

## SEARCH AND SEIZURE UNDER INCOME TAX ACT, 1961: A CONSTITUTIONAL OUTLOOK

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### **Abstract**

*Search and Seizure was introduced in the Tax laws almost five decades ago with an aim to prevent evasion of tax, the intention of the legislature was no doubt a noble one, to conquer the tendency of tax-evasion from the society and thus various powers were vested to the authorities to search a person who is suspected and to seize the documents in this regard. But as time passed by, this intention faded out and there exists a dire need to either develop the law by adding or removing safeguards or by innovating fresh dimensions in this regard as the current procedure, which gives enormous power to the authorities, is misused continuously by the officers concerned as a result of this not only the intention of the legislature has attenuated but it also infringes the basic human and constitutional rights of the person so searched and is a necessary evil in the greater interest of the state. This paper thus aims to highlight the misuse of power by the authorities and emphasizes on the violation of not just constitutional but the basic human rights of the person so searched.*

**Keywords:** Search and Seizure, Constitutional Rights, Misuse of Power.

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## Introduction

The power of search and seizure is a potent tool in the hands of the department to ferret out unaccounted income. However to mitigate the possibility of its misuse by overzealous officers, the law has incorporated certain safeguards. In common parlance the term search means to look out, to seek or to find out the presence of which is suspected and seizure means to take possession of goods contrary to the wish of the owner. From the perspective of Income Tax Law, search operations are exploratory exercises conducted by Income-Tax Department on the basis of certain information received regarding hidden income and wealth in cases of taxpayers, who have not disclosed their true financial state of affairs, while discharging their tax obligations and seizure is a step forward, which includes taking possession of or passing Prohibitory Order against assets, accounts or documents which have not been disclosed or are unaccounted. Thus, one can say that search and seizure is a very powerful armoury in the hands of taxing authorities to unearth any undisclosed income or wealth.

The current search and seizure provisions are contained in section 132 of Income Tax Act, 1961, which are analogous to the provisions contained in section 37 of the 1922 Act wherein the power to search and seize was only restricted to books of accounts and any other documents which were relevant to the proceedings but the current Act comprises of the provisions related to search and seizure, where operation can be initiated against any money, bullion, jewellery or any other valuable article or any other thing that wholly or in part represents the undisclosed income or wealth of a person.

According to CBDT instruction no. 7 of 2003, searches should be conducted where there is a credible evidence to indicate substantial unaccounted income/assets by the assessee, where the expected concealment is more than Rs. 1 crore. It has also been provided that professionals of repute are not to be searched in the absence of any corroborative evidence against them.<sup>3</sup>

## The Paramount Requirement

For the initiation of search proceedings, first a Warrant of Authorization is issued under Rule 112(1) of Income Tax Rules, 1962.<sup>4</sup> Thus, the authorised officer can enter into the premises to be searched by producing the search warrant. Authorised officer has the power to

- I. Enter and search any building or place where he has reason to suspect that such books of account, other documents, money, bullion, jewellery or other valuable article or thing are kept;
- II. Break open the lock of any door, box, locker, safe, almirah or other receptacle for exercising the powers conferred by clause (i) where the keys thereof are not available;
- III. Seize any such books of account, other documents, money, bullion, jewellery or other valuable article or thing found as a result of such search;

<sup>3</sup>CBDT instruction no. 7 of 2003, 30 July 2003.

<sup>4</sup>Income Tax Rules, 1962, Form no. 45, Rule 112(1).

- IV. Place marks of identification on any books of account or other documents or make or cause to be made extracts or copies therefrom;
- V. Make a note or an inventory of any such money, bullion, jewellery or other valuable article or thing.<sup>5</sup>

Authorised officer is also empowered, where it is not practicable to seize any such books of account, other document, money, bullion, jewellery or other valuable article or thing, to pass a Prohibitory Order under section 132(3), examine on oath any person who is found in possession of searched items and record statements under section 132(4). Thus, a wide range of powers is conferred upon the authorised officer during the course of search and seizure.

The search proceedings can only be initiated only when the authority conducting the search has reasons to believe that the person so searched is at default. This section mandates that ‘reasons to believe’ are *sine qua non* for initiating the search and seizure procedure. And the reason must be in relation to that:

- a) The person to be searched is not likely to produce or suppress any books of account,
- b) Found to be in possession of any money, bullion or jewellery which may be his undisclosed income or property,
- c) Not likely to honour any notice or summons.

