

S.N.	Case	Held
1.	Commissioner of Income-tax, Punjab, Himachal Pradesh and Bilaspur, Simla v. Jagan Math Maheshwary (P & H HC)	<p>Provision Interpreted- <i>If in consequence of definite information which has come into his possession the Income Tax Officer discovers that income, profits or gains chargeable to Income Tax have escaped assessment in any year or have been under assessed or have been assessed at top low a rate, or have been the subject of excess relief under this Act, the Income Tax Officer may, in any case in which he has reason to believe that the assesses has concealed the particulars of his income or deliberately furnished inaccurate particulars thereof, at any time within eight years, and in any other case at any time within four years of the end of that year, serve on the person liable to pay tax on such income, profits or gains, or, in the case of a company, on the principal officer thereof, a notice containing all or any of the requirements which may be included in a notice under Sub-section (2) of Section 22, and may proceed to assess or reassess such income, profits or gains, and the provisions of this Act shall, so far as may be, apply accordingly as if the notice were a notice issued under that sub-section:</i></p> <p>Held-The petitioner contended that, the term "such income etc., etc." refers, not to the entire escaped income but to that part of it only, with respect to which, the Income Tax Officer had a definite information, in consequence of which, he had discovered the escapement. The Court held that the word "such" indicates something just before specified, or spoken of, that is proximately, and not merely previously. It particularises the immediately preceding antecedent, and not everything that has gone before. It signifies what has preceded proximately and not just previously or formerly and therefore the word "such" occurring in Section 34, has to be attributed to the last antecedent, namely, escaped or under-assessed etc, income, profits or gains, without in any way further linking it with any particular escapement that was discovered in consequence of any definite information.</p>
2.	Tamalarasi vs S.Kumarasamy Gounder on 18 June, 2003 (Mad)	<p>Provision Interpreted- "Sec.2(aa) "Cultivating tenant"- (i) means a person who contributes his own physical labour or that of any member of his family in the cultivation of any land belonging to another, under a tenancy agreement, express or implied; and (ii) includes- (a) any such person who continues in possession of the land after the determination of the tenancy agreement;"</p> <p>Held- It was held that the words "such person" refer to a person referred earlier. The person referred earlier in Section 2(aa)(i) is one who contributes his own physical labour or that of any member of his family in cultivation of any land. Or in other words, Section 2(aa)(ii)(a) has to be understood as any person who contributes his own physical labour in the cultivation or that of any member of his family in the property in which he is in possession even after determination of tenancy agreement. If mere possession is sufficient the Law makers would not have employed the word 'such' in Section 2(aa)(ii)(a).</p>
3.	Union Of India (Uoi) And Ors. vs Wazir Singh (Raj) AIR 1980 Raj 252, 1980 WLN 353	<p>Provision Interpreted- <i>Where a Special Appeal from the judgment of one Judge does not lie unless such Judge has declared that the case is a fit one for appeal, an application for such declaration may be made orally before or at the time when the judgment is delivered. No such application shall be entertained later. The Court shall thereupon record an order granting or refusing to grant such declaration".</i></p> <p>Held-The petitioner contended that the words "no such application" occurring in the rule refer to an oral application and not to a written application. It was observed that generally, the word 'such' refers only to previously indicated, characterized or specified. "Such" is an adjective meaning the one previously indicated or refers only to something which has been said before. "Such" is defined by Webster as "having the particular quality or character specified; certain; representing the object as already particularized in terms which are not mentioned." Thus, it was held that contextually the words "no such application" refer to "application for such declaration" and not to "may be made orally".</p>
4.	Central Bank Of India vs Ravindra And Ors on 18 October, 2001 (SC)	<p>Provision Interpreted- <i>34. (1) Where and in so far a decree is for the payment of money, the Court may, in the decree, order interest at such rate as the Court deems reasonable to be paid on the principal sum adjudged, from the date of the suit to the date of the decree, in addition to any interest adjudged on such principal sum for any period prior to the institution of the suit, (with further interest at such rate as the Court deems reasonable on the aggregate sum so adjudged.] from the date of the decree to the date of payment, or to such earlier date as the Court thinks fit.</i></p> <p>Held-It was held that, the use of the word "such" as an adjective prefixed to a noun is indicative of the draftsman's intention that he is assigning the same meaning or characteristic to the noun as has been previously indicated or that he is referring to something which has been said before. This principle has all the more vigorous application when the two places employing the same expression, at earlier place the expression having been defined or characterised and at the latter place having been qualified by use of the word "such", are situated in close proximity. Thus, the court was of the opinion that the meaning assigned to the expression 'the principal sum adjudged' should continue to be assigned to "principal sum" at such other places in Section 34(1) where the expression has been used qualified by the adjective "such" that is to say, as "such principal sum".</p>
5.	Circular No. 159/15/2021-GST Dated 20-09-2021	<p>Provision Interpreted- <i>Intermediary means a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both, or securities, between two or more persons, but does not include a person who supplies such goods or services or both or securities on his own account."</i></p> <p>Clarified- The definition of intermediary services specifically mentions that intermediary "does not include a person who supplies such goods or services or both or securities on his own account". Use of word "such" in the definition with reference to supply of goods or services refers to the main supply of goods or services or both, or securities, between two or more persons, which are arranged or facilitated by the intermediary. It implies that in cases wherein the person supplies the main supply, either fully or partly, on principal to principal basis, the said supply cannot be covered under the scope of "intermediary".</p>