

Run By Shorthand Dictation Legal Matters

Since 2005

(Sir Isaac Pitman's Shorthand)

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")

(87, Sulem Sarai, Prayagraj, Uttar Pradesh)

(Contact No. 7355504435)

Note:

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

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

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Difficulty Level: Medium

NOTE: Very important latest created passage for Supreme Court/High Court/District Court/Tribunal etc. related skill tests apart from speed building.

Topic: Taxation Matters

Volume 1: Dictation No. 4

Note: Outlines of all highlighted words/phrases are given at the end of the passage. Adopt all better outlines than yours.

Having heard learned counsel and considered the issues involved, this Court proceeds to state the settled legal position regarding the distinction between a tax, a fee, and a compensatory tax. A tax, in its classical understanding, may be either progressive or proportional. A progressive tax is one which increases in rate as the income or capacity of the taxpayer increases, thereby implementing the principle of ability to pay. In contrast, a fee or a compensatory tax cannot be progressive; it must remain broadly proportional to the benefit derived. The underlying foundation of both a fee and a compensatory tax is the principle of equivalence, which requires that the quantifiable benefit conferred upon an individual or class of individuals by State action must correspond to the cost incurred by the State in providing that benefit.

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Such costs form the basis of reimbursement or recompense to the State, and the levy assumes the character of a charge for services rather than an exaction for general revenue. Compensatory tax, therefore, is in substance a payment for value received and in constitutional jurisprudence, it is often described as a sub-class of a fee. From the perspective of the State, a compensatory levy represents a charge for providing trading or economic facilities which directly add to the value of commerce, unlike a general tax which is levied without reference to any direct service rendered. A tax may be imposed on the basis of income, property or expenditure, but compensatory levies are imposed strictly in proportion to the measurable advantage enjoyed by the payer. The Court notes that a compensatory tax is levied on an individual as part of a class of beneficiaries, while a fee is levied directly on an individual. The dividing line is thus between the principle of ability, which governs taxes, and the principle of equivalence, which governs fees and compensatory levies. Ability is measurable through indicators such as property value or rental capacity; local rates are often assessed in this manner. Equivalence, on the other hand, requires reimbursement that is closely aligned with the cost incurred by the State in creating or maintaining a facility. The theory of compensatory taxation rests on the proposition that if the State, through positive action, confers upon an individual a

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particular measurable advantage, fairness to the community at large requires that the beneficiary contribute towards the cost. It is in this sense that a general tax is founded on the concept of burden whereas a compensatory levy is founded on the concept of reimbursement.

Total Words: 419

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Outlines of all highlighted words and phrases.

Note: Adopt only those outlines which are better than yours.

