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Krishna Shorthand Institute

कृष्णा आशुलिपिक संस्थान

(English Only)

By. A.V. Kushwaha

(For Govt. Jobs, SSC (Group D & C), Supreme Court, High Court, District Courts, ASRB, CRPF, Railway, CBSC & all other departments requiring "English Stenographer/ Personal Assistant/Private Secretary"

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Note:

1. First, we have given passage of dictation.
2. Then, important outlines
3. Vocabulary and accuracy Builders

Difficulty Leval: Medium

Volume 1: Dictation No. 6

6

Court Dictation: It covers all skill tests conducted by any Court (Supreme Court, High Court, District Courts, Tribunals, Law Firms).

Krishna Shorthand Institute, Online English Shorthand Class at 7355504435 by Sir AV Kushwaha, Shorthand Dictation Legal Matters.

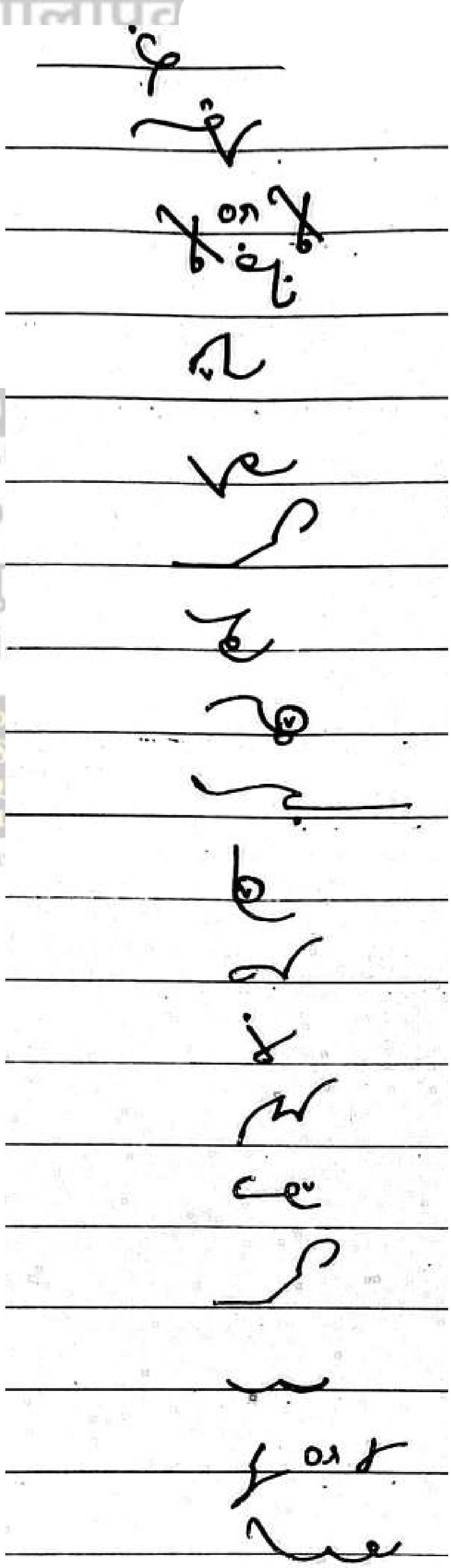
. Conversely, a general municipal property tax collected for sanitation, lighting and policing lacks direct correlation to any one service and is thus not compensatory. It is justified on the principle of ability to pay, not equivalence. In this manner, both systems, general taxation and compensatory charges, operate side by side, each serving distinct constitutional purposes.

