

evsj vt` k m¤ig tKvU©  
nvBtKvU©efW

(t®úkj Awi Rb®j Ryi mWKKvb)

i xU wciUkb bs 1190/2009

Bb w g®vUvi Adt

Bn evsj vt` k msweatbi 102 Abjt"O` Abjnti GKvU Avte` bc† ;

Ges

Bb w g®vUvi Adt

-----` i Lv-Í Kvix |

ebvg

evsj vt` k Ms

----- cÖzer` xMY |

Rbve gbiRj tgvi tm` , GwWtfvifKU

-----` i Lv-Í Kvix c‡¶ |

Rbve gy-Í vdv Rvgub Bmj vg,  
tWcJU A`vUy© tRbvtj

----- cÖzer` x mi Kvi c‡¶ |

i bvx t Rj vB 14, 2009 Bs

i vq cÖvb t Rj vB 14, 2009 Bs |

DcW-Z t

wPvi cWZ Rbve G, wGg, Lvqi "j nK

Ges

wPvi cWZ Rbve tgvt ggZfvR Dvib Avntf§

wPvi cWZ G, wGg, Lvqi "j nK t

tivMft` i Dci gj msfhvRb Ki Avtivc Gi weavb Gi %aZv Pvtj Ä Kvivq A† i xU tgvKt` gvwU `vtqi Kviv  
nBqvtQ |

` i Lv-Í Kvix MY mKtj B evsj vt` k m¤ig tKvU© AvBbRxe | Zvnvi evsj vt` tki RbMfYi Rxe b | -†- i ¶v  
Kviv tci Yv nBtZ GB Rb-†\_gj K i xU tgvKt` gvwU `vtqi KvivtQ |

` i Lv-Í Kvix MY Zvnvt` i ` i Lv-Í wbt` b Ktib th gj msfhvRbx Ki AvBtbi wZxq Zdmxtj gj  
msfhvRb Ki nBtZ Ae`vnWZ cÖB tmev mgv eYv Kviv nBqvtQ wKš` mgvR Kj "Y gj K tmev wkti vbtgi  
Avl Èvq wPikrmv cÖzövb, ŠÍ wPikrmv tKs` Ges cÖv\_j wRKv j veti Uix Ae`vnWZ cÖB tmev mgvni  
Avl Zv ewnfZ ivLv nq| thfnZi mj tf wPikrmv cÖB RbMfYi msweawbK Avakvi wKš` wZxq Zdmxtj  
Dctiv³ kā, wetqurbi dtj tivMf` i Dci A%eafvte D³ Ki Avtivtci Kvivt b ` i Lv-Í Kvix MY  
cÖzer` xMfbi eivei D³ Kvivtci ewZj Abjtiva Kvivq 10-02-2009Zvi tL GKvU Demand of justice  
tbwUk Rvix Ktib (GvfbKPvi - w) | wKš` tKv b dtj v q bv nI qvq ` i Lv-Í Kvix A† i xU tgvKt` gvwU `vtqi

Kwitj Ā Av̄vj Z evsj v̄k msmeantbi 102 Abf̄"Q` Abj̄nti c̄Zer̄ xMY eivet̄ 15-2-2009 Zwi tL  
v̄bḡj L̄Z Rule NISI Rvi x K̄tib t

"Let a Rule Nisi be issued calling upon the respondents to show cause as to why the insertion of the word "P̄Krmv c̄Zōvb, Š̄ P̄Krmv tK̄ Ges c̄v̄j wRK̄y j vēti Uir̄" inside the bracket of para 2(K) of 2<sup>nd</sup> schedule of VAT Act 1991. should not be declared void and illegal as being obstruction to the improvement of public health as well as beyond the scope of Fundamental Principles of State Policy of the Constitution and/or pass such other or further order or orders as to this Court may seem and proper.

The Rule is made returnable within 2(two) weeks from date. The matter is fixed for hearing on 9.3.2009

Requisites to be put in at once."

4bs c̄Zer̄ x c̄t̄l 28-04-2009 Zwi tL nj dKZ GKU Gnd̄WwfU `wLj Ki Zt iLJ tgvK̄gvq  
c̄Zōs̄i Zv K̄ti |

Rbve gbwRj tgvi tm̄, GwWtfv̄tKU, iLr̄ Kvi xMY c̄t̄l ē3ē Dc̄tcb K̄tib, Aci w̄tK Rbve gȳvdv  
Rvḡb Bmj vg, tWc̄j ĀvYx̄tRb̄tij 4 bs c̄Zer̄ x c̄t̄l ē3ē Dc̄tcb K̄tib |

