Interpretation of Statutes

KSLU LL.B. — Complete Exam-Ready Study Bundle (All Five Units)

KSLU LL.B. Study Bundle

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> ***Read this first page, then go to your unit.*** *This single file holds the whole subject: how to use the notes, the rules that win marks, and all five units of content. Everything is in plain English, every Latin maxim is translated in [brackets], and every topic is built backwards from the real exam questions.*

How to Use These Notes

What this is. A complete, exam-focused bundle covering all five units of KSLU Interpretation of Statutes. Every topic is built from one question: *what will the examiner ask, and how do I score full marks?* High-frequency questions get the most space; the years listed under each question tell you where to spend revision time.

Who it is for. The first-time learner (understand before memorising), the revision student (fast high-yield recall), and the last-week crammer (which questions repeat and how to answer them).

What is inside every topic — the same blocks, in the same order:

Block	Its job	The mark it earns
Previous Year Questions	Real questions + years asked	What to prepare and how often it repeats
The Hook	A true story / landmark-case opener	Memorable; a strong opening line
Jurist / Statutory Quotes	Exact definitions & sections	Examiners reward precise authority
In Simple Terms	Plain-English translation	Ensures you *understand*
The Visual (chart)	Maps the topic structure	Recall and structure at a glance
Case Laws	Landmark judgments + ratio	Case names with years are pure marks

Each unit closes with a **Quick Revision & Case Law Table** for the final hour.

These notes **teach** the subject. The **Question Bank** is the companion volume that turns that knowledge into marks — it carries a model answer for every past question, each

opening with a ▤ **Answer Outline** (the skeleton to reproduce under time pressure) and, where two questions are easily confused, a ⚠ **Don’t Confuse** box.

The 4-step study plan. (1) Read the PYQ box first. (2) Understand, then memorise. (3) Trace the chart from memory. (4) Rehearse the matching answers in the Question Bank.

A word on this subject. Interpretation of Statutes is not a bundle of sections to memorise — it is a *toolkit* judges use to work out what the legislature meant. The whole subject rests on one idea: **find the intention of the legislature**, first from the words, then from context. Units I–IV give you the tools (kinds of statutes, aids, rules, presumptions); Unit V (Bentham’s Principles of Legislation) steps back and asks how the *law-maker* ought to choose what to enact. Master the golden thread and every rule falls into place.

The 10 Rules That Win Marks

1. **Lead with a definition + roadmap.** Open with the rule or maxim in one line, its Latin translation in [brackets], and a one-line map of the answer.
2. **Follow the Question Bank’s Answer Outline** step by step.
3. **Name the case AND the year** every time — *Heydon’s Case (1584)*, *Bengal Immunity (1955)*, *Kesavananda Bharati (1973)*.
4. **Quote the exact section / maxim / jurist** where given.
5. **Translate every Latin maxim in [brackets]** — *ejusdem generis* [of the same kind], *noscitur a sociis* [known by its associates].
6. **Use the four IRAC headings** for problems; spot the planted decoy fact (the “shall”, the “others”, the dictionary meaning).
7. **Always give a definite verdict** — “the provision is mandatory”, “‘others’ is read ejusdem generis”, “mens rea is not excluded”.
8. **Use the chart’s structure** to organise the body of the answer.
9. **Close with a short, confident conclusion.**
10. **Manage time** so no high-mark question is left unwritten.

> ***Disclaimer.*** *A study aid, not a substitute for the bare Acts (the General Clauses Act, 1897 and the statutes discussed) and prescribed texts. Cross-check every section/ article number against the official text. © Medha-Academy.in · KSLU LL.B. · For personal academic use.*

UNIT 1 — Interpretation of Statutes: Meaning, Purpose & Kinds of Statutes

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In this unit.

A statute is words on a page; life is endlessly messy. When the two do not fit, someone has to work out what the words were meant to do — and that someone is the judge. This unit teaches the master idea of the whole subject: interpretation is the search for the **intention of the legislature**, found first in the words and then in their context and purpose. You will learn the anatomy of an Act, when it starts and ends (commencement, operation, repeal, expiry), and the great families of statutes — penal, taxing, remedial, codifying, mandatory or directory — each with its *own* rule of construction. It looks like a dozen topics, but it is really one question asked in different costumes: *what did the law-maker intend, and how strictly or liberally do I read these words to give effect to it?*

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1. Meaning of ‘Statute’; Parts of a Statute

> **Previous Year Questions**
>
> - **[16M]** Explain the meaning of ‘statute’ and describe the various parts of a statute. *(Jun 2017, Apr 2022, Mar 2024, Jan 2025)* ★★

The Hook

Pick up any Act — say the *Consumer Protection Act, 2019* — and look at page one. Before a single rule of consumer law appears, you meet a number and a year, a long sentence beginning “An Act to…”, the words “Be it enacted…”, and only then Section 1. Every one of those bits has a name, and every one can help a judge decide what a doubtful word means. Learning the anatomy of a statute is like a doctor learning anatomy: you cannot diagnose the body until you can name its parts.

What is a ‘statute’, and what are its parts?

A **statute** is the written will of the legislature — a law formally enacted by a competent legislature (Parliament or a State Legislature) and expressed in a document. In India the words *Act* and *statute* are used interchangeably. A statute is the highest form of *enacted* law (as opposed to *judge-made* case law or *custom*).

Think of a statute as a building: some parts are the load-bearing walls (the sections that actually create rights and duties), and some are signboards and foundations (title, preamble) that tell you what the building is *for*. When the walls are clear you obey them; when a word is doubtful, the signboards help you read it.

The parts of a statute are these — learn each with its interpretive value:

1. **Short title.** The convenient name — “the Indian Contract Act, 1872”. It identifies the Act but is not meant to describe its contents, so it is a weak aid to meaning.
2. **Long title.** A fuller sentence beginning “An Act to…” that states the general purpose (“An Act to consolidate and amend the law relating to contracts”). Since it announces the object, courts *may* use it to understand the general scope — but it cannot cut down clear enacting words.
3. **Preamble.** The “whereas” recital of the reasons and objects for which the Act was passed. It is a key to the makers’ minds and can resolve an ambiguity, though it cannot override a plain section (studied fully in Unit II).

4. **Enacting clause / enacting formula.** The words “Be it enacted by Parliament…” that give the document the force of law. It is formal, not interpretive.
5. **Sections and sub-sections.** The operative heart of the Act — the units that actually create the rights, duties and offences. Sections are numbered; a section is split into sub-sections (1), (2); a sub-section into clauses (a), (b). These carry the real legal effect.
6. **Definition / interpretation clause.** A section (often s.2) that assigns special meanings to words used in the Act (“in this Act, unless the context otherwise requires, ‘X’ means…”). It controls the meaning of those words throughout the Act.
7. **Provisos.** A clause beginning “Provided that…” that carves out an exception to the section it follows; a proviso qualifies only its own section, not the whole Act.
8. **Explanations.** Added to clarify or explain the meaning of a provision, not to add to it.
9. **Illustrations.** Examples appended to a section (common in the Contract Act, IPC) showing how it operates; they explain but never contradict the section.
10. **Schedules.** Detailed matter placed at the end (forms, lists, tables) that is part of the Act and read with the sections that invoke it.
11. **Marginal notes, headings and punctuation.** Side-notes, group-headings and commas — minor aids only (studied in Unit II).

Why this matters for interpretation. The golden principle is that a **statute must be read as a whole** — a doubtful section is coloured by the title, the preamble, its neighbours and the scheme of the Act. Knowing the parts tells you which of these you may legitimately look at, and how much weight each carries.

> ***Salmond:*** *“A statute is a will or command of the legislature promulgated or expressed in writing.”*

In Simple Terms: A statute is the legislature’s command put down in writing. It has a predictable skeleton — title, preamble, enacting clause, sections, provisos, schedules — and each part can be used, with its own weight, to work out what a doubtful word means.

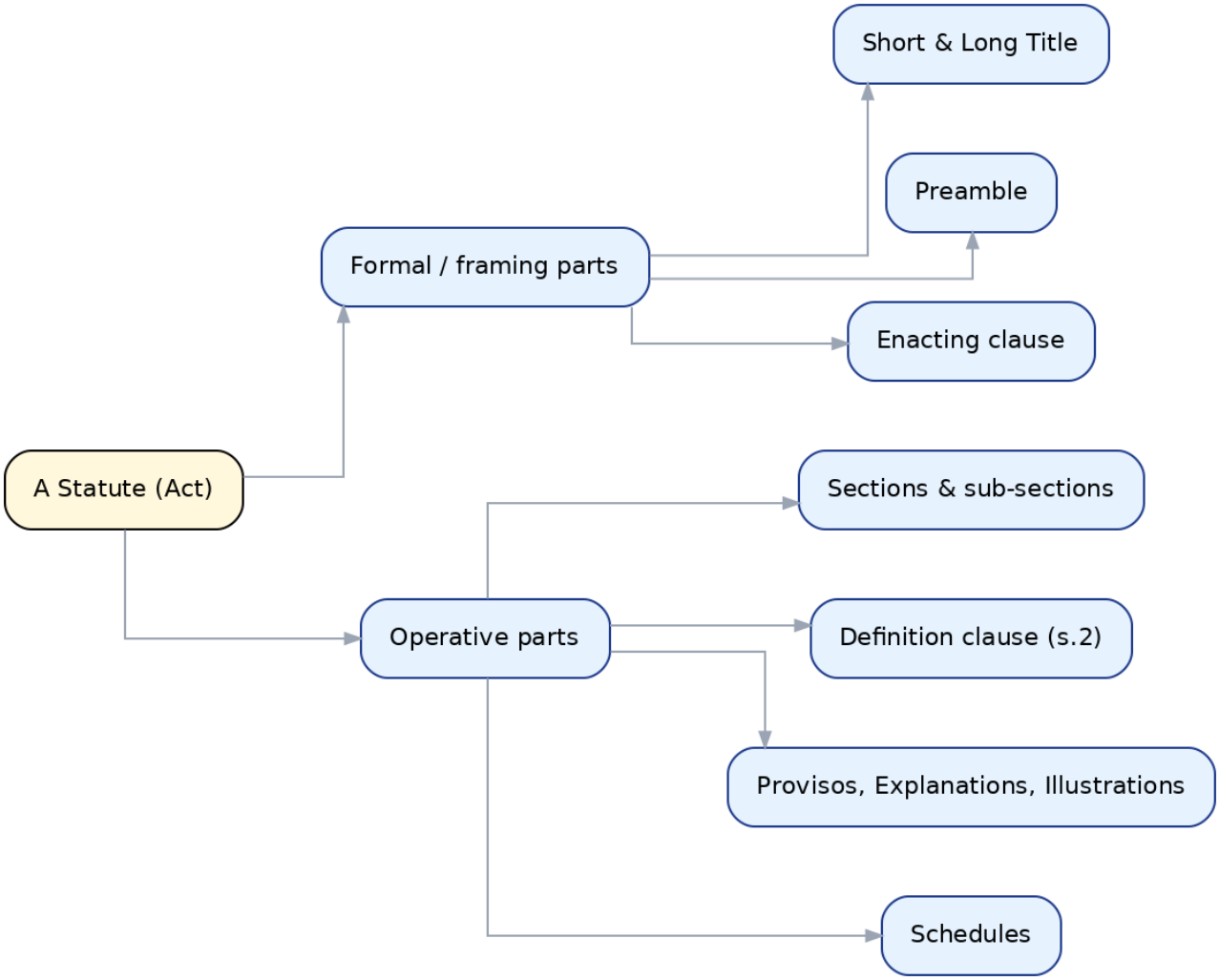
> **◈ WORKED EXAMPLE — using the parts to read a doubtful word**
>
> **Facts.** An Act’s long title reads “An Act to consolidate and amend the law relating to the welfare of workmen in factories.” Section 2 (the definition clause) says “‘workman’ means any person employed in a manufacturing process.” Section 15 gives “every workman” a bonus. A canteen cook in the factory claims the bonus; the factory says a cook is not in a “manufacturing process”.
>
> **Rule.** Read the statute as a whole: a doubtful section (here, does s.15 reach the cook?) is coloured by the long title, the preamble, the definition clause and the scheme of the Act — each part carrying its own weight.
>
> **Apply.** The definition clause (s.2) is the controlling part and ties “workman” to a “manufacturing process”, so its exact words are the starting point. But the long title announces the object as the *welfare of workmen in factories* generally, which pulls

toward a wide reading. The cook is engaged in a subsidiary process of the factory, not the core manufacture; the definition's plain words are the load-bearing wall, and the title (a framing part) cannot cut down a clear definition.

Conclusion. Because the definition clause is precise and the title only sets the general object, the cook falls outside "workman" as defined — unless a separate provision widens it. The example shows the hierarchy: operative parts (the definition) control, framing parts (the title) merely assist.

Note the limit. Had s.2 said "'workman' *includes* any person employed in or in connection with a factory", the welfare-oriented long title would then support the wider reading — the framing parts help only when the operative words leave real room for doubt.

The Visual



Case Laws

- ***Aswini Kumar Ghosh v Arabinda Bose (1952)*** — the long title and preamble are legitimate aids to the general purpose of an Act, but cannot control clear enacting words.
- ***Manohar Lal v State of Punjab (1961)*** — the different parts of a statute are read together; no part is to be treated as surplusage.

---

2. Purpose of Interpretation; Intention of the Legislature

> **Previous Year Questions**
>
> - **[16M]** What is interpretation of statutes? Explain the need for and object of interpretation. *(Jun 2014, Jun 2016, Dec 2016, Jun 2017, Dec 2017, Jun 2018, Apr 2022, Oct 2022, Mar 2023, Sep 2023, Mar 2024, Aug 2024, Jan 2025)* ★★★
> - **[16M]** "The duty of the court is to find out the intention of the legislature." Discuss. *(Mar 2021, Apr 2022, Oct 2022, Jul 2026)* ★★
> - **[Short Note]** Distinguish between interpretation and construction. *(Mar 2021, Apr 2022, Oct 2022, Mar 2024, Aug 2024)* ★★

The Hook

In 1868 an English judge, faced with a statute that made it an offence to "impersonate any person entitled to vote", had to decide whether it covered impersonating a *dead* voter. A dead man cannot vote — so, read literally, no offence. The court held that no offence was committed, because a dead person is not That hunt is the whole of this subject.

What is interpretation, and why is it needed?

Interpretation is the process by which a court determines the meaning of the words used in a statute, so as to ascertain and give effect to the intention of the legislature. In plain terms: the judge works out *what the law-maker meant* and applies it.

Why is it even needed? Because words are imperfect tools. The legislature drafts in *general* language to cover situations it cannot all foresee; language is often **ambiguous** (a word with two meanings), **vague** (a word with fuzzy edges — is a bicycle a "vehicle"?) or simply silent on the case that has arisen. Life then throws up a fact the drafter never pictured, and the court must give the words a workable meaning **without re-writing the law** — that is Parliament's job, not the judge's.

The golden thread — intention of the legislature. Every rule in this subject (literal, golden, mischief, harmonious) is only a *tool* for one job: discovering the legislature's intention. That intention is found:

1. **First, in the words used** — their plain, ordinary meaning. If the words are clear, that is the intention, and the court applies them even if the result seems hard.
2. **Where the words are unclear, in the context and purpose** — the Act read as a whole, the mischief it aimed to cure, the object stated in the preamble.

Interpretation vs Construction — the distinction that scores. The two words overlap, but the classical line is:

- **Interpretation** is the art of finding the **true sense** of the *words themselves* — what the words linguistically mean.
- **Construction** is the drawing of **conclusions** about points that lie *outside* the plain words — resolving ambiguities, applying the words to facts, deciding the legal effect where the words do not directly cover the case.

So interpretation asks "what do these words mean?"; construction asks "what is the legal result when we apply them to this situation?" In everyday usage the two are used interchangeably, and you may say so in the exam after drawing the distinction.

The object of interpretation, then, is threefold: to ascertain the legislature's intention, to give effect to it, and to prevent a construction that would defeat the statute's purpose or lead to absurdity.

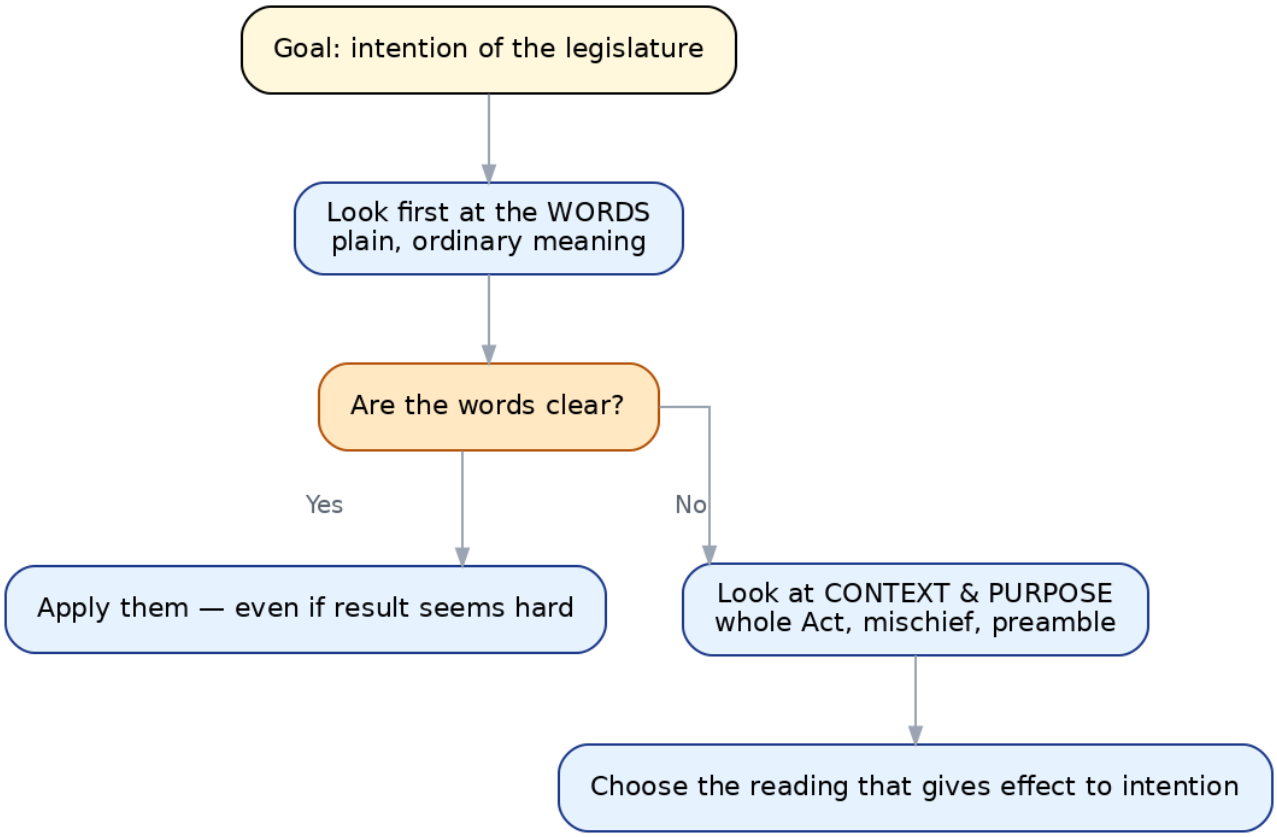
> **◈ WORKED EXAMPLE — Words vs intention**
>
> **Facts.** A statute imposes a penalty on anyone who "shall draw or load any blood in the street" — passed to stop butchers letting blood run in public. A surgeon bleeds a man who has collapsed with a fit in the street, to save his life, and is prosecuted.
>
> **Rule.** The court seeks the **intention of the legislature**, read from the mischief the Act aimed at; the plain words yield where a literal reading defeats the obvious purpose.
>
> **Apply.** Read literally, the surgeon "drew blood in the street" and is guilty. But the Act's evident purpose was to stop the *nuisance* of butchery in public, not to punish life-saving surgery — the legislature never intended this case.
>
> **Conclusion.** The surgeon is not liable. (This is the classic Bologna surgeon illustration used by courts to show that intention, not bare words, governs.)

> ***Gray:*** *"The process by which a judge constructs, from the words of a statute-book, a meaning which he either believes to be that of the legislature, or which he proposes to attribute to it, is interpretation."*

In Simple Terms: Interpretation is finding out what the legislature meant. It is needed because words are imperfect and life is unpredictable. The court looks first at the words,

then at their context and purpose — and its whole job is to give effect to the legislature's intention, not to substitute its own.

The Visual



Case Laws

- ***R.M.D. Chamarbaugwala v Union of India (1957)*** — where two constructions are possible, the court adopts the one that gives effect to the legislature's intention and upholds the law.
- ***District Mining Officer v Tata Iron & Steel Co (2001)*** — a statute is an edict of the legislature; the whole object of interpretation is to discover the intention conveyed, expressly or by implication.
- ***Institute of Chartered Accountants v Price Waterhouse (1997)*** — the primary and foremost task in construing a statute is to ascertain the legislative intent from the language used.

---

3. Commencement of Statutes

Previous Year Questions

- **[16M]** Explain “commencement” of a statute and the rules governing when a statute comes into force. *(Mar 2021)* ★★
- **[Short Note]** Commencement of a statute. *(Jun 2014, Sep 2023)* ★★
- **[Problem]** An Act receives the President’s assent on 26 January at 10.30 a.m. From what point does it commence? *(Sep 2023)* ★★

The Hook

Here is a real trap examiners love. A Central Act is assented to by the President on **26 January at 10.30 a.m.** A man does the forbidden act at 9 a.m. the same day — an hour *before* the assent. Is he caught? Most students say “no, the Act was not yet in force at 9 a.m.” The law says otherwise: a statute comes into force from the **first moment of the day** it commences, not from the clock-time of assent. The 9 a.m. act is caught. One line of the General Clauses Act decides the whole problem.

What is commencement, and when does a statute come into force?

Commencement means the day on which a statute *comes into operation* — the moment it becomes binding law. Enactment (passing) and commencement are two different things: an Act may be *passed* today but *commence* months later.

There are three possible situations. Learn each:

1. **The Act fixes its own date.** Many Acts say “This Act shall come into force on such date as the Central Government may, by notification, appoint.” Until that notification, the Act — though passed — is *not* in force. The government may even bring different provisions into force on different dates.
2. **The Act is silent.** If a Central Act says nothing about commencement, **Section 5 of the General Clauses Act, 1897** supplies the answer: it comes into force on the day it **receives the assent** of the President (for a Central Act) or the Governor/President (for a State Act).
3. **The “whole day” rule.** When an Act commences on a given day, it is treated as operative from the **very first moment (12 midnight) of that day**, not from the hour of assent. The law does not, as a rule, notice fractions of a day. So an act done earlier that same day, before the physical moment of assent, is still governed by the Act.

Who and where. Commencement rules bind everyone the Act applies to and operate throughout the territory to which the Act extends. The trigger (*when*) is the assent date,

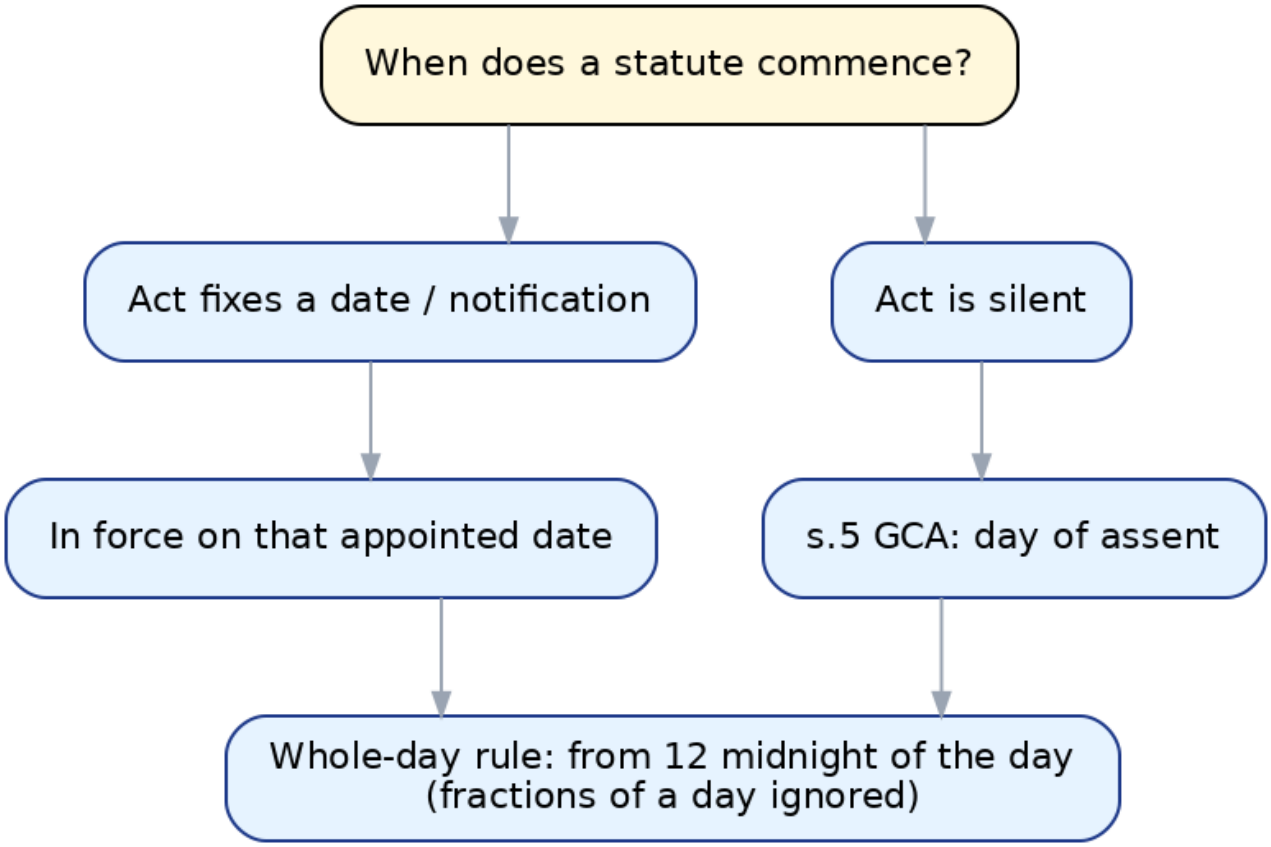
the notified date, or the whole day of commencement, depending on which of the three situations applies.

