

What is 'any'?

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WHAT

a way to start the new year! The Government happily announced that the gross GST revenue collected during December 2022 is Rs.1,49,507 crore and that the monthly GST revenues are more than Rs.1.4 lakh crore for 10 straight months in a row. Really a happy new year for the Government.

In the year 2022, they also issued 27 notifications under Central Tax; amended the CGST Rules five times; issued [15 Central Tax](#) (Rate) notifications; issued [15 Integrated Tax](#) (Rate) notifications and 1 Compensation Cess notification in their effort to collect more tax effortlessly.

CBIC has so far issued 188 circulars from 2017 and these carry a running serial number from 1. The serial number in 2022 started from 169 and ended with 188, totalling a small number of 20 circulars, compared to the average of 33.6 circulars per year.

Instruction No. [01/2022](#)

-GST, dated 7th January, 2022 was issued by the GST Policy Wing of the CBIC about Guidelines for recovery proceedings.

There was another Instruction No. [01/2022-23](#)

, dated 25th May 2022, issued by the Investigation wing of the CBIC on deposit of tax during the course of search, inspection or investigation.

If you want to refer to **any** of the Instructions, please remember the date and subject.

Obviously, in their pursuit to get more than 1.5 lakh crore, they had issued 50,000 Show Cause Notices in 2022, which would make it a happy new year for consultants and lawyers. Let us hope for more in the new year. When they launched GST, it was said to be a win-win-win situation. This is that!

And just as the year began, the Supreme Court gave the government a new year gift by upholding the demonetisation of 2016. By any means, a good year to start with. But what does **any**

mean? This was a major question answered in detail by a five-member constitution bench of the Supreme Court, but with a dissent by one of the hon'ble judges in the demonetisation case judgement delivered on the first working day of the new year.

Sub-section (2) of Section 26 of the RBI Act empowers the Central Government to issue a notification in the Gazette of India thereby declaring that, with effect from such date as may be specified in the notification, **any** series of bank notes of **any** denomination shall cease to be legal tender.

Applying the earlier pronouncements on the construction of the term "any" and the principle of purposive construction, the Supreme Court considered the scope of the term "any" used in the RBI Act.

Precedent

Earlier observations of the Supreme Court:

A Constitution Bench of the Supreme Court in the case of *The Chief Inspector of Mines v. Lala Karam Chand Thapar* considered the question as to whether the phrase "any one of the directors" as found in Section 76 of the Mines Act, 1952 could mean "only

one of the directors" or could it be construed to mean "every one of the directors" and held:

we have come to the conclusion that the words "any one of the directors" is ambiguous; in some contexts, it means "only one of the directors, does not matter which one", but in other contexts, it is capable of meaning "every one of the directors". Which of these two meanings was intended by the legislature in any particular statutory phrase has to be decided by the courts on a consideration of the context in which the words appear, and in particular, the scheme and object of the legislation.

The Court held that the word "anything" is of the widest import and is equivalent to "everything".

The Court had held that the word "any" is of wide amplitude. It means "one or some or all". Referring to Black's Law Dictionary, the Court observed that the word "any" has a diversity of meaning and may be employed to indicate "all" or "every" as well as "some" or "one".

The Court had held that the word "any" must be read in the context of the statute. The Court also applied the principles of purposive construction to the term "any" to mean "all".

Interpretation:

The Supreme Court observed:

Legislation has an aim, it seeks to obviate some mischief, to supply an inadequacy, to effect a change of policy, to formulate a plan of government. That aim, that policy is not drawn, like nitrogen, out of the air; it is evidenced in the language of the statute, as read in the light of other external manifestations of purpose.

The courts strongly lean against any construction which tends to reduce a statute to futility.

It is a settled principle that the modern approach of interpretation is a pragmatic one, and not pedantic. An interpretation which advances the purpose of the Act and which ensures its smooth and harmonious working must be chosen and the other which leads to absurdity, or confusion, or friction, or contradiction and conflict between its various provisions, or undermines, or tends to defeat or destroy the basic scheme and purpose of the enactment must be eschewed.

The primary and foremost task of the Court in interpreting a statute is to gather the intention of the legislature, actual or imputed. Having ascertained the intention, it is the duty of the Court to strive to so interpret the statute as to promote or advance the object and purpose of the enactment. For this purpose, where necessary, the Court may even depart from the rule that plain words should be interpreted according to their plain meaning.

In the judgement delivered on 02 01 2023, four Members of the Supreme Court constitution Bench concluded:

We are, therefore, unable to accept the contention that the word "any" has to be given a restricted meaning taking into consideration the overall scheme, purpose and the object of the RBI Act and also the context in which the power is to be exercised. We find that the word "any" would mean "all" under sub-section (2) of Section 26 of the RBI Act.

