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Legal maxim	Concept	Case reference
Ab initio	From the beginning or inception. From from the first act	Dilip Kumar Mukherjee Vs. Commercial Tax Officer &Ors, AIR 1965 Cal 498 : MANU/WB/0104 /1965
Actio Personalis Moritur Cum Persona	A personal right of action dies with the person	C.P.Kandaswamy & Ors Vs. Mariappa Stores &Ors., MANU/TN/0141/ 1974
Actus Curiae Neminem Gravabit	An Act of the Court shall prejudice no man	1. Sree Balaji Nagar Residential Association vs. State of Tamil Nadu 2015 (3) SCC 353; MANU/SC/0794/2 014.
Actus Non Facit Reum Nisi Mens Sit Rea	The intent and act must both concur to constitute the crime	1. Commissioner, Trade Tax U.P., Lucknow Vs. Project Technologist Pvt. Ltd., MANU/UP/1335/ 2012 = 2012 (48) VST406(All).
Ad hoc	For this. For this special purpose.	Addison & Co. Ltd., Madras Vs. Collector of Central Excise, Madras 1997 (91) ELT 532 (S.C.) = MANU/SC/1211/ 1997
Ad valorem	To the value or based on value.	Ganesh Oil Mills Ltd. and Ors. Vs. State of J and K and Ors. MANU/JK/0275/2 004
Audi Alterem Partem	No man shall be condemned unheard.	1. Hari Nivas Gupta Vs. The State of Bihar and Ors. MANU/BH/0314/ 2015
Abundans cautela non nocet	Abundant or extreme caution does no harm.	George Vs. George, MANU/KE/0431/2 010
Actori incumbit onus probandi	The burden of proof lies on the plaintiff	Dr. Indra Raja and Dr. Paten Raja Vs. John Yesurethinamalias Durai, MANU/TN/4369/ 2011
Actus Reus	A guilty deed or act	1. Additional Commissioner of Income Tax and Anr. Vs. Dargapandinath Tuljajya& Co. MANU/AP/0176/ 1976.
Contemporanea Expositio Est Optima Et Fortissimo In Lege	Contemporaneous exposition or interpretation is regarded in law as the best and strongest (most prevailing). The best and surest mode of construing an instrument is to read it in the sense which would have been applied when it was drawn up	Employees' State Insurance Corporation, Hyderabad Vs. Andhra Pradesh Paper Mills Ltd., Rajahmundry MANU/AP/0126/ 1978 = AIR 1978 AP 18
Cuilibet in Sua Arte Perito Est Credendum	Credence should be given to one skilled in his peculiar profession. Credit is to be given to any one skilled in his own art or professio	-
Cursus curiae est lex curiae	The practice of this Court is the law of the Court. The course of the Court (that is, the course of procedure or practice) is the law of the Court	Collector of Central Excise, Madras Vs. Standard Motor Products and Ors, MANU/SC/0114/1 989 = AIR 1989 SC 1298 = 1989(41) ELT 617 (SC)
De Facto	Existing in actuality, especiall y when contrary to or not esta blished by law.	Assistant Collector of Central Excise, Calcutta Division Vs. National Tobacco Co. of India Ltd. 1978 (2)
De Minimis Non Curat Lex	The law does not concern itself with trifles	1. State of Bihar and Ors. Vs. Harihar Prasad Debuka and Ors



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		MANU/SC/0533/1 989 = AIR 1989 SC 1119 = 1989 (73) STC 353 (SC)
Delegatus non potest delegare	A delegate himself cannot delegate. A delegated power cannot be further delegated	1. Gwalior Rayon Silk Mfg. (Wvg.) Co. Ltd. Vs. The Asstt. Commissioner of Sales Tax and Ors. MANU/SC/0361/1 973 = AIR 1974 SC 1660 = 1974 (2) SCR 879 = 2002-TIOL 1420-SC-CT-LB.