The expression ‘reason to believe’ is nowhere defined under the taxing statutes but according to section 26 of the Indian Penal Code 1860, a person is said to have ‘reason to believe’ a thing if he has sufficient cause to believe a thing but not otherwise. In *CIT v. Kelvinator India*,<sup>6</sup> the honourable Supreme Court held that there must be a tangible material for the formation of belief in the context of a search under section 132 of the Income Tax Act. So in order to conduct a search and seizure operation the taxing authorities should have a possession of tangible and honest belief and not mere suspicion.

In *ITO v. LakhmaniMewal Das*<sup>7</sup>, the Honourable Supreme Court held that the expression ‘reasontobelieve’ does not mean a purely subjective satisfaction on the part of the Income-Tax Officer. The reason must be held in good faith. It cannot be mere pretence.

In various other cases, the Honourable Supreme Court and High Court have expressly held that a search cannot be conducted by the authorities until and unless they have ‘reason to believe’ and not on the grounds of mere suspicion. However, there have been various instances where a search and seizure operation is conducted by the authorities without a valid reason to believe and just on mere suspicion of default and such search operations are declared to be invalid by the courts in various judicial pronouncements.<sup>8</sup> Such activities of the overzealous officers are not a mere misuse of the powers conferred on them but also an encroachment of the rights of the person so searched. Hence, any such activity would not only be derogatory to the provision established by law but it will altogether invalidate the search.

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<sup>5</sup>Income Tax Act, 1961, §132(1).

<sup>6</sup>CIT v. Kelvinator India, 2010 320 ITR 561 (SC).

<sup>7</sup>ITO v. LakhmaniMewal Das, (1976) 103 ITR 437.

<sup>8</sup>Sibal v. CIT, (1975) 101 ITR 112 (P&H); Balwant Singh v. Director of Inspection, Civil Writ No. 750-D/- 22 -3 - 1968 (Del); Rigmini Ram Raghav spinners (p) LTD. v. UOI, (1992) 196 ITR 674 (Mad); Vipan Kumar Jain v. Union of India, (2003) 260 ITR 1 (SC); Madhu Gupta v. DIT (Investigation), (2013) 256 CTR 21 (Delhi).

## Search and Seizure - Procedural Infraction

In the course of a search conducted by the department, multiple warrants of authorisations can be issued. And the department taking undue advantage of this provision issues multiple warrants of authorisation without any cogent explanation, causing hiatus and delay. Courts in different judicial pronouncements have tried to regulate such tendencies, as in the case of *CIT v. Deepak Aggarwal*<sup>9</sup>, where the gap between two purported searches was of 53 days and the Tribunal had concluded that the second search was not a search at all. In *CIT v. S. K. Katyal*<sup>10</sup>, it was held that the search must be continuous and a search resumed without explaining the hiatus shall be illegal.

According to section 153B(2), the authorization shall be deemed to have been executed on the conclusion of search as recorded in the last Panchnama<sup>11</sup>. Thus in most of the cases, in the name of formal conclusion of search only Panchnama is prepared which leads to an addition in the period of limitation for reassessment. To curb these mal-practices, it is held by the courts, if a Panchnama doesn't reveal that a search was at all carried out, it would not be relevant for limitation period.<sup>12</sup> A release order could not extend the limitation period.<sup>13</sup> The subsequent action of revoking P.O. u/s. 132(3) is only inspection.<sup>14</sup> It cannot be automatically construed that last of the Panchnama issued is one flowing out of the search and referable for limitation.<sup>15</sup>

During search proceedings the poor assessee is devoid of his basic human rights. As there is an intrusion in the privacy, at the same time this is a practice adopted by the income tax department that the statements are taken during the odd hours and assessee is forced to confess regarding the non-disclosure of income. CBDT has also issued instructions taking cognizance of the matter that:

*Instances have come to the notice of the Board where assessees have claimed that they have been forced to confess the undisclosed income during the course of the search and seizure and survey operations. Such confessions, if not based upon credible evidence, are later retracted by the concerned assessees while filing returns of income. In these circumstances, confessions during the course of search and seizure and survey operations do not serve any useful purpose.<sup>16</sup>*

Generally search is conducted with a complete team with the police force and usually telephone and all other connections are disconnected and all ingress and egress are blocked. In such a state of mental agony, it cannot be expected from a person to pre-empt the statement required to be

<sup>9</sup>CIT v. Deepak Aggarwal, (2009) 308 ITR 116 (Del.).

