

Association of Old Settlers of Sikkim and Others v. Union of India and Another

Writ Petition (Civil) No. 59 of 2013 / Writ Petition (Civil) No. 1283 of 2021

[2023] 10 SCR 289; 2023 INSC 29 | 2023-01-13

Whether section 10(26AAA) constitutionally excluded Indian settlers permanently settled or domiciled in Sikkim on the identified pre-merger basis because they were outside the register-related definition, and whether its proviso could deny an otherwise eligible Sikkimese woman the exemption solely because she married a non-Sikkimese on or after 1 April 2008; with the remedy and subsequent correction kept distinct for each opinion.

10(26AAA)

Two-judge bench | M.R. Shah, J. | B.V. Nagarathna, J.

Assessment years: See the source-scope notes; no year inferred.

Read with the 8 February 2023 correction and later amendment

The preserved January PDFs still print two passages deleted on 8 February 2023: the identified historical sentence in Nagarathna J.'s paragraph 10(a) and the 1 April 2022 start-date limit in paragraph 77. Neither may be relied on. The correction confines the historical-status discussion to section 10(26AAA). Finance Act 2023 separately substituted the provision with deemed effect from 1 April 1990 and expanded its definition; those legislative terms are separately sourced, not words inserted by the correction.

01 FACTS OF THE CASE

Two Article 32 writ petitions challenged the coverage of section 10(26AAA), inserted by the Finance Act, 2008. The provision concerned an individual being a Sikkimese and covered income accruing or arising from any source in Sikkim, or by way of dividend or interest on securities. It did not exempt every type of income of every resident of Sikkim. The former proviso denied the clause's benefit to a Sikkimese woman who, on or after 1 April 2008, married a person who was not Sikkimese (Shah J., paragraphs 1-3; Nagarathna J., paragraph 21).

The then Explanation specified three routes: an individual's name recorded in the Register of Sikkim Subjects immediately before 26 April 1975; inclusion by the Government of India orders dated 7 August 1990 or 8 April 1991; or, although the individual's own name was absent, proof beyond doubt that the name of the individual's father, husband, paternal grandfather or brother from the same father was recorded there. This final limb was a specified relationship test, not an unrestricted reference to any ancestor or descendant (Shah J., paragraph 2; Nagarathna J., paragraphs 21 and 66).

The Association and similarly placed petitioners said that they or their families had been settled in Sikkim before its merger with India. Retention of Indian citizenship had prevented registration under the earlier Sikkim-subject regime, which required a declaration of absence of another citizenship. They argued that the later tax definition nevertheless continued to exclude them even though, for this exemption's purpose, they were comparably situated to the register-based beneficiaries. The connected petitioners in W.P.(C) No. 1283 of 2021 relied particularly on their fathers' Sikkim Government service on or before 31 December 1969 and Certificates of Identification. Their applications and the earlier administrative recommendations formed the litigation background; the Court did not separately adjudicate every claimant's documents or grant each individual a quantified refund (Shah J., paragraphs 4-7; Nagarathna J., paragraphs 3-20).

The opinions recount the historical 1961 Regulation, the 1975 citizenship arrangements, later genuine-omission orders, extension of the central tax law and negotiations preceding the 2008 exemption. Those accounts explain the classification dispute. Historical population estimates and the parties' descriptions of communities are not adopted here as independent demographic or citizenship findings. In particular, one sentence in Nagarathna J.'s paragraph 10(a) was expressly deleted on 8 February 2023 and must not be relied on despite its continuing appearance in the preserved January PDFs.

The Union defended Parliament's selection of the register-related class and, in the fuller account of its submissions in the separate opinion, relied on historical and social distinctions, the choice not to register and customary descent rules. The State of Sikkim expressed no objection to removing the marriage exclusion and supported extending the exemption to the relevant Indian domiciliaries. Both opinions address the classification and marriage challenges, but their reasoning on how to cure the first defect is not identical (Shah J., paragraphs 7-12; Nagarathna J., paragraphs 23-42).

