

INTERNATIONAL LAW  
JOURNAL

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**WHITE BLACK  
LEGAL LAW  
JOURNAL  
ISSN: 2581-  
8503**

**Peer - Reviewed & Refereed Journal**

The Law Journal strives to provide a platform for discussion of International as well as National Developments in the Field of Law.

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With this thought, we hereby present to you

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# **STRICT INTERPRETATION OF PENAL AND TAXING STATUTE**

AUTHORED BY - SAMANVITHA M & NIVEDHA S

## **ABSTRACT**

Statutes serve as the main source of law, establishing norms and regulations that control many facets of society. Maintaining legal order and administering justice need a thorough understanding of and adherence to legislation by the judicial body. There are various ways in which a statute can be interpreted if the plain meaning of the text results in ambiguity. Strict interpretation of tax and criminal legislation is a legal approach that emphasises the need to follow the wording of the law precisely. This method is based on a careful reading of the legislative text and aims to prevent the use of judicial judgment. Strict interpretation in the context of penal legislation takes criminal laws literally, providing limited opportunity for interpretation outside of their clear language. This guarantees accuracy when defining crimes and establishing punishments. Similarly, in the context of tax legislation, accurate application of the statutory wording is required for precise interpretation in order to ascertain tax liabilities. The goal of this approach is to keep tax-related actions predictable and consistent. The strict interpretation is to uphold the explicit legislative meaning that underpins both tax and criminal statutes without straying into judicial subjectivity. This article lays the groundwork for a thorough investigation of the ways in which strict interpretation affects the application of the law and the use of judicial discretion when it comes to tax and criminal laws. The reasons why strict interpretation is necessary in criminal and tax legislation are discussed in detail.

## **INTRODUCTION**

Interpretation has been derived from the Latin word 'interpretari' which means to elucidate, to translate, simply put, to understand the meaning of a text in a written format. The interpretation of legislation or laws in effect is one of the most significant and important duties conferred in the court. When the courts render justice in a legal conflict, they scrupulously adhere to the bounds defined by the legal frameworks, which include specific laws, statutes, and regulations, the Constitution as well

as delegated laws. Courts deliver justice by interpreting the laws laid down by the legislature. When a disagreement comes before the court, its main duty is to interpret the legislature. The legislature's intention must be ascertained by the court based on the language used in the act. Such an interpretation must be done in a very careful manner by applying various theories of interpretation in cases of vagueness and ambiguity while applying the literal rule of interpretation.

In *Assistant Commissioner, Gadag Sub-Division, Gadag v. Mathapathi Basavanne*<sup>1</sup>, it was held that for interpretation of taxing and penal statutes, if the plain meaning rule is applied, any hardship and inconvenience caused cannot be the foundation to change the meaning of the language employed in the legislation. However, if the adoption of the plain meaning rule results in absurdity, the Court may determine the meaning of the word giving regard to the legislative purpose and the context in which it is used. Interpretation of statutes, if done in the right sense, gives the interpreter clarity on the statute and hence paves the way for its proper applicability in reality. There are two ways in which a statute can be interpreted – liberal interpretation and strict interpretation.

## **LIBERAL INTERPRETATION**

As the term suggests, liberal interpretation is a method which allows the court to interpret the statute in a liberal way, that is, this method of interpretation empowers courts to use its reasonableness and construct the meaning of the statute in such a manner that it widens the scope of the legislation and its application. It is to be noted that liberal interpretation does not mean the court can change or modify the provisions, rather the courts can interpret in a liberal way which would lie very well within the scope and object of the statute at the same time deemed fit for the case that was presented before them. It basically gives the court the power to think beyond and apply the statute in the best possible way according to the situation without changing the purpose for which the statute was enacted. The two popular rules of interpretation under the liberal rule are the mischief rule and the golden rule, which is often used by judges in the case of liberal construction of statutes. But this rule of interpretation can be used only when the strict rule of interpretation fails. In the case of *Shyam Sunder v. Ram Kumar*, (2001)<sup>2</sup>, the court held that liberal construction cannot be made if the provisions of the statute are clear and without any doubt. However, beneficial provisions can be construed liberally,

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<sup>1</sup> 1995 SCC (6) 355

<sup>2</sup> (2001) 8 SCC 24



for instance, the Employees Provident Fund Act 1952, the Employees State Insurance Act 1948, the Maternity Benefits Act 1961 etc.