> ***Section 5, General Clauses Act, 1897:*** *"Where any Central Act is not expressed to come into operation on a particular day, then it shall come into operation on the day on which it receives the assent … of the President."*

In Simple Terms: A statute becomes law on its commencement day — the date it fixes, or (if silent) the day it is assented to. And it operates from the *start* of that whole day, so the clock-time of assent does not matter.

> **◈ WORKED EXAMPLE — The 10.30 a.m. assent**
>
> **Facts.** A Central Act is assented to on 26 January at 10.30 a.m. and is silent on commencement. X does the prohibited act at 9 a.m. the same day.
>
> **Rule.** Under s.5 GCA the Act commences on the day of assent (26 January); and by the whole-day rule it operates from the first moment of that day, the law ignoring fractions of a day.
>
> **Apply.** Commencement is 26 January — the entire day. X's act at 9 a.m. falls *within* 26 January, even though it was before the 10.30 a.m. assent.
>
> **Conclusion.** X is governed by the Act. The clock-time of assent is a decoy; the Act reaches back to midnight of its commencement day.

The Visual



Case Laws

- ***A.K. Roy v Union of India (1982)*** — where an Act leaves commencement to government notification, the provision is not in force until the notification is issued; the power must be exercised, not withheld arbitrarily.
- ***Union of India v Ganesh Das Bhojraj (2000)*** — a notification bringing a provision into force operates from the date of its publication in the Official Gazette.

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4. Operation and Repeal of Statutes

Previous Year Questions

- **[16M]** Explain the operation and repeal of statutes. What is the effect of repeal? *(Dec 2014, Dec 2017, Jun 2018, Dec 2018, Mar 2021, Mar 2023, Mar 2024, Jan 2025)* ★★★
- **[Short Note]** Express and implied repeal. *(Dec 2016, Oct 2022)* ★★★
- **[Problem]** The Industrial Disputes Act bars representation by a legal practitioner; the Advocates Act confers a right to practise on every advocate. Which prevails? *(Jun 2018, Dec 2018)* ★★★

The Hook

In 1955 the Supreme Court in *State of Punjab v Mohar Singh (1955)* had to answer a deceptively simple question: when a law is repealed, what happens to rights and prosecutions already begun under it? The Court's answer — that a repeal does *not* wipe the slate clean where the legislature has saved accrued rights — turned on a single provision, **Section 6 of the General Clauses Act, 1897**. That section is the safety net under every repeal, and it is a guaranteed exam topic.

What is repeal, and what does it do?

The power to make a law includes the power to unmake it. **Repeal** is the abrogation or cancellation of an existing statute by the legislature — the law is taken off the statute book. Because *"the power to repeal is co-extensive with the power to enact"*, the same legislature (under Arts. 245–246 of the Constitution, in its own field) that can pass an Act can repeal it.

Repeal comes in two forms:

1. **Express repeal.** The legislature says so in words — "The … Act, 19XX is hereby repealed" (usually in a repeal-and-savings section or a schedule of repeals). Clear and deliberate.
2. **Implied repeal.** The legislature does *not* say so, but passes a **later** Act so inconsistent with an earlier one that the two cannot stand together. The later law prevails on the maxim *leges posteriores priores contrarias abrogant* [later laws repeal earlier contrary ones]. But courts **lean against** implied repeal: there is a strong presumption that the legislature did not intend to repeal a law it did not mention, and repeal by implication is found only where the inconsistency is **clear and irreconcilable**, or the later Act was plainly intended to be a *complete code* on the subject.

The effect of repeal — the real exam meat. At common law a repeal was drastic: it obliterated the repealed Act as if it had never existed, ending pending prosecutions and

destroying accrued rights. To cure this harshness, **Section 6 of the General Clauses Act, 1897** provides that, unless a different intention appears, the repeal does **not**:

- revive anything not in force at the time of repeal;
- affect the previous **operation** of the repealed Act or anything done under it;
- affect any **right, privilege, obligation or liability** already acquired or incurred;
- affect any **penalty or punishment** incurred for an offence committed against the repealed Act;
- affect any **investigation, legal proceeding or remedy** for such right, liability or penalty — which may be continued as if the Act had not been repealed.

So accrued rights and pending prosecutions survive a bare repeal. Section 6 applies only to a **repeal**, not to the mere *expiry* of a temporary Act (Topic 5) — keep the two apart.

> ⚠ **CAUTION**
>
> Do **not** confuse repeal with *amendment*. An amendment changes part of an Act while the Act lives on; a repeal cancels the Act (or provision) entirely. And do not say a repeal always ends pending cases — s.6 usually saves them.

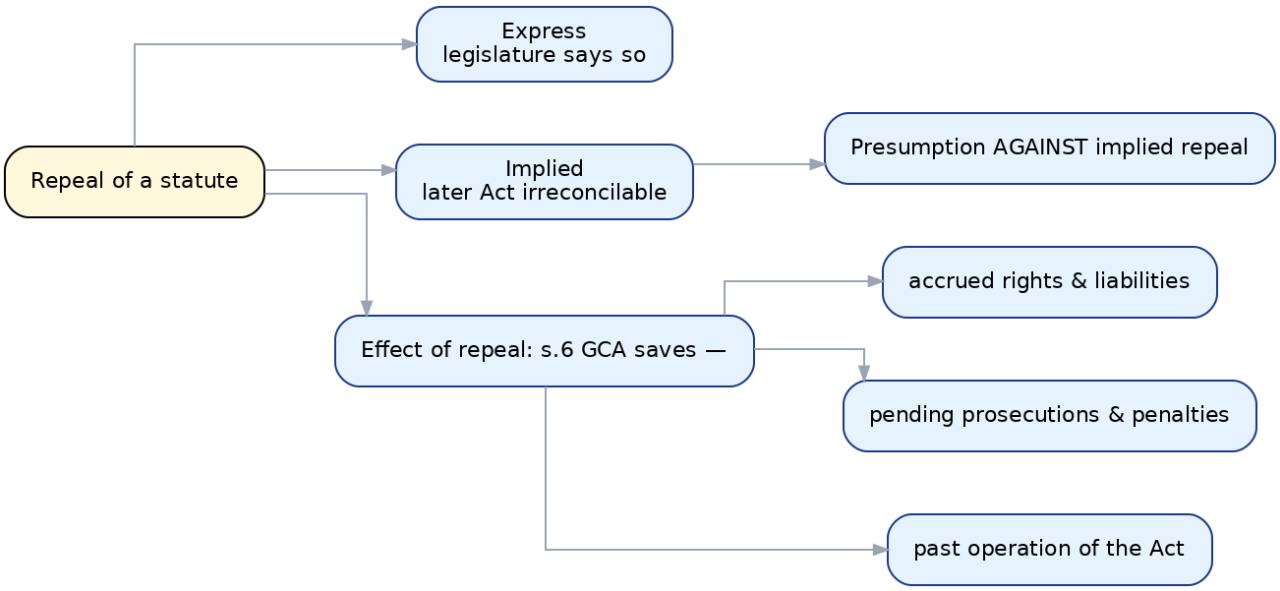
> ***Section 6, General Clauses Act, 1897:*** *"Where this Act, or any Central Act … made after the commencement of this Act, repeals any enactment … then, unless a different intention appears, the repeal shall not — (c) affect any right, privilege, obligation or liability acquired, accrued or incurred under any enactment so repealed; … (e) affect any … legal proceeding … in respect of any such right … or punishment …"*

In Simple Terms: Repeal is the legislature cancelling a law — either expressly, or by implication when a later law flatly contradicts it. But a repeal does not, by itself, undo the past: s.6 GCA saves rights already acquired and prosecutions already begun, unless the legislature clearly says otherwise.

> ◈ **WORKED EXAMPLE — Two Acts collide (implied repeal)**
>
> **Facts.** Section 36 of the Industrial Disputes Act bars a party from being represented by a legal practitioner before a Labour Court without consent; s.30 of the Advocates Act, 1961 confers on every advocate a right to practise before all courts and tribunals.
>
> **Rule.** A later general Act does not impliedly repeal an earlier special provision unless the two are irreconcilable; a special provision on a particular subject prevails over a general one (*generalia specialibus non derogant*) [general words do not derogate from special ones].
>
> **Apply.** The Advocates Act is a general law about the right to practise; s.36 ID Act is a special provision regulating representation in a particular forum for a particular purpose. They can stand together — the special bar governs that special tribunal.

Conclusion. Section 36 of the ID Act prevails in the Labour Court; the general right in s.30 does not impliedly repeal the special bar. There is no implied repeal.

The Visual



Case Laws

- ***State of Punjab v Mohar Singh (1955)*** — s.6 GCA saves accrued rights and pending proceedings on a repeal unless a contrary intention appears; the court looks to the whole scheme of the repealing Act.
- ***Zaverbhai Amaidas v State of Bombay (1954)*** — implied repeal arises where a later Act covers the whole subject-matter and is intended as a complete code inconsistent with the earlier law.
- ***Municipal Council, Palai v T.J. Joseph (1963)*** — there is a strong presumption against repeal by implication; it is found only on clear inconsistency.

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5. Perpetual and Temporary Statutes; Effect of Expiry

Previous Year Questions

- **[16M]** Distinguish between perpetual and temporary statutes. What is the effect of the expiry of a temporary statute? *(Jun 2014, Dec 2015, Jun 2016, Dec 2016, Jun 2019, Oct 2021, Apr 2022, Oct 2022, Mar 2023, Sep 2023, Jan 2025)* ★★★

The Hook

During the Second World War, Britain passed emergency laws that were to last only "for the duration". After the war a man was prosecuted for an offence he had committed *while* such a temporary Act was alive, but tried *after* it had expired. Could he still be convicted? In *Wicks v Director of Public Prosecutions (1947)* the House of Lords said yes — because the temporary Act itself had saved liabilities incurred during its life. The case shows the whole trick of temporary statutes: what happens on expiry depends entirely on whether the Act saved anything.

What are perpetual and temporary statutes?

Statutes divide by *how long they live*:

- A **perpetual (permanent) statute** has no fixed end-date. It remains in force until the legislature repeals it. "Perpetual" does not mean unchangeable — only that it does not expire by itself. Most Acts (the Contract Act, the IPC) are perpetual.
- A **temporary statute** is one whose duration is fixed in advance — it is expressed to remain in force only for a *specified period* (e.g. "this Act shall remain in force for two years"), or until a stated event, or until an expiry the Act itself names. When that period ends, the Act **expires automatically**, without any repealing Act.

The key difference in effect — expiry vs repeal. This is the examiner's target.

1. **A perpetual statute ends only by repeal**, and on repeal **s.6 of the General Clauses Act** automatically saves accrued rights and pending prosecutions (Topic 4).
2. **A temporary statute ends by expiry**, and — this is the catch — **s.6 GCA does NOT apply to expiry**; s.6 speaks only of "repeal". So on the *ordinary rule*, once a temporary Act expires:
   - no fresh prosecution can be started for an offence committed while it was in force; and
   - pending proceedings under it lapse — unless saved.
3. **The saving depends on the Act itself.** A temporary Act very often contains its own **saving clause** ("expiry shall not affect liabilities already incurred"), or the offence is treated as complete when committed. Where the Act saves such liabilities, prosecutions survive expiry (as in *Wicks*). Where it is silent, the general rule bites and prosecutions fall.

Other effects of expiry. Rights and obligations that had *already accrued* under a temporary Act may or may not survive depending on the saving; and any subordinate legislation (rules) made under it normally lapses with it. If the temporary Act is *continued* by a fresh Act before it expires, it lives on without a break.

⚠ **CAUTION**

Do **not** apply s.6 GCA to a temporary statute's expiry. Section 6 is a savings provision for **repeal only**. For expiry, look to the Act's *own* saving clause.

The rule (Craies/Wicks principle): *"As a general rule, and unless it contains some special provision to the contrary, after a temporary Act has expired no proceedings can be taken upon it, and it ceases to have any further effect."*

In Simple Terms: A perpetual statute lasts till repealed; a temporary one dies on its own expiry date. The difference that matters: s.6 GCA saves rights and prosecutions on a *repeal*, but not on an *expiry* — so after a temporary Act expires you can prosecute only if the Act itself saved that liability.

◈ **WORKED EXAMPLE — Prosecution after expiry**

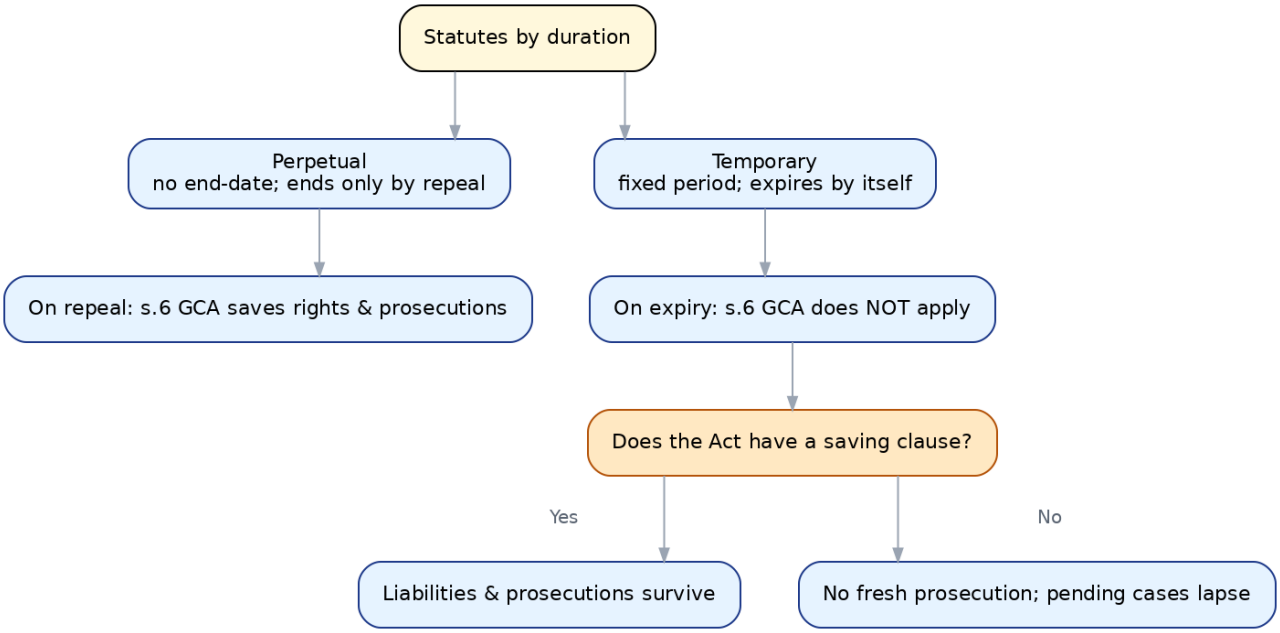
Facts. A temporary Act, in force 2020–2022, makes hoarding an offence. X hoards in 2021. The Act expires on 31 December 2022. In 2023 the State launches a fresh prosecution. The Act contains no saving clause.

Rule. On expiry of a temporary Act, and in the absence of a saving clause, no fresh prosecution may be launched for an offence committed during its life; s.6 GCA (which would save it on a repeal) does not apply to expiry.

Apply. X's offence was committed in 2021 while the Act lived, but the Act expired in 2022 with no saving provision, and the prosecution begins only in 2023 — after death of the Act.

Conclusion. The 2023 prosecution cannot be maintained. It would succeed only if the Act had contained a saving clause preserving liabilities incurred during its currency.

The Visual



Case Laws

- ***Wicks v Director of Public Prosecutions (1947)*** — a prosecution for an offence under a temporary Act may continue after expiry where the Act itself preserves liabilities incurred during its life.
- ***S. Krishnan v State of Madras (1951)*** — the effect of expiry of a temporary (Preventive Detention) Act depends on the Act's own provisions; a continuance provision keeps it alive.
- ***State of Punjab v Mohar Singh (1955)*** — contrasts repeal (s.6 GCA savings apply) with expiry (they do not), underlining that the source of survival differs.

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6. Restrictive and Beneficial (Liberal) Construction

Previous Year Questions

- **[16M]** Explain restrictive and beneficial (liberal) construction with decided cases. *(Nov 2020, Aug 2024, Jan 2025)* ★★
- **[Short Note]** Beneficial construction. *(Apr 2022, Jan 2025)* ★★
- **[Problem]** An employer pays maternity benefit for six weeks but excludes Sundays; the woman claims wages for Sundays too. Decide. *(Dec 2017, Mar 2023)* ★★

The Hook

A woman on maternity leave was paid benefit for her six weeks of absence — but her employer deducted the Sundays, arguing she "did not work" on those days. The Supreme Court in *B. Shah v Presiding Officer, Labour Court, Coimbatore (1977)* refused. A welfare statute meant to protect a mother and child, said the Court, must be read *liberally* in her favour: the six weeks means six *calendar* weeks, Sundays included. That is beneficial construction in action — stretch the protective words to advance the benefit.

What is beneficial and what is restrictive construction?

These are two opposite *approaches* to reading a statute, chosen according to what kind of statute it is.

- **Beneficial (liberal) construction** means reading the words **widely and generously**, in favour of the class the statute is meant to protect, so that the remedy is advanced and the mischief suppressed. It is applied to **welfare and remedial statutes** — labour laws, maternity benefit, minimum wages, consumer protection, rent control for tenants. The guiding idea (drawn from *Heydon's Case*) is to give effect to the *object* of protection.
- **Restrictive (strict) construction** means reading the words **narrowly**, so the statute reaches no further than its clear terms. It is applied where the statute *takes away* something — **penal statutes** (which risk liberty) and **taxing statutes** (which take property). Any real ambiguity is resolved *against* the state and *in favour* of the subject.

The rule and its limit. Beneficial construction lets a court prefer the *wider* of two possible meanings; it does **not** let the court invent a meaning the words cannot bear. The words must be *capable* of the liberal reading. You cannot, under the banner of "benefit", rewrite the statute or supply words that are not there.

Who invokes which. The protected person (worker, tenant, consumer) argues for the beneficial reading of a welfare Act; the subject/accused argues for the restrictive reading of a penal or taxing Act. The court picks the approach that fits the *nature and object* of the statute.

> ***Maxwell (on beneficial construction):*** *"Statutes … which are passed for the benefit of a particular class of persons should be given a liberal construction so as to advance the remedy and suppress the mischief."*

In Simple Terms: If a statute is meant to *protect* people, read it generously in their favour (beneficial construction). If it *punishes* or *taxes*, read it narrowly in the subject's favour (restrictive construction). But even beneficial construction cannot go beyond what the words can honestly mean.

◈ WORKED EXAMPLE — Maternity benefit and the Sundays

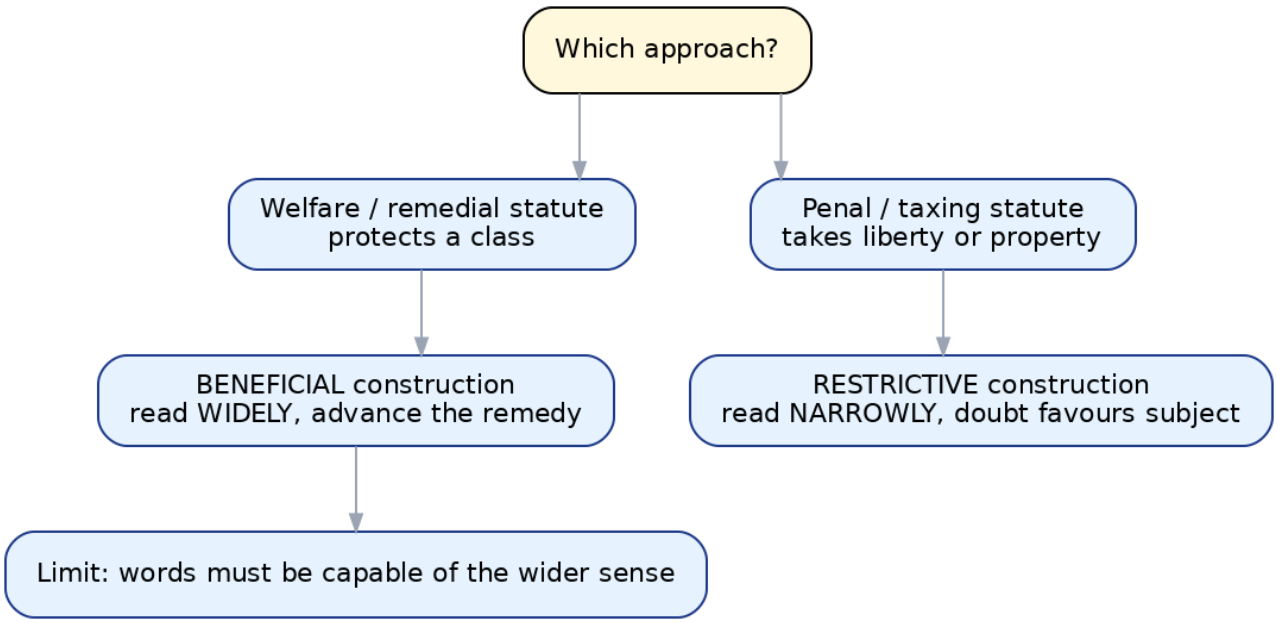
Facts. A woman is entitled under the Maternity Benefit Act, 1961 to benefit for six weeks' absence. The employer pays for the working days only, excluding Sundays, arguing benefit is payable for "days actually worked".

Rule. A welfare/beneficial statute is construed liberally in favour of the protected class so as to advance the benefit; ambiguity is resolved for the beneficiary (*B. Shah v Presiding Officer (1977)*).

Apply. The Act speaks of six *weeks*, not of working days. Reading it beneficially, a week means seven calendar days; excluding Sundays would cut down the very protection the Act confers on the mother.

Conclusion. She is entitled to benefit for all days in the six weeks, Sundays included. The "actual working days" argument is the decoy; the beneficial construction defeats it.

The Visual



Case Laws

- ***B. Shah v Presiding Officer, Labour Court, Coimbatore (1977)*** — the Maternity Benefit Act, being beneficial, is construed liberally; six weeks means six calendar weeks including Sundays.
- ***Municipal Corporation of Delhi v Female Workers (Muster Roll) (2000)*** — maternity benefit extends beneficially even to casual/muster-roll women workers.
- ***Alembic Chemical Works v Workmen (1961)*** — welfare provisions on leave are read liberally in the workers' favour.

7. Taxing Statutes

Previous Year Questions

- **[16M]** How are taxing statutes construed? Explain the rule of strict construction of fiscal statutes. *(Dec 2018, Mar 2021, Oct 2021, Oct 2022, Mar 2023, Jan 2025, Jul 2026)* ★★★
- **[Short Note]** Construction of taxing statutes. *(Aug 2024)* ★★★
- **[Problem]** A firm uses liquor as an ingredient in medicinal preparations; the excise commissioner levies excise duty on the liquor. Is the levy valid? *(Dec 2016, Jan 2025)* ★★★

The Hook

In 1921 an English judge laid down a sentence that every tax lawyer still quotes. In *Cape Brandy Syndicate v Inland Revenue Commissioners (1921)*, Rowlatt J. said: *"In a taxing Act one has to look merely at what is clearly said. There is no room for any intendment. There is no equity about a tax. Nothing is to be read in, nothing is to be implied. One can only look fairly at the language used."* No tax without clear words — that single idea governs the whole topic.

How are taxing statutes construed?

A **taxing (fiscal) statute** is one that imposes a tax, duty, cess or fee on the citizen — income tax, excise, customs, sales tax/GST. Because it **takes the subject's money by force of law**, the courts protect the subject with a rule of **strict construction**:

1. **No tax without clear words.** A tax can be imposed only by words that *clearly* say so. The subject cannot be taxed by inference, analogy or "the spirit" of the Act — *"there is no equity about a tax"*.
2. **Ambiguity favours the subject.** If a *charging* provision is genuinely ambiguous — capable of two reasonable readings — the reading that *favours the taxpayer* is adopted. The state must bring the case clearly within the letter of the law.
3. **Clearly within the charge — no escape by equity.** The taxpayer cannot argue "it is unfair" to get out of a tax that plainly applies. Equity cuts both ways: no tax by implication, but no *exemption* by sympathy either.
4. **Exemptions read strictly against the claimant.** A provision *granting* an exemption or concession is construed strictly against the person claiming it — he must show he squarely fits the exemption.
5. **Machinery vs charging provisions.** The *charging* section (which creates the tax) is read strictly; the *machinery* sections (which merely work out assessment and collection) are read to make the Act workable, so the tax is not defeated by a technicality.

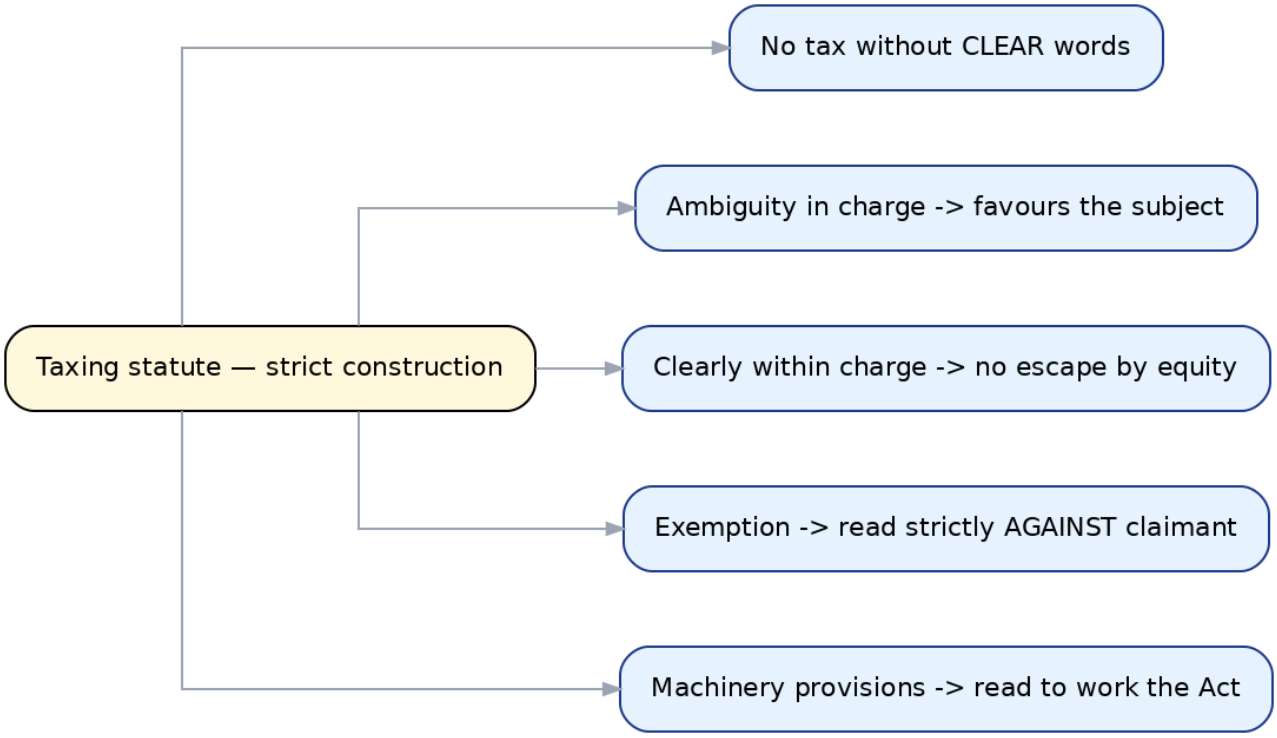
Keep it distinct from penal statutes. Both are strictly construed — but for *different reasons*. Penal statutes are strict to protect **liberty** (and mens rea is presumed); taxing statutes are strict because there is **no tax without clear words** (and there is no question of mens rea). Do not blur the two in the exam.