The Court also emphasizes that nomenclature is not decisive. Merely calling a levy a fee does not make it so, nor does the description 'tax' necessarily foreclose its compensatory character. What is crucial is the substance of the levy. If there exists a reasonable correlation between the amount charged and the cost of the services rendered, the levy may legitimately be classified as a fee or compensatory tax. If such correlation is absent, it is nothing but a tax imposed as a burden. Judicial pronouncements have repeatedly insisted on the production of evidence to establish such correlation. The State, when asserting that a levy is compensatory, must place on record material showing the nexus between the charge imposed and the benefit conferred. Absent such evidence, the levy cannot be sustained. The burden of disclosure often lies upon the authority in possession of the facts, and in certain cases only the responsible official may have personal knowledge of the basis of the levy. Indeed, in past controversies where allegations were directed against high constitutional functionaries such as Chief Ministers, it was observed that they alone could have furnished an adequate explanation and in the absence of disclosure doubts inevitably arose. The jurisprudence thus underscores that the essence of compensatory taxation is fairness: fairness to the community which bears the general burden of taxation and fairness to the beneficiary who must reimburse for a special and measurable advantage. It is this balance which preserves the legitimacy of the fiscal system. To summarize, a tax is founded on the principle of ability to pay and represents a burden. A fee or compensatory levy is founded on the principle of equivalence and represents reimbursement. The line of demarcation lies in the correlation between benefit and charge and the absence of such correlation converts a levy into a tax simpliciter. For these reasons and subject to the qualifications herein stated, the Court affirms the legal position and directs that any levy purporting to be a fee or compensatory charge must be tested against the doctrine of equivalence.

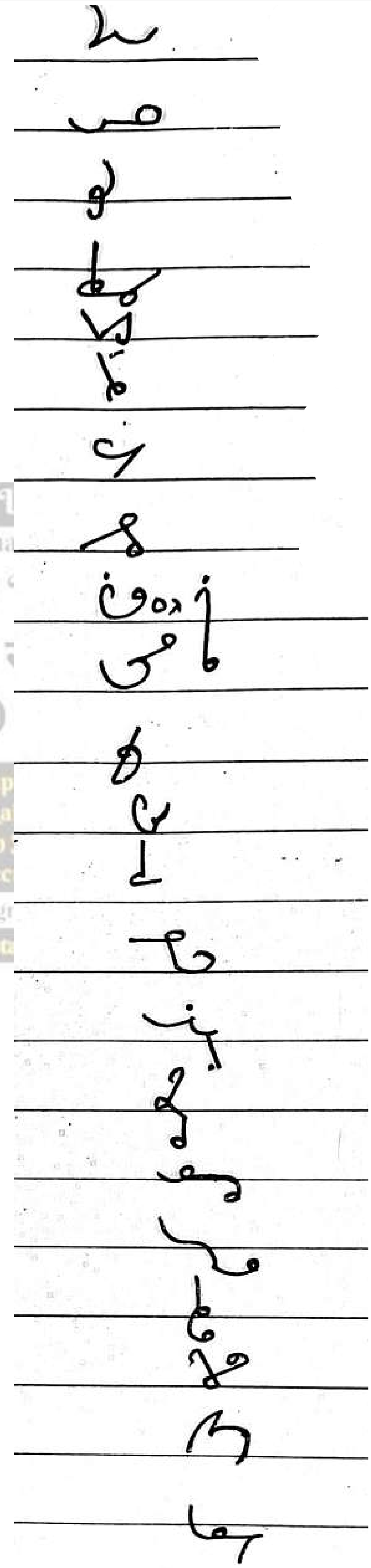
Total Words : 397

Outlines of all highlighted words and phrases. Adopt only those outlines which are better than yours.