01 FACTS OF THE CASE

Source: [scr judgment public mirror / paragraphs Shah J. 1-5; Nagarathna J. 3-21 / PDF pages 12, 13, 14, 15, 16, 17, 18, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43 / judgment: scr judgment public mirror / paragraphs Shah J. 7-12; Nagarathna J. 23-42 / PDF pages 19, 20, 21, 22, 23, 43, 44, 45, 46, 47, 48 / judgment](#)

02 DISCUSSION BY THE HON'BLE COURT

M.R. Shah J. held that the old Indian settlers who had permanently settled in Sikkim before the merger were comparably placed, for the object of this exemption, with the register-based Sikkimese beneficiaries. The fact that they or their forebears had retained Indian citizenship and were not entered in the old register did not provide an intelligible differentia rationally related to that object. The Union had not established a constitutionally sufficient basis for their exclusion. Applying the Article 14 classification principles discussed in *D.S. Nakara and State of Rajasthan v. Manohar Singhji*, and the arbitrariness analysis in *Shayara Bano*, he held the exclusion unconstitutional and directed that the definition also include that pre-merger-settler class (paragraphs 13-14 and 17).

On marriage, Shah J. found both a sex-based inequality and an unexplained date-based distinction: a similarly placed Sikkimese man was not disqualified for marrying a non-Sikkimese, and the provision treated women differently according to whether their marriage preceded the selected date. Marriage did not extinguish a woman's separate identity. Referring to the equality principles in *G. Sekar* and the submissions based on *Anuj Garg*, he held the proviso violative of Articles 14, 15 and 21 (paragraphs 15-17.1). The enacted proviso said on or after 1 April 2008 even where passages of the opinions use the shorter formulation after that date.

B.V. Nagarathna J. wrote a separate opinion. At the outset she expressly distinguished her route to relief: in her view the omitted petitioners did not fall within the Explanation as it stood, so discrimination had to be removed through the directions she formulated, rather than by treating the original three-limb definition as already covering them. She agreed with the invalidation of the marriage proviso and provided additional reasons (opening paragraph and paragraph 2).

Her marriage analysis identified overlapping distinctions between men and women, married and unmarried women, women marrying Sikkimese and non-Sikkimese persons, and marriages before and on or after the selected date. She examined the older Regulation's acquisition and loss of status through marriage and rejected its use to justify the discriminatory tax outcome. The Explanation's word individual includes women and all genders. A proviso ordinarily qualifies a main enactment or creates an exception, but cannot in this manner negate an otherwise conferred benefit through constitutionally impermissible discrimination. The gender-inclusive definition and the discriminatory proviso could not be reconciled by treating the latter as a valid exception (paragraphs 43-56 and 61-65).

Nagarathna J. also examined the history of sex-discrimination cases. She criticised aspects of *Air India v. Nergesh Meerza* and *Air India Cabin Crew Association v. Yeshaswinee Merchant* that tied employment treatment to marriage, pregnancy, age or appearance, and stated that reconsideration was needed. These are observations in her separate opinion, not a dispositive overruling of those precedents. She contrasted the equality reasoning in *C.B. Muthamma*, *Mackinnon Mackenzie*, *Githa Hariharan*, *Anuj Garg*, *G. Sekar*, *Indian Hotel and Restaurants Association* and *Babita Puniya*, and discussed United States decisions on

02 DISCUSSION BY THE HON'BLE COURT

sex-based classifications. The comparative discussion supports her constitutional analysis; it does not create a separate foreign-law or employment-law decree in this tax case (paragraphs 57-60).

On the Explanation, Nagarathna J. examined each register-related category and the underlying 1961 Regulation and Rules, the later citizenship and genuine-omission orders, and the work-permit treatment of Indian nationals. She reasoned that the changed constitutional setting after merger required a reading that would not continue to exclude Indian citizens domiciled in Sikkim on or before 26 April 1975 merely because their names were absent. She discussed possible registration, amendment and administrative routes, but the final relief did not require affected individuals to await a future legislative amendment before obtaining the defined tax benefit (paragraphs 66-72).

She nevertheless treated the Explanation's three existing limbs as an exhaustive statutory definition with a rational historical basis. Its benefit could not be extended to every later resident just because that person was domiciled in Sikkim. The defect lay in excluding the additional comparable pre-merger class. Striking down the whole Explanation would jeopardise the exemption already enjoyed by existing beneficiaries. She therefore sought to preserve it, direct an amendment and bridge the discriminatory gap using Article 142, referring to the approach in Vishaka and Article 141. Pending amendment, paragraph 78 supplied an additional limb for an individual whose name was absent from the register but whose domicile in Sikkim on or before 26 April 1975 was established (paragraphs 73-79).

