

## **A Poetic Tribute to Landmark Judgments of Supreme Court in the Year 2022**

Friends, the Year 2022 will be remembered for some of the landmark, unprecedented and peculiar judgements passed by the hon'ble Supreme Court in Tax Laws.

As we bid adieu to the Year 2022, and Welcome the New Year 2023, I take pleasure in sharing my Poetic Tribute to the Landmark Judgements passed by Hon'ble Supreme Court in the Year 2022, capturing all the important ratio decidendi in these judgements in a poetic manner. Hope You will find it enjoyable and useful.

### **Landmark SC Judgements in 2022- A Poetic Tribute**

*As Year 2022 is Passing-by,  
Let us Recapitulate some landmark SC Judgements over 'Chai'.*

*In one of its kind cases of 'UOI vs Ashish Agarwal',  
SC invokes Article 142 of the Constitution to prevent Revenue's Fall.*

*Holding old 148 Notices as Valid Deemed 148A Notices,  
The SC's Order tries to Mitigate Revenue Losses.*

*In 'ACIT vs Ahmedabad Urban Development Authority',  
SC brings in tax-net, the Profit-making General Public Utility.*

*In 'New Noble Educational Society vs CIT',  
SC rejects 'Pre-dominant Objective' for 'Sole Education purpose Exclusivity.*

*In 'PCIT vs Wipro Limited',  
SC stipulates Scope of Revised Return to be Restricted.*

*Mandating Exemption Requirements to be strictly Complied,  
Fresh Claim in Revised Return to be Denied.*

*In 'Checkmate Service Pvt Ltd vs CIT',  
SC rejects petitioner's claim of belated PF ESI Plea.*

*In 'CIT vs Mansukh Dyeing & Printing Mills,  
SC adds Assets Revaluation credited in Partners Capital in Firm's Taxable Bills.*

*In 'CIT vs Mohit Minerals,  
SC brings Ocean Freight's 'GST under RCM' Liability's Funeral.*

*Upholding only the ground of 'Composite Supply',  
Giving all other Grounds including Unconstitutionality of Notifications a Go-by.*

*In 'UOI vs FILCO Trade Centre Pvt Limited',  
SC opens up GSTN portal, holding substantive ITC right not to be Restricted.*

*Giving Supremacy to Substantive Right of ITC over Procedure,  
SC allows transitional ITC when GST was inserted in Legislature.*

*Wishing You All a very 'Happy New Year 2023',  
Blessed with Success, Happiness, Merriment & Glee.*

**[By Mayank Mohanka]**