

Tribunals and the Finance Act: Pre-Judgment Matrix

Issue	Outcomes	Reason	Probability of Outcome
Is Part XIV of the Finance Act, 2017 unconstitutional?	Yes	<p>The Finance Act, 2017 was passed as a money bill under Article 110 of the Constitution of India.</p> <p>But, Part XIV concerns with a non-fiscal matter. Only those subject matters which explicitly fall u/Art 110 can qualify to be a money bill</p> <p>Moreover, Art 110 (2) excludes any bill being treated a money bill if it only pertains to salaries and pensions</p> <p>Excessive delegation of legislative authority to the executive</p>	Likely
	No	<p>Provisions related to payment of salaries, pensions etc., which constitute Part XIV fall under the scope of a money bill</p> <p>Part XIV cannot be looked at in isolation and be read as a whole</p> <p>Certification as money bill is given to the bill as a whole and not just to Part XIV</p>	Likely
Is the speaker's decision of a bill being a money bill subject to judicial review?	Yes	In case the proper procedure has not been followed, the decision is subject to judicial review	Highly likely
	No	Decision of the speaker u/Art 110 is final and not subject to judicial review by virtue of separation of powers	Unlikely