> ***Section (charging principle) / Rowlatt J. in Cape Brandy Syndicate (1921):***
> *"There is no equity about a tax: nothing is to be read in, nothing is to be implied; one can only look fairly at the language used."*

In Simple Terms: A tax must be laid down in clear words. If the charging provision is genuinely doubtful, the doubt goes to the taxpayer; but if he is plainly within the tax, he cannot escape by pleading unfairness. Exemptions, by contrast, are read strictly against the person claiming them.

> **◈ WORKED EXAMPLE — Excise on medicinal liquor**
>
> **Facts.** A firm makes Ayurvedic medicinal preparations using rectified spirit (liquor) as one ingredient. The excise authority levies excise duty on the liquor so used. The firm argues "this is medicine, not alcohol".
>
> **Rule.** A taxing statute is construed strictly by looking at the taxable event/entry as clearly worded; if the charging entry plainly covers the article, the levy stands, and equity or the end-use does not save the subject.
>
> **Apply.** The taxable event is the *manufacture/use of liquor (alcohol)*; the firm does use liquor as an ingredient. Whether the final product is "medicine" is beside the point if the entry taxes the alcohol used. Conversely, if the charging entry taxes only *potable* liquor and this spirit is non-potable/denatured, the ambiguity would favour the subject.
>
> **Conclusion.** The levy is valid if the alcohol used falls clearly within the charging entry; it fails only if the entry is genuinely ambiguous as to this kind of spirit, in which case the doubt favours the firm. "It is medicine, not alcohol" is the decoy — the question is what the *entry* taxes.

The Visual



Case Laws

- ***Cape Brandy Syndicate v IRC (1921)*** — no equity about a tax; nothing is to be read in or implied; look only at the clear language of the charging provision.
- ***A.V. Fernandez v State of Kerala (1957)*** — the subject is not to be taxed unless the words of the taxing statute unambiguously impose the liability.
- ***CIT v Vatika Township (2015)*** — a genuine ambiguity in a charging provision is resolved in favour of the assessee; an exemption clause is construed strictly against him.

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8. Penal Statutes; Strict Construction; Mens Rea

Previous Year Questions

- **[16M]** How are penal statutes construed? Explain strict construction and the presumption of mens rea. *(Jun 2014, Dec 2014, Dec 2016, Jun 2017, Dec 2017, Jun 2019, Dec 2019, Mar 2021, Oct 2021, Oct 2022, Mar 2023, Sep 2023, Mar 2024, Aug 2024, Jan 2025)* ★★★
- **[Short Note]** Mens rea. *(Jun 2017, Dec 2017, Mar 2021, Oct 2021, Oct 2022, Mar 2023, Sep 2023, Mar 2024, Aug 2024, Jan 2025)* ★★★
- **[Problem]** X is convicted under s.7 of the Prevention of Food Adulteration Act though he had no guilty mind. Is absence of mens rea a defence? *(Jun 2017, Dec 2017, Mar 2021, Oct 2021, Jan 2025)* ★★★
- **[Problem]** B abuses A; A strikes B who dies; A pleads self-defence and accident. Discuss liability. *(Dec 2016, Mar 2023, Sep 2023)* ★★★
- **[Short Note]** Penal statutes. *(Jul 2026)* ★

The Hook

A publican in Victorian England served a drink to a policeman who had removed his armband — the badge that showed he was on duty. The Act made it an offence to serve a *constable on duty*. The publican honestly believed the man was off duty. Convicted? No — in *Sherras v De Rutzen (1895)* the court held that a guilty mind (*mens rea*) is *presumed* to be required in every offence unless the statute clearly excludes it. That presumption, and the rule of strict construction, are the twin pillars of this most-examined topic.

What is a penal statute, and how is it construed?

A **penal statute** is one that creates an **offence** and imposes a **punishment** — fine, imprisonment, forfeiture, penalty. The Indian Penal Code, the Prevention of Food Adulteration Act, the NDPS Act are examples. Because a penal statute puts a citizen's **liberty and property at risk**, the law leans in the citizen's favour through two rules:

A. Strict construction. A penal provision is construed *strictly* — read narrowly, confined to its clear terms:

1. The conduct must fall *clearly* within the words creating the offence; a person is not to be punished on a doubtful or strained reading.
2. Where the penal words are **genuinely ambiguous**, the ambiguity is resolved **in favour of the accused** (the "lenity" principle) — if two reasonable readings exist, the court takes the one that does not criminalise or that gives the lighter penalty.
3. The court does not *extend* a penal statute by analogy to cases not clearly covered, nor supply omissions to catch a wrongdoer the words miss.

The limit: strict construction does not mean a *perverse* or *narrow-to-absurdity* reading. If the words plainly cover the act, the accused is caught; the court will not strain to acquit where the language is clear.

B. The presumption of mens rea. *Mens rea* [a guilty mind] is the mental element of a crime — intention, knowledge or recklessness. The common-law presumption, applied in India, is that **every offence requires mens rea** unless the statute, by clear words or necessary implication, excludes it. So even where a section is silent on the mental element, the court reads in a requirement of a guilty mind — *actus non facit reum nisi mens sit rea* [an act does not make a person guilty unless the mind is also guilty].

When mens rea is excluded — strict-liability offences. The presumption is rebuttable. It yields where:

- the statute's **words** clearly dispense with mens rea (e.g. "whether or not he knew");
- the offence is one of **social welfare / public regulation** (food, drugs, weights, environment) where the object is to *prevent* a public harm and imposing liability without proof of a guilty mind promotes vigilance; or
- requiring proof of mens rea would **defeat the purpose** of the Act.

In such regulatory offences (many food-adulteration and economic offences) the courts have held mens rea *impliedly excluded* — the mere doing of the prohibited act is enough.

> ⚠ **CAUTION**
>
> Do **not** state a blanket rule that "mens rea is always required" or "food-adulteration offences always need a guilty mind". The presumption of mens rea is the *starting point*, but it is displaced in welfare/regulatory offences — so absence of a guilty mind is often **no defence** there.

> ***Actus reus / mens rea maxim:*** *"Actus non facit reum nisi mens sit rea" — an act does not make a person guilty unless the mind is also guilty.*

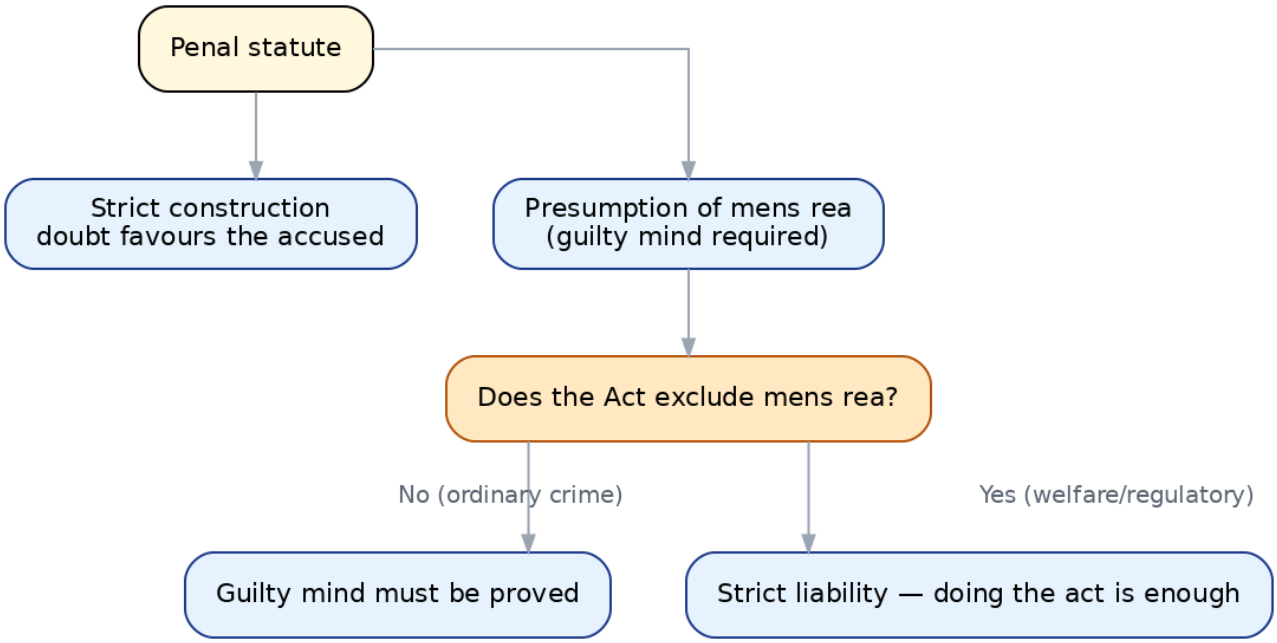
In Simple Terms: Penal statutes are read narrowly, and any real doubt goes to the accused. A guilty mind is presumed to be needed — unless the statute clearly says otherwise, or it is a public-welfare offence (like food adulteration) where doing the forbidden act is enough and "I didn't know" is no defence.

> ◈ **WORKED EXAMPLE — Food adulteration and the missing guilty mind**
>
> **Facts.** X, a shopkeeper, is prosecuted under s.7 of the Prevention of Food Adulteration Act, 1954 for selling adulterated food. X pleads he did not know the article was adulterated — he had no guilty mind.
>
> **Rule.** Mens rea is presumed in penal statutes, but the presumption is displaced in a social-welfare/regulatory offence where the object is to protect public health and the statute makes the act itself punishable.

Apply. The PFA Act is a public-health measure; its scheme punishes the *sale* of adulterated food to protect consumers. Reading in a mens rea requirement would let every seller escape by pleading ignorance and defeat the Act's purpose, so mens rea is impliedly excluded.

Conclusion. X's absence of a guilty mind is **no defence**; the offence is one of strict liability. (Contrast an ordinary IPC offence, where mens rea must be proved.) The "no guilty mind" plea is the decoy.

The Visual



Case Laws

- ***Sherras v De Rutzen (1895)*** — mens rea is an essential ingredient of every offence unless excluded expressly or by necessary implication.
- ***Tolaram Relumal v State of Bombay (1954)*** — a penal statute is construed strictly; if two reasonable constructions are possible, the one favourable to the accused is adopted.
- ***State of Maharashtra v Mayer Hans George (1965)*** — mens rea may be excluded by the object and words of a regulatory statute; the accused was convicted despite lack of knowledge.
- ***Nathulal v State of M.P. (1966)*** — where the statute does not exclude it, mens rea is required; a bona fide belief negatived the offence.
- ***Ranjit D. Udeshi v State of Maharashtra (1965)*** — under s.292 IPC, knowledge of obscenity is not required; strict reading of the penal provision.

9. Welfare / Remedial Legislation

Previous Year Questions

- **[16M]** Explain the principles governing the construction of welfare / remedial legislation. *(Nov 2020, Mar 2024)* ★★
- **[Short Note]** Remedial statutes. *(Jun 2014, Apr 2022, Oct 2022)* ★★

The Hook

When the Supreme Court had to decide in *Bangalore Water Supply v A. Rajappa (1978)* whether a charitable or governmental body was an "industry", it gave the word the *widest* sweep the language could bear — because the Industrial Disputes Act is welfare legislation for workers, and a narrow reading would have thrown thousands out of its protection. Remedial statutes get the benefit of every doubt; that generous approach is the whole of this topic.

What is remedial/welfare legislation, and how is it read?

A **remedial (or welfare, or beneficent) statute** is one passed to **remedy a defect** in the existing law or to **confer a benefit** on a class of persons — typically the weaker party in a relationship: workers, tenants, consumers, women, the poor. Examples: the Industrial Disputes Act, the Minimum Wages Act, the Consumer Protection Act, rent-control laws, the Maternity Benefit Act.

Such statutes are construed by **beneficial construction** — the rule from *Heydon's Case (1584)*: find the *mischief* the old law left unaddressed and the *remedy* the new Act provides, and read the words so as to **suppress the mischief and advance the remedy**. In practice this means:

1. **Prefer the wider meaning.** Where the protective words can bear two meanings, the court takes the one that gives the *fuller* benefit to the protected class.
2. **Resolve doubt for the beneficiary.** Genuine ambiguity is read in favour of the worker/tenant/consumer, not the employer/landlord.
3. **Do not cut down the benefit by technicality.** The court avoids a construction that would let the obligated party defeat the statute's object.

The limit — you cannot rewrite the Act. Beneficial construction operates only within the words. The court cannot, in the name of benefit, extend the statute to persons or situations it plainly does not cover, or read in a benefit the language cannot support. Liberal, yes; limitless, no.

Contrast with penal strictness. Remedial statutes are read *liberally to extend* the benefit; penal statutes are read *strictly to confine* the punishment. The same court, the

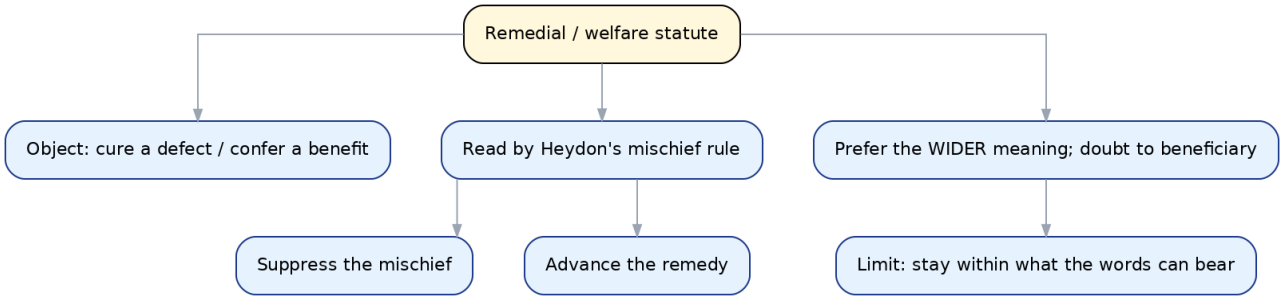
same day, uses opposite approaches depending on the *nature and object* of the statute before it.

> ***Heydon's Case (1584) principle:*** *the court must so construe the Act as "to suppress the mischief and advance the remedy" which the legislature intended.*

In Simple Terms: A remedial statute exists to cure a defect and help a protected class. So the court reads it generously — widest meaning, doubt to the beneficiary — to advance the benefit and defeat the mischief, but never beyond what the words can honestly carry.

> **◈ WORKED EXAMPLE — Is a body an "industry"?**
>
> **Facts.** Employees of a statutory water-supply board claim the protection of the Industrial Disputes Act; the board argues it is a public utility discharging governmental functions, not an "industry".
>
> **Rule.** A welfare statute is construed beneficially, giving its defining words the widest meaning the language allows, to extend the protection to as many workers as the object requires (*Bangalore Water Supply v A. Rajappa (1978)*).
>
> **Apply.** "Industry" is defined broadly; reading it narrowly to exclude the board would strip its workers of the Act's remedies, defeating the very purpose of the legislation.
>
> **Conclusion.** The board is an "industry" and its workers are protected. The beneficial construction extends, not restricts, the Act's reach.

The Visual



Case Laws

- ***Bangalore Water Supply v A. Rajappa (1978)*** — welfare legislation (the Industrial Disputes Act) is construed liberally; "industry" given the widest meaning to protect workers.
- ***Workmen v American Express International Banking Corp. (1985)*** — beneficial provisions are interpreted to advance the object and not to whittle down the benefit.
- ***M/s Girdhari Lal & Sons v Balbir Nath Mathur (1986)*** — the purpose of remedial legislation guides its construction; the object must be given effect.

10. Directory and Mandatory Provisions

Previous Year Questions

- **[16M]** Distinguish between mandatory and directory provisions. How does a court decide which is which? *(Jun 2016, Dec 2016, Jun 2019, Mar 2021, Apr 2022, Oct 2022, Mar 2023, Sep 2023, Jan 2025, Jul 2026)* ★★★
- **[Short Note]** Mandatory and directory provisions. *(Mar 2021, Mar 2023, Sep 2023, Jul 2026)* ★★
- **[Problem]** A statute says the forum "shall refer" the dispute to arbitration; a party instead invokes another forum. Is the reference mandatory? *(Jun 2019, Mar 2024)* ★★★

The Hook

The word "shall" looks like an iron command — but it is not always. In *Raza Buland Sugar Co. v Municipal Board, Rampur (1965)*, a rate was challenged because the notice was published in the wrong newspaper, though the statute said publication "shall" be in a particular way. The Supreme Court held the requirement *directory*, not mandatory — the object was served, so the breach did not void the rate. Whether "shall" means *must* (mandatory) or merely *should* (directory) is the question this topic answers, and it is a perennial favourite.

What is the mandatory / directory distinction?

Every statute lays down conditions for doing something — a time-limit, a form, a manner of giving notice. The question is: **what happens if the condition is broken?**

- A **mandatory** provision *must* be obeyed exactly; **non-compliance invalidates** the act done. If you break it, the thing is void.
- A **directory** provision *ought* to be obeyed, but **non-compliance does not invalidate** the act; it may attract some other consequence, but the act itself stands. Substantial compliance is enough.

The word is not decisive. "Shall" usually points to mandatory and "may" to directory — *but the word alone does not settle it.* Courts have read "shall" as directory and, occasionally, "may" as mandatory. The label turns not on the word but on the **legislative intention**, gathered from:

1. **The object and purpose of the provision** — what is the requirement *for*? If it goes to the *essence* of the thing (e.g. the very jurisdiction or a fundamental safeguard), it is mandatory; if it is a matter of *convenience or procedure*, it is likely directory.
2. **The consequences of non-compliance** — does the statute itself say the act is void if the condition is unmet? Express nullification signals mandatory. If a serious general

inconvenience or injustice would follow from treating it as mandatory, courts lean to directory.

3. **Public interest vs private convenience** — whether the provision protects a public interest or a merely individual convenience.
4. **Negative or prohibitory words** ("no court shall…", "shall not be valid unless…") strongly indicate mandatory.

A useful rule of thumb: provisions prescribing the *manner and form* in which a public duty or power is to be exercised, or fixing a *time* for an official act, are often directory; provisions that are the *condition of a right, a jurisdiction, or a penalty* are usually mandatory.

When time-limits are involved. A time-limit imposed on a **private party** as a condition of his right (e.g. filing an appeal within limitation) is generally mandatory; a time-limit imposed on a **public official** for doing an act is often directory, so that public business is not defeated by delay.

> **✎ EXAM TIP — Never decide by the word "shall" alone**
>
> **The trap.** Candidates see "shall" and instantly write "mandatory", or "may" and write "directory", and stop there. The examiner is testing exactly the opposite — that the word is *not* decisive.
>
> **What to write.** State the rule, then the *test*: "The court looks to the object of the provision and the consequences of non-compliance, not merely the word used; 'shall' can be directory and 'may' can be mandatory" — and anchor it to *Raza Buland Sugar Co. v Municipal Board, Rampur (1965)*.
>
> **Why it scores.** It shows you understand the *reasoning*, which is the whole point of the topic; a bare word-based answer reads as a first-timer's guess.

> ***The test (State of U.P. v Manbodhan Lal Srivastava, 1957):*** *whether a provision is mandatory or directory depends on the intention of the legislature, gathered from the purpose of the provision and the consequences of non-compliance, not merely on the language.*

In Simple Terms: A mandatory rule must be obeyed or the act is void; a directory rule should be obeyed but breach does not void the act. The word "shall" does not settle which it is — the court looks at the *purpose* of the provision and *what would happen* if breach voided everything.

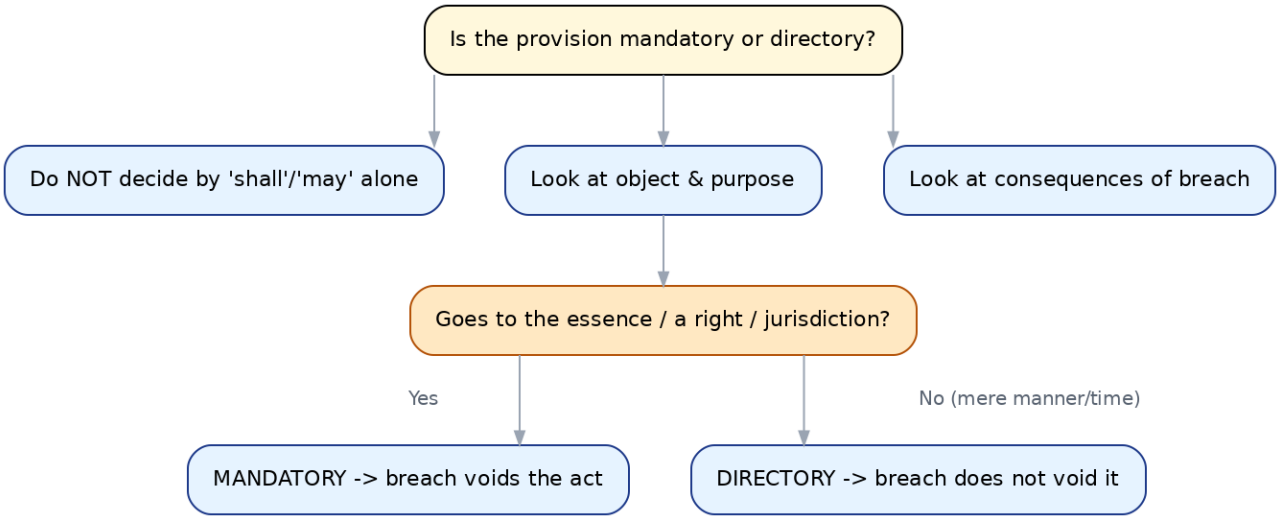
> **◈ WORKED EXAMPLE — "Shall refer" to arbitration**
>
> **Facts.** Parties who agreed to arbitrate instead approach a consumer forum. One party says s.8(1) of the Arbitration and Conciliation Act, 1996 — under which a judicial authority "shall refer" the parties to arbitration — makes reference mandatory. The other reads "shall refer" as leaving a discretion.

Rule. Whether “shall” is mandatory or directory turns on the object and scheme of the Act, not the word alone; a provision that is the condition of a right or that gives effect to a bargain is generally mandatory.

Apply. Section 8 exists to hold parties to their arbitration agreement and oust the ordinary forum where a valid agreement and a timely application exist. Reading “shall refer” as merely directory would defeat that object and let a party wriggle out of its bargain.

Conclusion. The reference is **mandatory** where the statutory conditions are met — the forum must refer the parties to arbitration. “Shall refer read as discretionary” is the decoy.

The Visual



Case Laws

- ***State of U.P. v Manbodhan Lal Srivastava (1957)*** — Art. 320(3)(c) (consultation with the Public Service Commission) held directory; the mandatory/directory question turns on intention and consequences.
- ***Raza Buland Sugar Co. v Municipal Board, Rampur (1965)*** — the manner of publication held directory where the object was substantially achieved.
- ***Sharif-ud-Din v Abdul Gani Lone (1980)*** — where the statute fixes a consequence for non-compliance, the provision is mandatory; otherwise the court weighs purpose and effect.

11. Codifying and Consolidating Statutes

Previous Year Questions

- **[16M]** Explain codifying and consolidating statutes and the principles of their construction. *(Jun 2015, Jun 2019, Sep 2023)* ★★
- **[Short Note]** Consolidating statute. *(Oct 2022, Mar 2024)* ★★

The Hook

When the Bills of Exchange Act was passed to *codify* the whole law merchant, a judge was tempted to decide a point by digging up old pre-Act case law. Lord Herschell in *Bank of England v Vagliano Brothers (1891)* stopped him with a rule that still governs: read a codifying Act **on its own words first**, and go back to the old cases only if a word is genuinely doubtful. How you read these two special kinds of Act is the substance of this topic.

What are codifying and consolidating statutes?

Both gather scattered law into one place, but they do *different* things:

- A **codifying statute** collects and states **the whole law** on a subject — case law, custom and earlier statutes together — in one authoritative, systematic enactment. It *declares* the entire law on that topic. Examples: the Indian Contract Act, 1872; the Negotiable Instruments Act, 1881; the Hindu Marriage Act, 1955.
- A **consolidating statute** re-enacts, in a single statute, **provisions previously scattered** across several earlier statutes on the same subject — without (in the main) changing the law. Its object is *convenience and coherence*, collecting existing enactments into one. Example: the Code of Civil Procedure, 1908 consolidated earlier procedural laws.

How each is construed:

1. **Codifying statute — read on its own words.** The natural meaning of the language is taken *first*, unaffected by the earlier case law it replaced (the *Vagliano* rule). One resorts to the pre-code position only where the Act's words are genuinely ambiguous or use a term of art whose settled meaning the code assumes.
2. **Consolidating statute — presumption of no change.** Because a consolidating Act only re-arranges existing law, there is a **presumption that it does not change the law** — it is presumed to reproduce the earlier provisions with the same meaning, unless a clear intention to alter appears. So earlier decisions on the consolidated provisions remain good guides.

