

S.N.	Subject	Case	Held
1.	Introduction	Cherukuri Mani v. Chief Secretary, Government of Andhra Pradesh & Ors (2015) 13 SCC 722	“14. Where the law prescribes a thing to be done in a particular manner following a particular procedure, it shall be done in the same manner following the provisions of law, without deviating from the prescribed procedure.....”
2.	Where Law prescribes of doing a particular thing in a particular manner, it shall be done in that way	Union Of India & Ors. Versus Mahendra Singh (SC) dated 25th July 2022	Where a power is given to do a certain thing in a certain way the thing must be done in that way or not at all. Other methods of performance are necessarily forbidden.
		Cherukuri Mani v. Chief Secretary, Government of Andhra Pradesh & Ors	“14. Where the law prescribes a thing to be done in a particular manner following a particular procedure, it shall be done in the same manner following the provisions of law, without deviating from the prescribed procedure.....”
		Chandra Kishore Jha v. Mahavir Prasad & Ors (21st September 1999)	“17.....It is a well-settled salutary principle that if a statute provides for a thing to be done in a particular manner, then it has to be done in that manner and in no other manner. (See with advantage: Nazir Ahmad v. King Emperor [(1935-36) 63 IA 372 : AIR 1936 PC 253 (II)] , Rao Shiv Bahadur Singh v. State of V.P. [AIR 1954 SC 322 : 1954 SCR 1098] , State of U.P. v. Singhara Singh [AIR 1964 SC 358 : (1964) 1 SCWR 57] .) An election petition under the rules could only have been presented in the open court up to 16-5- 1995 till 4.15 p.m. (working hours of the Court) in the manner prescribed by Rule 6 (supra) either to the Judge or the Bench as the case may be to save the period of limitation. That, however, was not done.....”
3.	Principle of estoppel cannot override the law.	Krishna Rai (Dead) Through LRS & Ors. versus Banaras Hindu University Through Registrar & Ors. (SC) (16-06-2022)	The Court held that the Division Bench fell in error in applying the principle of estoppel that the appellants having appeared in the interview and being unsuccessful proceeded to challenge the same and on that ground alone, allowed the appeals, set-aside the judgment of the learned Single Judge. The Division Bench having approved the reasoning of the learned Single Judge, ought not to have interfered in the judgment of the learned Single Judge on a technical plea. The Division Bench ought to have considered that the appellants were Class-IV employees working from 1977 onwards and expecting from them to have raised serious objection or protest at the stage of interview and understanding the principles of changing the Rules of the game, was too far-fetched, unreasonable and unwarranted. It was further held that the case laws relied upon by the Division Bench would have no application in the facts of the present case as none of the judgments relied upon by the Division Bench laid down that principle of estoppel would be above law. It is settled principle that principle of estoppel cannot override the law. The manual duly approved by the Executive Council will prevail over any such principle of estoppel or acquiescence.
		Tata Chemicals Ltd. Vs. Commissioner of Customs (preventive), Jamnagar 2015 (11) SCC 628	“In law equally the Tribunal ought to have realized that there can be no estoppel against law. If the law requires that something be done in a particular manner, it must be done in that manner, and if not done in that manner has no existence in the eye of law at all. The Customs Authorities are not absolved from following the law depending upon the acts of a particular assessee. Something that is illegal cannot convert itself into something legal by the act of a third person.”
4.	No consent by the assessee or no waiver on his part can confer jurisdiction upon the Income-tax Officer	Commissioner Of Income-Tax vs Ramsukh Motilal AIR 1955 Bom 227	If a notice under section 34 of the Income-tax Act, 1922, gave only six days to the assessee to make a return under that section, the notice was clearly illegal and such illegality cannot be waived by the assessee and no consent can confer jurisdiction upon a court if court had no jurisdiction, and if we take the view that the Income-tax Officer can have jurisdiction only provided he complies with the conditions laid down in section 34, then no consent by the assessee or no waiver on his part can confer jurisdiction upon the Income-tax Officer. Thus, in that case assessee had actually made a return pursuant to the invalid notice under section 34 and it was yet held that reassessment proceedings pursuant to the said notice were invalid. (This decision was approved by Supreme Court in Y. Narayana Chetty & Another vs The Income-Tax Officer, Nellore Equivalent citations: 1959 AIR 213).
5.	Word of Caution as Principle of Estoppel incorporated in CGST	Section 160(2) of CGST Act, 2017	The service of any notice, order or communication shall not be called in question , if the notice, order or communication, as the case may be, has already been acted upon by the person to whom it is issued or where such service has not been called in question at or in the earlier proceedings commenced, continued or finalised pursuant to such notice, order or communication.