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Every legislation particularly in economic matters is essentially empiric and it is based on experimentation or what one may call trial and error method and therefore it cannot provide for all possible situations or anticipate all possible abuses. There may be crudities and inequities in complicated experimental economic legislation but on that account alone it cannot be struck down as invalid. These are the words of the Hon'ble Apex Court in the case of Union of India v. Paliwal Electricals (P) Ltd., (1996) 3 SCC 407. Although in that particular case, validity of an exemption notification was in question, the above proposition holds true when one tries to analyse Schedule-II of the Central Goods and Service Tax Act / State Goods and Service tax Act(hereinafter referred jointly to as "GST Act" for short). Schedule-II is an attempt to deem/clarify the controversial transactions, fortify the obvious and settle the litigious aspects.....