

IMPORTANT LEGAL MAXIMS/PHRASES



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About Indirect Taxes Committee

We sincerely thank President, ICAI, Vice-President, ICAI and our esteemed Council Colleagues, Coopted Member, Special Invitee for there undeterred support towards the initiatives of the Committee which has helped us attain the following:

Launching publications including BGM on Model GST Law, submitting representations, organizing programmes, seminars etc.

Identifying more than 350 new Faculties of Indirect Taxes through FIP

Forming 18 research study groups across the country

Committees immediate future plans:

- ✓Background Material on Revised Model GST Law
- ✓Handbooks on GST for Traders, Manufacturers and Service Providers
- ✓FAQs/ MCQs on Revised Model GST Law
- ✓Research Papers on Unjust Enrichment, Seamless Credit etc.
- ✓Organizing FIP & Train the Trainer in March'17

Legal Phrases



❧ *Locus standi*

❧ The right or capacity to bring an action or to appear in a court.

❧ *Mutatis mutandis*

❧ Making necessary alterations while not affecting the main point at issue.

❧ *Modus operandi*

❧ A particular way or method of doing something.

❧ *Non obstante*

❧ Notwithstanding (any statute to the contrary).

Legal Phrases



❧ *Obiter dicta*

❧ Remarks of a judge which are not necessary to reaching a decision, but are made as comments, illustrations or thoughts. Incidental remark.

❧ *Quid pro quo*

❧ What for what or Something for something.
Advantage or favor granted in return for something.

❧ *Pari materia*

❧ Of the same matter; on the same subject.

Legal Phrases



❧ *Per Incuriam*

❧ **By Mistake.** Characterized by lack of due regard to the law or the facts.

❧ *Res integra*

❧ **An entire thing; an entirely new or untouched matter.**

❧ *Non est*

❧ **Non-existent; absent.**

❧ *Ratio decidendi*

❧ **The ground or reason of decision. Rule of law on which a decision is based.**

Legal Phrases



- ❧ *Stare decisis*
 - ❧ Let the decision stand. Legal principle of determining points in litigation according to precedent.

- ❧ *Res judicata*
 - ❧ A thing adjudged. Matter already adjudicated by a competent court and therefore may not be pursued further by the same parties.

- ❧ *Sub silentio*
 - ❧ Under silence; without any notice being taken.

- ❧ *Sub judice*
 - ❧ Under judicial consideration.

- ❧ *Ex parte*
 - ❧ On one side only.

Legal Maxims



❧ *Ignorantia juris non excusat*

❧ Ignorance of the law does not excuse or ignorance of the law excuses no one.

❧ *Ignorantia facti excusat*

❧ Ignorance of facts excuses, ignorance of law does not excuse.

❧ *Lex non cogit ad impossibilia*

❧ The law forces not to impossibilities.

❧ *Impotentia excusat legem*

❧ Impossibility excuses the law.

Legal Maxims



❧ *Ejusdem generis*

❧ Of the same kind

❧ *Noscitur a sociis*

❧ It is known by its companions.

❧ *Redendo singula singulis*

❧ Expression to its corresponding object. It is a rule of construction used typically in distributing property

Legal Maxims



❧ *Lex posterior derogat priori*

❧ A prior statute shall give place to a later

❧ *Lex specialis derogat legi generali*

❧ Special law repeals general laws

❧ *Nemo debet bis vexari pro una et eadem causa*

❧ A man shall not be vexed twice for the same cause.

❧ *Nemo punitur pro alieno delicto*

❧ No one is to be punished for the crime or wrong of another.

Legal Maxims



- ❧ *Qui facit per alium facit per se*
 - ❧ He who acts by or through another, acts for himself.

- ❧ *Supressio veri, suggestio falsi*
 - ❧ Suppression of the truth is equivalent to the suggestion of what is false.

- ❧ *Ubi jus ibi remedium*
 - ❧ Where there is a right there is a remedy.

- ❧ *Ubi non est principalis non potest esse accessorius*
 - ❧ Where there is no principal there is no accessory.

Legal Maxims



- ❧ *Contemporanea expositio est optima et fortissimo in lege*
 - ❧ The essence of law lies in the spirit, not its letter, for the letter is significant only as being the external manifestation of the intention that underlies it

- ❧ *Cuilibet in sua arte perito est credendum*
 - ❧ Every one who is skilled in his own art is to be believed.

- ❧ *De minimis non curat lex*
 - ❧ The law does not concern itself with trifles; expression of the rule that the law will not remedy an injury that is minimal.

Legal Maxims



- ❧ *Delegatus non potest delegare*
 - ❧ A delegate himself cannot delegate.

- ❧ *Expression unius est exclusio alterius*
 - ❧ The explicit mention of one (thing) is the exclusion of another.

- ❧ *Falsus in uno falsus in omnibus*
 - ❧ False in one thing, false in everything.

- ❧ *Generalia specialibus non derogant*
 - ❧ the provisions of a general statute must yield to those of a special one.

Legal Maxims



❧ *Audi alteram partem*

❧ Listen to the other side or let the other side be heard as well.

❧ *Actus non facit reum nisi mens sit rea*

❧ That an act to be illegal, the person should do it with a guilty mind.

❧ *Nemo debet esse iudex in propria sua causa*

❧ A person cannot be judge in a cause wherein he is interested.

❧ *Actio personalis moritur cum persona*

❧ A personal action dies with the person.

Legal Maxims



❧ *Actori incumbit onus probandi*

❧ The burden of proof is on the plaintiff.

❧ *Contra proferentem*

❧ Against the party which proposed or drafted the contract or clause.

❧ *Vigilantibus et non dormientibus jura subveniunt*

❧ The law assists those that are vigilant with their rights, and not those that sleep thereupon.

Thank You for your
unconditional and
generous listening



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