10(3-B) [(1975) 4 SCC 35]

Brief: The Court held that the limitation period for filing a revision application starts from the formal service date of the assessment order on the revision applicant, not its issuance date. It clarified that "service" requires formal communication and must apply equally to the assessee and the Commissioner. The Court rejected interpretations starting limitation from issuance or at the assessing officer's discretion, allowed the appeal, and urged legislative changes to resolve statutory ambiguities.

TNC 1973 (4) 1

Title: Kesavananda Bharati v State of Kerala [SC]

Date: 24-Apr-1973

CPAC: COI 368 [1973 INSC 91, (1973) 4 SCC 225]

Brief: The Court ruled that while Parliament has extensive powers to amend the Constitution, it cannot alter its "basic structure." This doctrine limits Parliament's power under Article 368, ensuring certain core aspects of the Constitution remain unaltered, even by amendment. Although the Court did not create an exhaustive list, it identified several key elements as part of the basic structure, including: Supremacy of the Constitution, Secular character of the nation, Federalism, Separation of powers between the legislature, executive, and judiciary, Individual freedoms and fundamental rights. The ruling affirmed the judiciary's role in safeguarding the Constitution's basic structure, establishing that judicial review is an essential feature of the Constitution.

TNC 1972 (3) 1

Title: Ishwar Chandra v Satyanarain Sinha [SC]

Date: 14-Mar-1972

CPAC: COI 14 [(1972) 3 SCC 383]

Brief: Court ruled that, in the absence of specific provisions for quorum, the presence of a majority of members constitutes a valid meeting for decision-making. It further held that a meeting of the selection committee attended by two out of three members was legally valid since all members were duly notified, and the absence of one did not render the proceedings unlawful. It reinforced the principle that majority participation is sufficient to validate decisions unless specific rules or regulations require otherwise.

TNC 1947 (7) 1

Title: Indian Independence Act 1947 [Repealed in India on 26-Jan-1950 by COI]

Date: 18-Jul-1947

CPAC: Act 10 & 11 Geo. 6 Ch. 30

Brief: An Act to make provision for the setting up in India of two independent dominion states, to substitute other provisions for certain provisions of the Government of India Act, 1935, which apply outside those dominions, and to provide for other matters consequential on or connected with the setting up of those Dominions.