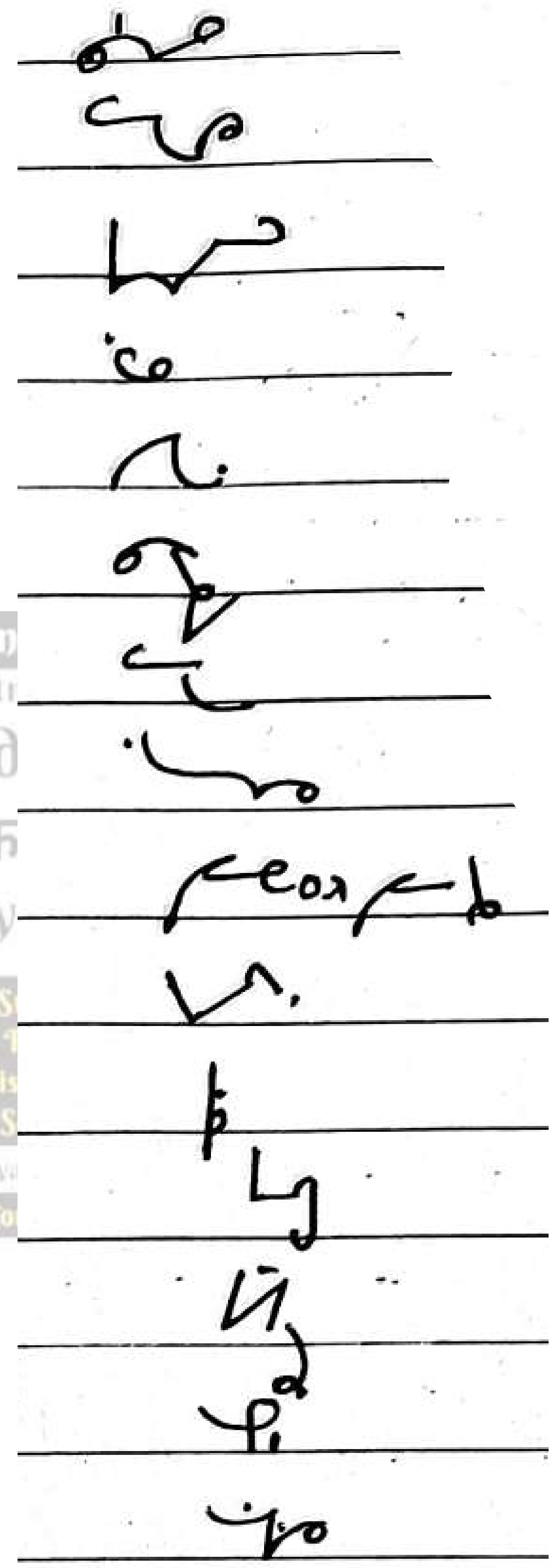
Conversely
municipal
property tax
sanitation
lighting
policing
correlation
justified
In this manner
emphasizes
nomenclature
decisive
Merely
compensatory
legitimately
classified
correlation
nothing
Judicial
pronouncement



asserting
nexus
sustained
disclosure
burden
possession
knowledge
responsible
controversies
functionaries
Chief Ministers
furnished
adequate
explanation,
inevitably
jurisprudence
underscores
fairness
community
It is this
preserves
legitimacy
fiscal



summarize
equivalence
demarcation
converts
levy
simpliciter.
qualification
affirms
legal position
purporting
tested
doctrine
charge
visible
cease
insisted
entails:



(Increase your vocabulary:

Learn New and Important Words of the Matter)

Keep revising all new words learned.

Legal/General Matter

1. **Highway**: (noun) a main road, especially one connecting major towns or cities मुख्य सड़क/राजमार्ग
2. **Toll**: (noun) a charge payable for permission to use a particular bridge or road शुल्क/टोल
3. **Proportional**: (adjective) corresponding in size or amount to something else आनुपातिक
4. **Essence**: (noun) the intrinsic nature or indispensable quality of something सार/तत्व
5. **Equivalence**: (noun) the condition of being equal or equivalent in value, worth, function, etc. समानता/तुल्यता

6. **Infrastructure**: (noun) the basic physical and organizational structures and facilities needed for operation अवसंरचना/आधारभूत संरचना

7. **Similarly**: (adverb) in the same way; likewise इसी प्रकार/समान रूप से

8. **Regulatory**: (adjective) having the power to control or influence something नियामक/नियंत्रणकारी

9. **Disproportionate**: (adjective) too large or too small in comparison with something else असंगत/असमानुपातिक

10. **Grossly**: (adverb) to a very large degree; extremely गंभीर रूप से/अत्यधिक

11. **Environmental**: (adjective) relating to the natural world and the impact of human activity on its condition पर्यावरणीय

12. **Illustration**: (noun) an example serving to clarify or prove something उदाहरण/दृष्टांत

13.**Effluents**: (noun) liquid waste or sewage discharged into a river or the sea अपशिष्ट जल/गंदा पानी

14.**Cess**: (noun) a tax levied for a specific purpose उपकर/विशेष कर

15.**Purification**: (noun) the removal of contaminants from something शुद्धीकरण/सफाई

