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INTRODUCTION At common law and under the Indian Evidence Act, physical documents have historically occupied the position of “primary evidence,” in the sense that the original writing itself is the best evidence of its contents. The underlying premise is epistemic: the original, unaltered instrument most reliably embodies the statement or juridical act it records. In fiscal jurisprudence, and particularly in the administration of the Central Sales Tax regime, this presumption produced a practice in which tax concessions and exemptions were conditioned upon the production of original, duly executed statutory declarations/forms issued or authenticated by the competent authority. Courts, including the Supreme Court, long treated these originals as the primary evidentiary material for establishing the incidence or reduction of tax, as distinct from any secondary proof by copies, reconstructions, or oral testimony. The Supreme Court&rs.....