Rbve gbwRj tgvi tm̄, iLr̄ Kvi x c̄t̄l wēA GwWtfv̄tKU ḡnv̄ q̄ btēb K̄ti th msmeantbi w̄Zxq fv̄M  
i v̄ō c̄w̄i Pvj bvi gj̄ b̄wZ mgn̄ eȲv Kiv nBqf̄tQ| D̄3 fv̄M Aev̄Z 18 Abf̄"Q` evsj v̄t̄ki RbM̄tYi  
-t̄-i Db̄Z mvabt̄K i v̄t̄ki Ab̄Zg c̄l̄gK w̄qZi I KZ̄" ej̄q tNv̄l bv Kvi q̄t̄Q| Kv̄RB i v̄ōt̄Kb  
Aēt̄ZB Ggb tKb AvBb Kwi tZ cv̄ti bv hwnv AvZ̄gybeZt̄K AuaKZi Kt̄o c̄wZZ K̄ti | w̄Zib Aui I  
btēb K̄tib th evsj v̄t̄ki tēki f̄M ḡv̄j B w̄m̄xgj̄ w̄b̄t̄P ememv̄ K̄ti | Zvn̄t̄ i Rb̄ t̄f̄weK Rxeb  
avibb AtbK mgq̄ "j̄mv̄" nt̄q c̄to, t̄mt̄q̄t̄i c̄w̄i ev̄t̄i i tKn Am̄" nt̄q cot̄j, mgM̄c̄w̄i evi GKU  
wech̄q̄i gj̄ c̄to Ges Zvn̄t̄ i c̄t̄l AtbK mgtqB P̄Krmv Līt̄Pi Dci gj̄ mst̄hvRb Kvi Av̄t̄vc 18  
Abf̄"Q̄t̄ i c̄KZ gḡt̄Yxi m̄n̄Z m̄n̄Z |

Aci w̄tK, Rbve gȳvdv Rvḡb Bmj vg, wēA tWc̄j ĀvYx̄tRb̄tij ḡnv̄ q̄ btēb K̄tib th evsj v̄t̄k  
GKU Abf̄Z t̄k, Bni Dbq̄b Kvh̄pg c̄w̄i Pvj bvi Rb̄B gj̄ mst̄hvRb Kiv Av̄t̄vc c̄l̄qRbxqZv t̄L  
w̄q̄t̄Q| Zvn̄Qov, th̄nZz P̄Krmv c̄Zōvb, Š̄ P̄Krmv tK̄ Ges c̄v̄j wRK̄y j vēti Uix Zvn̄t̄ i  
P̄Krmv I P̄Krmv m̄t̄Üq̄ t̄m̄v̄i btēi wecīt̄Z w̄b̄gḡ gj̄ c̄l̄b K̄tib weaq̄ D̄3 gj̄ i Dci gj̄  
mst̄hvRb Kvi Av̄t̄vcZ nq| w̄Zib etj̄b th, P̄Krmv t̄m̄v̄i v̄Zē w̄f̄t̄Z ev̄b̄ḡt̄j c̄l̄b m̄t̄bq, Zvi  
ct̄i l̄ Dct̄i v̄3 weavb ēwZt̄i K̄tib m̄v̄i Y P̄Krmv L̄Zt̄K gj̄ mst̄hvRb Ki ev̄t̄Z i v̄L v̄Bq̄t̄Q|

iLr̄, mst̄hvRZ KviMRw̄, 28-04-2009 Zwi tL nj dKZ Gnd̄WwfW Bb Atc̄wRkv̄b Ges Dfq c̄t̄l i  
ē3ē k̄b Kiv nBj̄ |

c̄l̄qḡb nq th, 12-06-1991 Zwi tL 1991-92 evrm̄i K ev̄RU ē3Zvq Z w̄b̄š̄b A\_ Š̄i c̄w̄i K̄i bv ḡš̄  
1j v̄ Rj v̄B 1991 Zwi L t̄t̄K gj̄ mst̄hvRb Kvi Av̄t̄vc m̄t̄Ü mēc̄l̄g B w̄Z c̄l̄b K̄tib| w̄Zib etj̄b th  
1j v̄ Rj v̄B nt̄Z w̄fb̄en̄t̄i i w̄muq Kvi w̄t̄j̄vc Kvi q̄ GKU Av̄fb̄en̄t̄i gj̄ mst̄hvRb Kiv c̄eZθ Kiv  
nBt̄Zt̄Q|

c̄l̄tḡ gj̄ mst̄hvRb Kvi Aāt̄k, 1991 (Aāt̄k bs 26, 1991) Rvi x Kiv nq| AZtci, gj̄ mst̄hvRb  
Kvi AvBb, 1991 (1991 m̄t̄bi 22 bs AvBb), 10 Rj v̄B 1991 Zwi tL evsj v̄t̄k t̄M̄Rt̄U c̄KwKZ nq| D̄3  
AvBt̄bi 3 aviv gj̄ mst̄hvRb Kvi c̄eZθ Kvi q̄t̄Q| 3 aviv (1) Dc-aviv w̄b̄ḡesc t