16.**Restoration**: (noun) the action of returning something to a former condition पुनर्स्थापना/बहाली

17.**Expense**: (noun) the cost required for something; money spent खर्च/व्यय

18.**Incurred**: (verb) (past tense) became subject to something as a result of one's actions वहन करना/झेलना

19.**Remedying**: (verb) (present participle) setting right an undesirable situation उपचार करना/सुधारना

20. **Polluter**: (noun) a person or organization that contaminates the environment प्रदूषक/प्रदूषण फैलाने वाला

21. **Principle**: (noun) a fundamental truth or proposition that serves as the foundation for belief or behaviour सिद्धांत/नियम

22. **Transport**: (noun) the movement of people or goods from one location to another परिवहन/यातायात

23. **Compensatory**: (adjective) intended to compensate for loss, suffering, or injury क्षतिपूर्ति संबंधी/प्रतिपूरक

24. **Scaled**: (verb) (past tense) adjusted in size according to a particular scale निर्धारित करना/स्तरीकृत करना

25. **Weight**: (noun) the heaviness of a person or thing भार/वजन

26. **Heavier**: (adjective) (comparative) of greater weight than average or usual अधिक भारी

27. **Wear and tear**: (noun phrase) damage that naturally occurs as a result of normal use घिसाव/टूट-फूट

28. **Proportionality**: (noun) the quality of corresponding in size or amount to something else आनुपातिकता

29. **Aligned**: (verb) (past tense) placed in a straight line or brought into correct relative positions संरेखित/मेल खाना

30. **Conversely**: (adverb) introducing a statement that is the reverse of one that has just been made इसके विपरीत/उल्टे

31. **Municipal**: (adjective) relating to a town or district or its governing body नगरपालिका संबंधी/नगरीय

32. **Property tax**: (noun phrase) a tax levied on property owned by an individual or legal entity संपत्ति कर

33. **Sanitation**: (noun) conditions relating to public health, especially the provision of clean

drinking water and adequate sewage disposal स्वच्छता/सफाई व्यवस्था

34.**Correlation**: (noun) a mutual relationship or connection between two or more things सहसंबंध/संबंध

35.**Justified**: (verb) (past tense) shown or proved to be right or reasonable न्यायसंगत/उचित ठहराना

36.**Emphasizes**: (verb) (present tense) gives special importance or prominence to something बल देना/जोर देना

37.**Nomenclature**: (noun) the devising or choosing of names for things नामकरण/नामावली

38.**Decisive**: (adjective) having the power to decide an issue; conclusive निर्णायक/अंतिम

39.**Merely**: (adverb) only; simply केवल/मात्र

40.**Legitimately**: (adverb) in a way that conforms to the law or rules वैध रूप से/कानूनी तौर पर

41.Classified: (verb) (past tense) arranged systematically in classes or categories वर्गीकृत/श्रेणीबद्ध

42.Judicial pronouncement: (noun phrase) an official statement or decision made by a court न्यायिक घोषणा/न्यायालयीन निर्णय

43.Asserting: (verb) (present participle) stating a fact or belief confidently and forcefully दावा करना/जोर देना

44.Nexus: (noun) a connection or series of connections linking two or more things संबंध/कड़ी

45.Sustained: (verb) (past tense) upheld, confirmed, or supported बनाए रखना/समर्थन करना

46.Disclosure: (noun) the action of making new or secret information known खुलासा/प्रकटीकरण

47.Burden: (noun) a load, especially a heavy one भार/बोझ

48.Possession: (noun) the state of having, owning, or controlling something कब्जा/स्वामित्व

49. Knowledge: (noun) information and skills acquired through experience or education ज्ञान/जानकारी

50. Responsible: (adjective) having a duty to deal with something जिम्मेदार/उत्तरदायी

51. Controversies: (noun) prolonged public disagreements or heated discussions विवाद/मतभेद

52. Functionaries: (noun) people who work in a particular organization or department, especially in government अधिकारी/कर्मचारी