The temporal qualification requires joint reading with the later order. As printed, Nagarathna J.'s paragraph 77 limited that interim benefit to the financial year beginning 1 April 2022 onward. On 8 February 2023 the same Bench expressly deleted those limiting words and required a full stop after provision. It recorded the submission that the benefit should run from insertion of the Explanation, but did not itself replace the deleted words with a stated calendar date. The corrected judgment must therefore not be presented as imposing the former 2022 limit. Her concluding directions in paragraph 79 are read with that correction.

The February order also deleted the disputed sentence in paragraph 10(a), stated that validity or interpretation of Article 371-F was never the subject matter before the Court, and confined the definition of Sikkimese and references to the repealed 1961 Regulation and Rules to the Explanation to section 10(26AAA). Accordingly, the discussion of registration, domicile and historical status is not a general adjudication of citizenship, ethnic identity, land rights or Article 371-F protections. Both opinions grant the relevant exemption-equality relief; their distinct construction and remedial reasoning must be preserved.

02 DISCUSSION BY THE HON'BLE COURT

Source: [scr judgment public mirror / paragraphs Shah J. 13-14 / PDF pages 23, 24, 25, 26 / judgment](#); [scr judgment public mirror / paragraphs Shah J. 15-17.1 / PDF pages 26, 27 / judgment](#); [scr judgment public mirror / paragraphs Nagarathna J. opening and 2 / PDF pages 28 / judgment](#); [scr judgment public mirror /](#)

02 DISCUSSION BY THE HON'BLE COURT

[paragraphs Nagarathna J. 43-56; 61-65 / PDF pages 49, 50, 51, 52, 53, 54, 63, 64, 65 / judgment; scr judgment public mirror / paragraphs Nagarathna J. 57-60 / PDF pages 54, 55, 56, 57, 58, 59, 60, 61, 62, 63 / judgment; scr judgment public mirror / paragraphs Nagarathna J. 66-72 / PDF pages 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76 / judgment; scr judgment public mirror / paragraphs Nagarathna J. 73-79 / PDF pages 76, 77, 78, 79 / judgment; scr judgment public mirror / paragraphs Numbered corrections 1-2; unnumbered scope clarification and final direction / PDF pages 3, 4 / later correction order](#)

03 JUDICIAL DECISION

The two petitions succeeded on the challenged exclusions. Shah J. declared unconstitutional the exclusion from the definition of the old Indian settlers who had permanently settled in Sikkim before its merger with India on 26 April 1975, held them entitled to the section 10(26AAA) exemption irrespective of absence from the old register, and struck down the marriage-disqualification proviso as contrary to Articles 14, 15 and 21 (paragraphs 17-17.1). He allowed the writ petitions without an order as to costs.

Nagarathna J. reached the same substantive relief through a separate remedial approach: the Union was directed to amend the Explanation to include Indian citizens domiciled in Sikkim on or before 26 April 1975, and, pending amendment, an individual outside the register with established domicile by that date was to receive the benefit under Article 142. Her paragraph 78 set out the additional definition limb, and paragraph 79(ii)-(iv) supplied the operative amendment and interim-relief directions. She struck down the marriage proviso in paragraph 79(v), with parties to bear their own costs. She did not invalidate the entire exemption or its whole definition.

The decision must be read as corrected on 8 February 2023: the historical sentence in Nagarathna J.'s paragraph 10(a) and the 1 April 2022 financial-year limitation in paragraph 77 were deleted; Article 371-F was outside the issues determined; and the definition and older-regulation references were confined to this tax provision. The later order expressly forms part of the January judgment. No assessment was quantified, and no blanket refund, limitation waiver or independent citizenship remedy was ordered.

Separately verified legislative development: Finance Act, 2023, section 5(l), substitutes the whole section 10(26AAA) with deemed effect from 1 April 1990. It retains the original income limits and three register-related limbs, adds domicile limb (iv) and specified-family-link limb (v), and omits the marriage proviso. This enacted retrospective date and the fifth limb are legislative content, not words inserted into the judgment by the February correction.

