



THE BOOK REVIEW OF "INTERPRETATION OF TAXING STATUTES"

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ABSTRACT

This book delves into the intricate realm of tax law through the lens of judicial interpretation. Central to the author's exploration is the nuanced interplay between statutory language and judicial interpretation. He scrutinizes the evolution of judicial reasoning in tax matters, analysing trends and shifts in judicial attitudes towards taxation over time. Drawing on comparative perspectives and international jurisprudence, the author situates Indian tax law within a global context, offering readers a broader understanding of contemporary tax challenges. Lucid prose and rigorous analysis make this book an indispensable resource for anyone seeking a deeper understanding of the dynamic field of tax law.

KEYWORDS : Interpretation, Law, Taxation**ABOUT THE AUTHOR:**

Hon'ble Mr. Justice Markandey Katju, is an Indian jurist and former judge of Supreme Court of India who served as chairman for the Press Council of India from 2011 to 2014. He is the founder and patron of the Indian Reunification Association (IRA), an organization that advocates for the peaceful reunification of what is now Pakistan and Bangladesh with India under a secular government.

Justice Katju started his law practice at the Allahabad High Court from 1970 to 1991. He specialized in Labour Law, Taxation and Writ Petitions. He has also worked as Standing Counsel for the Income Tax Department. He was elevated to the Bench of Allahabad High Court in 1991 and was appointed acting Chief Justice of Allahabad High Court in August 2004. He was appointed Chief Justice of Madras High Court in November 2004, and Chief Justice of Delhi High Court in October 2005. He was then elevated to the Supreme Court of India in April 2006, from which he retired on 19 September 2011; after having served in the judiciary for nearly 20 years. He subsequently served as the Chairman of the Press Council of India for three years.

His courtroom was one of the fastest in the Supreme Court, disposing of 100+ matters in a week. His strong belief in judicial restraint has been contrasted with some unconventional opinions he delivered.

Apart from 'Interpretation of Taxing Statutes', Justice Katju has written several books, like:

- Mimansa Rules of Interpretation
- Law in the Scientific Era
- Domestic Enquiry
- Justice with Urdu
- Whither Indian Judiciary

SUMMARY OF THE BOOK:

The foreword is by Hon'ble R S Pathak, former Chief Justice of India and Judge, International Court of Justice at The Hague. Hon'ble Justice R S Pathak notes that "There are unwritten concepts that form part of the tax law and are implied by its fundamental features." So to say, it's not that the common principles of interpretation do not apply to tax statutes, it is just that, despite being of "considerable relevance" the principles of interpretation do not fill the need completely.

Maybe it is because of the peculiar nature of the statute or the difference of "conceptual perspectives" which usually vary from generally accepted notions. This book tries to address the intricacies of taxing statutes in a manner that it becomes helpful to students and practitioners alike.

examines the legal principles of interpretation, especially principles of interpretation that are special to taxing statutes, but cites comprehensively all the relevant cases for in-depth study. The present edition also cites many recent Supreme Court decisions where judicial interpretation has deviated from the earlier trend of strict or literal construction of taxing statutes. The book focuses on recent trends in interpretation and on other vital considerations that must always be borne in mind while interpreting statutes.

As such it is meant to provide the judge, the legal practitioner, public authorities, businessmen, students, and taxpayer's valuable assistance in interpreting and understanding the highly intricate tax laws of recent years. The latest edition is essential reading since not only has fiscal legislation increased considerably both in complexity and in volume in recent times but also because there has been a definite shift of emphasis to more than seven hundred cases.

Chapter 1, in form of introduction, sets the stage for all the future deliberations that would take place in further chapters.

Chapter 2 incorporates the principle of strict construction, thereby setting pace for general principles of Interpretation, Rules special to taxing laws, and, other principles relating to taxing statutes, in chapters 3, 4 and 8 respectively.

Chapter 5 on the other hand clarifies the words and entries in the taxing statutes. Whereas chapters 6 and 7 deal with exemptions, notifications, machinery and procedural provisions.

All the chapters gradually lead to understanding the 'polity of power' thru Constitution and Statutory Powers covered under chapters 9 and 10.

The book comes to a full circle with recent trends enunciated in chapter 11.

CRITICAL EVALUATION OF THE BOOK:

This book gains its importance from the fact that, the taxation/revenue laws are neither remedial laws nor laws founded on any permanent public policy. On the contrary they operate to impose burden on the public, or to restrict them in the enjoyment of their property and pursuit of occupations, and hence have to be strictly construed. Therefore, as, classically, enunciated by Rowlatt J "In a taxing statute one has to look merely at what is clearly said. There is no room for any intendment.....There is no presumption as to a tax. Nothing is to be read in, nothing is to be implied. One can only fairly look at the language used."

It is an invaluable book for the tax professionals, it not only

It is not merely a legal treatise but a practical guide for

practitioners, and, Judges alike. Especially, the ones who are new to tax litigation, would benefit from rules special to taxing statutes, and, from various principles relating to tax laws, like, (a) Taxing power is a sovereign power, and, (b) Retrospectivity. Benjamin Franklin (1789) had once quoted "Nothing is certain except death and taxes" and so it seems is Interpretation. Because till date, all the tax laws are interpreted in a manner that is 'solution – oriented' rather than 'retribution or reward oriented'.

None the less, the book ends on a note that, everything that is logically relevant, should be admissible.

RESEARCHER'S VIEW:

Justice Markandey Katju, known for his insightful legal analyses, brings his expertise to bear on this subject matter, aiming to provide clarity and guidance to legal practitioners, scholars, and judges grappling with tax laws. One of the notable strengths of Justice Katju's work is his lucid and systematic approach to dissecting the intricacies of tax statutes. He meticulously examines various provisions and principles governing tax laws, offering a comprehensive framework for understanding how these statutes should be interpreted and applied in practice. His arguments are often supported by detailed case analyses, which help to illustrate the practical implications of different interpretative approaches.

Moreover, Justice Katju's writing style is both authoritative and accessible, making the complex subject matter more digestible for readers at various levels of familiarity with tax law perspectives on how tax statutes could evolve to meet contemporary challenges or societal needs. In conclusion, "Interpretation of Taxing Statutes" by Justice Katju stands as a commendable contribution to the field of tax law interpretation. Its strengths lie in its clarity, thoroughness, and practical insights, making it a valuable resource for legal professionals and academics alike. However, prospective readers should consider its context and applicability to their specific jurisdiction or legal framework when evaluating its utility.

REFERENCES:

1. *Corpus Juris Secundum* (a complete restatement of the entire body of American law)
2. *KP Varghese v. ITO*