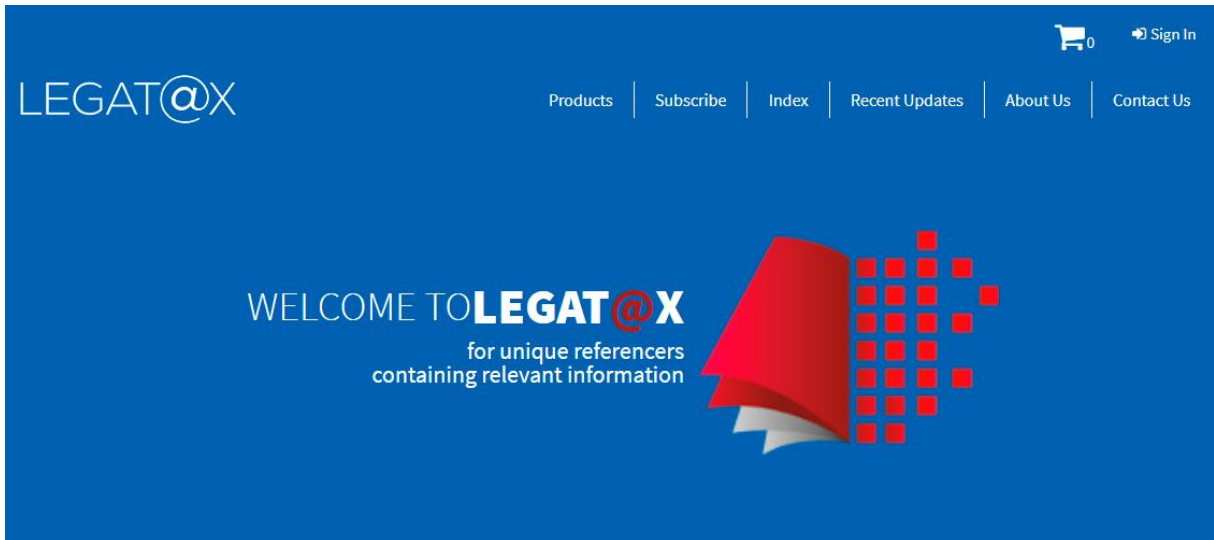


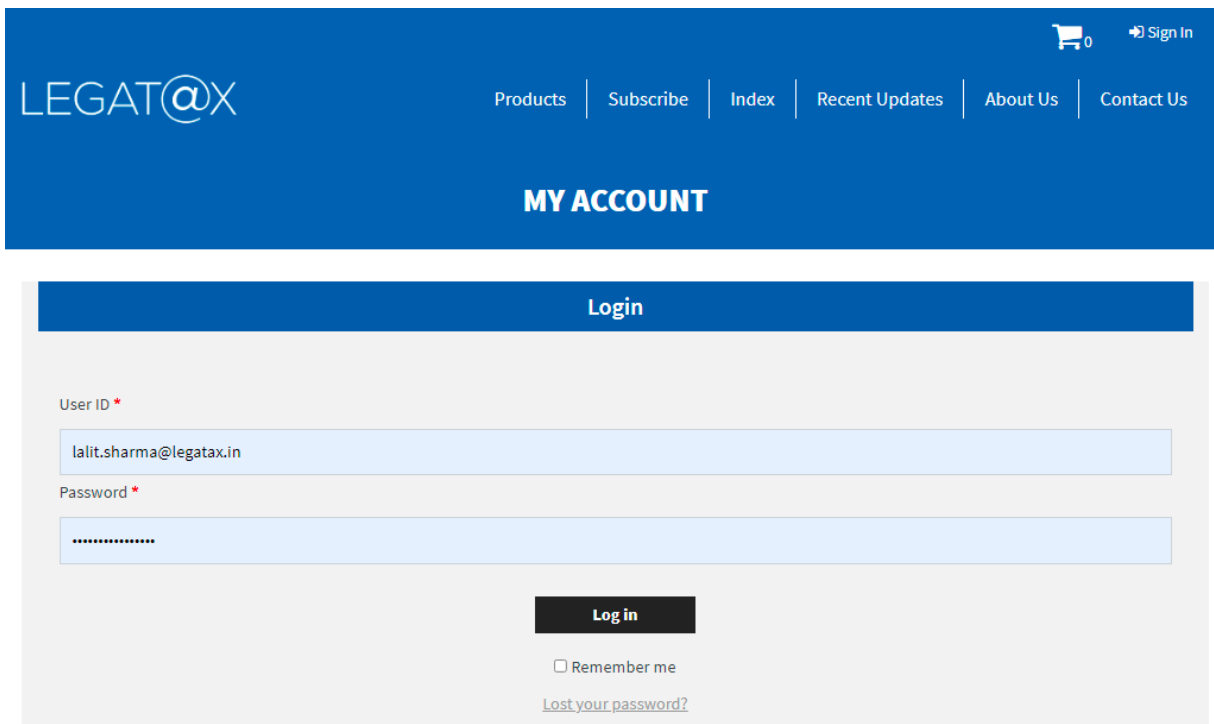
How to use IR?