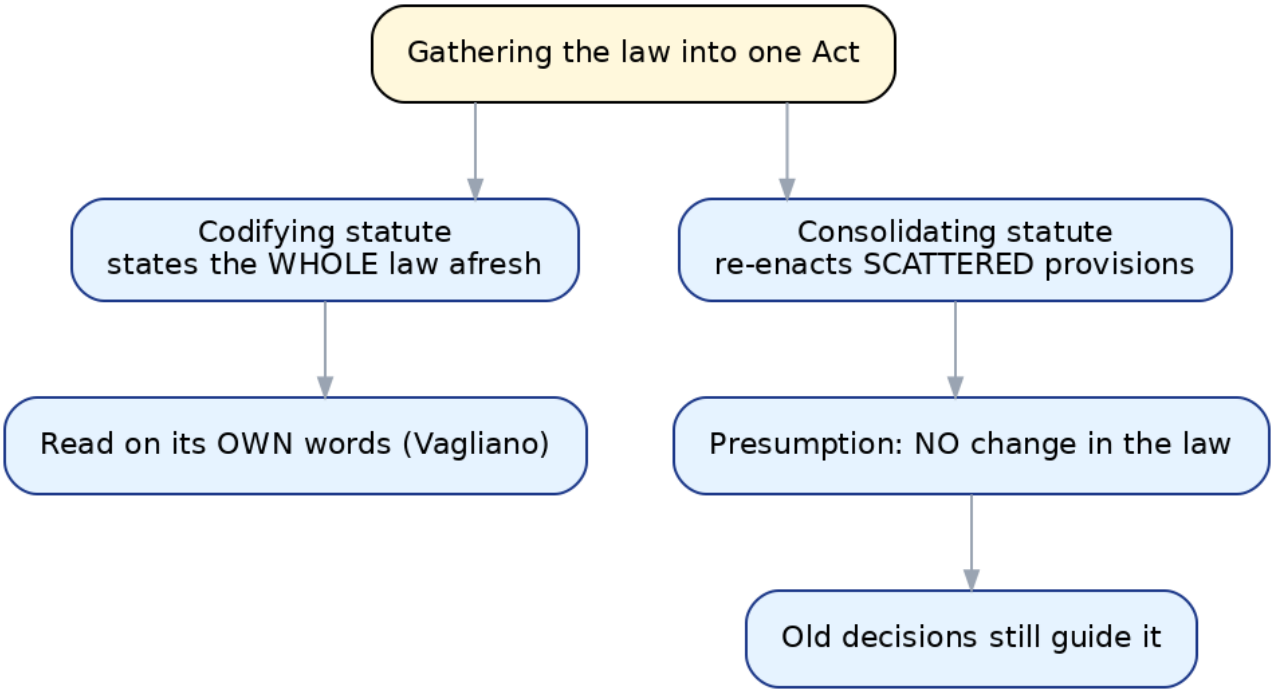
Why the difference matters. For a codifying Act you start fresh from the text; for a consolidating Act you carry forward the old understanding. Getting the label right decides how much weight the pre-Act law carries.

> ***Lord Herschell in Bank of England v Vagliano Bros (1891):*** *the proper course with a codifying statute is "to examine the language of the statute and to ask what is its natural meaning, uninfluenced by considerations derived from the previous state of the law."*

In Simple Terms: A codifying Act states the *whole* law on a subject afresh, and you read it on its own words. A consolidating Act merely gathers *existing* scattered law into one place, and the law presumes it did not change anything — so old cases still guide it.

> **◈ WORKED EXAMPLE — New Act, old case law**
>
> **Facts.** A dispute arises on a point covered by the Indian Contract Act, 1872 (a codifying Act). One party relies on a pre-1872 English precedent that seems to point the other way.
>
> **Rule.** A codifying statute is read on its own words first; earlier case law is consulted only if the statutory words are genuinely ambiguous (*Vagliano* (1891)).
>
> **Apply.** If the section's language plainly covers the point, the court applies the section as written and does not displace it with the older precedent; the pre-Act case matters only if the section's words are unclear.
>
> **Conclusion.** The Contract Act's own words govern; the old precedent yields unless the statutory language is doubtful.

The Visual



Case Laws

- ***Bank of England v Vagliano Brothers (1891)*** — a codifying statute is read on its own natural language, uninfluenced by the earlier law, unless ambiguity requires resort to it.
- ***Administrator-General of Bengal v Prem Lal Mullick (1895)*** — a consolidating Act is presumed not to alter the existing law it re-enacts.

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12. Statutes Conferring Powers

> **Previous Year Questions**
>
> - **[Short Note]** Statutes conferring powers. *(Sep 2023)* ★

The Hook

When a statute gives an officer a power — say, to "impound abandoned cattle" — it rarely spells out every step. Does the power to impound include the power to feed, shelter and later sell the animal? Courts answer with a simple, sensible principle: a grant of power carries with it whatever is *reasonably necessary* to exercise it. That doctrine of *implied/ancillary powers* is what this short topic is about.

How are power-conferring statutes construed?

A **power-conferring statute** is one that grants an authority — a public official, board or tribunal — the legal *power* to do certain acts (levy a rate, grant a licence, requisition property, make rules). Two construction ideas govern:

1. **Implied (ancillary) powers.** A statute that confers a power is read to include, by necessary implication, every power *reasonably necessary* to make the granted power effective. *"Where an Act confers a power, it impliedly also grants everything necessary to carry it out"* — expressed in the maxim *quando lex aliquid concedit, concedit et id sine quo res ipsa esse non potest* [when the law gives anything, it gives also that without which the thing itself cannot exist]. So a power to impound implies a power to keep and maintain; a power to appoint implies a power to dismiss.
2. **Strict reading where the power cuts into rights.** Where the power *interferes with private rights, liberty or property* (a power to search, seize, tax, penalise), it is construed **strictly** — the authority may do only what the statute clearly permits, and the citizen's rights are not curtailed beyond the plain grant.

So the two pulls are: *generous* on what is needed to work the power; *strict* on how far the power may invade rights. The manner in which a statutory power must be exercised is also usually implied — it must be used **for the purpose for which it was given**, reasonably and in good faith, not for a collateral object.

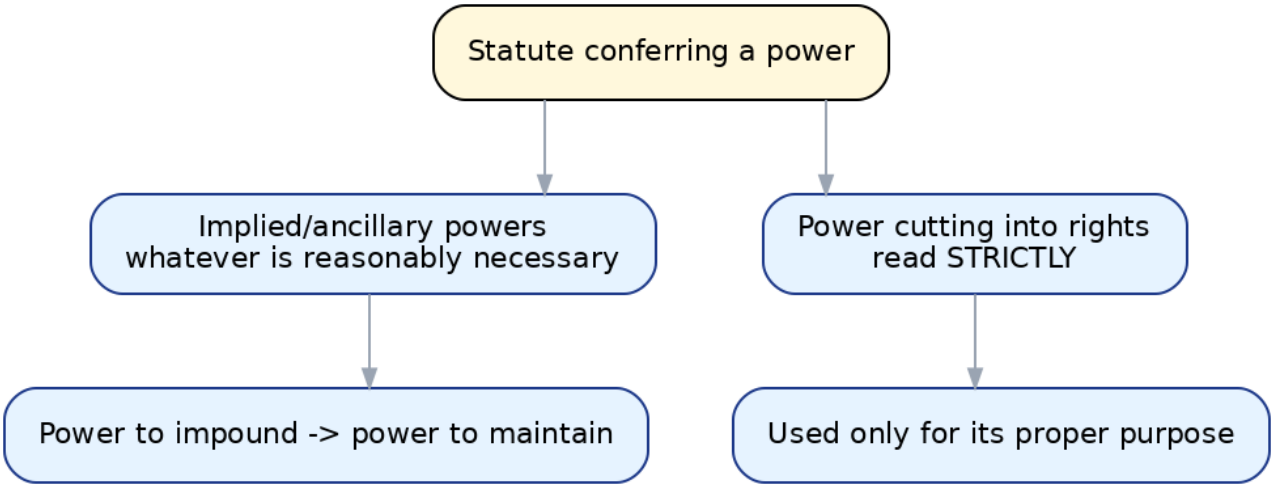
> ***Maxim:*** *"Quando lex aliquid concedit, concedit et id sine quo res ipsa esse non potest" — when the law grants a thing, it grants also that without which the thing cannot exist.*

In Simple Terms: Give someone a power and you give them, by implication, whatever is reasonably needed to use it. But where the power cuts into a citizen's rights, it is read strictly and used only for its proper purpose.

> **◈ WORKED EXAMPLE — The power to impound**
>
> **Facts.** A municipal law empowers officers to *impound* stray cattle. An officer impounds a cow, then feeds and shelters it and later sells it to recover the pound charges. The owner says the Act gave only a power to "impound".
>
> **Rule.** A grant of power carries the ancillary powers reasonably necessary to make it effective; but powers that affect private rights (here, sale of the owner's property) are construed strictly.
>
> **Apply.** Feeding and sheltering the impounded animal are plainly necessary incidents of impounding. Selling it, however, cuts into the owner's property, so it is lawful only if the Act clearly authorises sale to recover charges.

Conclusion. Maintenance is within the implied power; sale is valid only if the statute expressly (or by clear implication) permits it. The implied-power principle helps the authority up to, but not beyond, an invasion of rights.

The Visual



Case Laws

- ***Savitri v Govind Singh Rawat (1985)*** — a power expressly granted carries by implication the incidental power needed to make it effective (power to order maintenance implies power to order interim maintenance).
- ***Income Tax Officer v Mohammed Kunhi (1969)*** — the grant of appellate power implies the ancillary power to grant stay, without which the power could be rendered nugatory.

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13. Declaratory Statutes

Previous Year Questions

- **[16M]** What is a declaratory statute? Explain its nature and effect. *(Apr 2022)* ★

The Hook

Sometimes the courts read a statute one way, the legislature disagrees, and it passes a fresh Act saying “the law always meant *this*.” Such an Act does not create new law for the future — it *declares* what the law is (and was) taken to be. Because it only clarifies, a declaratory statute usually reaches *back* in time. That backward reach is what makes this small topic worth knowing.

What is a declaratory statute?

A **declaratory statute** is one passed to **remove doubts, clarify the law**, or correct a judicial interpretation the legislature considers wrong. It does not (in substance) enact new rights and duties; it *states* or *explains* what the existing law is, or is deemed always to have been. Such Acts often use words like "it is hereby declared…" or "for the removal of doubts…".

Its key features:

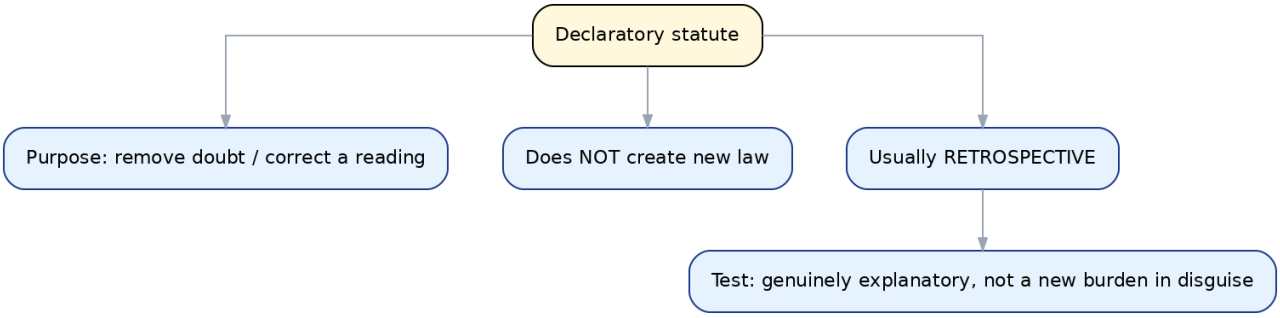
1. **It clarifies rather than creates.** A declaratory Act settles the meaning of an existing provision — often to overrule a court decision that read the earlier law in a way the legislature did not intend.
2. **It is usually retrospective.** Because it only declares what the law "always meant", a declaratory statute normally operates **retrospectively** — it applies to past transactions too, subject to the usual protection of accrued rights and vested interests where the Act so provides. (This links directly to Unit IV's topic of retrospective operation.)
3. **The label is one of substance, not form.** A statute is declaratory only if it is *genuinely* explanatory. The legislature cannot dress up a *new* burden as a "declaration" merely to give it backward effect; courts look at the true nature and effect of the provision.

> ***Principle (declaratory statute):*** *"A declaratory Act is one which is passed to clear up doubts as to the meaning of the existing law, or to correct a construction thought to be erroneous; being explanatory, it is presumed to be retrospective."*

In Simple Terms: A declaratory statute does not make new law — it explains or corrects what the existing law means, often to reverse a court ruling. Because it only clarifies, it usually applies backward in time as well as forward.

> **◈ WORKED EXAMPLE — "For the removal of doubts"**
>
> **Facts.** A tax provision is read by a High Court to exclude a certain receipt. The legislature disagrees and passes an amendment stating that "for the removal of doubts, it is hereby declared" the receipt was always taxable.
>
> **Rule.** A genuinely declaratory/explanatory provision states what the law always meant and operates retrospectively; but a provision that in substance imposes a new liability is not saved from prospectivity merely by calling itself a declaration.
>
> **Apply.** If the amendment truly clarifies the pre-existing meaning (the receipt was always within the charge), it is declaratory and reaches back. If it in fact *creates* a new charge, the "removal of doubts" label will not make it retrospective.
>
> **Conclusion.** The court asks whether the provision genuinely explains or actually enlarges the law; only the former is declaratory and retrospective.

The Visual



Case Laws

- ***Keshavlal Jethalal Shah v Mohanlal Bhagwandas (1968)*** — whether an amending Act is declaratory (and so retrospective) depends on its true nature; a genuinely explanatory provision operates retrospectively.
- ***CIT v Vatika Township (2015)*** — a clarificatory/declaratory provision may be retrospective, but a provision imposing a new burden is presumed prospective.

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14. Evasion of Statutes

> **Previous Year Questions**
>
> - **[16M]** How do courts deal with attempts to evade a statute? *(Apr 2022, Oct 2022)* ★★
> - **[Short Note]** Evasion of statutes. *(Dec 2018, Apr 2022, Oct 2022)* ★★

The Hook

People are ingenious at obeying the *letter* of a law while defeating its *object* — structuring a transaction so it technically escapes a tax or a prohibition. The law has a name for this and a response: it is a *fraus legis* [fraud on the law], and courts lean against a construction that lets the mischief in by the back door. How far the court may go to stop evasion is the nub of this topic.

What is evasion, and how do courts respond?

Evasion of a statute means arranging one's affairs so as to escape the operation of a statute while formally complying with its words — using a device, a colourable transaction, or a literal loophole to defeat the statute's purpose. It is captured in the idea of a **fraud on the statute** (*in fraudem legis*).

The court's approach:

1. **The court leans against evasion.** Where a construction would allow a person to defeat the object of the Act by a device, the court prefers a construction — usually a *purposive* or *mischief-based* one — that gives effect to the statute's aim and closes the loophole. The maxim is that *a statute should not be so construed as to permit its evasion*.
2. **But the court cannot supply what the legislature omitted.** There is a real limit. If the statute's words genuinely do *not* cover the case, the court cannot stretch them merely because the result is unwelcome — that would be *casus omissus* [a case omitted], which is for the legislature to fill (Unit III). The line is: the court will not *reward* an artificial device that defeats the object, but neither will it *rewrite* the Act.
3. **Lawful avoidance vs unlawful evasion.** A person is entitled to arrange his affairs to attract *less* burden if the statute genuinely does not apply — that is legitimate *avoidance*. It becomes *evasion* only where the arrangement is a sham or colourable device dressed up to look outside the Act while in substance falling within it. Courts look at **substance over form**.

Where it bites most. Evasion arguments arise sharply in *tax* (artificial schemes to escape a charge), in *prohibitory* laws (structuring around a ban), and in *beneficial* laws (employers labelling workers as "contractors" to escape labour protection). In each, the court asks what the transaction *really* is.

> ⚠ **CAUTION**
>
> Do **not** say the court can tax or punish *any* clever arrangement it dislikes. If the words truly do not reach the case, it is a *casus omissus* for Parliament — the anti-evasion principle stops artificial *devices*, it does not license the court to rewrite the statute.

> ***Maxim:*** *"Quod alias bonum et justum est, si per vim vel fraudem petatur, malum et injustum efficitur" — what is otherwise good and lawful becomes bad and unlawful if sought by force or fraud; a statute is not to be construed so as to permit its evasion by a colourable device.*

In Simple Terms: Evasion is escaping a statute's purpose while obeying its words by a device. Courts lean against it — they read the Act by its object and look at the substance of a transaction, not its label — but they cannot stretch words that genuinely do not cover the case.

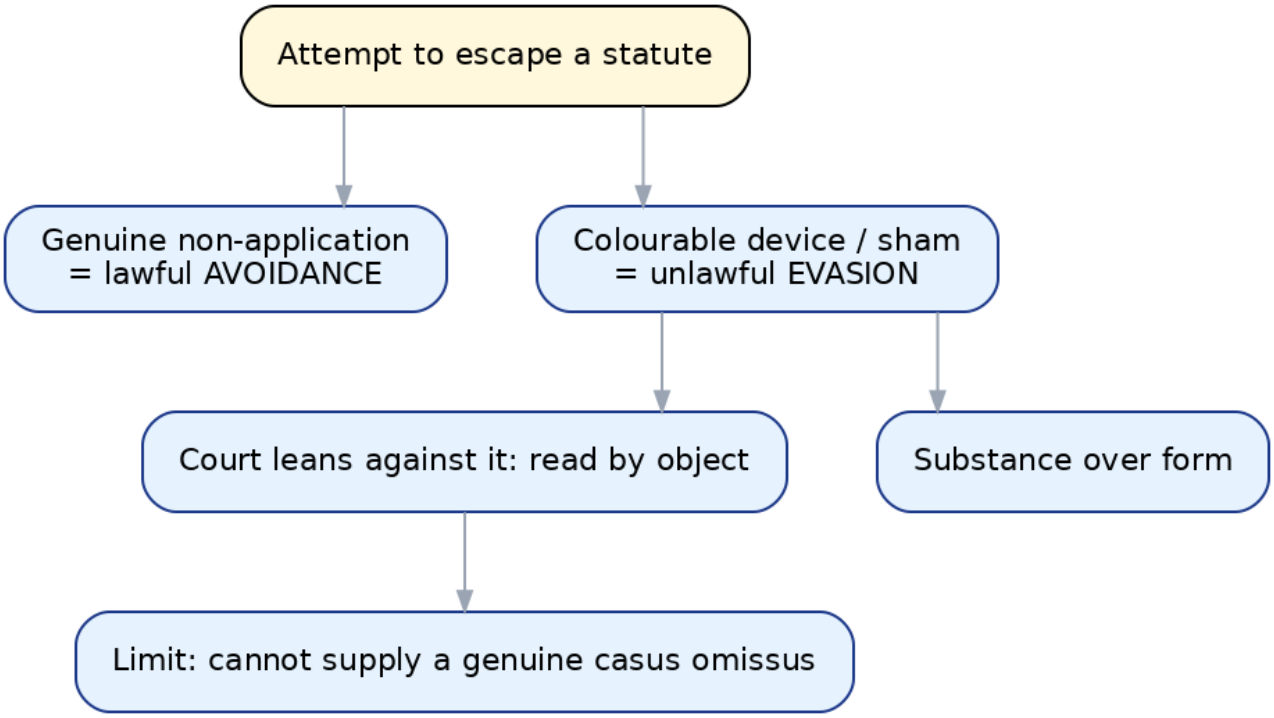
> ◈ **WORKED EXAMPLE — Substance over form**
>
> **Facts.** A prohibition applies to "sale" of a thing. To escape it, A dresses the transaction as a "gift" plus a separate "loan", though in truth money changes hands for the thing — it is a sale in all but name.

Rule. Courts look at the substance of a transaction, not its form, and lean against a colourable device designed to evade the statute's object.

Apply. The two-document structure is a device; in substance the parties have effected a sale. Reading the Act purposively, the transaction falls within the prohibition.

Conclusion. The device fails; the transaction is treated as a sale and caught by the Act. Had the transaction been a *genuine* gift, it would have been lawful avoidance, not evasion.

The Visual



Case Laws

- ***McDowell & Co. v Commercial Tax Officer (1985)*** — colourable devices and artificial tax-avoidance schemes designed to evade the statute are not to be encouraged; substance prevails over form.
- ***CIT v B.M. Kharwar (1969)*** — the true legal character of a transaction governs its tax treatment; a device cannot alter the substance.

15. Substantive and Adjectival Statutes

> **Previous Year Questions**
>
> - *(Not asked in the papers scanned — covered here for completeness; the substantive/procedural line supports the retrospectivity topic in Unit IV.)*

The Hook

Two statutes may both govern the same lawsuit, yet be read by opposite rules. One decides *whether you win*; the other decides *how the case is run*. A change to the first is guarded jealously against backward effect; a change to the second usually applies at once, even to pending cases. That single split — substantive vs adjectival — quietly drives much of the law on retrospectivity.

What is the substantive / adjectival distinction?

Statutes divide by *what they do*:

- A **substantive statute** creates, defines or takes away **rights, duties, liabilities and status** — who owns, who owes, who is liable, who is guilty. It answers *what* the law is. Examples: the Contract Act, the Transfer of Property Act, the Penal Code.
- An **adjectival (procedural) statute** provides the **machinery** by which those rights are enforced — which court, how to sue, how to prove, how to appeal, how to execute. It answers *how* a right is enforced. Examples: the Code of Civil Procedure, the Code of Criminal Procedure, the Evidence Act.

Why the distinction matters for interpretation. The chief consequence lies in **retrospectivity** (Unit IV):

1. **Substantive changes are presumed prospective.** People order their affairs on the substantive law as it stands; it is unjust to alter accrued rights or create new liabilities for past acts. So a substantive statute operates only forward unless the legislature clearly gives it backward effect.
2. **Procedural changes are presumed retrospective.** No one has a *vested right in a particular procedure*. So a change in procedure generally applies at once, even to pending proceedings — you conduct the rest of the case under the new procedure. The limit is that a procedural change cannot be used to destroy a substantive right already accrued.

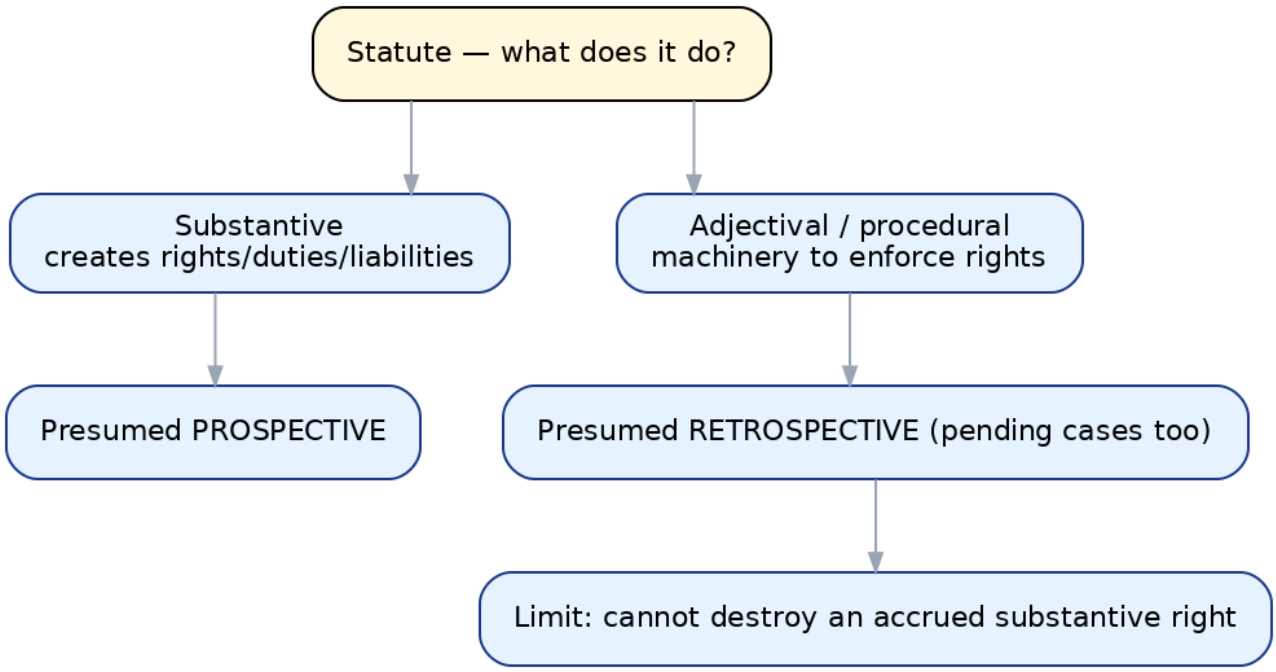
The line is not always sharp. Some provisions look procedural but affect substantive rights (e.g. a limitation bar can extinguish a remedy, even a right). Courts then look at the *real effect* of the provision, not its label, to decide how it operates in time.

> ***Principle (Anant Gopal Sheorey, 1958):*** *"No person has a vested right in any course of procedure … alterations in procedure are retrospective, unless there is some good reason against it."*

In Simple Terms: Substantive law says what your rights are; adjectival (procedural) law says how you enforce them. Substantive changes normally apply only to the future (they touch rights); procedural changes normally apply at once, even to pending cases (no one owns a procedure).

> **◈ WORKED EXAMPLE — A mid-suit change of procedure**
>
> **Facts.** While A's suit is pending, the legislature amends the procedural rule governing how evidence is recorded. A argues the old procedure should continue because his suit began under it.
>
> **Rule.** Procedural changes are presumed retrospective and apply to pending proceedings, since no one has a vested right in a particular procedure (*Anant Gopal Sheorey v State of Bombay (1958)*).
>
> **Apply.** The change is purely procedural — it alters *how* evidence is recorded, not A's rights in the dispute. So the remaining steps of the pending suit follow the new procedure.
>
> **Conclusion.** The new procedure applies at once to A's pending suit; it would be different only if the change destroyed a substantive right already accrued to A.

The Visual



Case Laws

- ***Anant Gopal Sheorey v State of Bombay (1958)*** — no vested right in procedure; procedural amendments are retrospective and govern pending proceedings.
- ***Hitendra Vishnu Thakur v State of Maharashtra (1994)*** — a purely procedural change applies to pending cases, but a change affecting substantive rights does not.

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16. Enabling Statutes

> **Previous Year Questions**
>
> - *(Not asked in the papers scanned — covered here for completeness; enabling statutes carry, by implication, the powers needed to make the enabling effective.)*

The Hook

Some statutes do not command or forbid — they *permit*. They make lawful what would otherwise be unlawful: a compulsory-acquisition Act lets the State take land it could not otherwise touch; a licensing Act lets a person do what a general ban prohibits. These "enabling" Acts come with a hidden bonus — the power to do the permitted thing carries with it the powers reasonably needed to do it. That is the whole of this short topic.

What is an enabling statute?

An **enabling statute** is one that **empowers** a person or authority to do something that, but for the statute, would be **unlawful or beyond their power** — it *enables* an act by removing a legal obstacle. Classic examples: a Land Acquisition Act (enabling the State to acquire private land for a public purpose); a statute empowering a body to construct works, levy a rate, or grant licences.

