

S.N.	Case	Held
1.	Commissioner of Central Excise, Pune v. Shruti Colorants Ltd. [2008] 17 STT 129 (BOM.)	Legal Maxim-“lex reprobate moram”-The law dislikes delay Held- Limitation, even in common parlance, has been explained as the act of limitation, the state of being limited - a restriction and a statutory period - after which a law suit or prosecution cannot be brought in the Court of Law. No system of administration of justice permits or grants delay as a matter of right. On the contrary, maxim lex reprobate moram is the precept to governance of law. The provisions under the general or a special statute which provides for act and occasions to be taken with a specified period are based upon the maxim omnes actions in mundo infra cetra tempora habent limitationem. The limitation, particularly in special statute is subjected to reasonable or strict construction as bar of limitation causes hardship as delays in law are odious. The period of limitation once starts from terminus a qua, it does not stop, may be the party in default, is entitled to exclusion or condonation if specifically so contemplated under the provisions of the relevant law. It is expected of every litigant to be vigilant and mindful of his right as time runs against the indolent and those who are not mindful of their rights. Another point of view which supports strict interpretation of law of limitation is that the remedy and relief both could be declined on the ground of laches, that is, where a party could invoke the remedy but there is unreasonable delay in pursuing the right of claim, the course of equity even there the Court would decline to grant a relief to the applicant. This sufficiently indicates enforcement of law of limitation with all its vigour except for the exceptions carved out in the provision itself. This principle squarely applies with greater impact upon the special legislations providing a special period for remedies available under that statute.
2.	Bharat Petroleum Corpn. Ltd. v. Maddula Ratnavali [2007] 6 SCC 81	Legal Maxim-“Lex in justa non est”- An unjust law is no law at all Held- The Court although not being oblivious of the legal principle that only because a statute causes hardship, the same may not be declared ultra vires. (Dura Lex Sed Lex) also referred to the principle that a statute, however, must be construed justly. An unjust law is no law at all (Lex injusta non est lex) . Decision in the matter of Kailash Chand & Anr. v. Dharam Dass [(2005) 5 SCC 375], was referred wherein it was opined that the legislature is incapable of contemplating all possible situations which may arise in future litigation and in myriad circumstances. The scope is always there for the court to interpret the law with pragmatism and consistently with the demands of varying situations. The construction placed by the court on statutory provisions has to be meaningful. The legislative intent has to be found out and effectuated. Though law and justice are not synonymous terms they have a close relationship, as pointed out by the American jurist Rawls. Since one of the aims of the law is to provide order and peace in society, and since order and peace cannot last long if it is based on injustice, it follows that a legal system that cannot meet the demands of justice will not survive long. As Rawls says: Laws and institutions no matter how efficient and well arranged, must be reformed or abolished if they are unjust. (ibid., p. 72.) Clearly, law cannot be so interpreted as would cause oppression or be unjust.
3.	Vijay Power Generators Ltd. v. Commissioner of Sales Tax [2000] 2000 taxmann.com 1982 (Delhi)	Legal Maxim- “Discretio est discernere per legem quid sit justum”-Discretion consists in knowing what is just in law. Held- The Court observed that Prescribed Authority was conferred with discretion to dispense with pre-deposit conditionally or in full or in part. Such discretion was governed by a maxim " Discretio est discernere per legem quid sit justum " (Discretion consists in knowing what is just in law). The Court also observed that discretion in general is the discernment of what is right and proper. It denotes knowledge and prudence, that discernment which enables a person to judge critically of what is correct and proper united with caution, to discern between falsity and truth, between shadow and substance, between equity and colourable glosses and pretences and not to do according to the will and private affections or ill-will. It has to be done according to the rules of reasons and justice, not according to private opinion. It has to be done according to law and not humour. It is not be arbitrary vague and fanciful but legal and regular. In the case at hand the Authorities made all elaborate analysis of factual stands of petitioner to the extent desirable while dealing with an application for stay. It suffers from no inherent fallibility to warrant interference.
3.	Calcutta Jute Manufacturing Co. v. Commercial Tax Officer [1998] 1998 taxmann.com 1652 (SC)	Legal Maxim-“actus curiae neminem gravabit”- Act of Court shall prejudice no one and Court is under an obligation to undo the wrong done to a party by act of Court Held- The Court observed that the tax amount which appellant should have paid as per section 6-B remained with the them during the entire period and they would have earned good profit with that amount. The State, to which the tax amount should necessarily have gone, was not able to utilize it for public purposes, when appellants had the advantage of keeping the amount of tax without paying it to the State exchequer only because the High Court granted orders restraining the State from recovering that amount from the assessee, no act of the Court shall cause prejudice to any party. The pristine doctrine couched in the maxim " actus curiae neminem gravabit " has ever remained a salutary and guiding principle. Thus, the contention that as the Courts granted injunction restraining the State from recovering the tax amount as per section 6B would raise a presumption that the Court was then satisfied of the bona fides of the contention is too fragile for depriving the state of the statutory right of interest incorporated in Section 10-A of the Act. Merely because the court granted interim orders it cannot be inferred that Court was then satisfied of a strong prima facie case for the appellants.
4.	Gujarat Paraffins (P.) Ltd. v. UOI [2012] 22 taxmann.com 92 (Guj.)	Legal Maxim-“Sublato fundamento cadit opus”-in case of foundation is removed, the superstructure falls. Held- It is a settled legal proposition that if initial action is not in consonance with law, subsequent proceedings would not sanctify the same. In such a fact situation, the legal maxim sublato fundamento cadit opus is applicable, meaning thereby, in case of foundation is removed, the superstructure falls. Similar principle of law, in our opinion, can be extended in the present case too.