

S.N.	Case	Held
1.	Banian & Berry Bearing (P.) Ltd. v. Union of India [2002] 2002 taxmann.com 557 (Gujarat)	<p>Legal Maxim-“<i>Lex non curat de minimis</i>”-the Law does not care for trifles/Courts will not intervene in disputes where the substance of the controversy is insignificant.</p> <p>Held-SCN was issued on the ground that the outstanding amount paid beyond due dates should have been paid through the PLA (Personal Ledger Account) and was not permitted to be paid through CENVAT account in view of the provisions of erstwhile Rule 57AB. Para 8 of the Additional Commissioner's order dated 28.5.2002 explains that no prejudice was caused to the revenue on account of the delay which was for a very short period. The said para reads as under:-</p> <p><i>"8. An illustration would be sufficient to explain the above proviso. Suppose an assessee has to pay a duty of Rs. 1,00,000/- for the period 01.01.2000 to 15.01.2000 but he had only Rs. 80,000/- in balance in his Cenvat account on 15.01.2000. He brings in fresh inputs on 18.01.2000 which involve a Cenvat credit of Rs.50,000/-. As on 20.01.2000, he has a balance of Rs. 1,30,000/- in his Cenvat account while has to pay duty of Rs. 1,00,000/- only. It is in such a situation only that the said proviso comes into play. Now, according to the said proviso, the Cenvat credit by the assessee can be utilized only to the extent which was available on 15.01.2000 i.e. Rs. 80,000/-. Therefore, the amount of Rs. 20,000/- will remain outstanding for the said fortnight, and the same will have to be paid along with interest interms of relevant portion of Rule 49 reproduced earlier in this order. There is no bar anywhere for payment of this outstanding amount from the credit of Rs. 50,000/- which has been earned later provided the due interest is also paid. It would be absurd to suggest that Cenvat account cannot be utilized for payment of arrears of outstanding duties. The interest on duty in terms of Rule 49 partakes the character of duty and hence it to can be paid from the Cenvat credit without any separate account."</i></p> <p>The High Court held that considering the fact that in para 8 of the order dated 28.5.2002 the Additional Commissioner has already explained the provision of the Rule and looking to the extent of the delay and the principle of "<i>Lex non curat de minimis</i>" (the Law does not care for trifles), the Additional Commissioner was justified in discharging the notice and in this view of the matter, the Deputy Commissioner, Central Excise also ought not to have issued the order dated 3.7.2002 especially when the delay was very marginal and the duties were already paid by the petitioners with 24% interest.</p>
2.	CIT v. Vatika Township (P.) Ltd. [2015] 1 SCC 1 (SC)	<p>Legal Maxim- "<i>lex prospicit non respicit</i>"-law looks forward not backward</p> <p>Held-The Court observed that of the various rules guiding how a legislation has to be interpreted, one established rule is that unless a contrary intention appears, a legislation is presumed not to be intended to have a retrospective operation. The idea behind the rule is that a current law should govern current activities. Law passed today cannot apply to the events of the past. If we do something today, we do it keeping in view the law of today and in force and not tomorrow's backward adjustment of it. Our belief in the nature of the law is founded on the bedrock that every human being is entitled to arrange his affairs by relying on the existing law and should not find that his plans have been retrospectively upset. This principle of law is known as <i>lex prospicit non respicit</i>: law looks forward not backward. As was observed in Phillips vs. Eyre[3], a retrospective legislation is contrary to the general principle that legislation by which the conduct of mankind is to be regulated when introduced for the first time to deal with future acts ought not to change the character of past transactions carried on upon the faith of the then existing law. The Court further observed that the obvious basis of the principle against retrospectivity is the principle of "fairness", which must be the basis of every legal rule as was observed in L'Office Cherifien des Phosphates v. Yamashita-Shinnihon Steamship Co. Ltd. Thus, legislations which modified accrued rights or which impose obligations or impose new duties or attach a new disability have to be treated as prospective unless the legislative intent is clearly to give the enactment a retrospective effect; unless the legislation is for purpose of supplying an obvious omission in a former legislation or to explain a former legislation.</p>
3.	Kranti Associates (P.) Ltd. v. Masood Ahmed Khan [2010] 9 SCC 496 (SC)	<p>Legal Maxim- "<i>Cessante ratione legis cessat ipsa lex</i>."-Reason is the soul of the law, and when the reason of any particular law ceases, so does the law itself.</p> <p>Held-The Court while discussing that Reason is the heartbeat of every conclusion as it introduces clarity in an order and without the same it becomes lifeless referred to the decision of Constitution Bench in H.H. Shri Swamiji of Shri Amar Mutt v. Commr., Hindu Religious and Charitable Endowments Deptt. [[1979] 4 SCC 642]. In the decision, while giving the majority judgment Y.V. Chandrachud, C.J. referred to (SCC p. 658, para 29) Broom's Legal Maxims (1939 Edn., p. 97) where the principle in Latin runs as follows: "Cessante ratione legis cessat ipsa lex." The English version of the said principle given by the Chief Justice is that: (H.H. Shri Swamiji case, SCC p. 658, para 29) "29. ... reason is the soul of the law, and when the reason of any particular law ceases, so does the law itself." (See AIR p. 11, para 29.)</p>
4.	Oriental Carbon & Chemicals Ltd. v. State of U.P. [2011] 10 taxmann.com 357 (Allahabad)	<p>Legal Maxim- "<i>Dura lex sed led</i>"- The law is hard, but it is the law</p> <p>Held-The Court observed that no doubt some dealers may suffer some hardship by the impugned rules, but it is well settled that equity has no place in taxing laws vide <i>Commissioner of Income Tax v. Fir, Muar</i>, A.I.R. 1965 SC 1216; <i>Commissioner of Income Tax v. M.P. Jatia</i>, 1976(4) S.C.C. 92; <i>D.D. Joshi v. Union of India</i>, A.I.R. 1983 SC 420; <i>Commissioner of Income Tax v. Ajay Products Ltd.</i>, A.I.R. 1965 SC1358; <i>Banarasi Debi v. Income Tax Officer</i>, A.I.R. 1964 SC 1742; <i>Agra City Real Estate Development Organization v. State of U.P.</i>, 2003 (3) U.P.L.B.E.C. 2201, etc. As is said "Dura lex sed led" which means "the law is hard, but it is the law." It is well settled that a statutory rule cannot be said to be unreasonable merely because in a given case it operates harshly vide <i>State of Gujarat v. Shantilal</i>, A.I.R. 1969 SC 634 (vide paragraph 52). In <i>Srinivasa Enterprises v. Union of India</i>, (1980) 4 S.C.C. 507 the Supreme Court observed (vide paragraph 13): "When a general evil is sought to be suppressed some martyrs may have to suffer for the Legislature cannot easily make meticulous exception and has to proceed on board categorization not singular individualizations" Therefore, it was held that even if some dealers suffer by the impugned rules that would not make the rules invalid.</p>