How it is construed:

1. **The power carries what is necessary to exercise it.** An enabling Act is read to confer, by necessary implication, all the powers *reasonably incidental* to making the enabling effective — *cui jurisdictio data est, ea quoque concessa esse videntur, sine quibus jurisdictio explicari non potuit* [where jurisdiction is given, those things too are granted without which the jurisdiction cannot be exercised]. So a power to build a railway implies the power to acquire the land and do the works needed.
2. **The power must be used strictly for its purpose.** Because an enabling Act often *interferes with private rights* (taking land, overriding a prohibition), it is exercised strictly within the limits and for the purpose the statute lays down; the enabling words are not a licence to go further than the object requires. What is authorised *and* its necessary consequences are protected — but not more.

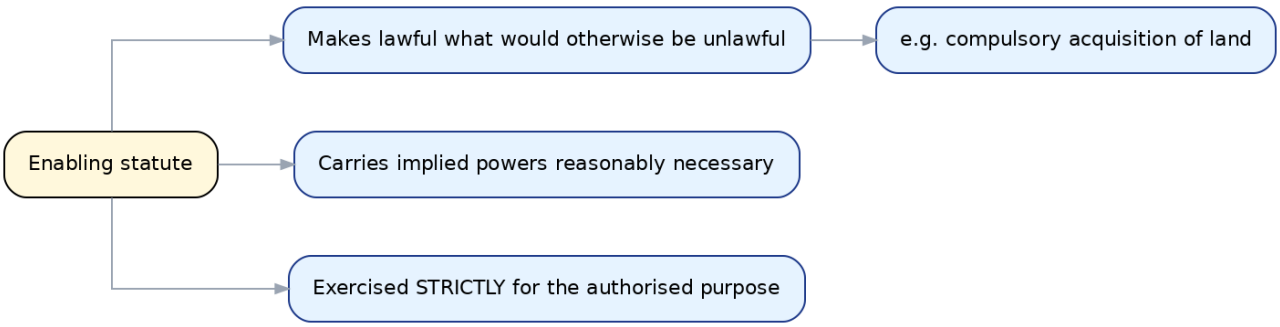
3. **“May” in an enabling Act.** The permissive “may” that grants the power is generally read as *conferring a discretion*; but where the power is coupled with a **duty** to a person entitled to its exercise, “may” may be read as “must” (an obligatory power).

> ***Maxim:*** *“Cui jurisdictio data est, ea quoque concessa esse videntur, sine quibus jurisdictio explicari non potuit” — he to whom a jurisdiction is given is deemed to have granted also that without which the jurisdiction cannot be exercised.*

In Simple Terms: An enabling statute makes lawful something that otherwise would not be — like the State taking land. Along with that permission comes, by implication, every power reasonably needed to carry it out; but the power is used strictly for its stated purpose, since it usually cuts into private rights.

> **◈ WORKED EXAMPLE — Power to build carries power to acquire**
>
> **Facts.** A statute empowers a public body to construct a canal for irrigation. To build it, the body needs to acquire strips of private land and divert a watercourse. The Act is silent on acquisition and diversion.
>
> **Rule.** An enabling statute confers, by necessary implication, the powers reasonably incidental to making the enabling effective, exercised strictly for the authorised purpose.
>
> **Apply.** Acquiring the land and diverting the watercourse are necessary to construct the canal — the enabling power to “construct” would be nugatory without them. But these incidental powers may be used only so far as the canal project requires.
>
> **Conclusion.** The body has the implied power to acquire the land and divert the watercourse for the canal, but not to do more than the enabling purpose needs.

The Visual



Case Laws

- ***State of Bombay v Hospital Mazdoor Sabha (1960)*** — statutory powers are construed to include what is reasonably necessary to make the grant effective.

- ***Income Tax Officer v Mohammed Kunhi (1969)*** — an enabling/empowering provision carries the incidental powers without which the main power would be ineffective.

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17. Statutes Conferring Rights

> **Previous Year Questions**
>
> - *(Not asked in the papers scanned — covered here for completeness; pairs naturally with statutes conferring powers, Topic 12.)*

The Hook

A statute that hands you a *right* — a right to compensation, to appeal, to a benefit — is a promise the legislature means you to be able to *use*. So the courts read it in a way that makes the right *real*, not illusory: they will not let a technicality swallow a right the statute plainly meant to confer. That protective instinct is the heart of this short topic.

How are right-conferring statutes construed?

A **right-conferring statute** grants a legal **right, benefit or entitlement** to a person or class — a right to compensation on acquisition, a right of appeal, a right to a pension or gratuity, a tenant's right of protection. Two ideas guide their construction:

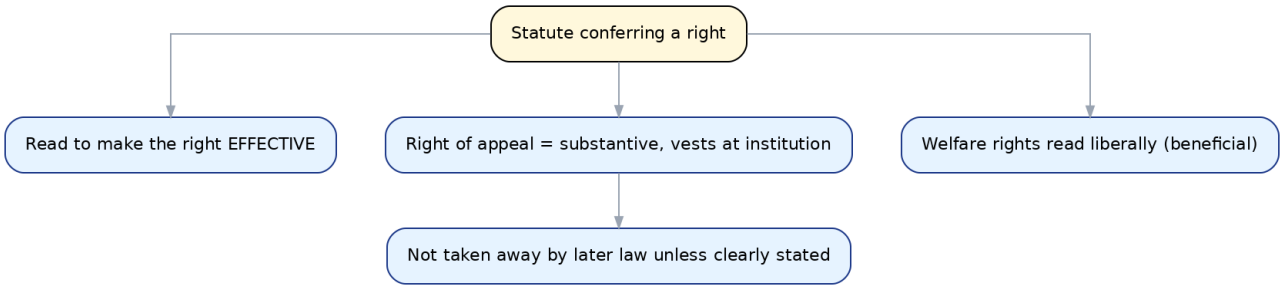
1. **Read to make the right effective.** Where a statute confers a right, it is construed so that the right can be *meaningfully exercised* — the court leans against a reading that would make the granted right nugatory or purely theoretical. If the right needs incidental machinery to be enjoyed, that machinery is implied so far as necessary.
2. **A right of appeal is a substantive right.** A statutory *right of appeal* is not a mere matter of procedure — it is a **substantive right** that vests when the proceeding (the suit) is instituted, and it is governed by the law as it stood then. A later statute does not take away or curtail a vested right of appeal unless it says so expressly or by necessary implication (this links to prospectivity, Unit IV).
3. **Beneficial rights read liberally** — but no right beyond the words. Where the right is *protective/welfare* in character (a worker's or tenant's right), it is read liberally in the holder's favour (beneficial construction, Topic 6/9). But, as always, the court cannot confer a right the statute's words do not give — liberal construction works within the language.

> ***Principle (Garikapati Veeraya, 1957):*** *"The right of appeal is a substantive right … it is a vested right and accrues to the litigant on the date the lis commences, and is governed by the law prevailing at that date."*

In Simple Terms: When a statute gives you a right, courts read it so the right actually works — they will not let a technicality defeat it. A right of appeal, in particular, is a substantive right that vests when the case begins and is not taken away by a later law unless clearly stated.

> **◈ WORKED EXAMPLE — A vested right of appeal**
>
> **Facts.** A files a suit in 2020, when the law allows an appeal to the High Court. In 2022, while the suit is still pending, an amendment abolishes that appeal. A loses at trial in 2023 and seeks to appeal.
>
> **Rule.** A right of appeal is a substantive right that vests at the institution of the suit and is governed by the law then in force; a later statute does not take it away unless it says so expressly or by necessary implication (*Garikapati Veeraya v N. Subbiah Choudhry (1957)*).
>
> **Apply.** A's right of appeal vested in 2020 when the suit began. The 2022 amendment, absent clear retrospective words, does not divest that already-vested right.
>
> **Conclusion.** A retains his right of appeal under the 2020 law. The right-conferring statute is read to protect, not defeat, the vested right.

The Visual



Case Laws

- ***Garikapati Veeraya v N. Subbiah Choudhry (1957)*** — a right of appeal is a substantive vested right accruing at the institution of the suit, governed by the law then in force.
- ***Hoosein Kasam Dada (India) Ltd. v State of M.P. (1953)*** — a vested right of appeal is not affected by a later amendment unless made retrospective expressly or by necessary implication.

Landmark Cases — in Brief

Heydon’s Case (1584) — the mischief rule’s birthplace

Facts.

A dispute over college land turned on how to read a statute affecting leases; the Barons of the Exchequer used it to lay down a method of construction.

Issue.

By what method should a court construe a statute passed to cure a defect in the earlier law?

Held.

The court must consider four things: (1) what the common law was before the Act; (2) the *mischief* the common law did not provide for; (3) the *remedy* Parliament resolved; and (4) the true reason of the remedy — and then so construe the Act as to *suppress the mischief and advance the remedy*.

Why it matters.

It is the foundation of purposive/beneficial construction and underlies the reading of every remedial statute (Topics 6, 9) and the mischief rule (Unit III).

State of Punjab v Mohar Singh (1955) — repeal and s.6 savings

Facts.

Proceedings begun under a statute were sought to be continued after that statute was repealed and replaced.

Issue.

Does a repeal wipe out rights accrued and proceedings begun under the repealed Act?

Held.

No. Section 6 of the General Clauses Act, 1897 saves accrued rights, liabilities and pending proceedings on a repeal, unless a different intention appears from the repealing Act; the court examines the whole scheme of the new Act.

Why it matters.

It is the leading authority on the *effect of repeal* (Topic 4) and the dividing line between repeal (s.6 applies) and expiry (it does not).

State of Maharashtra v Mayer Hans George (1965) — when mens rea is excluded

Facts.

A passenger carrying gold in transit was prosecuted under FERA/customs notifications though he claimed no knowledge of the Indian prohibition.

Issue.

Is mens rea a necessary ingredient of an offence under a regulatory economic statute?

Held.

The presumption of mens rea can be displaced by the object and words of a regulatory statute; here it was excluded, and the accused was liable despite lack of knowledge.

Why it matters.

It is the key Indian authority for *strict-liability regulatory offences* and the displacement of the mens rea presumption (Topic 8).

Quick Revision & Case Law Table

One-line memory hooks

- **Meaning & parts of a statute:** the legislature's written command; title, preamble, sections, provisos, schedules — read the Act as a whole.
- **Purpose of interpretation:** the search for the intention of the legislature — words first, then context and purpose.
- **Commencement:** in force on the fixed/notified date, or (if silent) the day of assent; whole-day rule ignores the clock-time.
- **Operation & repeal:** express or implied repeal; s.6 GCA saves accrued rights and pending prosecutions unless a contrary intention appears.
- **Perpetual & temporary; expiry:** perpetual ends only by repeal; temporary expires by itself; s.6 GCA does not apply to expiry — look to the Act's own saving clause.
- **Restrictive & beneficial construction:** welfare = read widely for the protected class; penal/taxing = read narrowly for the subject.
- **Taxing statutes:** no tax without clear words; ambiguity favours the subject; no equity about a tax; exemptions read strictly against the claimant.
- **Penal statutes & mens rea:** strict construction, doubt to the accused; mens rea presumed unless excluded (welfare/regulatory offences = strict liability).
- **Welfare/remedial:** suppress the mischief, advance the remedy (Heydon); widest meaning within the words.
- **Directory & mandatory:** mandatory breach voids the act, directory does not; the word "shall" is not decisive — look at object and consequences.
- **Codifying & consolidating:** codifying read on its own words (Vagliano); consolidating presumed to make no change.

- **Statutes conferring powers:** grant of power implies powers reasonably necessary; strict where rights are cut.
- **Declaratory statutes:** clarify, not create; usually retrospective; must be genuinely explanatory.
- **Evasion of statutes:** court leans against colourable devices; substance over form; but cannot supply a genuine casus omissus.
- **Substantive & adjectival:** substantive (rights) prospective; procedural (machinery) retrospective, pending cases too.
- **Enabling statutes:** make lawful what otherwise is not; carry implied incidental powers, used strictly for the purpose.
- **Statutes conferring rights:** read to make the right effective; a right of appeal is a vested substantive right.

Master Case List for Unit 1

Case	Topic	One-line ratio
Aswini Kumar Ghosh v Arabinda Bose (1952)	Parts of a statute	Title/preamble aid the general purpose but cannot control clear words.
R.M.D. Chamarbaugwala v Union of India (1957)	Purpose of interpretation	Adopt the construction that gives effect to legislative intention.
District Mining Officer v Tata Iron & Steel Co (2001)	Purpose of interpretation	Interpretation aims to discover the intention conveyed by the statute.
A.K. Roy v Union of India (1982)	Commencement	A provision left to notification is not in force until notified.
Union of India v Ganesh Das Bhojraj (2000)	Commencement	A commencement notification operates from Gazette publication.
State of Punjab v Mohar Singh (1955)	Repeal / expiry	s.6 GCA saves accrued rights and pending proceedings on repeal.
Zaverbhai Amaidas v State of Bombay (1954)	Implied repeal	Later Act intended as a complete code impliedly repeals the earlier.

Case	Topic	One-line ratio
Municipal Council, Palai v T.J. Joseph (1963)	Implied repeal	Strong presumption against repeal by implication.
Wicks v DPP (1947)	Temporary statutes	Prosecution survives expiry where the Act saves liabilities incurred.
S. Krishnan v State of Madras (1951)	Temporary statutes	Effect of expiry depends on the Act’s own provisions.
B. Shah v Presiding Officer, Labour Court (1977)	Beneficial construction	Maternity benefit read liberally; six weeks includes Sundays.
Municipal Corporation of Delhi v Female Workers (2000)	Beneficial construction	Maternity benefit extends to casual women workers.
Cape Brandy Syndicate v IRC (1921)	Taxing statutes	No equity about a tax; nothing read in or implied.
A.V. Fernandez v State of Kerala (1957)	Taxing statutes	No tax unless clearly imposed by the words.
CIT v Vatika Township (2015)	Taxing / declaratory	Ambiguity in a charge favours the assessee; new burdens are prospective.
Sherras v De Rutzen (1895)	Mens rea	Mens rea presumed unless excluded expressly or by implication.
Tolaram Relumal v State of Bombay (1954)	Penal statutes	Penal statutes strictly construed; doubt favours the accused.
State of Maharashtra v Mayer Hans George (1965)	Mens rea	Mens rea excluded in a regulatory offence by its object.
Nathulal v State of M.P. (1966)	Mens rea	Where not excluded, mens rea is required; bona fide belief a defence.

Case	Topic	One-line ratio
Bangalore Water Supply v A. Rajappa (1978)	Welfare legislation	Welfare Acts read liberally; “industry” given the widest meaning.
State of U.P. v Manbodhan Lal Srivastava (1957)	Mandatory/directory	The question turns on intention and consequences, not the word.
Raza Buland Sugar Co. v Municipal Board, Rampur (1965)	Mandatory/directory	Manner of publication held directory where object achieved.
Sharif-ud-Din v Abdul Gani Lone (1980)	Mandatory/directory	A stated consequence for breach makes the provision mandatory.
Bank of England v Vagliano Bros (1891)	Codifying statutes	Read a codifying Act on its own words first.
Administrator-General of Bengal v Prem Lal Mullick (1895)	Consolidating statutes	Consolidating Act presumed not to change the law.
Savitri v Govind Singh Rawat (1985)	Powers	A granted power carries the incidental power to make it effective.
Income Tax Officer v Mohammed Kunhi (1969)	Powers / enabling	Appellate power implies the ancillary power to grant stay.
Keshavlal Jethalal Shah v Mohanlal Bhagwandas (1968)	Declaratory statutes	A genuinely declaratory provision is retrospective.
McDowell & Co. v Commercial Tax Officer (1985)	Evasion	Colourable evasion devices not encouraged; substance over form.

Case	Topic	One-line ratio
Anant Gopal Sheorey v State of Bombay (1958)	Substantive/ adjectival	No vested right in procedure; procedural changes are retrospective.
State of Bombay v Hospital Mazdoor Sabha (1960)	Enabling statutes	Statutory powers include what is reasonably necessary.
Garikapati Veeraya v N. Subbiah Choudhry (1957)	Conferring rights	Right of appeal is a vested substantive right accruing at institution.

End of Unit 1.



Interpretation of Statutes

KSLU LL.B. — Question Bank · Model Answers (Essays & Problems) · 100-mark pattern

KSLU LL.B. Question Bank

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> ***Read this first, then go to your unit.*** *This companion to the study notes gives you a full, exam-ready* ***model answer*** *to every long-question theme, every 8-mark short note and every fact-pattern problem asked in past KSLU Interpretation of Statutes (IOS) papers — grouped by unit and topic in the same order as the notes. The 8-mark short notes of the 100-mark paper are in §B of each unit; 6-mark short notes of the 80-mark paper are in the study-notes bundle.*
>
> ***Built for the 100-mark paper.*** *KSLU sets an* ***80-mark*** *and a* ***100-mark*** *paper; this bank is the* ***100-mark*** *edition (`Interpretation_Question_Bank_100.pdf`), which most students sit. A theme asked as a 16-mark essay in the 100-mark paper and as a 10-mark essay in the 80-mark paper is written* ***once*** *(tagged Pattern: both), so an 80-mark student can use the same answer scaled to the 10-mark budget. The* ***problems (§C) cover every fact-pattern from both patterns*** *— interpretation problems repeat, so none is left out. Sitting the 80-mark paper? An 80-mark edition can be generated on request.*

How to Use This Question Bank

What this is. A rehearsal book. The study notes teach the concept; this bank shows you how to *write the marks* — a complete answer in the exact shape an examiner rewards.

The 3-step drill. (1) Read the question and try a 2-minute plan from memory.

1. Read the model answer; note the structure, the sections, the verdict. (3) For problems, re-do the IRAC in your own words under time.

Priorities. The ★ rating shows how often a question has been set — from ★★★★★ (twelve times or more) down to ★ (once). Start with the top tiers; the Priority Index below lists every block ranked.

House rules that win marks. Lead with a definition + roadmap; name the case **and** the year; cite the exact section or maxim; for problems name the rule of construction that governs (literal, mischief, ejusdem generis, strict, beneficial) and give a definite verdict — spot the planted decoy.

Exam Pattern & Mark Weights

> ***100-mark paper*** *— Q.No. 9 / Q.No. 11 = 20 marks (a problem set); answer that* ***and any five*** *of the 16-mark essays (16 marks each), one per unit theme. Always attempt the problem question first.* ***80-mark paper*** *— five Units; from each Unit one essay (10) + one short-note / problem (6). The 6-mark short notes are in the notes bundle.*

Mark slot	What it is	Where it’s drilled
16M (100) / 10M (80)	Long essay	Section A of each unit
Problems (10M / 6M)	Fact-pattern, IRAC	Section C of each unit
8M short notes (100)	Short notes, 300–350 words	Section B of each unit
6M short notes (80)	Short explanatory notes	In the **study-notes** bundle

---

Priority Index — Questions by Frequency

Every
block in the bank, grouped by how often its question has been set (counted from the *Asked:* lines). Start at the top.

★★★★★ — asked twelve times or more — master these first

Block	Marks	Question
`Q1.2`	16M	What is interpretation of statutes? Explain the need for and object of interpretation,...
`Q1.8`	16M	How are penal statutes construed? Explain strict construction and the presumption of mens...
`Q1.10`	16M	Distinguish between mandatory and directory provisions. How does a court decide which is...

Block	Marks	Question
Q2.1	16M	What are internal aids to interpretation? Explain the various internal aids with cases
Q2.8	16M	How far is parliamentary / legislative history admissible as an aid to interpretation?
Q3.3	16M	Explain the mischief rule laid down in Heydon’s Case
Q4.3	16M	Explain the presumption regarding the jurisdiction of courts. When is the jurisdiction of…
Q4.4	16M	Explain the presumption against retrospective operation of statutes. When is a statute…
Q5.1	16M	Explain Bentham’s principle of utility. Discuss utilitarianism as a source of legislation
Q5.2	16M	Explain Bentham’s classification of pleasures and pains and the method of measuring their…

★★★★ — asked seven to eleven times

Block	Marks	Question
Q1.4	16M	Explain the operation and repeal of statutes. What is the effect of repeal?
Q1.5	16M	Distinguish between perpetual and temporary statutes. What is the effect of the expiry of…

Block	Marks	Question
`Q1.7`	16M	How are taxing statutes construed? Explain the rule of strict construction of fiscal…
`Q2.6`	16M	Explain the rule of statutes in pari materia and reference to other statutes as an aid to…
`S2.1`	8M	Write a short note on: Preamble
`Q3.1`	16M	Explain the literal (grammatical) rule of interpretation with decided cases
`Q3.4`	16M	Explain the rule of harmonious construction with cases
`Q3.5`	16M	“A statute must be read as a whole in its context.” Discuss with cases
`S3.5`	8M	Write a short note on: Rule of ejusdem generis

★★★ — asked four to six times

Block	Marks	Question
`Q1.1`	16M	Explain the meaning of ‘statute’ and describe the various parts of a statute
`P1.2`	Prob	X, a shopkeeper, is convicted under s.7 of the Prevention of Food Adulteration Act, 1954…
`P1.7`	Prob	Section 36 of the Industrial Disputes Act bars a party from being represented by a legal…

Block	Marks	Question
`Q2.2`	16M	Explain the preamble as an aid to interpretation. How far can it be used?
`Q2.4`	16M	What are external aids to interpretation? Explain them with examples
`P2.1`	Prob	A dealer in betel leaves claims that betel leaves are “vegetables” within a sales-tax...
`Q3.6`	16M	Explain the general / secondary rules of interpretation
`Q3.8`	16M	Explain the rule of ejusdem generis and the conditions for its application
`S3.3`	8M	Write a short note on: Mischief rule
`P3.1`	Prob	An Electricity Act lets the Board fix tariff having regard to "the nature of the supply,...
`P3.2`	Prob	A bank uses the service of a retired employee / appraiser to weigh and test gold...
`P3.4`	Prob	The Street Offences Act makes it an offence for a prostitute to "solicit in a public...
`Q4.1`	16M	Explain the presumption of constitutionality of statutes
`Q4.2`	16M	“Statutes are territorial in operation.” Discuss the presumption and its exceptions

Block	Marks	Question
`Q4.5`	16M	How far is the State bound by a statute? Explain the presumption regarding statutes…
`Q5.3`	16M	Explain the circumstances affecting sensibility according to Bentham
`Q5.4`	16M	Explain the principle of sympathy and antipathy. Why does Bentham reject it?
`S5.1`	8M	Write a short note on: Principle of utility
`S5.2`	8M	Write a short note on: Kinds and measure of pleasures and pains

★★ — asked two or three times

Block	Marks	Question
`Q1.6`	16M	Explain restrictive and beneficial (liberal) construction with decided cases
`Q1.9`	16M	Explain the principles governing the construction of welfare / remedial legislation
`Q1.11`	16M	Explain codifying and consolidating statutes and the principles of their construction
`S1.4`	8M	Write a short note on: Penal statutes
`S1.5`	8M	Write a short note on: Mens rea in statutory offences

Block	Marks	Question
P1.3	Prob	A firm makes Ayurvedic medicinal preparations using rectified spirit (liquor) as one…
P1.4	Prob	Parties who agreed to arbitrate instead approach a consumer forum. One party relies on…
P1.5	Prob	B abuses A with unparliamentary words; A strikes B on the head; B falls unconscious, is…
P1.6	Prob	An employer pays a woman maternity benefit for her six weeks’ absence but excludes the…
Q2.5	16M	How far are dictionaries an aid to interpretation?
Q2.10	16M	How far may social, political, economic and scientific developments be used in…
S2.2	8M	Write a short note on: Headings and marginal notes
S2.4	8M	Write a short note on: Non-obstante clause
S2.5	8M	Write a short note on: Dictionaries
S2.7	8M	Write a short note on: Parliamentary history
S2.8	8M	Write a short note on: Foreign decisions
Q3.2	16M	Explain the golden rule of interpretation with cases
Q3.7	16M	Explain the maxim noscitur a sociis with cases

Block	Marks	Question
Q3.9	16M	Explain the subsidiary rules of interpretation (same/ different words, exact vs loose…
Q3.10	16M	What is casus omissus? Can a court supply the omission?
S3.4	8M	Write a short note on: Noscitur a sociis
S3.6	8M	Write a short note on: Reddendo singula singulis
S3.8	8M	Write a short note on: Legal fiction
P4.2	Prob	A citizen files a water-pollution complaint in a criminal court under s.133 Cr.P.C.; the…
P4.3	Prob	Workmen strike without notice; the Labour Court holds the strike illegal, so no wages are…
S5.3	8M	Write a short note on: Ascetic principle

★ — asked once

Block	Marks	Question
Q1.3	16M	Explain “commencement” of a statute and the rules governing when a statute comes into force
Q1.12	16M	What is a declaratory statute? Explain its nature and effect
Q1.13	16M	How do courts deal with attempts to evade a statute?
S1.1	8M	Write a short note on: Intention of the legislature

Block	Marks	Question
S1.2	8M	Write a short note on: Commencement of a statute
S1.3	8M	Write a short note on: Repeal by implication
S1.6	8M	Write a short note on: Evasion of statutes
P1.1	Prob	A Central Act is assented to by the President on 26 January at 10.30 a.m. and is silent…
Q2.3	16M	What is a non-obstante clause? Explain its effect with cases
Q2.7	16M	Explain the rule of contemporanea expositio as an aid to interpretation
Q2.9	16M	How far are foreign decisions an aid to interpretation?
S2.3	8M	Write a short note on: Saving clause
S2.6	8M	Write a short note on: Statutes in pari materia
P2.2	Prob	The Special Court Act, 1992 confers jurisdiction and bars other courts "notwithstanding…
S3.1	8M	Write a short note on: Literal rule of interpretation
S3.2	8M	Write a short note on: Golden rule of interpretation
S3.7	8M	Write a short note on: Casus omissus
P3.3	Prob	The Patents Act, 1970 permits a Government department to make or use a patented invention…

Block	Marks	Question
P3.5	Prob	Section 428 Cr.P.C. lets a convict set off the period of pre-conviction detention against…
P3.6	Prob	A municipal Act lets officers impound “abandoned” cattle. A petitioner’s unattended…
P3.7	Prob	A provision lets the Government appoint special judges "for any area, as for any case or…
P3.8	Prob	‘A’ insures his car against theft. The car is driven away and taken by passengers to whom…
P3.9	Prob	A Muslim minor’s right to maintenance under the Cr.P.C. overlaps with the Muslim Women…
Q4.6	16M	Explain the presumption that the legislature does not intend to violate international law
P4.1	Prob	A shopkeeper is directed under a Trade Employees Act to keep his shop closed one day a…

Year Index — Questions by Paper

The 100-mark papers of the last five years (2022–2026), newest first, with the blocks that answer their questions. Use it to rehearse a whole past paper.