(3) gj̄ mst̄hvRb Kvi Av̄t̄vc| -(1) c̄l̄g Zdm̄t̄j Dij w̄Z c̄Ymgn̄ ēZxZ evsj v̄t̄k Avḡ v̄b̄KZ mKj  
c̄Y| D̄3 Zdm̄t̄j Dij w̄Z c̄Ymgn̄ ēZxZ mKj c̄Yi m̄evi t̄ni Dci Ges w̄Zxq Zdm̄t̄j  
Dij w̄Z mKj t̄m̄v̄i mgn̄ ēZxZ evsj v̄t̄k c̄l̄E mKj t̄m̄v̄i Dci aviv 5 G ev̄YZ gj̄ vi w̄f̄t̄Z  
ct̄bi KZsk n̄t̄i gj̄ mst̄hvRb Kvi avh̄ Š̄i q̄ btē|

(2) -----

Dctiv<sup>3</sup> Dcavivq `B cKvi gj " msfhRb Ki Avtivc Kiv nBqfQ| cōgZt Djy nEz cōg Zdmjtj gj " msfhRb Ki nBtZ Ae"vnwZ cōB cY" mgfni eYDv Kiv nBqfQ| D<sup>3</sup> cY" mgf e"vnZti tK mKj cY" Ki Avtivc thM" | nZxqZt nZxq Zdmjtj D<sup>3</sup> Ki Avtivc thM" tmev mgf eYDv Kiv nBqfQ A\_vr D<sup>3</sup> nZxq Zdmjtj eWZ tmev mgfni Dci wbañ Z nvi gj " msfhRb Ki AvtivcZ nBte|  
cieZnZ Dctiv<sup>3</sup> nZxq cKvti tmev mgfni Dci AvtivcZ Ki cxnZ cweZb Avbqb Kiv nq| A\_ © AvBb, 2000(2000 mfb 15 bs AvBb) Gi 106 aviv etj nZxq Zdmjtj bzb Kiv qv cōZ"wcZ nq| gj " nZxq Zdmjtj gj " msfhRb Ki Avtivc thM" tmev mgfni eYDv Kiv nBqfQ| nKs' cōZ"wcZ nZxq Zdmjtj gj " msfhRb Ki nBtZ Ae"vnwZ cōB tmev mgfni eYDv cōvb Kiv nBqfQ| Bnvi mnZ vj i wLqv Dctiv<sup>3</sup> AvBtbi 86(K) aviv Abjmti 3 avivq nZxq Zdmjtj Djy nEz kā,ij i ci tmev mgf e"vnZ kā,ij mbteKZ Kiv nBqfQ| dj kōZtZ nZxq Zdmjtj Ae"vnwZ cōB tmev mgf e"vnZti tK Ab" mKj tmevi Dci gj " msfhRb Ki AvtivcZ nBte|  
cōZ"wcZ nZxq Zdmjtj omgvR Kj "Y gj K tmev LvtZi Avl Zvq Ae"vnwZ cōB weifb tmev mgfni gta" nPKrmv I "t" tmev eYDv Kiv nBqfQ nKs' D<sup>3</sup> Ae"vnwZ cōB tmev ,ij nBtZ KtqKiu weI q ev` t` l qv nBqfQ| D<sup>3</sup> Ae"vnwZ cōB LvZnU ibgjeC t  
gj " msfhRb Ki nBtZ Ae"vnwZ cōB tmevmmgn t

1| -----

2| mgfR Kj "Y gj K tmev

K) nPKrmv I "t" tmev (nPKrmv cōZöib, `ší nPKrmv tK, "Ges c"v\_j nRK"v j "veti Uix, weDnU

cvj vP, wekti Á Wv<sup>3</sup>vi Ges tnj \_ Kte I wdUtbm tmUvi KZR cōE tmev e"vnZ);

L) -----

cōZxqgb nBtZtQ th AvciZ `nBtZ nPKrmv I "t" tmev gj " msfhRb Ki nBtZ Ae"vnwZ cōvb Kiv nBtj I nPKrmv cōZöib, `ší nPKrmv tK, "c"v\_j nRK"v j "veti Uix I wekti Á Wv<sup>3</sup>vi KZR cōE tmev Dctiv<sup>3</sup> Ki cōvb nBtZ Ae"vnwZ cōvb Kiv nq bvB, eiÁ D<sup>3</sup> tmev cōvibi Dci Ki Avtivc Kiv nBqfQ| dj kōZtZ nPKrmv I "t" tmev LvZtK Ki Avtivc nBtZ Ae"vnwZ cōvibi Rb" msiké-AvBtbi th Aší nBtZ Avfcilq ( sprit of the law ) Zvni mnZ mvsNwR |

