

## INDEX

### PERTAINING TO THE VODAFONE MATTERS

by  
**Shiva Kant Jha, Advocate, & former Chief Commissioner of Income-tax**

(Written on April 22, 2012)

[www.shivakantjha.org](http://www.shivakantjha.org)

#### **Chapter I: A Critical Note on the Propriety and Legality of the Vodafone's Notice to the Govt. of India**

VODAFONE cannot invoke BIT to foreclose the Parliamentary action in TAX Matters	1
Taxation matters cannot come within a BIT on Constitutional Principles	2-4
The jurisdiction of the territorial courts cannot be excluded	4-6
The so-called international arbitration is a farce in which the corporate call the tune	6-8
As I read on the wall: the BITS may be turned into bits.	9-10

#### **Chapter II: A NOTE justifying the proposed retrospective amendments in the Income-tax Act, 1961 in the context of the Vodafone Judgement**

Introduction	1-3
The corporocratic intervention in our sovereign domestic space	

Retrospective legislation is constitutionally sound, economically justified, and morally apt.	3-8
Corporate intrusion into the matters within sovereign domestic jurisdiction is impermissible	8-12
FDI: the issue is irrelevant	12-15
<i>VODAFONE</i> : Its profile of facts, its dexterous choreography but Hazardous consequence	15- 20
Vodafone's Strategies can be clearly seen	20-22
The Realm of Darkness	22-23
The Cayman Islands	23
The Virgin Islands	27
The goings-on in the Caribbean	27- 28
The proposed retroactive legal provisions would go a long way to correct our Supreme Court's misunderstanding/ rejection of certain constitutional fundamentals in the <i>Vodafone</i> Judgement for the larger good of people 2846(Analysis of the 'soft' and 'hard' structures of <i>Azadi Bachao</i> , <i>Vodafone and McDowell</i> )	28-46
Conclusion	
HENCE, WHAT JUSTICE DEMANDS	47-48
Conclusion ii	49
My Apology	50
<b>ANNEX:</b> A letter dated Jan. 30, 2012 Addressed to the F.M.	(Separate pagination)