

TABLE OF CONTENTS

I

ROLE OF CIVIL SERVICE IN DEMOCRACY

1	A.R. Tyagi, <i>Role of Civil Service in India</i> , 19(4) <i>The Indian Journal of Political Science</i> 349 (October-December 1958).....	1
2.	Vanessa McDonell, <i>The Civil Servant's Role in the Implementation of Constitutional Rights</i> , 13(2) <i>International Journal of Constitutional Law</i> 383 (April 2015).....	9
3	Aharon Barak, <i>Evaluation of the Role of a Judge in a Democracy</i> , in <i>THE JUDGE IN A DEMOCRACY</i> , Part Four, Princeton University Press (Second Printing 2008).....	33
4	Case Law	
	➤ <i>T.S.R. Subramanian v. Union of India</i> , (2013) 15 SCC 732.....	56
	➤ <i>State of Bihar v. Kripalu Shankar</i> , (1987) 3 SCC 34.....	63

II

CONSTITUTIONAL AUTHORITY TO TAX

5	Nani A. Palkhivala, <i>The Ideology of Taxation: The Fiscal Stimulus</i> ” in <i>WE, THE PEOPLE: INDIA –THE LARGEST DEMOCRACY</i> pp. 89-100(1984),.....	75
6	T.N. Pandey, “ <i>Evolution and Development of Direct Taxes</i> ”, in <i>FIFTY YEARS OF THE SUPREME COURT OF INDIA</i> , Chapter 10, ILI (Seventh Impression 2013), Oxford University Press.....	87
7	Alok Prasanna Kumar, <i>Taxation and the Rule of Law</i> , 54 <i>Economic & Political Weekly</i> 10 (February 16, 2019).....	121
8	Tyler Antone LeFevre, “ <i>Justice in Taxation</i> ”, 41(4) <i>Vermont Law Review</i> 763 (June 2016).....	123
9	John Kay, “ <i>The Rationale of Taxation</i> ”, 2(2) <i>Oxford Review of Economic Policy</i> 1 (1986).....	159
10	Case Law	
	➤ <i>Jindal Stainless Limited v. State of Haryana</i> , AIR 2016 SC 5617.....	165
	➤ <i>Kunnathat Thathunni Moopil Nair vs The State of Kerala</i> , AIR 1961 SC 552.....	170
	➤ <i>Ujjam Bai v. State of Uttar Pradesh</i> , AIR 1962 SC 1621.....	173
	➤ <i>Sea Customs Act, Section 20(2), Re</i> , AIR 1963 SC 1760.....	176
	➤ <i>Larsen and Toubro Ltd. V. CST Delhi</i> , (2015) 84 VST 225 (CESTAT-New Delhi)	182

III

ETHICS, PROFESSIONALISM AND NEUTRALITY IN ADJUDICATION

11	Beijing Statement of Principles of the Independence of the Judiciary in the LAWASIA Region (As Amended at Manila, 28 August 1997).....	185
12	Bangalore Principles of Judicial Conduct, 2002.....	195
13	Restatement of Values of Judicial Life, 1997.....	206

14	Justice R.C. Lahoti, <i>Canons of Judicial Ethics</i> , NJA Occasional Paper Series No. 5 (2005), National Judicial Academy, India.....	208
15	Justice R.V. Raveendran, <i>How to be a Good Judge: Advice to New Judges</i> , 2012 (9) SCC J-5.....	245

IV

LAW OF PRECEDENTS: IDENTIFYING THE RATIO

16	Justice R.V. Raveendran, <i>Precedents: Boon or Bane?</i> 2015 (8) SCC J-1.....	267
17	Dr. Justice B.S. Chauhan, <i>Law of Precedents</i>	294
18	Mohan Parasaran, <i>How to Comprehend Precedents</i> , 2016 (2) SCC J-28.....	310
19	Principles for Determination of Ratio Decidendi <ul style="list-style-type: none"> ➤ Arthur L. Goodhart, <i>Determining Ratio Decidendi of a Case</i>, 40(2) Yale Law Journal 161 (1930) ➤ Julius Stone, <i>The Ratio of the Ratio Decidendi</i>, 22(6) The Modern Law Review, 597-620 (November 1959)..... ➤ Eugene Wambaugh, <i>Study of Cases: Course of Instruction in READING AND STATING REPORTED CASES, COMPOSING HEAD-NOTES AND BRIEFS, CRITICISING AND COMPARING AUTHORITIES, AND COMPILING DIGESTS</i>, Boston, Little, Brown (1892)..... 	322 345 369

V

ART, CRAFT AND SCIENCE OF DRAFTING JUDGMENTS

20	Aharon Barak, <i>The Judgment</i> , in THE JUDGE IN A DEMOCRACY, Chapter 11, Princeton University Press (Second Printing 2008).....	379
21	Justice R.V. Raveendran, <i>Rendering Judgments- Some Basics</i> , 2009(10)SCC J-1	389
22	Justice G. Raghuram, <i>Art of Judgment</i>	405
23	Dr. Justice B.S. Chauhan, <i>The Art of Judgment</i>	415
24	Justice Linda Dessau, <i>Seven Steps to Clearer Judgment Writing</i> , http://mja.gov.in/Site/Upload/GR/7Steps_2ClearerJudgmentWriting.pdf	425
25	S. I. Strong, <i>Writing Reasoned Decisions and Opinions: A Guide for Novice, Experienced, and Foreign Judges</i> , 2015 J. Disp. Resol. (2015).....	437
26	Michael Kirby, <i>On the Writing of Judgments</i> accessed at https://www.michaelkirby.com.au/images/stories/speeches/1980s/vol21/829-Aus Conf on Literature and the Law - On the Writing of Judgments.pdf	473
27	Case Law <ul style="list-style-type: none"> ➤ <i>Surjeet Singh v. Sadhu Singh</i>, Civil Appeal Nos.11764-11765 of 2018..... 	521

VI
VARIETY OF TAXES: THE FEDERAL CONTEXT

28	Girish Chandra, “ <i>Law of Taxation</i> ”, in THE INDIAN LEGAL SYSTEM pp. 450-473 (Indian Law Institute, 2006)	523
29	Nirvikar Singh, <i>Fiscal Federalism</i> , in THE OXFORD HANDBOOK OF THE INDIAN CONSTITUTION pp. 523 – 539 Oxford University Press (First Edition 2016)	547
30	Arvind Datar, <i>Impact of GST Laws on the Federal Structure of the Indian Constitution</i> , in THE CONSTITUTION AT 67, 139 (Supreme Court of India: New Delhi, 2017).....	564

VII
ELEMENTS OF INTERPRETATION OF FISCAL STATUTES

31	Justice G. Raghuram, “ <i>Principles of Statutory Interpretation</i> ”	573
32	Mr. V. Lakshmikumaran, “ <i>Interpretation of Tax Statutes</i> ”	594
33	Allen D. Madison, <i>The Tension Between Textualism and Substance-Over-Form Doctrines in Tax Law</i> , 43 Santa Clara L. Rev. 699 (2003).....	606
34	Case Law	
	<ul style="list-style-type: none"> • <i>CIT v. Vatika Township Pvt. Ltd</i>, (2015) 1 SCC 1..... • <i>Consumer Online Foundation v. Union of India</i>, (2011) 5 SCC 360..... 	<p>658</p> <p>668</p>

NOTE: The Cases in the Reference Material have been edited in order to highlight some issues for discussion in the programme. Please read the full judgment provided in the CD for conclusive opinion.