53. Furnished: (verb) (past tense) provided with something necessary or useful प्रदान करना/देना

54. Adequate: (adjective) satisfactory or acceptable in quantity or quality पर्याप्त/उचित

55. Explanation: (noun) a statement that makes something clear स्पष्टीकरण/व्याख्या

56. Inevitably: (adverb) as is certain to happen; unavoidably अनिवार्य रूप से/जरूर

57. Jurisprudence: (noun) the theory or philosophy of law न्यायशास्त्र/विधिशास्त्र

58. Underscores: (verb) (present tense) emphasizes or highlights रेखांकित करना/जोर देना

59. Fairness: (noun) impartial and just treatment निष्पक्षता/न्याय

60. Community: (noun) a group of people living in the same place or having particular characteristics in common समुदाय/समाज

61. Preserves: (verb) (present tense) maintains in its original state संरक्षित रखना/बचाना

62. Legitimacy: (noun) conformity to the law or to rules वैधता/कानूनी मान्यता

63. Fiscal: (adjective) relating to government revenue, especially taxes राजकोषीय/वित्तीय

64. Summarize: (verb) give a brief statement of the main points सारांश देना/संक्षेप करना

65. Demarcation: (noun) the action of fixing the boundary or limits of something सीमांकन/हद तय करना

66. **Converts**: (verb) (present tense) changes the form, character, or function of something परिवर्तित करना/बदलना

67. **Levy**: (noun) an act of imposing a tax, fee, or fine कर लगाना/शुल्क

68. **Simpliciter**: (adverb) (legal term) simply; without qualification सरल रूप से/बिना शर्त

69. **Qualification**: (noun) a condition or requirement that must be fulfilled शर्त/योग्यता

70. ***Affirms vs. Confirm***:

- ***Affirms***: *(verb) states positively; asserts पुष्टि करना/दावा करना*
- ***Confirm***: *(verb) establishes the truth of something सत्यापित करना/पक्का करना*

Accuracy Mantra: Several students transcribe the word 'affirms' as 'confirms'. So make outlines differentiating both words for accurate transcription apart from understanding the difference in both the words.

71.**Legal position**: (noun phrase) the status of someone or something in legal terms कानूनी स्थिति

72.**Purporting**: (verb) (present participle) appearing to be or do something दावा करना/बहाना करना

73.**Tested**: (verb) (past tense) subjected to examination or trial परीक्षण करना/जांचना

74.**Doctrine**: (noun) a belief or set of beliefs taught by a religious, political, or philosophical group सिद्धांत/मत