Paper	Blocks
Jul 2026 (100)	`Q1.2` · `Q1.7` · `Q1.8` · `Q1.10` · `S1.4` · `Q2.2` · `Q2.6` · `Q2.8` · `S2.1` · `S2.6` · `Q3.3` · `Q3.4` · `Q3.7` · `Q4.5` · `Q5.1` · `Q5.2`
Jan 2025 (100)	`Q1.7` · `Q1.8` · `Q1.10` · `P1.2` · `P1.3` · `Q2.8` · `S2.4` · `Q3.1` · `P3.1` · `Q4.3` · `Q5.4` · `S5.1` · `S5.2`
Aug 2024 (100)	`Q1.2` · `Q1.8` · `Q2.8` · `Q3.3` · `S3.3` · `S3.5` · `P3.1` · `P3.3` · `P3.4` · `Q4.3` · `Q4.4` · `Q4.5` · `Q5.1` · `Q5.2` · `S5.2`
Mar 2024 (100)	`Q1.1` · `Q1.4` · `Q1.8` · `P1.4` · `Q2.8` · `S2.7` · `P2.1` · `Q3.3` · `Q3.4` · `Q3.5` · `S3.8` · `P3.4` · `Q5.1` · `Q5.2` · `S5.1`
Sep 2023 (100)	`Q1.2` · `Q1.5` · `Q1.8` · `Q1.11` · `S1.2` · `P1.5` · `Q2.1` · `Q2.8` · `Q3.2` · `Q3.6` · `S3.5` · `Q4.4` · `Q5.2` · `S5.1`
Mar 2023 (100)	`Q1.4` · `Q1.5` · `Q1.8` · `P1.5` · `P1.6` · `P1.7` · `Q2.6` · `Q3.1` · `Q3.5` · `S3.5` · `S3.8` · `Q4.5` · `S5.3`
Oct 2022 (100)	`Q1.2` · `Q1.5` · `Q1.8` · `Q1.10` · `Q2.4` · `S2.1` · `Q3.3` · `Q3.8` · `S3.4` · `P3.1` · `P3.2` · `P3.4` · `Q4.2` · `Q4.4` · `Q5.2` · `S5.2`
Apr 2022 (100)	`Q1.2` · `Q1.5` · `Q1.10` · `Q1.12` · `Q1.13` · `S1.1` · `Q2.5` · `S2.1` · `S2.7` · `Q3.2` · `Q3.3` · `Q3.5` · `Q3.8` · `P3.1` · `P3.4` · `Q5.2`

> ***This bank is built for the 100-mark paper.*** *Its* ***essays*** *(§A) are the long questions asked on the KSLU Interpretation of Statutes sitting (a theme asked as a 16-mark essay in the 100-mark paper and as a 10-mark essay in the 80-mark paper is written once and tagged Pattern: both); its* ***problems*** *(§C) cover* ***every*** *fact-pattern from both the 80- and 100-mark papers. Every unit follows the notes' topic order. Its* ***short notes*** *(§B) answer every 8-mark short note of the 100-mark paper; the 6-mark short notes of the 80-mark paper are in the study-notes bundle.*

UNIT 1 — Meaning, Purpose & Kinds of Statutes

A. Essay Questions (16M) — Model Answers

Q1.1 — [16M] Explain the meaning of ‘statute’ and describe the various parts of a statute.

Asked: Jun 2017 (100), Apr 2022 (80), Mar 2024 (100), Jan 2025 (80) · Pattern: both · ★★★ · Notes: Unit 1 → Topic 1 (Meaning of ‘Statute’; Parts of a Statute)

▤ ***ANSWER OUTLINE***

1. *Define statute — the written will of the legislature (Salmond).*
2. *The framing parts — short/long title, preamble, enacting clause.*
3. *The operative parts — sections, definition clause, provisos, schedules.*
4. *Interpretive value of each part; read the Act as a whole.*
5. *Aswini Kumar Ghosh; conclusion.*

Introduction

A **statute** is the written will of the legislature — a law formally enacted by a competent legislature (Parliament or a State Legislature) and expressed in a document. In India the words *Act* and *statute* are used interchangeably, and a statute is the highest form of *enacted* law, as opposed to judge-made case law or custom. Salmond defined it as “a will or command of the legislature promulgated or expressed in writing.” Each part of a statute carries its own **interpretive value**, for a doubtful word is read in the light of the parts of the Act around it.

A. The framing (formal) parts

1. **Short title.** The convenient name of the Act — “the Indian Contract Act, 1872”. It only *identifies* the Act and is not meant to describe its contents, so it is a **weak** aid to meaning.
2. **Long title.** A fuller sentence beginning “An Act to…” that states the general purpose (“An Act to consolidate and amend the law relating to contracts”). Because it announces the object, courts *may* use it to grasp the general scope, but it **cannot cut down clear enacting words**.
3. **Preamble.** The recital of the reasons and objects for which the Act was passed. It is a key to the makers’ minds and can resolve an ambiguity, though it cannot override a plain section (studied fully in Unit II).

4. **Enacting clause.** The words “Be it enacted by Parliament…” that give the document the force of law. It is formal, not interpretive.

B. The operative parts

1. **Sections and sub-sections.** The operative part of the Act — the units that actually create rights, duties and offences. A section is split into sub-sections (1), (2); a sub-section into clauses (a), (b). These carry the real legal effect.
2. **Definition / interpretation clause.** Usually **s.2**, it assigns special meanings to words (“in this Act, unless the context otherwise requires, ‘X’ means…”) and controls those words throughout the Act.
3. **Provisos.** A clause beginning “Provided that…” carving out an exception; a proviso qualifies **only its own section**, not the whole Act.
4. **Explanations and Illustrations.** Explanations clarify a provision without adding to it; illustrations (common in the Contract Act and IPC) show how a section operates but never contradict it.
5. **Schedules.** Detailed matter (forms, lists, tables) placed at the end; a schedule is part of the Act and is read with the sections that invoke it.
6. **Marginal notes, headings and punctuation.** Side-notes, group-headings and commas — minor, confirmatory aids only (studied in Unit II).

C. Why the parts matter for interpretation

The golden principle is that a **statute must be read as a whole** — a doubtful section is coloured by the title, the preamble, its neighbours and the scheme of the Act. Knowing the parts tells the judge which of them he may legitimately look at, and how much weight each carries. The hierarchy is clear: the **operative parts** (sections and the definition clause) control; the **framing parts** (title, preamble) merely assist, and only where the operative words leave real room for doubt. Thus a precise definition clause tying “workman” to a “manufacturing process” governs even a welfare-oriented long title, but an *inclusive* definition (“includes any person employed in connection with a factory”) lets the object-announcing title support the wider reading.

A concrete illustration fixes the hierarchy. Suppose an Act’s long title announces the object as the “welfare of workmen in factories”, its s.2 defines “workman” as a person employed in a manufacturing process, and s.15 gives “every workman” a bonus. A canteen cook claims the bonus. The definition clause is the load-bearing wall and ties “workman” to the manufacturing process; the long title only frames the general object and cannot cut down a clear definition. So the cook falls outside “workman” as defined — unless a separate provision widens it. Had the definition been *inclusive*, the welfare-oriented title would then have supported the wider reading. The framing parts help only when the operative words leave real room for doubt.

Leading cases

- ***Aswini Kumar Ghosh v Arabinda Bose (1952)*** — the long title and preamble are legitimate aids to the general purpose of an Act, but cannot control clear enacting words.
- ***Manohar Lal v State of Punjab (1961)*** — the different parts of a statute are read together; no part is to be treated as surplusage.

Conclusion

A statute is the legislature's command reduced to writing, with a predictable skeleton — title, preamble, enacting clause, sections, provisos and schedules. Each part carries its own weight in interpretation, and the master rule is to read the Act as a whole so that the operative words govern while the framing parts illuminate.

Q1.2 — `[16M]` What is interpretation of statutes? Explain the need for and object of interpretation, and the search for the intention of the legislature.

> *Asked: Jul 2026 (80), Jul 2026 (100), Jan 2025 (80), Aug 2024 (100), Sep 2023 (100) · +12 earlier · Pattern: both · ★★★★★ · Notes: Unit 1 → Topic 2 (Purpose of Interpretation; Intention of the Legislature)*

> ***▤ ANSWER OUTLINE***
>
> *1. Define interpretation — finding and giving effect to legislative intention.*
>
> *2. Why it is needed — imperfect words, ambiguity, vagueness, unforeseen facts.*
>
> *3. Intention found first in the words, then in context and purpose.*
>
> *4. Interpretation vs construction — the classical distinction.*
>
> *5. R.M.D. Chamarbaugwala; District Mining Officer; conclusion.*

Introduction

Interpretation is the process by which a court determines the meaning of the words used in a statute so as to ascertain and give effect to the **intention of the legislature**. A statute is an edict of the legislature, and the whole object of interpretation is to discover the intention it conveys, expressly or by implication (*District Mining Officer v Tata Iron & Steel Co (2001)*). Interpretation is needed because words are imperfect and situations arise which the drafter did not foresee; it is distinguished from construction.

A. Why interpretation is needed

1. **Words are imperfect tools.** The legislature drafts in *general* language to cover situations it cannot all foresee, so the fit between words and life is never perfect.

2. **Ambiguity and vagueness.** A word may be **ambiguous** (two meanings) or **vague** (fuzzy edges — is a bicycle a "vehicle"?), forcing the court to choose a workable sense.
3. **Unforeseen facts.** Life throws up a case the drafter never pictured, and the court must apply the words to it **without re-writing the law** — that is Parliament's job, not the judge's.

B. The golden thread — intention of the legislature

Every rule in this subject (literal, golden, mischief, harmonious) is only a *tool* for one job: discovering the legislature's intention. That intention is found in two steps.

1. **First, in the words used** — their plain, ordinary meaning. If the words are clear, that is the intention, and the court applies them even if the result seems hard. This is the primacy of the text.
2. **Where the words are unclear, in the context and purpose** — the Act read as a whole, the mischief it aimed to cure, and the object stated in the preamble. The court then chooses the reading that gives effect to intention and avoids absurdity.

The classic illustration is the "let no blood in the street" example: a surgeon who bleeds a man collapsed in the street to save his life is not caught, because the Act's evident purpose was to stop the nuisance of butchery, not life-saving surgery.

C. Interpretation vs construction

The two words overlap, but they are classically distinguished.

1. **Interpretation** is the art of finding the **true sense** of the *words themselves* — what the words linguistically mean. It asks: "what do these words mean?"
2. **Construction** is the drawing of **conclusions** about points lying *outside* the plain words — resolving ambiguities, applying words to facts, and deciding the legal effect where the words do not directly cover the case. It determines the legal result of applying the words to a particular situation.

In everyday usage the two terms are used interchangeably.

D. The object of interpretation

The object, then, is **threefold**: to ascertain the legislature's intention, to give effect to it, and to prevent a construction that would defeat the statute's purpose or lead to absurdity.

Leading cases

- ***R.M.D. Chamarbaugwala v Union of India (1957)*** — where two constructions are possible, the court adopts the one that gives effect to legislative intention and upholds the law.
- ***District Mining Officer v Tata Iron & Steel Co (2001)*** — a statute is an edict of the legislature; the whole object of interpretation is to discover the intention conveyed, expressly or by implication.

- ***Institute of Chartered Accountants v Price Waterhouse (1997)*** — the primary and foremost task in construing a statute is to ascertain the legislative intent from the language used.

Conclusion

Interpretation is the search for what the legislature meant. It is needed because words are imperfect and life is unpredictable; its object is to find and give effect to legislative intention. The court looks first at the words and, where they are unclear, at their context and purpose — never substituting its own policy for the legislature's. That single discipline is the foundation of every rule that follows in this subject.

Q1.3 — `[16M]` Explain "commencement" of a statute and the rules governing when a statute comes into force.

> *Asked: Mar 2021 (80) · Pattern: 80-only · ★ · Notes: Unit 1 → Topic 3 (Commencement of Statutes)*

> ▤ ***ANSWER OUTLINE***
>
> *1. Define commencement; distinguish enactment from commencement.*
>
> *2. Act fixes its own date / notification.*
>
> *3. Act silent — s.5 General Clauses Act (day of assent).*
>
> *4. The "whole day" rule — fractions of a day ignored.*
>
> *5. A.K. Roy; Ganesh Das Bhojraj; conclusion.*

Introduction

Commencement means the day on which a statute *comes into operation* — the moment it becomes binding law. Enactment and commencement are two different things: an Act may be *passed* today but *commence* months later. Knowing when a statute comes into force decides whether an act done at a particular moment is caught by it, and the question often turns on a single provision of the General Clauses Act, 1897. There are three situations, governed by the whole-day rule.

A. The Act fixes its own date

Many Acts provide that "this Act shall come into force on such date as the Central Government may, by notification, appoint." Until that notification, the Act — though passed — is **not** in force. The government may even bring different provisions into force on different dates, so parts of an Act may operate while others sleep. The power to notify must be *exercised*; it cannot be withheld indefinitely so as to frustrate the Act.

B. The Act is silent — s.5 General Clauses Act

Where a **Central Act says nothing** about commencement, **Section 5 of the General Clauses Act, 1897** supplies the answer: the Act comes into force on the day it **receives the assent** of the President (for a Central Act) or the Governor/President (for a State Act). Section 5 is thus the default rule that fills the gap left by a silent statute. It is important to keep **enactment** and **commencement** apart: the Bill becomes an Act on assent, but it becomes *operative law* only on commencement — and where the Act is silent, the two coincide on the assent date by force of s.5. The distinction matters because an Act may sit passed but dormant for months where it leaves commencement to a future notification.

C. The “whole day” rule

When an Act commences on a given day, it is treated as operative from the **very first moment (12 midnight) of that day**, not from the hour of assent. The law does not, as a rule, notice **fractions of a day**. So an act done earlier that same day, before the physical moment of assent, is still governed by the Act. This is the rule that resolves the classic “assented at 10.30 a.m.” problem: an act done at 9 a.m. the same day is caught, because commencement reaches back to midnight.

The rationale is practical certainty. If the law noticed the exact hour and minute of assent, every prosecution and every transaction would have to fix the precise moment an event occurred relative to the moment of assent — an impossible and litigious inquiry. Treating the whole day as the unit of commencement gives a single, clear cut-off. The rule therefore protects the coherence of the statute rather than any particular party, and applies whether the Act helps or hurts the person whose act falls on the commencement day.

D. Who and where

Commencement rules bind everyone the Act applies to and operate throughout the territory to which the Act extends. The *trigger* (when) is the assent date, the notified date, or the whole day of commencement, depending on which of the three situations applies. A notification bringing a provision into force operates from the date of its **publication in the Official Gazette**.

Where the Act empowers the Government to appoint a date by notification, different dates may be appointed for different provisions, and until the notification is issued those provisions are not in force (*A.K. Roy v Union of India (1982)*).

Leading cases

- ***A.K. Roy v Union of India (1982)*** — where an Act leaves commencement to government notification, the provision is not in force until the notification is issued; the power must be exercised, not withheld arbitrarily.
- ***Union of India v Ganesh Das Bhojraj (2000)*** — a notification bringing a provision into force operates from the date of its publication in the Official Gazette.

Conclusion

A statute becomes law on its commencement day — the date it fixes, the date later notified, or (if silent) the day it is assented to under s.5 of the General Clauses Act. And it operates from the *start* of that whole day, so the clock-time of assent is irrelevant. Commencement, once fixed, attaches to the *entire* day: an Act operates from the midnight at which that day begins, and an act done on that day, before the hour of assent, is governed by it.

Q1.4 — `[16M]` Explain the operation and repeal of statutes. What is the effect of repeal?

> *Asked: Jan 2025 (80), Mar 2024 (100), Mar 2024 (80), Mar 2023 (100), Mar 2021 (100) · +4 earlier · Pattern: both · ★★★★ · Notes: Unit 1 → Topic 4 (Operation and Repeal of Statutes)*

> ▤ ***ANSWER OUTLINE***
>
> *1. Define repeal — power to repeal is co-extensive with power to enact.*
>
> *2. Express repeal.*
>
> *3. Implied repeal — presumption against it.*
>
> *4. Effect of repeal — s.6 General Clauses Act savings.*
>
> *5. Mohar Singh; Zaverbhai Amaidas; conclusion.*

> ⚠ **DON'T CONFUSE**
>
> **Looks like:** the *expiry* of a temporary statute (Q1.5, Unit 1). **How it differs:** on a **repeal**, s.6 of the General Clauses Act automatically saves accrued rights and pending prosecutions; on an **expiry**, s.6 does **not** apply — survival depends on the Act's own saving clause. **Tell them apart by:** "repealed by the legislature" points to s.6; "the Act's period ended / it lapsed" points to expiry.

Introduction

The power to make a law includes the power to unmake it. **Repeal** is the abrogation or cancellation of an existing statute by the legislature — the law is taken off the statute book. Because *"the power to repeal is co-extensive with the power to enact"*, the same legislature that can pass an Act (under Arts. 245–246 of the Constitution, in its own field) can repeal it. Repeal may be express or implied, and its **effect** is governed by s.6 of the General Clauses Act, 1897.

A. Express repeal

The legislature says so in words — “The … Act, 19XX is hereby repealed” — usually in a repeal-and-savings section or a schedule of repeals. It is clear and deliberate, leaving no room for doubt that the earlier Act is gone.

B. Implied repeal

Here the legislature does *not* say so, but passes a **later** Act so inconsistent with an earlier one that the two cannot stand together. The later law prevails on the maxim *leges posteriores priores contrarias abrogant* [later laws repeal earlier contrary ones]. But courts **lean against** implied repeal:

1. There is a strong **presumption** that the legislature did not intend to repeal a law it did not mention.
2. Repeal by implication is found only where the inconsistency is **clear and irreconcilable**, or the later Act was plainly intended to be a **complete code** on the subject.
3. A later **general** Act does not repeal an earlier **special** provision — *generalia specialibus non derogant* [general words do not derogate from special ones].

C. The effect of repeal — s.6 General Clauses Act

At common law a repeal was drastic: it obliterated the repealed Act as if it had never existed, ending pending prosecutions and destroying accrued rights. To cure this harshness, **Section 6 of the General Clauses Act, 1897** provides that, unless a different intention appears, the repeal does **not**:

1. **Revive** anything not in force at the time of repeal.
2. Affect the previous **operation** of the repealed Act or anything duly done under it.
3. Affect any **right, privilege, obligation or liability** already acquired, accrued or incurred.
4. Affect any **penalty or punishment** incurred for an offence against the repealed Act.
5. Affect any **investigation, legal proceeding or remedy** for such right, liability or penalty — which may be continued as if the Act had not been repealed.

So accrued rights and pending prosecutions **survive** a bare repeal. The words “unless a different intention appears” are the key limit: the legislature can, in the repealing Act, expressly wipe out even accrued rights, and the court reads the whole scheme of the new Act to see whether such a contrary intention exists. Where the repealing Act simultaneously **re-enacts** the same subject with savings, the rights and proceedings continue seamlessly under the new provision.

Section 6 applies only to a **repeal**, not to the mere *expiry* of a temporary Act. And repeal must not be confused with **amendment**: an amendment changes part of an Act while the Act lives on; a repeal cancels the Act or provision entirely. Nor does a repeal end pending proceedings; that was the common-law rule which s.6 was enacted to cure.

Leading cases

- ***State of Punjab v Mohar Singh (1955)*** — s.6 GCA saves accrued rights and pending proceedings on a repeal unless a contrary intention appears; the court looks to the whole scheme of the repealing Act.
- ***Zaverbhai Amaidas v State of Bombay (1954)*** — implied repeal arises where a later Act covers the whole subject-matter and is intended as a complete code inconsistent with the earlier law.
- ***Municipal Council, Palai v T.J. Joseph (1963)*** — there is a strong presumption against repeal by implication; it is found only on clear inconsistency.

Conclusion

Repeal is the legislature cancelling a law — either expressly, or by implication when a later law flatly contradicts it, the latter being disfavoured. But a repeal does not undo the past: s.6 of the General Clauses Act saves rights already acquired and prosecutions already begun, unless the legislature clearly says otherwise. Thus, repeal operates prospectively, subject to the savings in s.6.

Q1.5 — `[16M]` Distinguish between perpetual and temporary statutes. What is the effect of the expiry of a temporary statute?

> *Asked: Jan 2025 (80), Sep 2023 (100), Mar 2023 (100), Oct 2022 (100), Apr 2022 (100) · +6 earlier · Pattern: both · ★★★★ · Notes: Unit 1 → Topic 5 (Perpetual and Temporary Statutes; Effect of Expiry)*

> ***▤ ANSWER OUTLINE***
>
> *1. Perpetual statute — no end-date, ends only by repeal.*
>
> *2. Temporary statute — fixed period, expires automatically.*
>
> *3. Expiry vs repeal — s.6 GCA does NOT apply to expiry.*
>
> *4. The saving depends on the Act's own saving clause.*
>
> *5. Wicks v DPP (1947); S. Krishnan (1951); conclusion.*

Introduction

Statutes divide by **how long they live**. A **perpetual (permanent) statute** has no fixed end-date and remains in force until the legislature repeals it; "perpetual" does not mean unchangeable, only that it does not expire by itself. A **temporary statute** is one whose duration is fixed in advance — expressed to remain in force only for a specified period or until a stated event — and it **expires automatically** when that period ends, without any repealing Act. The distinction matters most in its *effect*.

A. Perpetual statutes and their ending

Most Acts — the Contract Act, the Indian Penal Code — are perpetual. A perpetual statute ends **only by repeal**, and on repeal **s.6 of the General Clauses Act** automatically saves accrued rights and pending prosecutions (unless a contrary intention appears). Its life and death are entirely in the legislature's hands.

B. Temporary statutes and expiry

A temporary Act names its own lifespan ("this Act shall remain in force for two years"). When the period ends, it dies of its own accord. The effect of expiry is as follows:

1. **s.6 GCA does NOT apply to expiry.** Section 6 speaks only of "repeal". So on the *ordinary rule*, once a temporary Act expires, **no fresh prosecution** can be started for an offence committed while it was in force, and **pending proceedings** under it lapse, unless saved.
2. **The saving depends on the Act itself.** A temporary Act very often contains its **own saving clause** ("expiry shall not affect liabilities already incurred"). Where the Act saves such liabilities, prosecutions **survive** expiry; where it is silent, the general rule bites and prosecutions fall.

C. Other effects of expiry

Rights and obligations that had *already accrued* under a temporary Act may or may not survive, again depending on the saving. Any **subordinate legislation** (rules) made under the temporary Act normally lapses with it, because the rules draw their life from the parent Act. And if the temporary Act is **continued** by a fresh Act before it expires, it lives on without a break — continuance is the device the legislature uses to keep an emergency measure alive. The underlying reason for the whole regime is that a temporary Act carries its **own** built-in death, so the legislature is taken to have addressed, within the Act, what should survive it; where it has said nothing, the court will not manufacture a saving that the legislature did not enact.

The English position illustrates the point. In *Wicks v Director of Public Prosecutions (1947)* a wartime emergency Act, expressed to last only "for the duration", was held to permit a prosecution after its expiry — but only because the Act itself preserved the liabilities incurred while it lived. Strip out that saving and the prosecution would have failed.

D. The distinction, side by side

Perpetual statute	**Temporary statute**
No fixed end-date	Fixed period / event
Ends **only by repeal**	Ends by **expiry**, automatically
On repeal, **s.6 GCA** saves rights & prosecutions	On expiry, **s.6 does not apply**

Perpetual statute	Temporary statute
Survival is automatic	Survival depends on the Act's **own** saving clause

Leading cases

- ***Wicks v Director of Public Prosecutions (1947)*** — a prosecution for an offence under a temporary Act may continue after expiry where the Act itself preserves liabilities incurred during its life.
- ***S. Krishnan v State of Madras (1951)*** — the effect of expiry of a temporary (Preventive Detention) Act depends on the Act's own provisions; a continuance provision keeps it alive.
- ***State of Punjab v Mohar Singh (1955)*** — contrasts repeal (s.6 GCA savings apply) with expiry (they do not), underlining that the source of survival differs.

Conclusion

A perpetual statute lasts till repealed; a temporary one ceases to operate on its expiry date. The essential difference is that s.6 of the General Clauses Act saves rights and prosecutions on a *repeal*, but **not** on an *expiry* — so after a temporary Act expires, a prosecution succeeds only if the Act itself saved that liability.

Q1.6 — `[16M]` Explain restrictive and beneficial (liberal) construction with decided cases.

> *Asked: Nov 2020 (100), Aug 2024 (80), Jan 2025 (80) · Pattern: both · ★★ · Notes: Unit 1 → Topic 6 (Restrictive and Beneficial (Liberal) Construction)*

> ***▤ ANSWER OUTLINE***
>
> *1. Two opposite approaches chosen by the nature of the statute.*
>
> *2. Beneficial construction — welfare/remedial statutes, read widely.*
>
> *3. Restrictive construction — penal/taxing statutes, read narrowly.*
>
> *4. The limit — words must be capable of the wider sense.*
>
> *5. B. Shah; conclusion.*

> ⚠ **DON'T CONFUSE**
>
> **Looks like:** the construction of welfare / remedial legislation (Q1.9, Unit 1). **How it differs:** this question is the **paired contrast** — beneficial *and* restrictive together; Q1.9 focuses only on the **beneficial** reading of remedial Acts via Heydon's mischief rule. **Tell them apart by:** a question naming both "restrictive and beneficial" wants the contrast; one naming only "remedial statutes" wants Q1.9.

Introduction

Beneficial and restrictive construction are two **opposite approaches** to reading a statute, chosen according to what *kind* of statute it is. **Beneficial (liberal) construction** reads the words widely, in favour of the class the statute protects; **restrictive (strict) construction** reads them narrowly, so the statute reaches no further than its clear terms. The court picks the approach that fits the nature and object of the statute before it. In *B. Shah v Presiding Officer, Labour Court, Coimbatore (1977)* a mother's maternity benefit for "six weeks" was read to include Sundays — beneficial construction in action.

