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Introduction to Legacy Issue Allegations of overreach by Investigating authorities during Investigation/Search are very common. Many times, the taxpayer/assessee post completion of the search contest such voluntary payments and allege that payments were made owing to extreme duress pressure or to safeguard the personal liberty of Directors/ Senior executives of the company. The main bone of contention in such a situation is whether the assessee is eligible to claim a Refund of the amount paid voluntarily. Revenue obviously would contest such a claim on the ground that the assessee has been engaging in tax evasion and has not been paying tax that it is legitimately bound to pay and for this very reason the assessee had voluntarily offered to remit tax. Revenue would argue against such a claim citing the cause of payment as 'Voluntary'. The above-sta.....