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A Doctrine Designed for One World, Applied in Another “The doctrine of unjust enrichment exists to ensure that no one profits from another’s misfortune. In the hands of the revenue, it has become the instrument by which the very person who bore the tax burden is denied his refund — while the State, which the doctrine expressly does not bind, quietly pockets the money.” This article examines how a sound equitable principle has been systematically misapplied across distinct sectors of economic activity, identifies structural gaps that have gone entirely unaddressed in published commentary, and considers what the practitioner and the litigant can do about it. The Doctrine and Its Statutory Home  
The doctrine of unjust enrichment in Indian indirect tax law proceeds from an equity that is intuitively straightforward: a deale.....