A. Beneficial (liberal) construction

1. **What it is.** Reading protective words **widely and generously**, in favour of the protected class, so that the remedy is advanced and the mischief suppressed. The guiding idea comes from *Heydon's Case (1584)* — give effect to the *object* of protection.
2. **Where it applies.** To **welfare and remedial statutes** — labour laws, maternity benefit, minimum wages, consumer protection, rent control for tenants.
3. **How it works.** Where the words can bear two meanings, the court prefers the **wider**; genuine ambiguity is resolved **for the beneficiary** (worker, tenant, consumer); and the court avoids a construction that lets the obligated party defeat the statute's object by a technicality.

B. Restrictive (strict) construction

1. **What it is.** Reading the words **narrowly**, confined to their clear terms, where the statute *takes away* something.
2. **Where it applies.** To **penal statutes** (which risk liberty) and **taxing statutes** (which take property).
3. **How it works.** Any real ambiguity is resolved **against the state and in favour of the subject** — a person is not to be punished, nor taxed, on a doubtful or strained reading.

C. The limit on beneficial construction

Beneficial construction lets a court prefer the *wider* of two possible meanings; it does **not** let the court invent a meaning the words cannot bear. The words must be **capable** of the liberal reading. Under the banner of "benefit" the court cannot rewrite the statute or

supply words that are not there. Restrictive construction has its own limit — it does not license a *perverse* reading that acquits where the language plainly convicts.

D. Who invokes which

The protected person (worker, tenant, consumer) argues for the beneficial reading of a welfare Act; the subject or accused argues for the restrictive reading of a penal or taxing Act. Maxwell put the beneficial rule thus: statutes passed for the benefit of a particular class "should be given a liberal construction so as to advance the remedy and suppress the mischief." The choice of approach, therefore, is not the court's free preference but a consequence of the statute's character — the court first identifies *what kind* of statute is before it, and the approach follows automatically from that classification.

This explains why the two approaches never collide in a single provision. A welfare provision is read one way, a penal or taxing provision the other, and the direction of the "benefit of the doubt" simply flips: towards the protected class in a remedial Act, and towards the subject or accused in a penal or fiscal Act. The unifying idea is that the court leans in favour of the weaker or more exposed party — the beneficiary the Act was made to help, or the citizen whose liberty or property the Act threatens.

Leading cases

- ***B. Shah v Presiding Officer, Labour Court, Coimbatore (1977)*** — the Maternity Benefit Act, being beneficial, is construed liberally; six weeks means six calendar weeks including Sundays.
- ***Municipal Corporation of Delhi v Female Workers (Muster Roll) (2000)*** — maternity benefit extends beneficially even to casual / muster-roll women workers.
- ***Alembic Chemical Works v Workmen (1961)*** — welfare provisions on leave are read liberally in the workers' favour.

Conclusion

If a statute is meant to *protect* people, it is read generously in their favour (beneficial construction); if it *punishes* or *taxes*, it is read narrowly in the subject's favour (restrictive construction). The same court, on the same day, uses opposite approaches depending on the nature and object of the statute — but even beneficial construction can never go beyond what the words can honestly mean. The direction of the reading follows the character of the statute, as *B. Shah* illustrates for beneficial legislation, but the chosen meaning must always be one the words can bear.

Q1.7 — `[16M]` How are taxing statutes construed? Explain the rule of strict construction of fiscal statutes.

> *Asked: Jul 2026 (100), Jan 2025 (100), Jan 2025 (80), Mar 2023 (80), Oct 2022 (80) · +3 earlier · Pattern: both · ★★★★ · Notes: Unit 1 → Topic 7 (Taxing Statutes)*

▤ ***ANSWER OUTLINE***

1. Define taxing statute; strict construction because it takes the subject's money.

2. No tax without clear words; no equity about a tax.

3. Ambiguity in the charge favours the subject; exemptions strict against claimant.

4. Charging vs machinery provisions.

5. Cape Brandy Syndicate; A.V. Fernandez; conclusion.

⚠ **DON'T CONFUSE**

Looks like: strict construction of **penal** statutes (Q1.8, Unit 1). **How it differs:** both are strict, but for **different reasons** — penal strictness protects **liberty** and carries the **mens rea** presumption; taxing strictness rests on "**no tax without clear words**" and has no mens rea question at all. **Tell them apart by:** if the statute imposes a **duty/tax/cess**, it is taxing; if it creates an **offence and punishment**, it is penal.

Introduction

A **taxing (fiscal) statute** is one that imposes a tax, duty, cess or fee on the citizen — income tax, excise, customs, sales tax or GST. Because it **takes the subject's money by force of law**, the courts protect the subject with a rule of **strict construction**. The classic statement is Rowlatt J.'s in *Cape Brandy Syndicate v IRC (1921)*: "In a taxing Act one has to look merely at what is clearly said… There is no equity about a tax. Nothing is to be read in, nothing is to be implied." No tax without clear words governs the whole topic.

A. No tax without clear words

A tax can be imposed only by words that **clearly** say so. The subject cannot be taxed by inference, analogy or "the spirit" of the Act. The state must bring the case squarely within the letter of the charging provision; if it cannot, there is no tax. The rationale is constitutional as much as interpretive: taxation is an interference with property, and in a system where no tax may be levied except by authority of law, the "authority of law" must be found in the **plain words** of the taxing statute and nowhere else. This is why courts refuse to fill gaps in a charge by analogy even where doing so would plainly serve the revenue's evident purpose.

B. Ambiguity favours the subject

If a **charging** provision is genuinely ambiguous — capable of two reasonable readings — the reading that **favours the taxpayer** is adopted. This flows directly from the "no equity about a tax" principle: since the tax is a burden, the doubt about whether it applies is resolved against the person seeking to impose it.

C. Clearly within the charge — no escape by equity

Equity cuts both ways. Just as there is no tax by implication, there is no **exemption by sympathy**. A taxpayer who is plainly within the charge cannot argue "it is unfair" to escape a tax that clearly applies. The rule protects the subject against doubtful taxation, not against clear taxation he dislikes.

D. Exemptions read strictly against the claimant

A provision **granting** an exemption or concession is construed **strictly against the person claiming it** — he must show he squarely fits the exemption. Where the exemption clause is itself ambiguous, the benefit of the doubt goes to the revenue, the mirror image of the rule for charging provisions.

E. Charging vs machinery provisions

The **charging** section (which creates the tax) is read strictly; the **machinery** sections (which merely work out assessment and collection) are read to make the Act **workable**, so a tax that is plainly due is not defeated by a procedural technicality. The distinction matters because strict construction of a machinery provision would frustrate a charge the legislature clearly imposed — the taxpayer would escape not on the merits of the charge but on a drafting slip in the collection machinery. Courts therefore give machinery provisions a construction that makes the assessment and recovery of a validly imposed tax effective.

Leading cases

- ***Cape Brandy Syndicate v IRC (1921)*** — no equity about a tax; nothing is to be read in or implied; look only at the clear language of the charging provision.
- ***A.V. Fernandez v State of Kerala (1957)*** — the subject is not to be taxed unless the words of the taxing statute unambiguously impose the liability.
- ***CIT v Vatika Township (2015)*** — a genuine ambiguity in a charging provision is resolved in favour of the assessee; an exemption clause is construed strictly against him.

Conclusion

A tax must be laid down in clear words. If the charging provision is genuinely doubtful, the doubt goes to the taxpayer; but if he is plainly within the tax, he cannot escape by pleading unfairness, and any exemption he claims is read strictly against him. Machinery provisions alone are read liberally, to make the Act workable. That balance — strict on the charge, workable on the machinery — is the whole of fiscal construction. As Rowlatt J. observed in *Cape Brandy Syndicate*, "there is no equity about a tax".

Q1.8 — [16M] How are penal statutes construed? Explain strict construction and the presumption of mens rea.

> *Asked: Jul 2026 (100), Jan 2025 (100), Jan 2025 (80), Aug 2024 (100), Aug 2024 (80) · +13 earlier · Pattern: both · ★★★★★ · Notes: Unit 1 → Topic 8 (Penal Statutes; Strict Construction; Mens Rea)*

> ▤ ***ANSWER OUTLINE***
>
> *1. Define penal statute; strict construction because liberty is at risk.*
>
> *2. Strict construction — doubt favours the accused; no extension by analogy.*
>
> *3. Presumption of mens rea — actus non facit reum nisi mens sit rea.*
>
> *4. When mens rea is excluded — welfare / regulatory offences.*
>
> *5. Sherras v De Rutzen (1895); Mayer Hans George (1965); conclusion.*

Introduction

A **penal statute** is one that creates an **offence** and imposes a **punishment** — fine, imprisonment, forfeiture or penalty. The Indian Penal Code, the Prevention of Food Adulteration Act and the NDPS Act are examples. Because a penal statute puts a citizen's **liberty and property at risk**, the law leans in the citizen's favour through two rules — strict construction and the presumption of mens rea. In *Sherras v De Rutzen (1895)*, a publican who served a policeman he honestly believed to be off duty was acquitted, the court holding that a guilty mind is presumed necessary unless the statute clearly excludes it.

A. Strict construction of penal statutes

1. **Conduct must fall clearly within the words.** A person is not to be punished on a doubtful or strained reading; the act must come plainly within the words creating the offence.
2. **Ambiguity favours the accused.** Where the penal words are **genuinely ambiguous**, the ambiguity is resolved **in favour of the accused** — the "rule of lenity". If two reasonable readings exist, the court takes the one that does not criminalise, or that gives the lighter penalty.
3. **No extension by analogy.** The court does not *extend* a penal statute to cases not clearly covered, nor supply omissions to catch a wrongdoer the words miss.
4. **The limit.** Strict construction is not a *perverse* or narrow-to-absurdity reading. If the words plainly cover the act, the accused is caught; the court will not strain to acquit where the language is clear.

B. The presumption of mens rea

Mens rea [a guilty mind] is the mental element of a crime — intention, knowledge or recklessness. The common-law presumption, applied in India, is that **every offence requires mens rea** unless the statute, by clear words or necessary implication, excludes it. Even where a section is silent on the mental element, the court reads in a requirement of a guilty mind, on the maxim *actus non facit reum nisi mens sit rea* [an act does not make a person guilty unless the mind is also guilty].

C. When mens rea is excluded — strict liability

The presumption is **rebuttable**. It yields where:

1. the statute's **words** clearly dispense with mens rea (e.g. "whether or not he knew");
2. the offence is one of **social welfare / public regulation** (food, drugs, weights, environment), where the object is to *prevent* a public harm and liability without proof of a guilty mind promotes vigilance; or
3. requiring proof of mens rea would **defeat the purpose** of the Act.

In such regulatory offences — many food-adulteration and economic offences — the courts hold mens rea **impliedly excluded**, and the mere doing of the prohibited act is enough. Mens rea is therefore the *starting point*, not an absolute rule; it is displaced in welfare and regulatory offences. Whether it is displaced in a given Act is itself a question of construction — the court weighs the words of the section, the subject-matter and object of the Act, and whether requiring proof of a guilty mind would render the statute ineffective. Where these point to a public-protection purpose achieved only by punishing the act itself, the presumption yields.

Leading cases

- ***Sherras v De Rutzen (1895)*** — mens rea is an essential ingredient of every offence unless excluded expressly or by necessary implication.
- ***Tolaram Relumal v State of Bombay (1954)*** — a penal statute is construed strictly; if two reasonable constructions are possible, the one favourable to the accused is adopted.
- ***State of Maharashtra v Mayer Hans George (1965)*** — mens rea may be excluded by the object and words of a regulatory statute; the accused was convicted despite lack of knowledge.
- ***Nathulal v State of M.P. (1966)*** — where the statute does not exclude it, mens rea is required; a bona fide belief negatived the offence.

Conclusion

Penal statutes are read narrowly, and any real doubt goes to the accused. A guilty mind is presumed to be needed — unless the statute clearly says otherwise, or it is a public-welfare offence (like food adulteration) where doing the forbidden act is enough and "I did not know" is no defence. Thus, strict construction and the presumption of mens rea govern

penal statutes, the latter yielding only to clear words or the nature of a public-welfare offence.

Q1.9 — `[16M]` Explain the principles governing the construction of welfare / remedial legislation.

> *Asked: Nov 2020 (100), Mar 2024 (80) · Pattern: both · ★★ · Notes: Unit 1 → Topic 9 (Welfare / Remedial Legislation)*

> ***▤ ANSWER OUTLINE***
>
> *1. Define remedial / welfare statute — cures a defect, benefits a class.*
>
> *2. Construed by Heydon's mischief rule — suppress mischief, advance remedy.*
>
> *3. Prefer the wider meaning; doubt to the beneficiary.*
>
> *4. The limit — cannot rewrite the Act.*
>
> *5. Bangalore Water Supply; conclusion.*

Introduction

A **remedial (welfare, or beneficent) statute** is one passed to **remedy a defect** in the existing law or to **confer a benefit** on a class of persons — typically the weaker party in a relationship: workers, tenants, consumers, women, the poor. Examples include the Industrial Disputes Act, the Minimum Wages Act, the Consumer Protection Act, rent-control laws and the Maternity Benefit Act. Such statutes are construed by **beneficial construction**. In *Bangalore Water Supply v A. Rajappa (1978)* the Supreme Court gave "industry" the widest sweep the language could bear, because a narrow reading would have thrown thousands of workers out of the Act's protection.

A. The governing rule — Heydon's mischief rule

Remedial statutes are read by the rule from *Heydon's Case (1584)*: the court considers what defect the old law left unaddressed and the remedy the new Act provides, and reads the words so as to **suppress the mischief and advance the remedy**. The classic four limbs of Heydon's rule are: (1) what the law was **before** the Act; (2) the **mischief** the old law did not provide for; (3) the **remedy** the legislature resolved; and (4) the **true reason** of the remedy. Having identified these, the court prefers the construction that gives full effect to the remedy and denies the one that would let the mischief continue. The whole approach is **purposive** — the object of protection guides the meaning, not a mechanical reading of isolated words.

B. The working principles

1. **Prefer the wider meaning.** Where the protective words can bear two meanings, the court takes the one that gives the **fuller benefit** to the protected class.

2. **Resolve doubt for the beneficiary.** Genuine ambiguity is read in favour of the worker, tenant or consumer — not the employer or landlord.
3. **Do not cut down the benefit by technicality.** The court avoids a construction that would let the obligated party defeat the statute's object through a mere technicality. A narrow, hyper-literal reading that strips the protected class of the benefit the Act was passed to give is treated as one the legislature cannot have intended, and is rejected in favour of the reading that keeps the benefit alive.

C. The limit — the court cannot rewrite the Act

Beneficial construction operates **only within the words**. The court cannot, in the name of benefit, extend the statute to persons or situations it plainly does not cover, or read in a benefit the language cannot support. Liberal, yes; limitless, no. This is the safeguard that keeps beneficial construction faithful to the legislature's actual language. The rule is not a licence to legislate generosity the Act never enacted; it is a rule about **choosing between meanings the words already permit**. Where the words admit of only one meaning, even a welfare statute must be applied as written, however unwelcome the result — the remedy for a gap then lies with the legislature, not the court.

D. Contrast with penal strictness

Remedial statutes are read **liberally to extend** the benefit; penal statutes are read **strictly to confine** the punishment. The same court uses opposite approaches depending on the nature and object of the statute.

Welfare statutes such as the industrial, compensation and maternity-benefit laws are framed for a class that lacks bargaining power. Where two readings are reasonably open, the court adopts the one that extends the protection, since a narrow reading would defeat the purpose for which the Act was passed.

Leading cases

- ***Bangalore Water Supply v A. Rajappa (1978)*** — welfare legislation (the Industrial Disputes Act) is construed liberally; "industry" given the widest meaning to protect workers.
- ***Workmen v American Express International Banking Corp. (1985)*** — beneficial provisions are interpreted to advance the object and not to whittle down the benefit.
- ***M/s Girdhari Lal & Sons v Balbir Nath Mathur (1986)*** — the purpose of remedial legislation guides its construction; the object must be given effect.

Conclusion

A remedial statute exists to cure a defect and help a protected class, so the court reads it generously — widest meaning, doubt to the beneficiary — to advance the benefit and defeat the mischief, but never beyond what the words can honestly carry. That balance of generosity and restraint, anchored in *Heydon's Case* and *Bangalore Water Supply*, is the principle governing welfare legislation. Liberal construction suppresses the mischief and

advances the remedy, but it chooses only between meanings the words permit and never manufactures a benefit the language cannot support.

Q1.10 — `[16M]` Distinguish between mandatory and directory provisions. How does a court decide which is which?

> *Asked: Jul 2026 (80), Jul 2026 (100), Jan 2025 (100), Sep 2023 (80), Mar 2023 (80) · +7 earlier · Pattern: both · ★★★★★ · Notes: Unit 1 → Topic 10 (Directory and Mandatory Provisions)*

> ***▤ ANSWER OUTLINE***
>
> *1. Mandatory — breach voids the act; directory — breach does not.*
>
> *2. The word "shall"/"may" is not decisive.*
>
> *3. The tests — object & purpose; consequences of non-compliance.*
>
> *4. Time-limits — on private party mandatory, on official often directory.*
>
> *5. Raza Buland Sugar; Manbodhan Lal; conclusion.*

Introduction

Every statute lays down conditions for doing something — a time-limit, a form, a manner of giving notice. The question is **what consequence follows if the condition is broken**. A **mandatory** provision *must* be obeyed exactly, and non-compliance **invalidates** the act. A **directory** provision *ought* to be obeyed, but non-compliance **does not invalidate** the act; substantial compliance is enough. In *Raza Buland Sugar Co. v Municipal Board, Rampur (1965)* a rate survived although the notice was published in the wrong newspaper, the Court holding the publication requirement directory because its object was served.

A. The distinction

1. **Mandatory provision.** It goes to the essence of the thing; break it and the act done is **void**. Negative or prohibitory words ("no court shall…", "shall not be valid unless…") strongly indicate mandatory.
2. **Directory provision.** It ought to be obeyed, but breach does **not** void the act; it may attract some other consequence while the act itself stands.

B. The word is not decisive

"Shall" usually points to mandatory and "may" to directory — **but the word alone does not settle it**. Courts have read "shall" as directory and, occasionally, "may" as mandatory. The label turns not on the word but on the **legislative intention**. The use of "shall" is therefore not conclusive.

C. The tests the court applies

1. **Object and purpose of the provision.** What is the requirement *for*? If it goes to the **essence** — the very jurisdiction, or a fundamental safeguard — it is mandatory; if it is a matter of **convenience or procedure**, it is likely directory.
2. **Consequences of non-compliance.** Does the statute itself declare the act void if the condition is unmet? **Express nullification** signals mandatory. If serious general inconvenience or injustice would follow from treating it as mandatory, courts lean to directory.
3. **Public interest vs private convenience.** Whether the provision protects a public interest or a merely individual convenience.

D. A useful rule of thumb

Provisions prescribing the **manner and form** in which a public duty is to be exercised, or fixing a **time** for an official act, are often directory. Provisions that are the **condition of a right, a jurisdiction, or a penalty** are usually mandatory. On time-limits specifically: a limit imposed on a **private party** as a condition of his right (e.g. filing an appeal within limitation) is generally mandatory; a limit imposed on a **public official** for doing an act is often directory, so that public business is not defeated by delay.

The reason behind this rule of thumb is the doctrine of **substantial compliance**. Where the object of a formal or procedural requirement has in fact been achieved — the notice reached the right audience, the purpose was served — the court is slow to strike down the act for a technical departure, because to do so would sacrifice substance to form and often visit an injustice on an innocent party. But where the requirement is the very source of a power or right, no amount of substantial compliance will do; the condition must be met exactly, or the act is a nullity. The court's task is therefore to locate the provision on this spectrum by reading the whole scheme of the Act.

Leading cases

- ***Raza Buland Sugar Co. v Municipal Board, Rampur (1965)*** — the manner of publication held directory where the object was substantially achieved.
- ***State of U.P. v Manbodhan Lal Srivastava (1957)*** — the mandatory/directory question turns on the intention of the legislature, gathered from purpose and consequences, not merely the language.
- ***Sharif-ud-Din v Abdul Gani Lone (1980)*** — where the statute fixes a consequence for non-compliance, the provision is mandatory; otherwise the court weighs purpose and effect.

Conclusion

A mandatory rule must be obeyed or the act is void; a directory rule should be obeyed, but breach does not void the act. The word "shall" does not settle which it is — the court looks at the **purpose** of the provision and **what would happen** if breach voided everything.

The bare word “shall” or “may” is not decisive, as *Raza Buland Sugar* shows, where “shall” was read as directory because the object of the provision was served.

Q1.11 — `[16M]` Explain codifying and consolidating statutes and the principles of their construction.

> *Asked: Jun 2015 (100), Jun 2019 (100), Sep 2023 (100) · Pattern: 100-only · ★★ · Notes: Unit 1 → Topic 11 (Codifying and Consolidating Statutes)*

> ***▤ ANSWER OUTLINE***
>
> *1. Codifying statute — states the whole law afresh.*
>
> *2. Consolidating statute — re-enacts scattered provisions.*
>
> *3. Codifying read on its own words (Vagliano rule).*
>
> *4. Consolidating — presumption of no change.*
>
> *5. Bank of England v Vagliano (1891); conclusion.*

Introduction

Both codifying and consolidating statutes **gather scattered law into one place**, but they do *different* things and are read by *different* rules. A **codifying statute** collects and states the **whole law** on a subject — case law, custom and earlier statutes — in one authoritative enactment. A **consolidating statute** re-enacts, in a single statute, **provisions previously scattered** across several earlier Acts, without (in the main) changing the law. In *Bank of England v Vagliano Brothers (1891)* Lord Herschell laid down that a codifying Act is read on its own words first, resorting to the old case law only if a word is genuinely doubtful.

A. Codifying statutes

1. **What it is.** A codifying Act *declares* the entire law on a topic in one systematic enactment. Examples: the Indian Contract Act, 1872; the Negotiable Instruments Act, 1881; the Hindu Marriage Act, 1955.
2. **How it is construed — the Vagliano rule.** The natural meaning of the language is taken **first**, unaffected by the earlier case law it replaced. Lord Herschell said the proper course is “to examine the language of the statute and to ask what is its natural meaning, uninfluenced by considerations derived from the previous state of the law.” One resorts to the pre-code position only where the Act’s words are genuinely ambiguous or use a term of art whose settled meaning the code assumes. The reason is that a codifying Act is meant to be a **fresh, self-contained statement** of the whole law; to decide its meaning by digging up superseded precedents would defeat the very object of codification, which is to replace a scattered mass of case law with one authoritative text.

B. Consolidating statutes

1. **What it is.** A consolidating Act re-arranges existing law for **convenience and coherence**, collecting scattered enactments into one. Example: the Code of Civil Procedure, 1908 consolidated earlier procedural laws.
2. **How it is construed — presumption of no change.** Because it only re-arranges existing law, there is a **presumption that it does not change the law** — it is presumed to reproduce the earlier provisions with the same meaning, unless a clear intention to alter appears. So earlier decisions on the consolidated provisions remain good guides. The presumption flows from the object of consolidation, which is **convenience and coherence**, not reform: the legislature is taken to have gathered the existing enactments together without silently altering their effect. Only where the consolidating Act uses materially different language, or its scheme plainly shows an intention to change, will the court depart from the settled meaning the earlier provisions bore.

C. Why the difference matters

A **codifying** Act is read **afresh from its text**; a **consolidating** Act **carries forward the old understanding**. Getting the label right decides how much weight the pre-Act law carries. Mislabelling a codifying Act as consolidating would wrongly drag in superseded case law; mislabelling a consolidating Act as codifying would wrongly discard still-good precedent.

Codifying statute	Consolidating statute
States the **whole** law afresh	Re-enacts **scattered** provisions
Read on its **own words** (Vagliano)	**Presumption of no change**
Old case law only if words ambiguous	Old decisions still guide it

The classification decides how much weight the pre-Act law carries. Where a consolidating Act shows a clear intention to alter the earlier law, the presumption of no change yields to that intention, and earlier decisions guide it only so far as the provisions are reproduced with the same meaning.

Leading cases

- ***Bank of England v Vagliano Brothers (1891)*** — a codifying statute is read on its own natural language, uninfluenced by the earlier law, unless ambiguity requires resort to it.
- ***Administrator-General of Bengal v Prem Lal Mullick (1895)*** — a consolidating Act is presumed not to alter the existing law it re-enacts.

Conclusion

A codifying Act states the *whole* law on a subject afresh and is read on its own words; a consolidating Act merely gathers *existing* scattered law into one place, and is presumed to make no change, so old cases still guide it. In short, a codifying Act invites a fresh reading of the text under the *Vagliano* rule, while a consolidating Act carries forward the old law under the presumption of no change — and the interpretive weight of pre-Act case law rises or falls accordingly.

Q1.12 — `[16M]` What is a declaratory statute? Explain its nature and effect.

> *Asked: Apr 2022 (100) · Pattern: 100-only · ★ · Notes: Unit 1 → Topic 13 (Declaratory Statutes)*

> ▤ ***ANSWER OUTLINE***
>
> *1. Define declaratory statute — removes doubt, clarifies the law.*
>
> *2. It clarifies rather than creates.*
>
> *3. It is usually retrospective.*
>
> *4. The label is one of substance, not form.*
>
> *5. Keshavlal Jethalal Shah; conclusion.*

Introduction

A **declaratory statute** is one passed to **remove doubts, clarify the law**, or correct a judicial interpretation the legislature considers wrong. It does not, in substance, enact new rights and duties; it **states or explains** what the existing law is, or is deemed always to have been. Such Acts commonly use words like “it is hereby declared…” or “for the removal of doubts…”. Their special feature is that, because they only clarify, they usually reach **backward** in time — a point that links this topic directly to retrospective operation in Unit IV.

A. It clarifies rather than creates

A declaratory Act settles the meaning of an **existing** provision — often to overrule a court decision that read the earlier law in a way the legislature did not intend. Its function is explanatory: it tells the courts what the provision *always* meant, rather than laying down a fresh rule for the future. This is what distinguishes it from an ordinary amending Act that changes the law going forward.

The typical trigger is a **judicial interpretation the legislature disagrees with**. When a court reads a provision in a way Parliament considers mistaken, Parliament may respond not by changing the law prospectively but by *declaring* that the provision always bore the

intended meaning. Such Acts commonly announce themselves — “for the removal of doubts, it is hereby declared…” — but the formula is not conclusive; what matters is whether the provision genuinely explains the pre-existing law or in truth enacts something new.

B. It is usually retrospective

Because it only declares what the law “always meant”, a declaratory statute normally operates **retrospectively** — it applies to past transactions too. This backward reach is the natural consequence of its explanatory character: if the provision always bore the declared meaning, then that meaning governs past and present alike. The retrospectivity is, however, subject to the usual protection of accrued rights and vested interests where the Act so provides.