Source: [scr judgment public mirror / paragraphs Shah J. 17-17.1 / PDF pages 27 / judgment; scr judgment public mirror / paragraphs Nagarathna J. 77-79 / PDF pages 77, 78, 79 / judgment; scr judgment public mirror / paragraphs Numbered corrections 1-2; tax-only scope; disposal; joint-reading direction / PDF pages 3, 4 / later correction order; official historical statute / paragraphs Finance Act, 2023, section 5\(l\) / PDF pages 18, 19 / historical statute](#)

04 OUTCOME / IN WHOSE FAVOUR

In whose favour: Petitioners, similarly situated pre-merger settlers covered by the relief, and otherwise eligible Sikkimese women affected by the marriage proviso

Constitutional exclusion removed; marriage proviso struck down; separate amendment and Article 142 bridging directions; writ petitions allowed/disposed of with parties bearing their own costs; judgment subsequently corrected on 8 February 2023

Constitutional eligibility issues decided on merits; no taxpayer-specific assessment or refund computation

Income types remain those in section 10(26AAA). No blanket all-resident exemption, general citizenship/status declaration or adjudication of Article 371-F. The deleted 2022 limitation is not operative; subsequent enacted criteria must be checked separately.

Source: [scr judgment public mirror / paragraphs Shah J. 17-17.1; Nagarathna J. 79 / PDF pages 27, 78, 79 / judgment](#); [scr judgment public mirror / paragraphs Corrections and final disposition / PDF pages 3, 4 / later correction order](#)

05 AKHB REVIEW POINT

Use this as a constitutional classification and gender-equality authority tied to a specific tax exemption. Begin with the income: Sikkim-source income or dividend/interest on securities. Then identify the applicable statutory version and exact eligibility limb. A general statement that a person lives in Sikkim or belongs to a community is not a substitute for the statutory register, domicile or specified-relationship evidence.

Preserve the separate opinions when analysing ratio and remedy. Shah J. struck down the exclusion and treated the old Indian settlers as included. Nagarathna J. considered the original definition restrictive, saved it through legislative directions and supplied Article 142 relief. Do not publish paragraph 77's original 2022 start date as continuing law, and do not use the deleted paragraph 10(a) sentence as a factual label for any community. The February order's tax-only limitation is essential when discussing the older registration regime.

For the verified Finance Act, 2023 substitution, distinguish limb (iii)'s specified relative recorded in the register from limb (v)'s specified relative domiciled in Sikkim on or before 26 April 1975. Limb (iv) requires established domicile of the unregistered individual; limb (v) requires proof beyond doubt of the stated relative's domicile where the individual was not so domiciled. The named relatives are father, husband, paternal grandfather or brother from the same father. Do not broaden this to every descendant, narrow it to persons personally resident before merger in every case, or add an express citizenship condition absent from the enacted wording. The Court's historical direction referring to Indian citizens and the enacted text must be accurately attributed to their respective sources.

The Gazette independently verifies deemed substitution from 1 April 1990 and omission of the marriage proviso. That does not itself establish the outcome of a particular past assessment, refund application or withholding dispute. Check the evidence, statutory time limits and available procedure, later amendments and later judicial treatment before advising. This note supplies no automatic Income-tax Act, 2025 crosswalk or present-law certificate.

Source: [scr judgment public mirror / paragraphs Shah J. 2, 13-17.1; Nagarathna J. 2, 21, 66-79 / PDF pages 12, 13, 23, 24, 25, 26, 27, 28, 42, 43, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79 / editorial synthesis; scr judgment public mirror / paragraphs Corrections 1-2 and scope clarification / PDF pages 3, 4 / later correction order; official historical statute / paragraphs Finance Act, 2023, section 5\(l\) / PDF pages 18, 19 / historical statute](#)

OPINION AND PAGINATION BOUNDARIES

1.

Judge: M.R. Shah, J.

Source url: [Open cited source](#)

Paragraphs: 1-17.1

Position: Invalidates exclusion of the identified old Indian settlers and the marriage proviso; petitions allowed without costs.

Pdf page range: 12; 27

Printed scr page range: 300; 315

Official pdf page range: 1; 29

2.

Judge: B.V. Nagarathna, J.

Source url: [Open cited source](#)

Paragraphs: Opening unnumbered paragraph; 2-79

Position: Separate reasoning preserving the definition through amendment and Article 142 relief; agrees marriage proviso invalid; paragraph 10(a) and paragraph 77 subsequently corrected.

Pdf page range: 28; 79

Printed scr page range: 316; 367

Official pdf page range: 30; 118

PROVISION-SPECIFIC SCOPE

1.