However, Justice Nagarathna differed. She stated:

The word "any" means specified or particular and not "all" as contended by the respondents. If the contention of the Union of India is accepted and the word "any" is to be read as "all", it would lead to disastrous consequences as the Central Board of the Bank cannot be vested with the power to recommend demonetisation of "all series of currency of all denominations".

Hence, the word "any" cannot be interpreted to mean "all" having regard to the context in which it is used in the said provision.

The expression ***any series of bank notes of any denomination***

has been given its plain, grammatical meaning, having regard to the context of the provision and not a broad meaning. Thus, the word "any" will mean a specified series or a particular series of bank notes. Similarly, "any" denomination will mean any particular or specified denomination of bank notes.

GST Act

Now, I try to understand this **any** under GST

Section 71 of the CGST Act states:

71. Access to business premises.

(1) **Any officer** under this Act, authorised by the proper officer not below the rank of Joint Commissioner, shall have access to **any place**

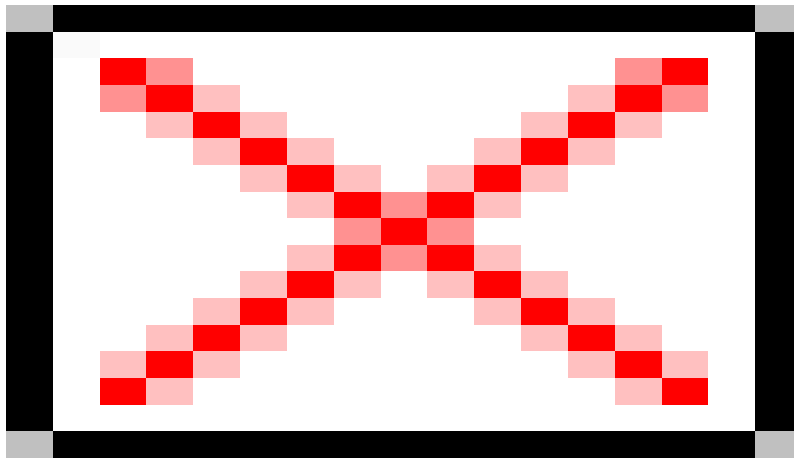
of business of a registered person to inspect books of account, documents, computers, computer programs, computer software whether installed in a computer or otherwise and such other things as he may require and which may be available at such place, for the purposes of carrying out any audit, scrutiny, verification and checks as may be necessary to safeguard the interest of revenue.

Does **any officer** mean all officers and does **any place** mean all places?

A demonetisation story.

In my column [TIOL-DDT 2973](#) on 18 11 2016, I wrote:

Demonetisation - Not a rupee to exchange - Not a word of complaint



I met this girl Sumitra in Cherrapunjee yesterday. It rains in Cherrapunjee, not notes, but plain water. She told me on 9th November, she did not have a single 500 rupee note or 1000 rupee note and she doesn't have any money in any bank. On a good day she makes about 500 rupees selling snacks to tourists. She is married and has two children. Her business enterprise is shattered because of demonetization. Smart people from the cities are eager to pass on their useless 500 rupee notes to her. I saw at least two persons telling her that they don't have any money other than the 500 rupee notes. But she is firm - they are not legal. And the rich customers, who were lying, produce 100 rupee notes. She has no remorse, no complaint and she doesn't blame the Government; doesn't expect the government to help her. **"Why should the government help me?", she asks me, "I am healthy; I can stand on my own feet."**

She believes that the 'inconvenience' will be only for a short time and good days are ahead. Her children study in an English Medium School and she has faith that they will have a bright future - for that she is prepared to work hard and is proud of her work. She was prepared to give me a discount of ten rupees on my bill but flatly refused to take the excess ten rupees I offered her. She even invited me to her house. I am honoured. Here is my co-citizen who is so confident and who doesn't expect anything from the government, even in a crisis. I look so small before her. You wonder how I communicated with her. This girl who studied up to the tenth class speaks fluent English. I wish she could be enlisted to draft some of our laws.

Happy New Year

Where the laws are simple,

Where the administration is humble,

Where taxes are low and affordable

Where clarifications don't cause further confusion,

Where tax is not imposed retrospectively,

Where civil servants consider themselves as servants and not masters,

Where ministries don't squabble over tax issues and confuse the public,

Where tax collectors don't use illegal means to project false tax collections,

Where adjudicators are fair,

Where Revenue respects Judiciary,

Where laws are not hidden from people,

Where taxmen are knowledgeable

Into that haven of happiness, let my countrymen awake.

Whose Job Is It, Anyway?

This is a story about four people named Everybody, Somebody, Anybody and Nobody. There was an important job to be done and Everybody was sure that Somebody would do it. Anybody could have done it, but Nobody did it. Somebody got angry about that, because it was Everybody's job. Everybody thought Anybody could do it, but Nobody realized that Everybody wouldn't do it. It ended up that Everybody blamed Somebody when Nobody did what Anybody could have.

Until Next week