<sup>10</sup>CIT v. S. K. Katyal, (2009) 308 ITR 0168 (Del.).

<sup>11</sup>Income Tax Act, 1961, §153B(2).

<sup>12</sup>CIT v. White & White Mineral P. Ltd., (2010) 322 ITR (St.) 4; C. Ramaiah Reddy v. ACIT, (2011) 244 CTR (Kar.) 126.

<sup>13</sup>ACIT v. Shree Ram Lime Products Ltd., IT (SS) A No.27/Jodh/2006.

<sup>14</sup>G.M. Agadi& Bros v. CTO, (1973) 32 STC 243 (Kar.); Binny Ltd. v. ACTO, (1988) 71 STC 240 (Kar.).

<sup>15</sup>Rakesh Kumar Jain v. The Joint Commissioner of Income Tax, Tax Case (Appeal). No.1240 of 2006/Mad.

<sup>16</sup>CBDT, Instruction No.F. No. 286/2/2003-IT (Inv. II) dated 10.3.2003.

given in law as a part of his defence.<sup>17</sup> It has also been held by different High Courts that the statements recorded at odd hours cannot be considered to be voluntary in nature.<sup>18</sup>

## Constitutional Prospect

The Constitution of India has bestowed all its citizens with certain Fundamental rights that are given under chapter III of the Constitution. One of the most important among them is the Right to Life and Personal Liberty. Article 21 of the Constitution says, 'No person shall be deprived of his life and personal liberty except according to procedure established by law'. Time and again this right has been interpreted to include various other rights in it one such cardinal right is the Right to Privacy.

In *Kharak Singh v. State of U.P.*<sup>19</sup>, the Court held that the right to privacy is an integral part of the right to life, but without any clear cut laws, it still remains in the grey area. The view was based on the conclusion that the infringement of a fundamental right must be both direct as well as tangible that the freedom guaranteed u/art. 19(1)(a)- a right to freedom of speech and expression was not infringed upon by a watch being kept over the movement of the suspect.

According to Black's Law Dictionary Privacy means, "right to be let alone; the right of a person to be free from any unwarranted publicity; the right to live without any unwarranted interference by the public in matters with which the public is not necessarily concerned"<sup>20</sup>. Indian jurisprudence on privacy is a wide departure from that of other countries. Though it is difficult to strictly compartmentalize the many facets of the right to privacy, there is no express or implicit mention of such a right in the Indian Constitution. However it has been recognized as a fundamental right under Article 21 of Indian Constitution.

Courts have recognized the importance of procedural safeguards in protecting against unreasonable governmental interference, the recognition of the intrinsic right to privacy as non-interference, which may be different from the instrumental rights that criminal procedure seeks to protect (such as misuse of police power). Section 132 of the Income Tax Act, 1961, which comprises of the provisions relating to search and seizure states that if the Officer has reason to believe that any books of account or other documents would be useful for, or relevant to, any proceedings under the Act, he is authorized by law to seize those books of account or other documents, and to place marks of identification therein, to make extracts or copies therefrom and also to make a note or an inventory of any articles or other things found in the course of the search. Since by the exercise of the power a serious invasion is made upon the rights, privacy and freedom of the tax-payer, the power must be exercised strictly in accordance with the law and only for the purposes for which the law authorizes it to be exercised.<sup>21</sup>

<sup>17</sup>CIT v. RadhaKishanGoel, (2005) 278 ITR 4542 (All); Surinder Pal Verma v. ACIT, (2004) 89 ITD 129 (Chd.).

<sup>18</sup>KailashbenManharlalChoksi v. CIT, (2008) 174 Taxman 466 (Guj); Shree Ganesh Trading Co. v. CIT, (2013) 30 Taxman 170 (Jharkhand).

<sup>19</sup>Kharak Singh v. State of U.P, AIR 1963 SC 1295.

<sup>20</sup>*Privacy*, BLACK'S LAW DICTIONARY, (10<sup>th</sup> edition 2014).

<sup>21</sup>ITO v. Seth Brothers, AIR 1970 SC 292.