## **STRICT INTERPRETATION**

Strict interpretation of a statute refers to the process that suggests every word in the statute should be understood literally and that the interpretation never deviates beyond the scope of the text. Strict interpretation sticks to the literal rule of interpretation as it confines itself only to take the plain or ordinary meaning of the text and nothing beyond other than what is given in the text. This rule of interpretation limits the judiciary's scope to use construction that would modify the statute's real meaning. The idea behind this rule is that if the language of a statute conveys a plain and clear meaning giving effect to the statute without any ambiguity or absurdity then such a statute must be literally interpreted. This rule is used in Criminal and Tax legislation. However, if the application of the plain meaning results in absurdity or ambiguity or such an application would defeat the purpose of the statute, in such cases courts are empowered to make constructions using various liberal rules of interpretation.

Literal rule/ grammatical rule: This is the initial guideline for interpreting. This rule states that statutes should be interpreted in accordance with their common or natural meaning. If the meaning of the statute is clear without any ambiguity, then that interpretation must be applied irrespective of its consequence after the application. The idea behind this is that the intention of the legislature while drafting that legislation can be easily understood from the language used by them. This is the safest rule of interpretation as it simply enables the court to interpret a statute according to the rules of grammar. This applies only in cases where there is no ambiguity or unclear words in a provision. In case of any consequence that arises following the application of this rule of interpretation, the legislature is bound to give a remedy to it. Simply put, it's just what the law says rather than what the law was meant to express.

## **STRICT INTERPRETATION OF PENAL STATUTE**

A penal statute, often referred to as a criminal statute or criminal law, is a piece of legislation that forbids specific acts or conducts and lists them as criminal offences and lays down punishments for

offenders. These laws, which are a cornerstone of criminal law, are intended to control and discourage actions deemed detrimental to people or the community at large. In *Smith v. Wood* (1889) and *Kamal Prasad v. King-Emperor* (1947), it was held that penal statutes must be strictly construed. Penal statutes must be strictly interpreted. The fundamental idea is to shield people against capricious or unjust criminal prosecutions by mandating precise and unequivocal wording in the legislation. The strict interpretation of penal statutes is also referred to as the 'rule of lenity'

## **There are two main reasons for the strict interpretation of penal statutes.**

### **1. PRESUMPTION OF INNOCENCE**

In criminal law, the idea of "innocent until proven guilty" is fundamental. Strict interpretation, which demands precise and unequivocal wording to prove criminal responsibility, is consistent with this presumption. It helps guarantee that people are not unfairly punished for actions that the law does not expressly forbid. This is because any accusation of crime is a burden on the accused and so no criminal statute should be liberally construed, especially the definition and charging sections, as it might enlarge the scope of what is given and that could wrongly convict or impose a harsh penalty which violates his right to life. Protecting fundamental rights like the freedom of expression, the freedom of association, and the right to privacy is aided by interpreting criminal legislation strictly. If someone participates in actions that are protected by the Constitution, courts are unlikely to hold them criminally accountable unless the law specifically permits so.

Stringent interpretation also narrows down the scope for a fair hearing of both sides of the parties during a criminal proceeding, which again violates the legal maxim 'Audi alteram partem' which means the right to a fair hearing where the accused has a chance to prove himself if he is actually innocent.

### **2. AVOIDANCE OF JUDICIAL ACTIVISM**

According to the doctrine of separation of powers, no one organ of the government can encroach on the exclusive function of the other. Therefore, limiting the judges from expanding the scope of

criminal offences and strictly adhering to the text of the law as framed by the legislature enables the court to not interfere in the judicial legislation and therefore, upholds the separation of power between the judiciary and legislature bodies of the government. On the other hand, it also enables lawmakers to draft legislation in a clear and precise manner or else this will become a subject of judicial scrutiny if the terms so used by the lawmakers result in ambiguity.

