

CASE BOOK ON INCOME TAX LAW (1987). Edited by Mr. Justice P.N. Bhagwati, Former Chief Justice of India, with assistance from Prof. M.C. Bijawat. Bar Council of India Trust and N.M. Tripathi Pvt. Ltd. Pp.799. Price Rs. 175.

THE BOOK under review<sup>1</sup> deals with the notoriously complex and complicated subject of income-tax law and is presumably intended for use as a book for teaching and learning in law schools which use the case-method of instruction.

The book is a composite work of a number of experts in the area of taxation law and has been edited by the former Chief Justice of India, Shri P.N. Bhagwati, himself an eminent tax expert, with assistance from Law Professor M.C. Bijawat of B.H.U.

In this book an attempt has been made to present the Income Tax Act subject-wise rather than section-wise. But some of the chapters like 'Income Exempt from Tax (i.e. Chapter III), 'Deductions' (Chapter VII), 'Procedure for Assessment and Re-assessment' (Chapter X), 'Penalties, Offences and Prosecution' (Chapter XVII) have been largely dealt with section-wise.

The book is divided into nineteen chapters. But these chapters do not follow the chapterisation and sequence of the Income Tax Act. Grouping together of some of the topics has made the reading more difficult e.g. in the chapter on 'Heads of Income' the rule of set off has been added. For a student to understand the principle of set off at that stage is difficult because his knowledge by that time is rather immature.

The introduction says nothing about the applicability of this Act. Concepts like black money and tax evasion find no place in the book, not even in the introductory notes.

It is mentioned in the foreword as well as in the preface of the book that it has been written mainly for the student community i.e. for law and commerce students. It cannot serve any useful purpose for commerce students because the book is silent on the aspect of computation. But for the students of law, particularly for those who are studying law through case method, the book provides enough materials for teaching and learning. It would enable the students to know about the development of tax law through judicial decisions and also leave enough scope to understand the reasons for interpretation of a particular provision by the court while making a proposition of law. However, the criterion for the selection of cases in different chapters is not clear. In addition to Supreme Court rulings, too many High Court rulings are also included. One fails to understand why some very old rulings have been referred to in this field of ever-changing law.

Each chapter of the book starts with a general discussion of the topic (excepting those mentioned earlier) followed by decided cases on the subject. In some cases discussion on the topic is too sketchy even to understand the

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1. *Case Book on Income Tax Law*, Ed. P.N. Bhagwati (1987).

bare principles of the topic. In the chapter on 'Important Definitions' the definition of 'assessment year' has not been given. While discussing different topics, sections of the Income Tax Act have been referred to, but in most of the cases the section has neither been reproduced in the footnote nor has it been explained properly. To cite one example mention can be made of the chapter on 'Heads of Income', sub-chapter 'A' which deals with salary income. Under that sub-chapter deductions have been discussed but nowhere have limitations under sections 16(ii) and 16(iv) (b) of the Income Tax Act been specified.

The book deserves praise for the chapter on notes and comments at the end of the book. The questions are so framed as to provide an opportunity to students to imbibe the subject-matter, to improve upon their critical faculty, and to help them in understanding the subject.

While one may entertain reservations about the usefulness of the book for practising lawyers and chartered accountants, it can be effectively used by law students as a reference book.

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