Act: Income-tax Act, 1961

Section: 10(26AAA), former proviso and Explanation (i)-(iii)

Role: direct constitutional challenge

Basis: Scope of the Sikkimese individual-income exemption, exclusion of established pre-merger settlers, and discriminatory marriage condition.

2.

Act: Finance Act, 2023

Section: 5(l)

Role: independently verified subsequent historical amendment

Basis: Whole-clause substitution, effective 1 April 1990, including Explanation (iv)-(v); not part of the January judicial reasons.

Source url: [Open cited source](#)

JUDICIAL AUTHORSHIP AND SEPARATE OPINIONS

Separate opinions of M.R. Shah, J. and B.V. Nagarathna, J.

ACT IDENTIFIED IN THE REVIEWED SOURCE

Income-tax Act, 1961

VERIFIED RELATIONSHIP WITH THE IDENTIFIED CORRECTION

1.

Relationship: modified and to be read together

Earlier case id: sc-2023-01-13-association-old-settlers-sikkim

Later case id: sc-2023-02-08-association-old-settlers-sikkim-modification

Earlier asset id: 2023_10_289_367

Later asset id: 2023_10_368_371

Later decision date: 2023-02-08

Source url: [Open cited source](#)

Verified effect: Deletes one sentence in Nagarathna J. paragraph 10(a) and the 1 April 2022 financial-year limitation in paragraph 77; confirms Article 371-F validity/interpretation was not in issue and limits the Sikkimese/1961 Regulation and Rules references to the tax Explanation. The correction expressly forms part of the January judgment. It does not reverse the exemption-equality result or the invalidation of the marriage proviso.

Scope: This identified two-decision relationship was checked in full; no comprehensive search for later authorities is represented.

SEPARATELY VERIFIED HISTORICAL LEGISLATIVE CONTEXT

1.

Status: verified bounded historical amendment

Act: Finance Act, 2023

Act number: 8 of 2023

Assent date: 2023-03-31

Provision: 5(l)

Effective date: 1990-04-01

Source url: [Open cited source](#)

Summary: The enacted Act substitutes the whole of section 10(26AAA), deemed effective from 1 April 1990. It retains the Sikkim-source/dividend/interest-on-securities income limits and the first three register-related definition limbs; adds limb (iv) for an unregistered individual established to have been domiciled in Sikkim on or before 26 April 1975, and limb (v) for an individual not so domiciled whose specified relative is established beyond doubt to have been so domiciled; and omits the former marriage-disqualification proviso.

Qualification: Limb (v) names father, husband, paternal grandfather or brother from the same father. Neither new limb expressly repeats an Indian-citizen qualification; do not alter enacted wording by importing language from the judicial directions. This historical verification is not a consolidated present-law audit.

CONSTITUTIONAL PROVISIONS CONSIDERED

14; 15; 21; 32; 141; 142; 371-F

SOURCE & VERIFICATION

[Hon'ble Supreme Court source PDF \(official signed judgment\)](#)

Identified source rendition: 118 PDF pages; SHA-256 dd554f32710e7195da4818023c206769d9b30fbd9dd95d27f16f31ccd2845f77. Original bytes preserved. Shah J.: physical pages 1-29, paragraphs 1-17.1; Nagarathna J.: physical pages 30-118, opening unnumbered paragraph and paragraphs 2-79.

[Open cited source rendition](#)

Two separate opinions with independently restarting paragraph numbering. Every pinpoint identifies the author where necessary; Shah J. has paragraphs 1-17.1, Nagarathna J. an opening unnumbered paragraph and paragraphs 2-79.

SCR physical pages 1-11 and opening matter on page 12 are editorial/appearances; full judicial review covers both opinions on pages 12-79. No adjacent decision contamination.

The preserved January SCR and official PDFs still contain the sentence and temporal phrase expressly deleted on 8 February 2023. The SCR cover footnote instructs joint reading. Originals are preserved unchanged and the note applies the correction explicitly.

Official January pagination is 118 pages, not 79; SCR printed pages are 289-367. February official PDF has 5 physical pages with blank page 5, whereas its SCR rendition has 4 pages. Pins never silently transfer between renditions.

Actual former proviso applies on or after 1 April 2008. Shortened after formulations in the opinions do not preserve disqualification for a marriage exactly on that day.