## **RULE OF LENITY**

While constructing a penal statute, if any reasonable doubt or ambiguity arises, the person who would be subject to the penalty will be the one to benefit from it. Simply put, this implies that the person accused of any accusation will always have the benefit of the doubt if there is any dispute or disagreement between two provisions that essentially arises from interpreting the penal provisions and basing the judgment upon them. In the case of *Tularam Relumal v. State*<sup>3</sup>, the court held that if there are two possible constructions for a legal provision then the construction which at best protects the interests of the accused shall be taken into consideration. Therefore, in cases of ambiguity or confusion, while interpreting a penal provision, the accused shall be acquitted and cannot be held guilty by liberally construing the ambiguous sections. The judiciary is not bound to do that. No matter how serious the offence might be, unless and until the guilt is proved beyond a reasonable doubt, the accused cannot be held guilty. In the case of *Spicer v. Holt*<sup>4</sup>, the Court made it clear that judges should not attempt to close any loopholes in penal statutes because doing so could potentially violate the right of a citizen to argue that, regardless of how justified his actions may appear to be, he should not be found guilty unless his actions actually fall within the definition of the crime for which he is charged. Likewise in the case of *Seksaria Cotton Mills v. State of Bombay*<sup>5</sup>, the court held that penal statutes must be interpreted leniently and widely in order to safeguard the life of an innocent person.

## **EXCEPTIONS AS TO STRICT INTERPRETATION OF PENAL STATUTES**

Penal statutes are subject to strict interpretation as a general rule. But there are certain exceptions to this general rule

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<sup>3</sup> 1954 AIR 496

<sup>4</sup> [1977] A.C. 987

<sup>5</sup> 1953 SCR 825

1. Social/beneficial legislation that is meant to curb illegal activities shall be interpreted liberally. Penal statutes which favour public interests shall be construed liberally. For instance, the Prevention of Corruption Act 1988 was implemented with the object of curbing acts of corruption among public servants. If this act is interpreted in a stringent manner, it might apply only to the public servants whereas corruption is a common problem in India. Starting from normal workers to top-tier businessmen, politicians, and public servants, corruption is seen as a common practice. Therefore, a liberal interpretation here could curb the illegal acts of private individuals as well if they are found guilty under this act. In the case of the state of Madhya Pradesh v. Shri Ram Singh<sup>6</sup>, the court held that the Prevention of Corruption Act is a social legislation and hence it can be construed liberally to achieve its objective.
2. No accused can be punished or convicted by applying a penal statute retrospectively. However, if such retrospective effect is in favour of the accused, then it can be applied. In the case of Kedarnath v. State of West Bengal<sup>7</sup>, the accused was convicted of corruption under the Prevention of Corruption Act and was imprisoned along with a fine in the year 1947. Later, an amendment made in 1949 increased the fine amount double for the same offence committed by the accused. Here, the Supreme Court held that the amendment made in 1949 cannot be retrospectively applied to the crime committed by the accused in the year 1947. Moreover, the additional imposition of a fine which the accused has already paid is a burden on him. Therefore, the Supreme Court set aside the additional fine imposed by the amendment made.
3. In case of any subsequent legislation favouring the accused, such a benefit must be given to the accused. For instance, in the case of Ratanlal v. State of Punjab<sup>8</sup>, a 16-year-old boy was held guilty of trespass and breach of modesty of a minor girl. He was sentenced to six months of rigorous imprisonment. After the implementation of the Probation of Offenders Act 1958 came into force, the accused was given the benefit of probation as he was below 21 years by the Supreme Court.