In the case of *Ramjethmalani v. UOI*, the honorable Apex Court said that the right to privacy is an integral part of right to life. This is a cherished constitutional value, and it is important that human beings are to be allowed domains of freedom that are free of public scrutiny unless they act in an unlawful manner. An inquisitorial order, where citizens' fundamental right to privacy is breached is destructive of social order. It is the fundamental duty of state to protect the right to privacy, which is also a part of right to life. The revelation of details of bank accounts of individuals, without establishment of *prima facie* grounds to accuse them of wrongdoing, would be violation of their right to privacy.<sup>22</sup> The right to life enshrined in Article 21 has been liberally interpreted so as to mean something more than mere survival and mere existence or animal existence. It therefore includes all those aspects of life which makes a man's life more meaningful, complete and worth living and right to privacy and human dignity is one such right. But search and seizure under Section 132 is a serious invasion into the privacy of a citizen, therefore, it has to be construed strictly.<sup>23</sup> It infringes upon the privacy of a citizen and even carries a social stigma. To a sensitive man, the consequences can be serious.

In number of cases, the search and seizure continues for days but search party has no power to interrogate and record the statement by depriving the assessee of sleep.<sup>24</sup> At the same time due regard to human dignity and value cannot be ignored.<sup>25</sup> It becomes a torturous act for the person who is interrogated. The Apex court in *KhedatMazdoorChetanaSangath v. State of M.P.and Others*<sup>26</sup>, posed to itself a question, "If dignity or honor vanishes what remains of life?" This is the significance of the Right to Life and Personal Liberty guaranteed under the Constitution of India in its third part. "The expression life or 'personal liberty' has been held to include the right to live with human dignity and the same, therefore, will include within itself a guarantee against torture and assault by the State or its functionaries."<sup>27</sup> This is why the Legislature has provided certain in-built safeguards and for protection of life and liberty, these have to be satisfied before any such search operation is initiated.<sup>28</sup>

It is now a recognised principle that all laws must confirm to the charter of human values and dignity.<sup>29</sup> The Universal Declaration of Human Rights, European Convention of Human Rights, other treaties and constitutional provisions imbibe the idea that the State cannot have unbridled right of search and seizure; the personal liberty and the privacy of a citizen stands on a high pedestal in the scheme of things contemplated under the provisions of the Constitution of India and the privacy of an individual cannot be infringed with impunity.<sup>30</sup>

Article 21, as held, is the heart of the Constitution, the most organic and progressive provision in our living Constitution, the foundation of our laws. One of the crucial aspects of Right to Life under Article 21 of the Constitution of India is the right to live with human dignity and no one can deprive a person of this right. In various instances the Honourable Supreme Court has also

<sup>22</sup>Ramjhemalani&ors. v. UOI &ors., (2011) 8 SCC 1.

<sup>23</sup>P.R. Metrani v. CIT, Bangalore, AIR 2007 SC 386.

<sup>24</sup>CCIT v. Rajendra Singh, Civil Writ Jurisdiction Case No.10707 of 2011 (Pat.).

<sup>25</sup>CCIT (CCA) v. State of Bihar, (2012) 18 Taxman 70 (Patna).

<sup>26</sup>KhedatMazdoorChetanaSangath v. State of M.P. and Others, (1994) 6 SCC 260.

<sup>27</sup>Mrs.Dr.TapatiSengupta and Ms.AmganaSengupta v. Enforcement Officer, Enforcement Directorate (FERA) and Ors., 1998 (60) ECC 48 (Cal.).

<sup>28</sup>Janak Raj Sharma v. Director of Inspection, (1995) 215 ITR 234 (P&H).

<sup>29</sup>Ireland v.The United Kingdom, (1978) ECHR 1; Kalashnikov v. Russia, (2002) ECHR 596.

<sup>30</sup>Dr.P.G.Viswanathan v. Director of Income Tax, W.P.No.20073 of 2003 (Mad.).

held that the Right to life guaranteed under Article 21 includes the Right to Live with Human Dignity<sup>31</sup>, free from exploitation and the state is under an obligation to ensure that under no circumstances this right gets infringed. If the functionaries of the Government become law breakers it is bound to breed contempt for law and would encourage lawlessness and every man would have the tendency to become law unto him thereby leading to anarchism.

## **Principles of Natural Justice**

The principles of natural justice protect a person against the arbitrary exercise of power by the State. The principles of natural justice have not been expressly mentioned in the Constitution of India but its thread sagaciously passes through the body of the Constitution. The Preamble to the Constitution includes the words 'Justice, Social, Economic and Political' and equality of status and opportunity which not only means equality to all its citizens but also ensures protection to all its citizens against the arbitrary actions of the state.