ZvnwQov, weDnU cvj P, tnj \_ Kte I wdUtbm tmUvi KZR cōE tmev mnZ GKB gvb tÜ nPKrmv cōZöib, `ší nPKrmv tK, "c"v\_j nRK"v j "veti Uix, wekti Á Wv<sup>3</sup>vi KZR cōE tmev AvYqb Kib GtKefti B Athšv<sup>3</sup>K | nPKrmv tmev AvZ<sup>©</sup>gibeZvi Rb", gvb tI Rxb evnPKrmv Rb" | GBiC tmev mnZ weDnU cvj vP ev tnj \_ Kte ev wdUtbm tmUvi Gi Zj bv nm"Ki |

msleawb 32 Abt"Q" cōE Rxetbi Awakvi Ges 18 Abt"Q" cōE tNvI bv th Rb"t" i DbeZmvab i vto1 Ab"Zg cōvgK KZ®, i agvI dlvK ejj bq| GB,ij msleawbK nBtZ Rb| cōgij tgšij K Awakvi | nZxqjU i vó" cwi Pvj bvi Ab"Zg gj bwZ| tKubUB miKvi Aetnj v Kwi tZ ctib bv| miKvi cōYZ tKub AvBb tgšij K Awakvi ev i vó" cwi Pvj bvi gj bwZi mnZ mvsNwR nBtZ cwi te bv| nBtj msiké-AvBbiU A%ea nBte|

GB cōt% 32 Abt"Q" e"3 ØRxb ev life Gi A\_ ©Abaveb Kiv cōqRb| ØRxbØ ejj tZ i "Mø RvY<sup>©</sup> gvbteZvi Rxb evSvb nq bvB| Rxb ejj tZ teiSvq GKU my", mej , mveij j, "tfweK Rxb| Rxb m¤tÜ Wt gvnDñi b dvi "K ebvq eisj vñ" k 55 nWGj Avi (2003)69 tgvKt gvq ibtge<sup>3</sup> gší e" Kiv nq t

"Article 32 guarantees right to life. This expression 'life' does not mean merely an elementary life or sub-human life but connotes in this expression the life of the greatest creation of the Lord who has at least a right to a decent and healthy way of life .....

GB RxebtK my" i wLevi i vóq `wqZi teva nBtZB 18 Abt"Q` tK i vó cwi Pvj bvi Ab"Zg gj bxwZ mnmté mPófiteB MhY Kiv nBqitQ | KvtRB 32 Abt"Q` e"3 ØRxebØ Ges 18 Abt"Q` e"3 Bnvtk my' i wLevi c0ugK `wqZi weti vax tKib AvBb ^ea nBtE bvi

evsj vt` k GKwU MYZwšK Welfare State i vó Zte Bnv A"Kvi Kiv hvq bvi th "fívbz `wi `?t` k mnmté mi Kvti i AwR PgZv mwqZ Ges nqtZv mw "Qv \_kv "fEI meñwavi tbi Rb" webvgfj " PwKrmv tmev c0vb mæ bq wKš thLvtb Rbmwavi Y webvgfj " bq, wR e"tq PwKrmv tmev µq KvifZtQ, tmLvtb Zvnvi µq g‡j "i Dci Ki Avtivc msleawtbi 32 I 18 AbtPQ` i gj tPZbvi

GgZve "q gj" mshtwRb Ki AvBb, 1991, Gi wZxq Zdmxtj ewYQ gj " mshtwRb Ki nBtZ Ae"vwZ c0B tmevmgfni Zwj Kv nBtZ PwKrmv c0Zvb, `šf PwKrmv tK"t, c"v\_j wRK"yj j wetiUix, wetkIA Ww3vi c0E tmev ev` c0vb AmwleawbK nBqitQ | GgZve "q tKib tiwMi wKU nBtZ Zvnvi PwKrmv msjuvšt tKib LiP ev e"tqi Dci gj " mshtwRb Ki Avtivc Kiv hvBtE bvi

AZGe, Dctiv" wZxq Zdmxtj i mgvR Kj "Y gmK tmev wktivbvtg AvI Zwq (K) "q PwKrmv I "r" tmev kā, yj i cti etKtU e"3 ØPwKrmv c0Zvb, `šf PwKrmv tK"t, Ges c"v\_j wRK"yj j wetiUix, Ø Ges ØwetkIA Ww3vi kā, yj i Dcw"Z A%ea I teAvBbx tNvI bvi Kiv nBj | c0Zer" wMY G mæutK°C0hvRbxq c`tPc ZworMhY Kvifeb |

AZGe, A" i xU tgvKt gq Rvi xKZ i "j wL Li Pv e"vwZtik Gvemv DU Kiv nBj |

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