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<sup>6</sup> 2000 5 SCC 88

<sup>7</sup> AIR 1954 SC 660

<sup>8</sup> 1965 AIR 444

## **STRICT INTERPRETATION OF TAXING STATUTE**

Tax is the money collected from the people by the government. It is the major source of revenue for the government, and there is no quid pro quo in taxation, that is, there is no direct benefit received by the people for paying tax. According to Article 265 of the Constitution of India, no tax can be levied or collected by anybody except the authority of law. The legislature enjoys wide powers in the matters of taxation as long as it satisfies the principles of reasonable classification and intelligible differentia, given under Article 14. In *ITO v. N. Tatin Roy Rymbai*<sup>9</sup>, the Supreme Court held that the Legislature has ample freedom to select and classify persons, districts, goods, properties, incomes and objects which it would tax, and which it would not tax.

### **REASONS FOR STRICT INTERPRETATION OF TAXING STATUTES:**

1. Tax is a burden imposed upon the people by the government or the authority of law, out of which there is no direct benefit received in return, that is, there is no quid pro quo, and people do not have a choice to not pay. So if there is no clear and unambiguous backing of the law while imposing tax, imposition of tax will be futile.
2. During the enactment of taxing statutes, it would not have been possible for the lawmakers to foresee all possible situations that may arise in the future. So there may be a few loopholes in the law that may be taken advantage of by subjects. Strict interpretation helps curb such attempts and ensure the law is applied consistently and loopholes are not exploited.
3. A strict interpretation of taxing statutes helps promote equality and fairness by treating all taxpayers similarly in similar situations. It prevents selective or arbitrary enforcement of tax laws and ensures that similarly situated taxpayers, such as ones in the same tax slab or bracket, are subject to the same treatment under the law.
4. A strict interpretation of statutes can help minimise disputes, and litigation, between Revenue and the taxpayers, since the law is clearly understood by all and there are no two ways of interpreting a provision. So it will help in reducing disagreements and disputes.

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<sup>9</sup> (1976) 1 SCC 916

## **STRICT CONSTRUCTION**

Tax cannot be levied upon a person unless the taxing statute is clear and unambiguous, as it imposes a pecuniary burden. No tax can be imposed by inference or analogy, or by trying to analyse the legislative intent behind the statute. In *AV Fernandez v. State of Kerala*<sup>10</sup>, a Constitution Bench of the Supreme Court dealt with the strict interpretation of construing a taxing statute, and held that, “In construing fiscal statutes and in determining the liability of a subject to tax, one must have regard to the strict letter of the law and not merely to the spirit of the statute... If the Revenue satisfies the court that the case falls strictly within the provisions of the law, the subject can be taxed. If, on the other hand, the case is not covered within the four corners of the provisions of the taxing statute, no tax can be imposed by inference or by analogy...”

## **CLEAR AND UNAMBIGUOUS MEANING**

When a term in a taxation statute has a clear meaning, the court must adhere to that meaning even if it has absurd consequences. The lawmakers have the duty to correct such absurdity. In taxation statutes, courts are not permitted to interpret vague or ambiguous language in order to broaden the application of the law. This is because the legislature would have addressed the circumstance by including the proper language and description in the main act, or the taxing authority would have released a notification detailing the situation, if it had occurred to them. In *State of Uttar Pradesh v. Kores India Ltd.*<sup>11</sup>, the main issue was whether carbon paper can be included under the ambit of paper. It was held by the Supreme Court that the meaning of paper in common parlance is used to refer to the paper meant for writing, printing and packaging, whereas the uses and even the making of carbon paper are entirely different. Thus carbon paper would not be considered as paper, and would be taxed.

Where there is ambiguity in the taxing liability statute, the statute is to be construed in favour of the assessee, which is a well established position of law, as held by the Supreme Court in *Commissioner of Customs (Import), Mumbai v. M/s. Dilip Kumar And Co. & Ors.*<sup>12</sup> It was also held in this case that the burden of proving tax liability of the assessee is on the Revenue.