Ejusdem Generis	Of the same class, or kind	1. The State of Karnataka Vs. Cognizant Technology Solutions India Private Limited MANU/KA/2399/ 2016
Ex Post Facto	After the fact	Durga Works Vs. Assistant Collector of Central Excise, MANU/KA/0270 /1991
Expressio Unius Est Exclusio Alterius	Express mention of one thing excludes others. The special mention of one thing operates as the exclusion of things differing from it	1. Ramdev Food Products Pvt Ltd., Vs. State of Gujarat MANU/SC/0286/ 2015 = AIR 2015 SC 1742 = 2015 (6) SCC 439
Falsus in Uno Falsus in Omnibus	False in one aspect is false in all respects. False in one thing, false in all.	1. Mohammed Razhur Rehaman and Ors. Vs. State of Karnataka MANU/KA/1470/ 2016 = 2016(5)Kar.LJ15
Generalia Specialibus non derogant	General things do not derogate special things. General statements or provisions do not derogate from special statements or provisions.	1. Commissioner of Income Tax, Patiala & Ors. Vs. Shahzada Nand& Sons &Ors, MANU/SC/0113/1 966= AIR 1966 SC 1342 = 1966 (60) ITR 392 (SC)
Habeas Corpus	You have the body. A writ (court order) that com mands an individual or a gov ernment official who has restrained another to produce the prison er at a designated time and pl ace so that the court can deter mine the legality of custody a nddecide whether to order the prisoner's release	1. Purshottam Govindji Halaivas. Shree B.M.Desai, Additional Collector of Bombay and Ors. AIR 1956 SC 20 = MANU/SC/0017/ 1955
Ignorantia Facti Excusat – Ignorantia Juris Non Excusat	Ignorance of facts may be excused but not ignorance of law.	1. S.A.Qadir Vs. The Union of India and Ors.,MANU/RH/0 695/2000
Impotentia Excusat Legem	Impossibility excuses the law. Inability excuses the non observance of the law.	1. Narmada Bachao Andolan Vs. State of Madhya Pradesh and Anr. MANU/SC/0599/2 011 = AIR2011SC1989
In absentia	"In absence," or more fully, in one's absence.	1. D. Velayutham Vs. State MANU/SC/0249 /2015
Iipse Dixit	He himself said it.	Kirloskar Brothers Ltd. Vs. Commissioner of Central Excise, Pune, 2005 (181) ELT 299 (S.C.) = MANU/SC/0182/ 2005
Leges Posteriores Priores Contrarias Abrogant	Later laws repeal earlier laws inconsistent therewith.	Commissioner of Income Tax Vs. Common Wealth Trust (I) Ltd., MANU/KE/0583/2 004 = 2004 (189) CTR(Ker)393
Lex Non Cogit Ad Impossibilia	The law does not compel a person to do that which he cannot possibly perform.	1. Industrial Finance Corporation of India Ltd. Vs. The Cannanore Spinning & Weaving Mills Ltd. and Ors.

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	The law does not compel the performance of what is impossible.	MANU/SC/0317/2 002 = AIR 2002 SC 1841= [2002]2 SCR 1093
Lex Posterior Deroga t Priori	A later law repeals an earlier law A later statute derogates from a prior.	Central Warehousing Corporation Vs. Fortpoint Automotive Pvt. Ltd., MANU/MH/1493/ 2009 = 2010(1)MhLJ658 = 2010(1)BomCR560
Lexspecialis derogate legigenerali	Special law repeals general laws.	Radha Mohan Maheshwari Vs.D.C.I.T – ITAT Jaipur MANU/IJ/0092/2016
Locus Standi	The right of a party to appear and be heard before a court.	1. BOC India Ltd. Vs. State of Jharkhand and Ors., 2009 (237) ELT 7 (SC) = MANU/SC/0351/2 009
Mandamus	A writ or order that is issued from a court of superior juris diction that commands an inferior tribunal/court to perform, or refrain from performing, a particular act, the performanc e of which is required by law as an obligation.	Shenoy and Co., Bangalore and Ors. Vs. Commercial Tax Off icer, Circle II, Bangalore and Ors. , AIR 1985 SC 621 = MANU/SC/0255/1 985
