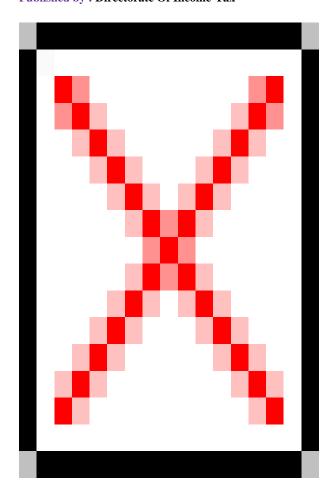


A good compilation of case laws favouring Revenue Authored by Shaji P Jacob, Addl CIT (1988 Batch) Published by: Directorate Of Income-Tax



## By TIOL Feature Team

NETIZENS, particularly those who are working with the CBDT and its field formations, may recall the 'Let's Share' Initiative. A rare attempt for any government department to trigger the concept of institutional memory. It was, for the first time, done with much fanfare. But pessimism generally dominates the mood of the vox populi in the Department, and most thought that the second edition will not come out.

However, it is not only the second edition which has come out but also a special compilation of judicial decisions favour Revenue has been published by the Department. This compilation 'Case Laws in favour of Department' is for the first time authored by a below CIT-level officer, Mr Shaji P Jacob, an Addl CIT of 1988 Batch. Mr Jacob is presently posted as DR with the Chennai Bench of the ITAT. There are more than 100 reported decisions in his name. In the first volume of ¶Let us share¶ published by CBDT he was a leading contributor.

Mr Jacob has indeed taken the pain to go through all published sources of cases - offline and online, and selected all such judicial decisions decided not only in favour of Revenue but also having precedence value. Knowing full well the requirements of the Departmental officers at critical levesl, the author has endeavoured to arrange the case laws chapter-wise and also the hierarchial system of our courts. The idea is to save time for the officers who could spend more time in studying the facts of the case in hand and then applying the ratio decidendi of cases decided.

What inspired him to work on such a project is his stint with the ITAT various Benches where he felt handicapped for the lack of such publications. In fact his experience like many others in the Department is that most publications carry very few of decisions favouring Revenue, and even those few are buried in

huge mountains of decided cases. That means if one needs such cases, one has to spend hours under the mountains of case laws. To mitigate their problems he developed a habit of collecting decisions favouring Revenue and his hobby has finally become an asset for the CBDT's institutional memory.

TIOL finds it a very useful tool for fast and accurate decision-making by the senior officers of the Department. But the long-term solution to this problem does not lie in print publication which cannot be published every month or quarter. Given the pace and volume of decisions which have been altering the landscape of judicially-settled wisdom, it is important for the Board to go for an ONLINE solution for a regularly updated knowledge warehouse which can be simultaneously accessed from anywhere and by all officers of the Department. Let's hope the Board shows the much-needed vision to work out a permanent solution to this issue.