Having heard
learned counsel

proceeds

legal position

settled

distinction

compensatory

classical

proportional

progressive

implementing

broadly

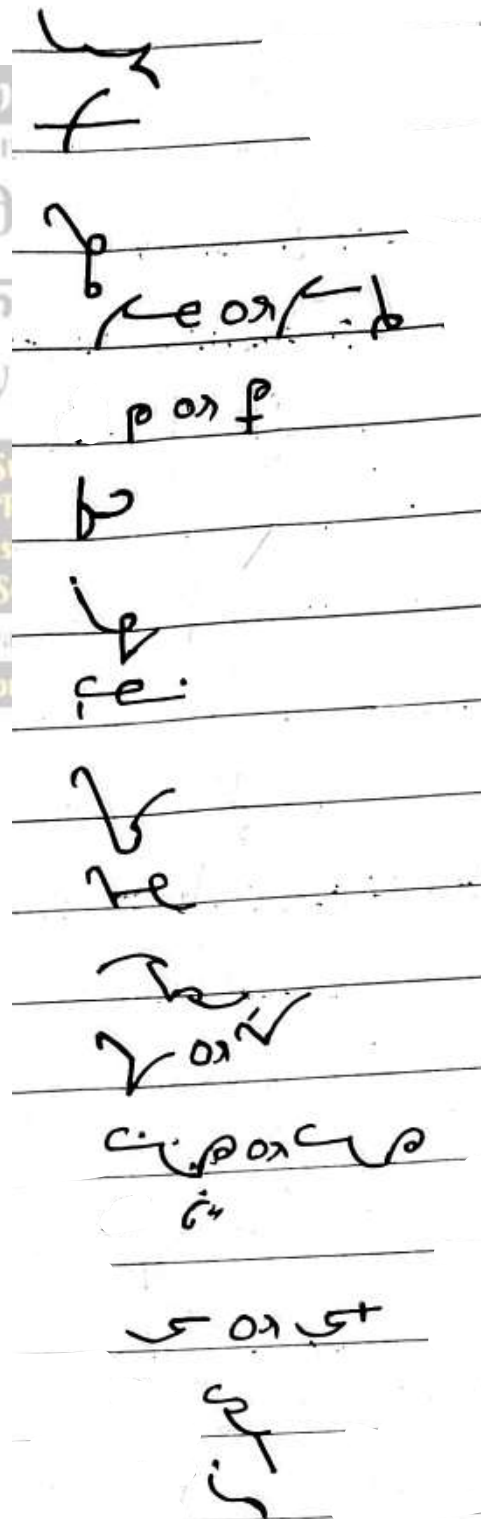
equivalence,

aligned

incurred

quantifiable

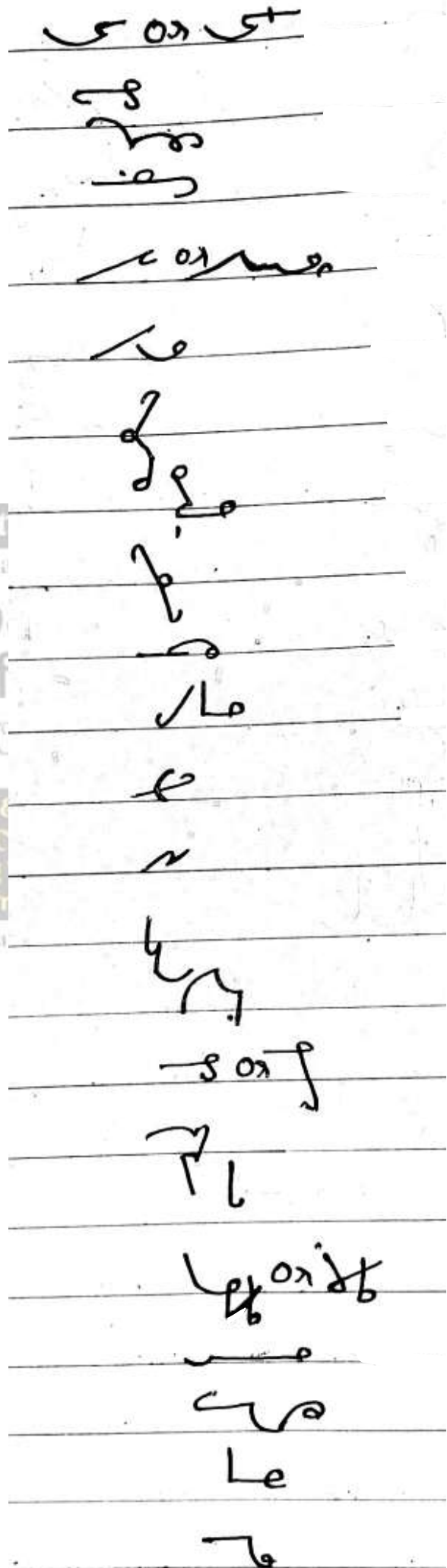
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incurred
correspond
reimbursement
exaction
revenue
recompense
jurisprudence
sub-class
perspective
commerce
general tax
without reference
rendered.
dividing
levied
expenditure
measurable
advantage
compensatory tax
indicators
Equivalence
taxation
governs