Steps:

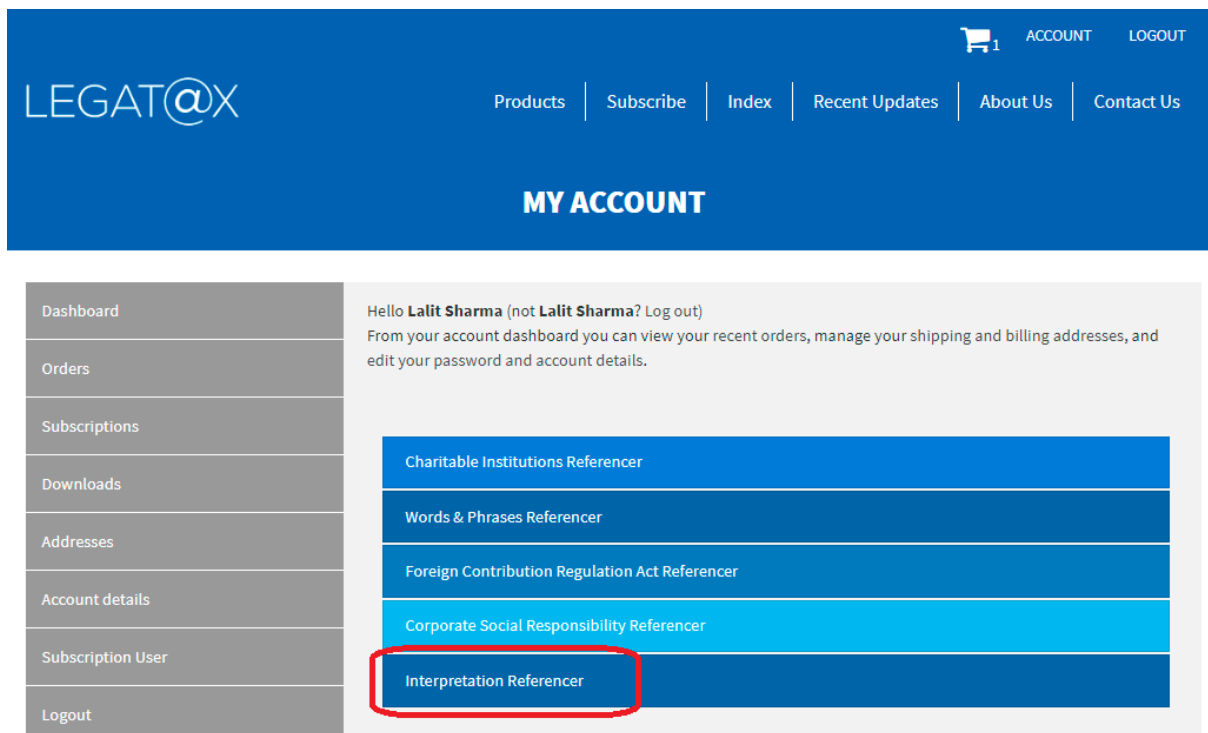
1. Open the Legatax website:



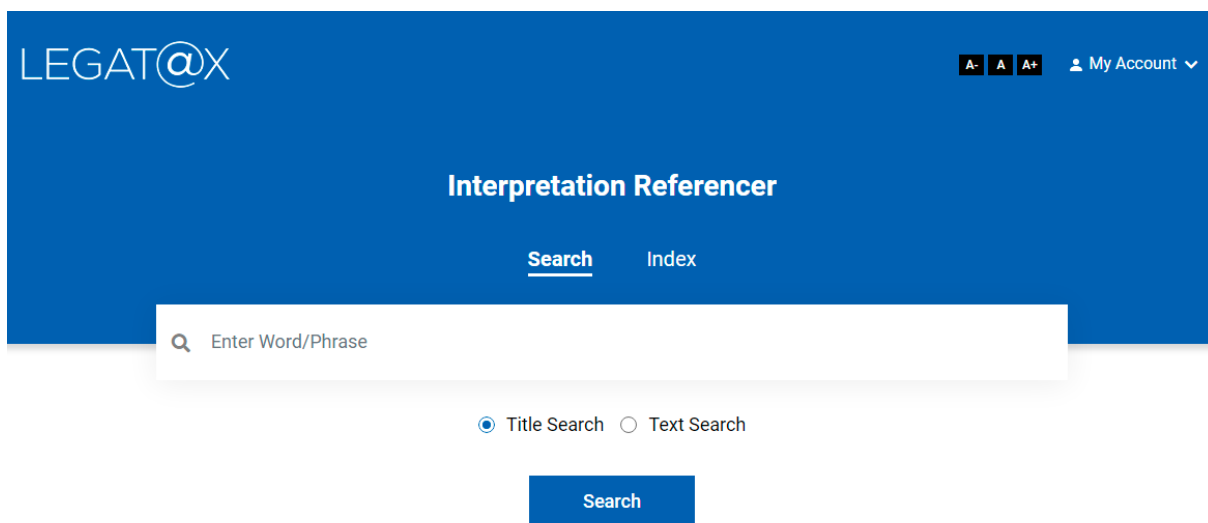
2. Sign in with user id and password:

The image shows the login page of the Legatax website. The header is blue with the 'LEGAT@X' logo on the left. On the right, there is a shopping cart icon with '0' and a 'Sign In' link. Below the logo, there is a navigation menu with links for 'Products', 'Subscribe', 'Index', 'Recent Updates', 'About Us', and 'Contact Us'. The main content area is titled 'MY ACCOUNT' and contains a 'Login' form. The form has two input fields: 'User ID *' with the value 'lalit.sharma@legatax.in' and 'Password *' with a masked password '.....'. Below the password field is a 'Log in' button. There is also a checkbox for 'Remember me' and a link for 'Lost your password?'.

3. Select the product IR:



4. IR home page will appear as follows:



5. Type the interpretation / principle / maxim you desired in 'Enter text here' and click on 'Search' button.

e.g.: Contextual interpretation

Type the word 'context' in 'Enter text here' and click on 'Search' button. The following screen containing all the words / phrases with 'person' will appear:

LEGAT@X A- A A+ My Account

Interpretation Referencer

[Search](#) [Index](#)

Title Search Text Search

Search

10 Record Per page

[Context; Contextual interpretation; Contextual meaning](#)

Showing 1 to 1 of 1 entries Previous **1** Next

6. Go through the interpretation / principle / maxim and identify your relevant entry. Once you have identified your relevant entry, click on it. In the above case, very first entry is relevant. After clicking the entry, following screen will appear:

context Context; Con...

Title Search Text Search

Search

Search Results

[Context; Contextual interpretation; Contextual meaning](#)

Showing 1 to 1 of 1 entries Previous **1** Next

Context; Contextual interpretation; Contextual meaning

1.1. *We are not suggesting that literal Rule de hors the strict interpretation nor one should ignore to ascertain the interplay between 'strict interpretation' and 'literal interpretation'. We may reiterate at the cost of repetition that strict interpretation of a statute certainly involves literal or plain meaning test. The other tools of interpretation, namely contextual or purposive interpretation cannot be applied nor any resort be made to look to other supporting material, especially in taxation statutes.*

[Commissioner of Customs (Import) v. Dilip Kumar and Company, (2018) 9 SCALE 251 (CB)]

2.2. *Interpretation of a provision depends on the text and the contextual. [RBI v. Peerless General Finance & Investment Co. Ltd., (1987) 1 SCC 424, p. 450, para 33].*