

S.N.	Case	Held
1.	Zamil Steel Buildings India Pvt ... vs The State Of Maharashtra And Anr (Bom HC)	Provision Interpreted- <i>(iv) iron and steel, that is to say,— (v) steel structurals (angles, joists, channels, tees, sheet piling sections, Z sections or any other rolled sections);</i> Held- What can be discerned from the aforesaid decision is that words, clauses or a sentence appearing in parenthesis / brackets are inserted in a passage as an explanation or an afterthought, which is otherwise also, grammatically complete without it. To put it simply, the purpose of a parenthesis is ordinarily to insert an illustration, explanation, definition or additional piece of information of any sort into a sentence that is logically and grammatically complete without it. It was thus held that the words appearing inside the parenthesis / brackets in both the aforesaid provisions, namely “(angles, joists, channels, tees, sheet piling sections, Z sections or any other rolled sections)” cannot restrict or limit the words “steel structurals” appearing outside it.
2.	M/S Dozco India P.Ltd vs M/S Doosan Infracore Co.Ltd on 8 October, 2010 (SC)	Provision Interpreted- Article 23. Arbitration -- 23.1: All disputes arising in connection with this agreement shall be finally settled by arbitration in Seoul, Korea (or such other place as the parties may agree in writing), pursuant to the rules of agreement then in force of the International Chamber of Commerce.” Held- It was contended by the petitioner that due to the presence of bracketed portion "or such other place as the parties may agree in writing", the seat of arbitration could be elsewhere also. The Court held that it was not possible to accept the contention for the simple reason that a bracket could not be allowed to control the main clause. The bracketed portion is only for the purposes of further explanation. The counsel appearing on behalf of the respondent was held to be right in contending that the bracketed portion was meant only for the convenience of the Arbitral Tribunal and/or the parties for conducting the proceedings of the arbitration, but the bracketed portion does not, in any manner, change the seat of arbitration, which is only Seoul, Korea.
3.	Shrikishan And Company vs Additional Commissioner Of ... on 18 June, 2018	Provision Interpreted-Entry referred as bitumen (coal-tar) Held- The High Court observed that Supreme Court while dealing with the question whether bitumen emulsion is covered within Entry 22 of Part A of Schedule II to the U.P. Value Added Tax Act, 2008, which only refers to bitumen that bitumen includes bitumen emulsion. It has also been held that the words inside the brackets i.e. coal-tar in front of bitumen would not control the meaning of the words outside the bracket and it would not curtail or limit the scope of the words employed outside the bracket. The word bitumen is also known as commercially, coal-tar as such, the word coal-tar in brackets in front of bitumen is only clarificatory in nature and would not control the meaning and scope of the word bitumen in Entry-23 under Part II of Schedule-II of the VAT Act.
4.	Larsen and Toubro Ltd. v. State of Karnataka [2013] 38 taxmann.com 453(SC)	Provision Interpreted-Article 366(29A)(b) of Constitution of India- "goods (whether as goods or in some other form)" Held- The definition of "goods" in clause (12) is inclusive. It includes all materials, commodities and articles. The expression, "goods" has a broader meaning than merchandise. Chattels or movables are goods within the meaning of clause (12). Sub- clause (b) refers to transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract. The expression "in some other form" in the bracket is of utmost significance as by this expression the ordinary understanding of the term "goods" has been enlarged by bringing within its fold goods in a form other than goods. Goods in some other form would thus mean goods which have ceased to be chattels or movables or merchandise and become attached or embedded to earth. In other words, goods which by incorporation become part of immovable property are deemed as goods.
5.	Commissioner of Income Tax Vs Aspinwal & Co. Ltd (June 13, 1972)	Provision Interpreted- 2. (18) company in which the public are substantially interested.--A company is said to be a company in which the public are substantially interested--.....(b) if it is not a private company as defined in the Companies Act, 1956; and (i) its shares (not being shares entitled to a fixed rate of dividend whether with or without a further right to participate in profits) carrying not less than fifty per cent. of the voting power have been allotted unconditionally to, or acquired unconditionally by, and were throughout the relevant previous year beneficially held by, the Government or a corporation established by a Central, State or Provincial Act or the public (not being a director, or a company to which this clause does not apply).....” Held- The High Court held that that the words mentioned immediately after and put within brackets, namely, "not being a director or a company to which this clause does not apply " are stated by way of exception to the scope of the expression " the public ". They throw considerable light upon the otherwise ambiguous import of the expression " the public ". These words in brackets really act as a guide to understand the intention of the legislature. When the words in brackets exclude a company to which this clause does not apply, they necessarily imply that a company to which this clause applied will come within the scope of the expression "the public".
6.	[2008] 2008 taxmann.com 1113 (SC) Orient Traders v. Commercial tax Officer	Provision Interpreted- Under Item 20 of the First Schedule to the Andhra Pradesh General Sales Tax Act, the original rate prescribed on “Bullion and Specie” was 2%. However, State Government issued Notification reducing the rate of sales tax to 1/2% in respect of 'bullion and specie (gold)' from the date of the said Notification. Held- It was contended by the petitioner that the bracketed words "gold" used in the above G.O. applies only to specie and not to bullion. The Court however held that "Bullion and specie" is one single phrase and the same cannot be bifurcated. The intention of the Government in putting the word 'gold' in the bracket after the words 'bullion and specie' clearly shows that the intention of the Government was to extend the benefit of reduced rate of tax to gold bullion and gold specie only and not to silver. The word 'gold' was put in brackets to indicate that the concessional rate of tax is applicable only to the gold in either of the two forms i.e. bullion or specie. Had the intention been to extend the benefit of reduced rate of tax to silver bullion and specie, then, there was no need to put the word 'gold' in brackets after 'bullion and specie'.