Modus Operandi	Method of working.	Assistant Commercial Taxes Officer Vs.Kansai Nerolac Paints Ltd, 2015 (321) ELT 13 (S.C.) = MANU/SC/0259/ 2010
Mutatis Mutandis	The necessary changes.	1. Eastern Electrics Vs. The State of Tamil Nadu, MANU/TN /1373/2008
Nemo Debet Esse Judex in Propria Sua Causa	No man can be judge in his own case. No one ought to be a judge in his own cause.	1. Rajesh Kumar and Ors. Vs. D. Commissioner of Income Tax and Ors. MANU/SC/4779/2 006= AIR 2007 SC 181 = [2006] Supp (8) SCR 284
Nemo Debet BisVexari Pro Una Et Eadem Causa	A man shall not be vexed twice for one and the same cause	1. Omax Engineering Works Vs. State of Haryana and Ors., MANU/PH/0 459/2016
Nemobis punitur poreo dem delicto	No one can be punished twice for the same crime or offence	Omax Engineering Works Vs. State of Haryana and Ors., MANU/PH/0 459/2016
Nemopunitur pro alieno delicto	No one is to be punished for the crime or wrong of another	The District Collector, Dharmapuri Vs. Tmt. T.V. Kasturi, MANU/TN/0658/ 2014
Non Obstante	Notwithstanding (any statut e to the contrary	1. Union of India (UOI) and Ors. Vs. SICOM Ltd. and Anr., 2009 (233) ELT 433 (S.C.) = MANU/SC/8377/ 2008
Noscitur a Sociis	The meaning of a doubtful word may be ascertained by reference to the meaning of words associated with it.	M/s. Rohit Pulp and Paper Mills Ltd.Vs. Collector of Central Excise, Baroda, MANU/SC/0186/1 991 = 1990 (47) ELT 491 (S.C.)= AIR 1991 SC 754
Nova Constitutio Futuris Formam Imponere Debet, Non Praeteritis	A new law ought to be prospective and not retrospective, in operation.	1. Shanti Conductors (P) Ltd. and Ors. Vs. Assam State Electricity Board and Ors., MANU/SC/0972/2 016
Nullus Commodum Capere Potest De Injuria Sua Propria	No man can take advantage of his own wrong.	Naveen Kumar Sharma Vs. State of Haryana and Ors. MANU/PH/3846/ 2015

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Obiter Dicta	Remarks of a judge which are not necessary to reaching a decision, but are made as comments, illustrations or thoughts.	Natural Health Products (P) Ltd. Vs. Collector of Central Excise, 2003 (158) ELT 257 (S.C.) = MANU/SC/0912/2003
Pari Materia	Of the same matter; on the same subject	Collector of Central Excise Vs Re - Rolling Mills, 1997(94) ELT 8 (S.C.) = MANU/SC/1430/1998
Per Incuriam	By Mistake	Commissioner of Central Excise Vs. Medico Labs and Anr., 2004 (173) ELT 117(Guj.) = MANU/GJ/0635/2004
Quid pro quo	What for what or Something for something.	Commissioner of Central Excise, Lucknow, U.P. Vs. Chhata Sugar
Ratio Decidendi	The reason or rationale for the decision by Court.	The Commissioner of Central Excise and S.T., Large Taxpayer Unit vs. ABB Limited, GIDC MANU/KA/0794/2011 = 2011 (44) VST 1 (Karn)
Res Ipsa Loquitur	The thing speaks for itself	1. Rahul and Ors. Vs. State of Maharashtra and Ors. MANU/MH/0861/2016
Res Judicata	A thing adjudged.	West Coast Paper Mills Vs. Superintendent of Central Excise and Ors., 1984 (16) ELT 91 (Kar.) = MANU/KA/0144/197
Volenti Non Fit Injuria	To the consenting, no injury is done	Sarasamma and Ors. Vs. G. Pandurangan and Ors. MANU/TN/0763/2016 = (2016) 3 MLJ 286
Ubi Non Est Principalis Non Potest Esse Accessorius	Where there is no principal there is no accessory.	Pratibha Processors Vs. UOI, 1996 (88) ELT 12 (SC)
Vigilantibus et non dormientibus jura subveniunt	Law aids the vigilant and not the dormant or laws aid/assist those who are vigilant, not those who sleep upon/over their rights.	a. Pushpammal Vs. Jayavelu Gounder (Died), Krishna Gounder (Died) and Ors. MANU/TN/3711/2010. b. Bharat Petroleum Corpn. Ltd Vs. CC&CE, 2016(340) ELT 553 (T) = MANU/CH/0060/2016

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