Nagarathna J. paragraph 35 prints 26 April 1965 in its account of submissions. This is inconsistent with the judgment's repeated 26 April 1975 merger date and is not adopted as a factual date. Shah J. paragraph 4.15 also contains an inconsistent 1985/Finance Act 1994 chronology; it is not relied on.

Historical population percentages and community descriptions are source-attributed background, not independently verified facts; deleted status descriptions are not repeated as factual labels.

Nagarathna J. paragraphs 57-58 call for reconsideration of aspects of Air India precedents; this is not presented as an operative overruling. Prior-case descriptions are not independently certified.

No specific assessment year, tax amount, universal refund entitlement, general citizenship declaration or adjudication of Article 371-F is inferred.

Enacted Finance Act, 2023 section 5(l), not the Bill, verifies retrospective whole-clause substitution from 1 April 1990 and exact categories (iv)-(v). This is bounded subsequent legislation, separate from the judicial holding and February correction.

Overall later_treatment remains not_verified despite the specifically checked February relationship and 2023 amendment; no comprehensive citator or 2025 Act mapping is asserted.

Both citations and date verified on the SCR cover; physical and printed SCR pages are distinguished throughout. Read with the 8 February 2023 correction, [2023] 10 SCR 368; 2023 INSC 106.

Original constitutional writ proceedings and their correction order; no particular taxpayer assessment year or quantified tax demand was decided. Statutory effective dates and the subsequently deleted financial-year limitation are not assessment-year findings.

Original Article 32 proceedings. Official cover identifies Rapden Lepcha and Others as petitioners in the connected W.P.(C) No. 1283 of 2021. The first cover uses Appellant(s), but these are original writ petitions, not an appeal from a tax assessment.

STATUTORY SCOPE

Section 10(26AAA) as reproduced in the January 2023 opinions; February 2023 correction; historical whole-clause substitution by Finance Act, 2023, section 5(l), independently checked in the enacted Gazette.

No automatic mapping to the Income-tax Act, 2025; no certification of present eligibility, procedural remedies, refund entitlement or later judicial treatment.

LATER TREATMENT

Source checked 2026-10-04. Overall subsequent judicial treatment, further review or clarification, implementation and statutory changes have not been comprehensively checked. The specifically identified 8 February 2023 correction and enacted Finance Act, 2023 amendment are verified bounded developments only. This is not a citator or current-law certificate.

IDENTIFIED SOURCE LINKS

[official signed judgment - Cover/first opinion physical page 1; Shah J. disposition and both judges' signatures physical page 29; separate Nagarathna J. opinion begins page 30 and ends with signature/date on page 118. - PDF pages: 118](#)

SHA-256: dd554f32710e7195da4818023c206769d9b30fbd9dd95d27f16f31ccd2845f77

[scr judgment public mirror - PDF pages: 79](#)

SHA-256: a8f20aa1928328c5e00dd0fc3c9175bee76244588fa3eb26194e3c7f184af69e

[scr judgment public mirror - PDF pages: 4](#)

SHA-256: f42eec44f37d31e8da5f5d3bfb0ca220ac2b1c333d4fb6811098a8f49f4ef126

[official signed correction order - PDF pages: 5](#)

SHA-256: 8d7fd569de18ddc2069ba77d90415b70626b91e5f16ea872644ffadcd4153f6c

[official historical statute - Section 5 opening on physical/Gazette page 14; section 5\(l\) on pages 18-19; assent and Act identity on page 1. - PDF pages: 106](#)

SHA-256: 3f3a1860099fdc4223d005dffce51d15cdf2a48331fd0ec6967ddcaa9c1f7bc6

[Related note: Association of Old Settlers of Sikkim, President Shri Ram Chandra Mundra and Others v. Union of India, Ministry of Finance and Another](#)

AI DISCLOSURE

AI-assisted research checked against the identified source. Extraction, interpretation or omission errors remain possible. Source review does not mean independent approval by a practising professional. Verify every material statement against the complete original judgment.

PROFESSIONAL DISCLAIMER

General research information only; not legal or tax advice, a certified judgment or a substitute for the full order. Applicability depends on facts, assessment year, statutory version and jurisdiction. Subsequent treatment is unverified unless identified sources are expressly stated. Downloading does not create a professional engagement. Obtain case-specific advice before reliance.