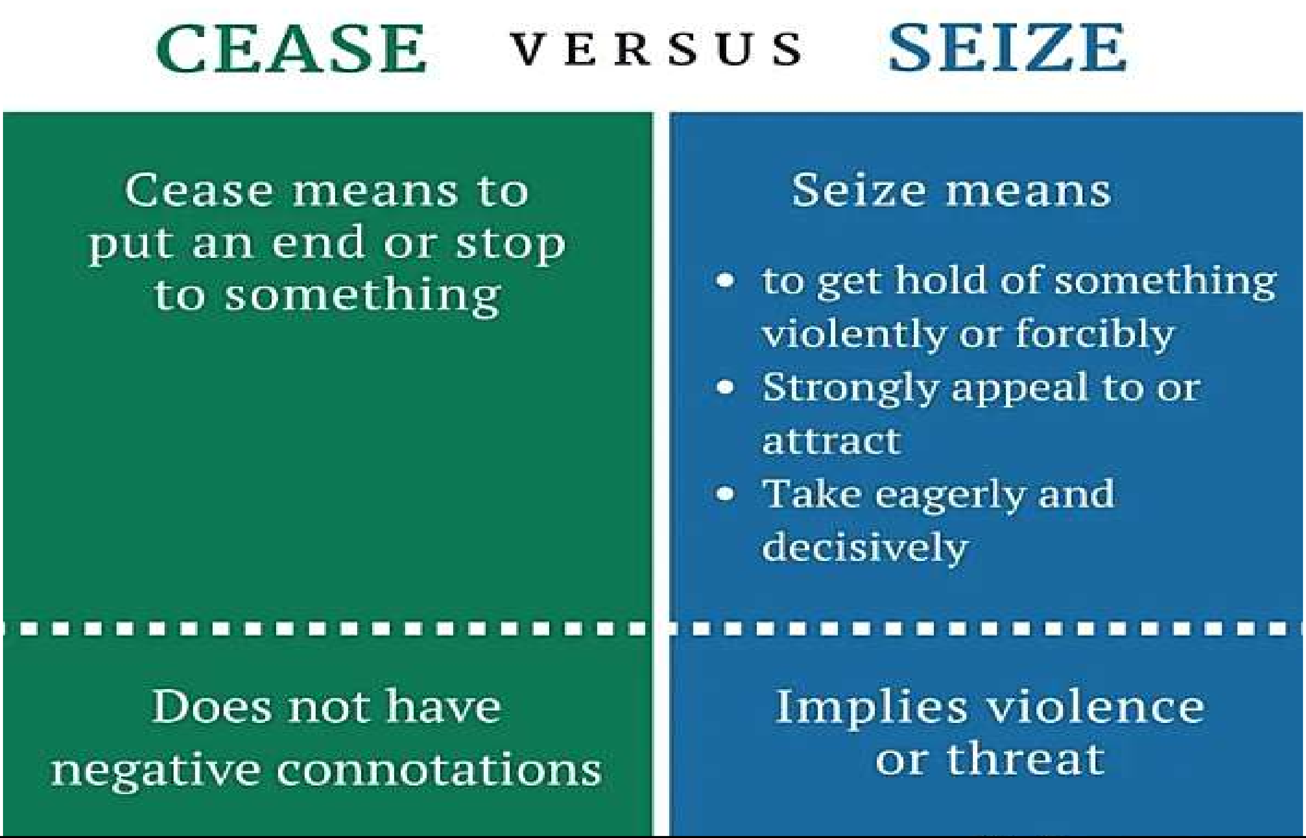
75.**Charge**: (noun) a price asked for goods or services शुल्क/आरोप

76.**Visible**: (adjective) able to be seen दृश्यमान/दिखाई देने वाला

77.***Cease vs. Seize***:

- ***Cease***: *(verb) come to an end; stop बंद करना/समाप्त करना*
- ***Seize***: *(verb) take hold of suddenly and forcibly पकड़ना/जब्त करना*

Accuracy Mantra: Several students transcribe the word 'cease' as 'seize'. So try to understanding the difference in both the words.



78. **Insisted**: (verb) (past tense) demanded something forcefully जोर देना/हठ करना

79. **Entails**: (verb) (present tense) involves something as a necessary result शामिल करना/आवश्यक बनाना

Accuracy Builder: Capitalization

Following words to be written in capital letters;

1. **State** - Reference to the government as an institution (proper noun)
2. **Chief Ministers** - Official government titles/positions (proper nouns)
3. **Court** - Reference to the judicial institution (proper noun when referring to a specific court)

Accuracy Builder: Comma

1. PERIOD (.) - Full Stop

What it does: Ends a complete sentence **Examples from text**:

- "That is the essence of equivalence."
- "The same principle is visible in other fields."

Simple Rule: Use when you finish saying something complete.

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2. SEMICOLON (;) - Pause Between Related Ideas

What it does: Connects two related sentences that could stand alone **Examples from text**:

- "it simply demands payment proportional to the use of the road; that is the essence of equivalence."
- "they cease to be fees and assume the character of taxes; environmental levies furnish another illustration."

Simple Rule: Use when you have two connected thoughts that are equally important.

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3. COMMA (,) - Small Pause

What it does: Separates parts of a sentence **Examples from text**:

- "doors, lighting and policing" (separating items in a list)
- "When such fees are grossly disproportionate to the cost of regulation, they cease to be fees" (after introductory phrase)
- "Indeed, in past controversies..." (after transition word)

Simple Rule: Use for natural pauses when speaking.

Memory Trick for Students:

- **Period** = STOP completely
- **Semicolon** = PAUSE and connect
- **Colon** = Here comes an example
- **Comma** = Take a breath
- **Quotes** = Someone's exact words

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