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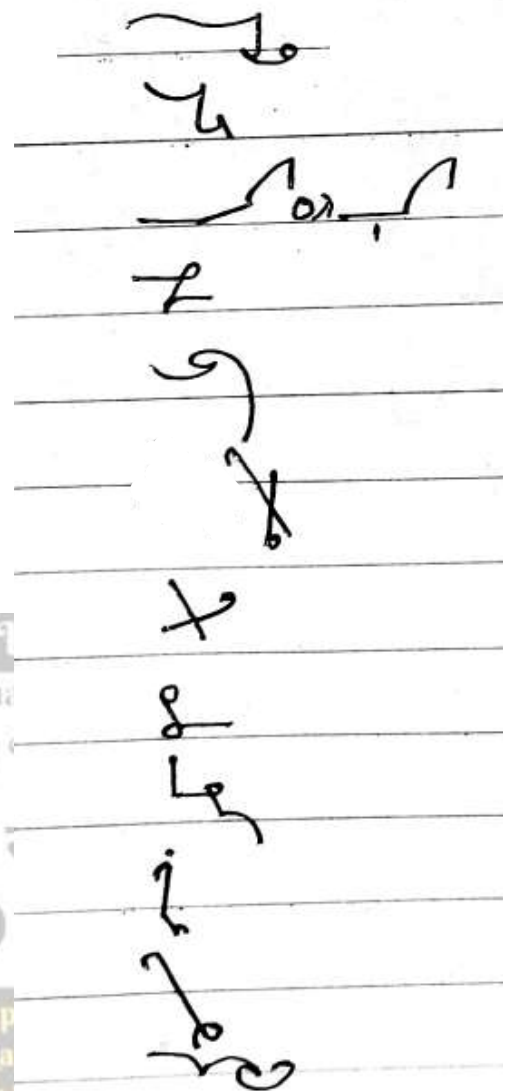
community
beneficiary
nevertheless
conceptual
boundaries,
precise
distinction
capacity
fiscal
illustration
motor vehicles
striking
example.
Vehicles
width,
hardness,
durability.
construction
Motorists,
public treasury
unreasonable
inequitable
contribution

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**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.**

maintenance
in addition to
correlated
exchequer
infrastructure.
property tax
by reference
specific
taxpayer
contribute
proposition
remuneration



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(Increase your vocabulary:

Learn New and Important Words of the Matter)

Keep revising all new words learned.

Legal/General Matter (Legal Vocabulary Building)

1. **having heard** (verb phrase) (past participle) - to have listened to or considered सुना होना/सुनकर
2. **proceeds** (verb) (present tense, 3rd person singular) - continues or moves forward आगे बढ़ना
3. **settled** (adjective) - established or decided निर्धारित/स्थापित
4. **distinction** (noun) - difference or differentiation अंतर/भेद
5. **compensatory** (adjective) - providing compensation or making up for something क्षतिपूर्ति संबंधी
6. **classical** (adjective) - traditional or conventional पारंपरिक/शास्त्रीय
7. **proportional** (adjective) - corresponding in size or amount समानुपातिक

8. **progressive** (adjective) - increasing gradually
प्रगतिशील/क्रमवर्धी
9. **implementing** (verb) (present participle) - putting
into effect or practice कार्यान्वयन करना
10. **broadly** (adverb) - in general terms व्यापक रूप से
11. **equivalence** (noun) - the state of being equal or
equivalent समतुल्यता
12. **aligned** (verb) (past participle) - arranged in line or
correspondence संरेखित/तालमेल
13. **incurred** (verb) (past participle) - suffered or
experienced वहन किया गया
14. **quantifiable** (adjective) - able to be measured or
expressed in numbers परिमाणीकरण योग्य
15. **conferred** (verb) (past participle) - given or
granted प्रदान किया गया
16. **correspond** (verb) - to be in agreement or harmony
संगत होना/मेल खाना
17. **reimbursement** (noun) - repayment of expenses
प्रतिपूर्ति
18. **exaction** (noun) - demanding and obtaining
something वसूली/जबरन लेना

- 19.revenue** (noun) - income or earnings राजस्व
- 20.recompense** (noun) - compensation or reward
प्रतिकार/मुआवजा
- 21.jurisprudence** (noun) - legal theory or philosophy
न्यायशास्त्र
- 22.sub-class** (noun) - a subdivision of a class उप-वर्ग
- 23.perspective** (noun) - point of view or viewpoint
दृष्टिकोण
- 24.commerce** (noun) - trade and business activities
वाणिज्य
- 25.general tax** (noun phrase) - tax for general
government purposes सामान्य कर
- 26.without reference** (prepositional phrase) - not
relating to or considering बिना संदर्भ के
- 27.rendered** (verb) (past participle) - provided or
given प्रदान की गई
- 28.levied** (verb) (past participle) - imposed or
collected लगाया गया
- 29.expenditure** (noun) - spending or outlay व्यय
- 30.measurable** (adjective) - able to be measured मापने
योग्य