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<sup>10</sup> 1957 AIR 657

<sup>11</sup> AIR 1977 SC 132

<sup>12</sup> (2018) 9 SCC 1

## **EQUITY IN TAXING STATUTE**

In a taxing statute, there is no room for equitable considerations. In *CIT, Bangalore v. J.H. Gotla, Yadagiri*<sup>13</sup>, the Supreme Court held that “though equity and taxation are often strangers, attempts should be made that these do not remain always so and if a construction results in equity rather than in injustice, then such construction should be preferred to the literal construction”. In *Sanjeev Batish, Panchkula v. DCIT, Circle, Panchkula*<sup>14</sup>, the Punjab and Haryana High Court agreed that it was a well established principle of law that there is no room for intendment in taxing law, and that equity has no place in the interpretation of a tax statute.

## **CHARGING PROVISION**

In a tax statute, the most important provision is the charging provision. To tax a subject, it should fall within the ambit of the charging provision. It must be clearly established under the charging provision that a person to be taxed falls under its ambit. In *M/s. Tata Sky Ltd. v. State of Madhya Pradesh & Ors*<sup>15</sup>, it was held that a notification cannot widen the scope of a charging provision. If no tax can be levied on a subject under the provision, then no such subject can be taxed even after the notification is issued.

## **EXEMPTIONS**

In the case of exemptions, the rule of liberal interpretation is applied, rather than strict interpretation. All the conditions must be given clearly, and if these conditions are shown to have been satisfied by the assessee, he can avail the exemption. The doctrine of substantial compliance is also applicable here, wherein if the conditions are met substantially or if only a few minor procedural conditions have not been met with, which do not hamper with the purpose of the law itself, then the assessee can avail the exemption. But when there is ambiguity as to interpretation of an exemption, the benefit of doubt should go in favour of the revenue, as held in *Commissioner of Customs (Import), Mumbai v. M/s. Dilip Kumar And Co. & Ors*<sup>16</sup>.

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<sup>13</sup> [1985] AIR 1698

<sup>14</sup> MA 85/CHANDI/2019

<sup>15</sup> (2013) 4 SCC 656

<sup>16</sup> Supra 12

## **PRESUMPTIONS IN TAXING STATUTE**

In the interpretation of a taxing statute, even if the literal interpretation results in hardships or inconveniences, it must be construed strictly. Equity, common sense or logic cannot be taken into consideration. In *Commissioner of Sales Tax, Uttar Pradesh v. Modi Sugar Mills Ltd.*<sup>17</sup>, the Supreme Court held that, “In interpreting a taxing statute, equitable considerations are entirely out of place. Nor can taxing statutes be interpreted on any presumptions or assumptions. The court must look squarely at the words of the statute and interpret them.” Thus the Court cannot take into consideration what the statute implies, or what it hints at, but must only look at the direct implications of the statute. It is the letter of the law that has to be looked at, not the spirit of the law.

## **CONCLUSION**

To sum up, the underlying premise of legal systems is the strict interpretation of penal and taxing provisions, especially when it comes to upholding justice and order. Strict interpretation of penal statutes promotes legal certainty and upholds the rule of law by guaranteeing that people are held accountable for their acts in a clear and consistent manner. By preventing the arbitrary or selective application of criminal laws, this strategy promotes a fair and just judicial system.

Similarly, strict interpretation of taxing statutes contributes to the clarity and predictability of tax liabilities. Tax authorities can ensure consistent application of the law, avoid potential abuse, and guarantee equitable treatment for all taxpayers by rigorously observing the language of the act. This strategy not only reduces disagreements and lawsuits but also promotes an atmosphere that is favourable to economic expansion and stability.

It is vital to understand that, despite the significance of a rigid interpretation, legal systems also provide a nuanced view of statutes when they present ambiguities. Maintaining the flexibility of the law as a tool to adapt to changing social demands requires striking a balance between the strict interpretation's rigidity and a purposeful approach that takes legislative intent and context into account.

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<sup>17</sup> 1961 AIR 1047



In essence, strict interpretation of punitive and taxation statutes is a cornerstone of legal systems all over the world, providing a foundation for justice, equity, and the efficient operation of societies. Upholding the ideals of justice and legality in both criminal and tax situations will require maintaining a careful balance between a rigorous interpretation of the law and a nuanced understanding of its intent, especially as legal landscapes continue to change.

