

## CITATION

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Desk landmark syllabus 2014 | Supreme Court of India | 2014

## CASE TITLE

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Tax competence pith and substance map (2014)

## FACTS

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Public law / private-law dispute commonly studied for precaution, polluter pays, and sustainable development. This education-desk note maps the dispute posture around Tax competence pith and substance map (2014) (Desk landmark syllabus 2014). Readers should obtain the reportable judgment for operative paragraphs.

## JUDGMENT / HOLDING

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Classroom holding map for Tax competence pith and substance map (2014): courts typically reason through jurisdiction, the precise prayer, and the governing articles/statutes before announcing relief. Treat this as an issue-spotting aid for precaution, polluter pays, and sustainable development, not a substitute for the certified text.

## TAKEAWAY

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For desk readers: name the court (Supreme Court), the year (2014), the natures (environment, constitutional), and separate alleged facts from the holding. Confirm the operative reportable judgment before relying on any classroom summary.

Educational desk note ? Advocate Adesh Kumar ? [advadeshkumar.com](http://advadeshkumar.com)  
Not legal advice. Not an official court certified copy.