

R V PATEL

Editor : 1959-60 (August-59 to March-60), 1960-61, 1961-62 Selected Editorial : February 1962  
Unwarranted Intrusion The other day we placed before the readers an extract wherein the former Chief Justice of Bombay, Shri Chagla observed in one of the Income Tax matters that rights of a subject are equally important. We have recently another important judgement (1962), 13 S.T.C. 69, which uphold the rights of a citizen vs. those of the Sales Tax authorities. Under Section 14 of Madras General Sales Tax Act the authorities are given powers to order production of accounts and powers of entry and inspection. The Sales Tax authorities entered the premises of a citizen who was not shown to be a dealer under the law. Thus without any prior formal relationship or history of assessment, preceding incident, the officer entered the residential premises and attempted to seize some note-books which was obstructed. The assessee was prosecuted under Section 3.....