31.advantage (noun) - benefit or favorable condition
फायदा/लाभ

32.compensatory tax (noun phrase) - tax that
compensates for benefits received क्षतिपूर्ति कर

33.indicators (noun plural) - signs or measures संकेतक

34.taxation (noun) - system of imposing taxes कराधान

35.governs (verb) (present tense, 3rd person
singular) - controls or regulates नियंत्रित करना

36.community (noun) - group of people living together
समुदाय www.shorthanddictation.com

37.beneficiary (noun) - person who receives benefits
लाभार्थी

38.nevertheless (adverb) - however or nonetheless
फिर भी

39.conceptual (adjective) - relating to concepts or
ideas संकल्पनात्मक

40.precise (adjective) - exact or accurate सटीक

41.capacity (noun) - ability or capability क्षमता

42.fiscal (adjective) - relating to government
finances वित्तीय

43.illustration (noun) - example or demonstration
उदाहरण

44.motor vehicles (noun phrase) - automobiles मोटर वाहन

45.striking (adjective) - remarkable or impressive
प्रभावशाली

46.example (noun) - instance or case उदाहरण

47.width (noun) - measurement across चौड़ाई

48.hardness (noun) - quality of being hard कठोरता

49.durability (noun) - ability to last long टिकारूपन

50.motorists (noun plural) - drivers of motor vehicles
मोटर चालक www.shorthanddictation.com

51.public treasury (noun phrase) - government funds
सार्वजनिक कोषागार

52.unreasonable (adjective) - not fair or logical
अनुचित

53.inequitable (adjective) - unfair or unjust अन्यायपूर्ण

54.contribution (noun) - payment or donation योगदान

55.maintenance (noun) - upkeep or preservation
रखरखाव

56.in addition to (prepositional phrase) - as well as के अतिरिक्त

57.correlated (verb) (past participle) - connected or related सहसंबंधित

58.exchequer (noun) - government treasury राजकोष

59.infrastructure (noun) - basic facilities and systems अवसंरचना

60.property tax (noun phrase) - tax on property ownership संपत्ति कर

61.by reference (prepositional phrase) - with regard to संदर्भ द्वारा

62.specific (adjective) - particular or definite विशिष्ट

63.taxpayer (noun) - person who pays taxes करदाता

64.contribute (verb) - to give or provide योगदान देना

65.proposition (noun) - statement or idea प्रस्ताव

66.remuneration (noun) - payment for services पारिश्रमिक

Accuracy Builder: following words occurred in the dictation is to be capitalized;

Proper Nouns and Institutional References:

1. **State** (appears multiple times) - Capitalized because it refers to the government as an institution/entity with legal authority
2. **Court** (appears multiple times) - Capitalized because it refers to the specific judicial institution delivering this judgment

Accuracy Builder: Analysis from the passage dictated today.

1. Period (.) www.shorthanddictation.com

Purpose: Marks the end of declarative sentences

- Example: "A tax, in its classical understanding, may be either progressive or proportional."
- **Reason:** Standard sentence termination in formal legal writing

2. Comma (,) -

Purposes:

- **Separating items in series:** "income, property or expenditure"
- **Setting off introductory phrases:** "Having heard learned counsel and considered the issues involved, this Court proceeds..."
- **Separating clauses:** "A progressive tax is one which increases in rate as the income or capacity of the taxpayer increases, thereby implementing the principle of ability to pay"
- **Setting off non-restrictive clauses:** "Compensatory tax, therefore, is in substance a payment for value received"
- **Before coordinating conjunctions:** "width, hardness and durability"

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3. Semicolon (;)

Purpose: Connects closely related independent clauses or separates complex items in a series

- **Example:** "it must remain broadly proportional to the benefit derived; the underlying foundation..."
- **Reason:** Creates stronger separation than comma but weaker than period, showing logical connection

4. Hyphen (-)

Purpose: Connects compound words

- Example: "sub-class"
- **Reason:** Forms compound noun in legal terminology

By Sir AV Kushwaha,

Principal,

Krishna Shorthand Institute,

via online Telegram Class through 7355504435