One of the fundamental principles of natural justice is "*Audi Alteram Partem*" which means that no person who is directly affected by a decision should be condemned unless he is given a full chance to present his side. These principles of natural justice apply to all governmental agencies, quasi-judicial bodies, tribunals, courts etc. Honorable Supreme Court In the case of *Mohinder Singh Gill v. Chief Election Commissioner*<sup>32</sup> usefully quoted:

*Indeed, natural justice is a pervasive facet of secular law where a spiritual touch enlivens legislation, administration and adjudication, to make fairness a creed of life. It has many colours and shades, many forms and shapes and, save where valid law excludes, it applies when people are affected by acts of authority. It is the bone of healthy government, recognised from earliest times and not a mystic testament of judge-made law. Indeed from the legendary days of Adam-and of Kautlyya's Arthashastra-the rule of law has had this stamp of natural justice, which makes it social justice. We need not go into these deeps for the present except to indicate that the roots of natural justice and its foliage are noble and not new-fangled. Today its application must be sustained by current legislation, case law or other extant principle, not the hoary chords of legend and history. Our jurisprudence has sanctioned its prevalence even like the Anglo-American system.*

During a search and seizure, if the department relies on certain documents or statements, it is a right of the assessee to be furnished a copy of the statements and an opportunity for cross-examination.<sup>33</sup> Such requests made before the Tribunal for the first time, may not be entertained. It is thus the right of the assessee to cross-examine each and every witness and documents that are obtained during a search and seizure operation. In *Ayaanhan Noorkhan v. State of Maharashtra & Ors*<sup>34</sup>, it was held that not only should the opportunity of cross-examination be made available, but it should be one of effective cross-examination, so as to meet the requirement of the principle of natural justice. In the absence of such an opportunity, his

<sup>31</sup>All India Imam Organisation and ors. v. UOI &ors., (1993) 3 SCC 584., M. Nagraj v. UOI, (2006) 8 SCC 212.

<sup>32</sup>Mohinder Singh Gill v. Chief Election Commissioner, AIR 1978 SC 851.

<sup>33</sup>Town Area Committee v. Jagdish Prasad &Ors., AIR 1978 SC 60.

<sup>34</sup>Ayaanhan Noorkhan v. State of Maharashtra & Ors, AIR 2013 SC 58.

statement could not be relied upon to the detriment of the assessee<sup>35</sup> and it cannot be held that the matter has been decided in accordance with law, as the cross-examination is an integral part and parcel of the principles of natural justice.

Information which the Income-Tax Officer has received may not always be accurate and it is only fair when he proposes to act on material which he has obtained from an outside source that he should give the assessee an opportunity of showing, if he can, that the Income-Tax Officer has been misinformed; but the Income-Tax Officer is obviously not bound to disclose the source of his information.<sup>36</sup>

The *ex parte* evidence taken in the absence of the other party violates the principle of fair hearing.<sup>37</sup> Therefore, there is no doubt that the Assessing Officer must place before the assessee all the witness documents and other sources gathered as not doing the same would be against the principles of natural justice and would be considered arbitrary and invalid subsequently.

## Conclusion

Procedure for search and seizure was interpolated in the Income Tax laws with the intention of preventing tax evasion and for this the taxing authorities were vested with certain powers that were to be exercised in order to take action against the defaulters and thus to curb the problem of tax evasion. But after five decades this intention of the legislature has dwindled and time and again there has been a sheer misuse of power by the overzealous officer that has to some extent defeated the intention of the legislature behind incorporating the search and seizure process.

This has not just led to the violation of the rights of the poor assessee which includes both his constitutional and human rights. But it also imposes a question to the legislature as whenever one interprets fiscal laws it should be such which favours the assessee but the current provision under section 132 of the Income Tax act 1961, are proving to be fatal for the assessee, as it is encroaching his fundamental rights, basic human rights and all such other rights that are conferred to every citizen by the Constitution of India and even after six decades of independence if the basic rights of the citizens are been encroached by the actions of the authorities. It certainly puts forward a question to the state as it is under a legal duty to protect all its citizens from the arbitrary exercise of power by any authority that there is a dire need to revise the existing law relating to search and seizure of a person as it is not only violating rights of the person so searched but is proving to be a necessary evil in the best interest of the society.

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<sup>35</sup>CIT v. SMC Share Broker Ltd., (2007) 288 ITR 345 (Del.).

<sup>36</sup>GundaSubbayya v. C.I.T., (1939) 1 MLJ 451.

<sup>37</sup>HiraNath Mishra v. Principal, Rajendra Medical College, AIR 1973 SC 1260.

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