This links the topic directly to the presumption on **prospective operation** (Unit IV). Ordinarily a statute is presumed to operate only prospectively, and a new burden imposed on past acts is disfavoured. A genuinely declaratory provision is the recognised **exception**: because it does not create a new burden but merely clarifies an existing meaning, the reasons for the presumption against retrospectivity do not apply to it. That is precisely why the courts insist on testing whether the provision is *really* declaratory before allowing it to reach back.

C. The label is one of substance, not form

A statute is declaratory only if it is **genuinely explanatory**. The legislature cannot dress up a **new** burden as a “declaration” merely to give it backward effect. Courts look at the **true nature and effect** of the provision, not its label. If a provision in fact *creates* a new liability, the “removal of doubts” formula will not make it retrospective; if it truly clarifies the pre-existing meaning, it is declaratory and reaches back. This is the safeguard against a new tax or burden being smuggled in under an explanatory guise.

For example, where a High Court reads a tax provision to exclude a certain receipt, and the legislature then amends it to declare “for the removal of doubts it is hereby declared” the receipt was always taxable. If the amendment truly clarifies the pre-existing charge, it is declaratory and reaches back; if it in fact creates a fresh charge that was not there before, the label will not save it from being prospective. The court asks whether the provision genuinely *explains* or actually *enlarges* the law — only the former is declaratory and retrospective.

Leading cases

- ***Keshavlal Jethalal Shah v Mohanlal Bhagwandas (1968)*** — whether an amending Act is declaratory (and so retrospective) depends on its true nature; a genuinely explanatory provision operates retrospectively.
- ***CIT v Vatika Township (2015)*** — a clarificatory / declaratory provision may be retrospective, but a provision imposing a new burden is presumed prospective.

Conclusion

A declaratory statute does not make new law — it explains or corrects what the existing law means, often to reverse a court ruling, and because it only clarifies, it usually applies backward in time as well as forward. But the court always asks whether the provision genuinely *explains* or actually *enlarges* the law; only the former is truly declaratory and retrospective.

Q1.13 — `[16M]` How do courts deal with attempts to evade a statute?

> *Asked: Apr 2022 (100) · Pattern: 100-only · ★ · Notes: Unit 1 → Topic 14 (Evasion of Statutes)*

> ▤ ***ANSWER OUTLINE***
>
> 1. *Define evasion — escaping the object while obeying the words (fraud on the statute).*
> 2. *The court leans against evasion — purposive reading.*
> 3. *But cannot supply a genuine casus omissus.*
> 4. *Lawful avoidance vs unlawful evasion — substance over form.*
> 5. *McDowell & Co.; conclusion.*

Introduction

Persons sometimes comply with the **letter** of a law while defeating its **object**, by structuring a transaction so that it technically escapes a tax or a prohibition. **Evasion of a statute** means arranging one's affairs so as to escape the operation of a statute while formally complying with its words — using a device, a colourable transaction, or a literal loophole to defeat the statute's purpose. It is captured in the idea of a **fraud on the statute** (*in fraudem legis*). The court may go only so far in defeating such evasion.

A. The court leans against evasion

Where a construction would allow a person to defeat the object of the Act by a device, the court prefers a construction — usually a **purposive or mischief-based** one — that gives effect to the statute's aim and closes the loophole. The guiding idea is that a statute should not be so construed as to permit its own evasion; what is otherwise lawful "becomes bad and unlawful if sought by force or fraud." The anti-evasion instinct is therefore an application of the **mischief rule**: the court asks what evil the Act was meant to stop, and refuses a literal reading that would let the same evil in through a side door. A construction that rewards ingenuity in defeating the statute's purpose is treated as one the legislature cannot have intended.

B. But the court cannot supply what the legislature omitted

There is a real limit. If the statute's words genuinely do **not** cover the case, the court cannot stretch them merely because the result is unwelcome — that would be a **casus omissus** [a case omitted], which is for the legislature to fill (Unit III). The line is precise: the court will not **reward** an artificial device that defeats the object, but neither will it **rewrite** the Act to catch a case the words honestly miss. This is the crucial limit. Anti-evasion is not a roving power to tax or punish any arrangement the court dislikes; it operates only against **colourable devices** — transactions that fall within the statute in substance and are merely dressed to look outside it. Where the words truly leave a gap, the remedy is legislation, not construction.

C. Lawful avoidance vs unlawful evasion

1. **Lawful avoidance.** A person is entitled to arrange his affairs to attract *less* burden if the statute genuinely does not apply — that is legitimate avoidance.
2. **Unlawful evasion.** It becomes evasion only where the arrangement is a **sham or colourable device** dressed up to look outside the Act while in substance falling within it.
3. **Substance over form.** In deciding which it is, courts look at what the transaction **really** is, not its label — a "gift plus loan" that is in truth a sale is treated as a sale.

D. Where it bites most

Evasion arguments arise sharply in **tax** (artificial schemes to escape a charge), in **prohibitory** laws (structuring around a ban), and in **beneficial** laws (employers labelling workers as "contractors" to escape labour protection). In each, the court asks what the transaction *really* is, and refuses to let a colourable device defeat the object.

Leading cases

- ***McDowell & Co. v Commercial Tax Officer (1985)*** — colourable devices and artificial tax-avoidance schemes designed to evade the statute are not to be encouraged; substance prevails over form.
- ***CIT v B.M. Kharwar (1969)*** — the true legal character of a transaction governs its tax treatment; a device cannot alter the substance.

Conclusion

Evasion is escaping a statute's purpose while obeying its words by a device. Courts lean against it — reading the Act by its object and looking at the substance of a transaction rather than its label — but they cannot stretch words that genuinely do not cover the case, for that is a casus omissus for Parliament. The anti-evasion principle stops artificial *devices*; it does not license the court to rewrite the statute. The law therefore holds two ideas in balance: a firm refusal to let a colourable arrangement defeat the object of the Act (*McDowell & Co.*), and an equally firm recognition that a genuine gap in the words is for

the legislature to close, not the court. That is the line between purposive construction and judicial legislation.

B. Short Notes (8M — Q8) — Model Answers

S1.1 — `[8M]` Write a short note on: Intention of the legislature.

> *Asked: Apr 2022 (100) · Pattern: 100-only · ★ · Notes: Unit 1 → Topic 2 (Purpose of Interpretation; Intention of the Legislature)*

> ▤ ***ANSWER OUTLINE***
>
> *1. Meaning — object of interpretation.*
>
> *2. Why interpretation is needed.*
>
> *3. How intention is found — words, then context and purpose.*
>
> *4. Limits — court does not legislate.*

Introduction

The object of all interpretation is to ascertain and give effect to the **intention of the legislature**. Interpretation is the process by which a court determines the meaning of the words of a statute for that purpose. Every rule of interpretation — literal, golden, mischief or harmonious — is only a means to discover that intention.

A. Why interpretation is needed

The legislature drafts in general language to cover situations it cannot all foresee. Words may be **ambiguous**, bearing two meanings, or **vague**, with uncertain edges, or silent on a case that has arisen. The court must then give the words a workable meaning without rewriting the law, which is the function of the legislature.

B. How intention is found

1. **In the words used.** Intention is gathered first from the words, given their plain and ordinary meaning. If the words are clear, they are the best evidence of intention and are applied even if the result is hard.
2. **In the context and purpose.** Where the words are unclear, the court looks at the Act as a whole, the mischief it was intended to cure and the object stated in its preamble.

C. Interpretation and construction

Interpretation finds the true sense of the words themselves; construction draws conclusions on matters beyond the plain words, such as applying them to facts not directly covered. In ordinary usage the terms are used interchangeably.

D. Object

The object is threefold: to ascertain the intention, to give effect to it, and to avoid a construction that would defeat the purpose of the statute or lead to absurdity. The court does not substitute its own policy for that of the legislature.

Leading cases

- ***R.M.D. Chamarbaugwala v Union of India (1957)*** — where two constructions are possible, the court adopts the one that gives effect to the legislature's intention and upholds the law.
- ***District Mining Officer v Tata Iron & Steel Co (2001)*** — a statute is an edict of the legislature, and the whole object of interpretation is to discover the intention conveyed, expressly or by implication.

Conclusion

Thus, the intention of the legislature is the object of interpretation; it is found first in the plain words and, where they are unclear, in the context and purpose of the Act, without the court substituting its own view for that of the legislature.

S1.2 — `[8M]` Write a short note on: Commencement of a statute.

> *Asked: Sep 2023 (100) · Pattern: 100-only · ★ · Notes: Unit 1 → Topic 3 (Commencement of Statutes)*

> ▤ ***ANSWER OUTLINE***
>
> *1. Meaning — day the Act comes into operation.*
>
> *2. Act fixes its own date or leaves it to notification.*
>
> *3. Silent Act — s.5, General Clauses Act.*
>
> *4. Whole-day rule; A.K. Roy.*

Introduction

Commencement means the day on which a statute comes into operation and becomes binding law. Enactment and commencement are distinct: an Act may be passed on one day and commence much later.

A. Three situations

1. **The Act fixes its own date.** Many Acts provide that they shall come into force on such date as the Central Government may, by notification, appoint. Until the notification is issued, the Act, though passed, is not in force. Different dates may be appointed for different provisions.

2. **The Act is silent.** Under **s.5 of the General Clauses Act, 1897**, where a Central Act is not expressed to come into operation on a particular day, it comes into operation on the day on which it receives the **assent of the President**. A State Act similarly commences on the day of assent of the Governor or the President, as the case may be.
3. **The whole-day rule.** When an Act commences on a given day, it operates from the **first moment (midnight) of that day**, not from the hour of assent. The law does not ordinarily notice fractions of a day, so an act done earlier on that day, before the assent was given, is governed by the Act.

B. Notification

A notification bringing a provision into force operates from the date of its publication in the Official Gazette (***Union of India v Ganesh Das Bhojraj (2000)***).

C. Importance

The date of commencement determines whether an act or transaction is governed by the new law or the old, and it is the starting point for questions of retrospective operation.

Leading case

- ***A.K. Roy v Union of India (1982)*** — where an Act leaves commencement to government notification, the provision is not in force until the notification is issued; the power must be exercised and not withheld arbitrarily.

Conclusion

Thus, a statute commences on the date it fixes, on the date notified under it, or, if silent, on the day of assent under s.5 of the General Clauses Act; and it operates from the beginning of that whole day.

S1.3 — `[8M]` Write a short note on: Repeal by implication.

> *Asked: Dec 2016 (100) · Pattern: 100-only · ★ · Notes: Unit 1 → Topic 4 (Operation and Repeal of Statutes)*

> ▤ ***ANSWER OUTLINE***
>
> *1. Meaning — later inconsistent law.*
>
> *2. Presumption against implied repeal.*
>
> *3. Tests — irreconcilable inconsistency; complete code.*
>
> *4. Effect — s.6, General Clauses Act.*

Introduction

Repeal is the abrogation of an existing statute by the legislature. The power to repeal is co-extensive with the power to enact. Repeal is **express** where the legislature says so in words, and **implied** where it passes a later Act so inconsistent with an earlier one that the two cannot stand together. Implied repeal rests on the maxim *leges posteriores priores contrarias abrogant* [later laws repeal earlier contrary ones].

A. Presumption against implied repeal

Courts lean against implied repeal. There is a strong presumption that the legislature, which knows the existing law, did not intend to repeal an Act it did not mention. Repeal by implication is therefore found only where:

1. the two provisions are **clearly and irreconcilably inconsistent**, so that both cannot operate; or
2. the later Act was plainly intended to be a **complete code** on the subject, displacing the earlier law.

B. Harmonious construction first

Before holding that an earlier law is impliedly repealed, the court attempts to read the two harmoniously, giving each its own field. A general later law does not ordinarily repeal an earlier special law on the same subject (*generalia specialibus non derogant*).

C. Effect of repeal

Under **s.6 of the General Clauses Act, 1897**, unless a different intention appears, a repeal does not revive anything not in force, does not affect the previous operation of the repealed Act, rights and liabilities accrued, penalties incurred, or pending legal proceedings, which may continue as if the Act had not been repealed.

D. Repeal and amendment

An amendment changes part of an Act while the Act continues; a repeal removes the Act or provision altogether.

Leading cases

- ***Municipal Council, Palai v T.J. Joseph (1963)*** — there is a strong presumption against repeal by implication; it is found only on clear inconsistency.
- ***Zaverbhai Amaidas v State of Bombay (1954)*** — implied repeal arises where a later Act covers the whole subject-matter and is intended as a complete code inconsistent with the earlier law.

Conclusion

Thus, repeal by implication arises only where a later statute is irreconcilably inconsistent with an earlier one or is intended as a complete code; the court leans against it and first

attempts harmonious construction, and the effect of repeal is governed by s.6 of the General Clauses Act.

S1.4 — [8M] Write a short note on: Penal statutes.

> *Asked: Jul 2026 (100), Jun 2017 (100) · Pattern: 100-only · ★★ · Notes: Unit 1 → Topic 8 (Penal Statutes; Strict Construction; Mens Rea)*

> ▤ ***ANSWER OUTLINE***
>
> *1. Meaning — creates an offence and punishment.*
>
> *2. Strict construction — clear words; doubt to accused.*
>
> *3. Limits — no perverse reading.*
>
> *4. Presumption of mens rea and its exclusion.*

Introduction

A **penal statute** is one that creates an **offence** and imposes a **punishment** — fine, imprisonment, forfeiture or penalty. The Indian Penal Code, the Prevention of Food Adulteration Act and the NDPS Act are examples. Because a penal statute puts the liberty and property of the citizen at risk, it is construed strictly.

A. Strict construction

1. The conduct must fall **clearly within the words** creating the offence; no one is punished on a doubtful or strained reading.
2. Where the penal words are **genuinely ambiguous**, the ambiguity is resolved **in favour of the accused**; of two reasonable readings, the court adopts the one that does not criminalise or that imposes the lighter penalty.
3. The court does not **extend** a penal statute by analogy to cases not clearly covered, nor supply omissions to reach a wrongdoer.

B. Limit of strict construction

Strict construction does not mean a perverse or unreasonably narrow reading. If the words plainly cover the act, the accused is caught; the court will not strain the language to acquit.

C. Presumption of mens rea

Every offence is presumed to require *mens rea* [a guilty mind] unless the statute excludes it by clear words or necessary implication — *actus non facit reum nisi mens sit rea*. The presumption yields where the words dispense with it, where the offence is one of social welfare or public regulation (food, drugs, environment), or where requiring proof of a guilty mind would defeat the purpose of the Act.

D. Contrast with beneficial statutes

Remedial and welfare statutes are read liberally to extend their benefit; penal statutes are read strictly to confine punishment.

Leading cases

- ***Nathulal v State of M.P. (1966)*** — mens rea is an essential ingredient of an offence unless the statute expressly or by necessary implication excludes it.
- ***Tolaram Relumal v State of Bombay (1954)*** — a penal statute is construed strictly; if two reasonable constructions are possible, the one favourable to the accused is adopted.

Conclusion

Thus, penal statutes are construed strictly: an offence is made out only on clear words, genuine doubt benefits the accused, and mens rea is presumed unless excluded by clear words or the regulatory nature of the offence.

S1.5 — `[8M]` Write a short note on: Mens rea in statutory offences.

> *Asked: Mar 2021 (100), Dec 2017 (100) · Pattern: 100-only · ★★ · Notes: Unit 1 → Topic 8 (Penal Statutes; Strict Construction; Mens Rea)*

> ▤ ***ANSWER OUTLINE***
>
> *1. Meaning — guilty mind; maxim.*
>
> *2. Presumption that mens rea is required.*
>
> *3. Exclusion — clear words; welfare offences; purpose.*
>
> *4. Strict liability; Nathulal.*

Introduction

Mens rea [a guilty mind] is the mental element of a crime — intention, knowledge or recklessness. The maxim *actus non facit reum nisi mens sit rea* means that an act does not make a person guilty unless the mind is also guilty. The question in statutory offences is whether the legislature intended mens rea to be an ingredient where the section is silent.

A. The presumption

The common-law presumption, applied in India, is that **every offence requires mens rea** unless the statute, by clear words or necessary implication, excludes it. Even where a

section says nothing of the mental element, the court reads in a requirement of a guilty mind.

B. When mens rea is excluded

The presumption is rebuttable. It yields where:

1. the **words** of the statute clearly dispense with mens rea, as in “whether or not he knew”;
2. the offence is one of **social welfare or public regulation** — food, drugs, weights and measures, the environment — where the object is to prevent public harm and liability without proof of a guilty mind promotes vigilance; or
3. requiring proof of mens rea would **defeat the purpose** of the Act.

C. Strict liability

In such regulatory offences the mere doing of the prohibited act is enough, and absence of a guilty mind is no defence. Thus, under food-adulteration law, a seller of adulterated food is liable though he did not know of the adulteration, since a plea of ignorance would defeat the Act.

D. Factors considered

Whether mens rea is excluded is itself a question of construction: the court weighs the words of the section, the subject-matter and object of the Act, the severity of the punishment, and whether requiring a guilty mind would render the statute ineffective.

Leading case

- ***Nathulal v State of M.P. (1966)*** — mens rea is an essential ingredient of a criminal offence unless the statute expressly or by necessary implication rules it out; a bona fide belief negatived the guilty intention required for the offence.

Conclusion

Thus, mens rea is presumed to be an ingredient of every statutory offence, but the presumption is displaced by clear words or necessary implication, especially in public-welfare offences where the doing of the prohibited act is itself enough.

S1.6 — `[8M]` Write a short note on: Evasion of statutes.

> *Asked: Dec 2018 (100) · Pattern: 100-only · ★ · Notes: Unit 1 → Topic 14 (Evasion of Statutes)*

> ***▤ ANSWER OUTLINE***
>
> *1. Meaning — fraud on the statute.*
>
> *2. Court leans against evasion; substance over form.*

> *3. Avoidance and evasion distinguished.*
>
> *4. Limit — casus omissus; McDowell.*

Introduction

Evasion of a statute means arranging one's affairs so as to escape the operation of a statute while formally complying with its words — by a device, a colourable transaction or a literal loophole that defeats the statute's purpose. It is described as a **fraud on the statute** (*in fraudem legis*).

A. The court leans against evasion

Where a construction would allow a person to defeat the object of an Act by a device, the court prefers a purposive or mischief-based construction that gives effect to the statute's aim and closes the loophole. A statute is not to be construed so as to permit its evasion.

B. Substance over form

The court looks at the **true character** of a transaction, not its label. A sham or colourable arrangement dressed up to look outside the Act, while in substance falling within it, is treated according to its substance.

C. Avoidance and evasion

A person may lawfully arrange his affairs so as to attract a lesser burden where the statute genuinely does not apply; that is legitimate **avoidance**. It becomes **evasion** only where the arrangement is a sham or colourable device.

D. The limit

The court cannot stretch words that genuinely do not cover the case merely because the result is unwelcome; that would be a **casus omissus**, which only the legislature can fill. The anti-evasion principle stops artificial devices; it does not authorise the court to rewrite the statute.

E. Where it arises

Evasion arguments arise chiefly in tax laws, in prohibitory laws and in beneficial laws — for example, where workers are labelled "contractors" to escape labour protection.

Leading cases

- ***McDowell & Co. v Commercial Tax Officer (1985)*** — colourable devices and artificial tax-avoidance schemes are not to be encouraged; substance prevails over form.
- ***CIT v B.M. Kharwar (1969)*** — the true legal character of a transaction governs its tax treatment.

Conclusion

Thus, the court will not allow a statute to be evaded by a colourable device and will look at the substance of the transaction, but it will not extend the statute to a case its words genuinely do not cover, which is a matter for the legislature.

C. Problems — Model Answers (IRAC)

P1.1 — `[Prob]` A Central Act is assented to by the President on 26 January at 10.30 a.m. and is silent on commencement. X does the prohibited act at 9 a.m. the same day. From what point does the Act commence, and is X caught?

> *Asked: Sep 2023 (80) · Pattern: 80-only · ★ · Notes: Unit 1 → Topic 3 (Commencement of Statutes)*

> ***▤ ANSWER OUTLINE***
>
> *1. Issue — from what moment does a silent Act commence.*
>
> *2. Rule — s.5 GCA + the whole-day rule.*
>
> *3. Apply — kill the "clock-time of assent" decoy.*
>
> *4. Verdict — X is caught.*

Issue.

From what point of time does a Central Act, silent on commencement, come into force — the hour of assent, or the whole day of assent — and is X's act at 9 a.m. governed by it?

Rule.

1. Under **Section 5 of the General Clauses Act, 1897**, a Central Act that is silent on commencement comes into force on the day it **receives the assent** of the President.
2. By the **whole-day rule**, a statute is operative from the **first moment (12 midnight)** of its commencement day; the law does not notice **fractions of a day**, so the clock-time of assent is irrelevant.

Application.

1. The Act is silent, so s.5 fixes commencement on the **day of assent — 26 January**.
2. It may be contended, on the basis of the **10.30 a.m. clock-time**, that the Act was not yet in force at 9 a.m. But commencement attaches to the **whole day**, reaching back to midnight of 26 January. X's act at 9 a.m. falls **within** 26 January, even though it was done before the physical moment of assent.

Conclusion.

The Act commences from the **first moment of 26 January**, and **X is caught** by it. The 10.30 a.m. time of assent is immaterial; the whole-day rule governs.

P1.2 — `[Prob]` X, a shopkeeper, is convicted under s.7 of the Prevention of Food Adulteration Act, 1954 for selling adulterated food, though he pleads he had no guilty mind and did not know the article was adulterated. Is absence of mens rea a defence?

> *Asked: Jun 2017 (100), Dec 2017 (100), Mar 2021 (100), Oct 2021 (100), Jan 2025 (100) · Pattern: 100-only · ★★★ · Notes: Unit 1 → Topic 8 (Penal Statutes; Strict Construction; Mens Rea)*

> ▤ ***ANSWER OUTLINE***
>
> *1. Issue — is mens rea required under the PFA Act.*
>
> *2. Rule — presumption of mens rea, displaced in welfare/regulatory offences.*
>
> *3. Apply — PFA is a public-health measure; kill the "no guilty mind" decoy.*
>
> *4. Verdict — no defence; strict liability.*

Issue.

Is a guilty mind (mens rea) a necessary ingredient of an offence under s.7 of the Prevention of Food Adulteration Act, 1954, so that X's ignorance is a defence?

Rule.

1. Mens rea is **presumed** in penal statutes (*actus non facit reum nisi mens sit rea*), but the presumption is **displaced** in a **social-welfare / regulatory** offence where the object is to protect the public and the statute makes the act itself punishable (*State of Maharashtra v Mayer Hans George (1965)*).
2. Where reading in a mens rea requirement would **defeat the purpose** of the Act, mens rea is **impliedly excluded** and the offence is one of strict liability.

Application.

1. The PFA Act is a **public-health measure**; its scheme punishes the **sale** of adulterated food to protect consumers.
2. X may plead that he had **no guilty mind**. Reading in a mens rea requirement would let every seller escape by pleading ignorance and defeat the Act's very purpose, so mens rea is impliedly excluded. Contrast an ordinary IPC offence, where mens rea must be proved (*Nathulal v State of M.P. (1966)*).

Conclusion.

X’s absence of a guilty mind is **no defence**; the offence under s.7 is one of **strict liability**, and the conviction stands.

P1.3 — `[Prob]` A firm makes Ayurvedic medicinal preparations using rectified spirit (liquor) as one ingredient. The excise authority levies excise duty on the liquor so used. The firm argues “this is medicine, not alcohol”. Is the levy valid?

> *Asked: Dec 2016 (100), Jan 2025 (100) · Pattern: 100-only · ★★ · Notes: Unit 1 → Topic 7 (Taxing Statutes)*

> ▤ ***ANSWER OUTLINE***
>
> *1. Issue — is the excise levy on the liquor valid.*
>
> *2. Rule — taxing statute strictly construed; the charging entry decides.*
>
> *3. Apply — the taxable event is the use of liquor; kill the “it is medicine” decoy.*
>
> *4. Verdict — levy valid if the alcohol falls within the entry.*

Issue.

Is the excise duty validly levied on the liquor used as an ingredient, or does the fact that the end product is a medicine take it outside the charge?

Rule.

1. A **taxing statute is construed strictly**, by looking at the **taxable event / charging entry** as clearly worded (*Cape Brandy Syndicate v IRC (1921)* — no equity about a tax; nothing read in).
2. If the charging entry **plainly covers** the article, the levy stands, and the end-use or equity does not save the subject; but a **genuine ambiguity** in the charge is resolved in favour of the subject (*A.V. Fernandez v State of Kerala (1957)*).

Application.

1. The taxable event is the **manufacture / use of liquor (alcohol)** — and the firm does use liquor as an ingredient. Whether the final product is “medicine” is beside the point if the entry taxes the alcohol used.
2. It may be contended that **the product is medicine, not alcohol**; but the question is not what the product is called but what the **entry taxes**. Conversely, if the charging entry taxes only *potable* liquor and this spirit is non-potable / denatured, that genuine ambiguity would favour the firm.

Conclusion.

The levy is **valid** if the alcohol used falls clearly within the charging entry; it fails only where the entry is genuinely ambiguous as to this kind of spirit, in which case the doubt favours the firm. The charging entry, not the description of the product, governs.

P1.4 — `[Prob]` Parties who agreed to arbitrate instead approach a consumer forum. One party relies on s.8(1) of the Arbitration and Conciliation Act, 1996, under which a judicial authority "shall refer" the parties to arbitration. Is the reference mandatory?

> *Asked: Jun 2019 (100), Mar 2024 (100) · Pattern: 100-only · ★★ · Notes: Unit 1 → Topic 10 (Directory and Mandatory Provisions)*

> ***▤ ANSWER OUTLINE***
>
> *1. Issue — is "shall refer" mandatory or directory.*
>
> *2. Rule — the word is not decisive; object & consequences decide.*
>
> *3. Apply — s.8 exists to hold parties to their bargain; kill the "discretion" decoy.*
>
> *4. Verdict — reference is mandatory where the conditions are met.*

Issue.

Does "shall refer" in s.8(1) of the Arbitration and Conciliation Act, 1996 make reference to arbitration **mandatory**, or does it leave the forum a discretion?

Rule.

1. Whether "shall" is **mandatory or directory** turns on the **object and scheme** of the Act and the **consequences** of non-compliance — **not on the word alone** (*State of U.P. v Manbodhan Lal Srivastava (1957)*; *Raza Buland Sugar Co. v Municipal Board, Rampur (1965)*).
2. A provision that is the **condition of a right** or that gives effect to a **bargain** is generally mandatory.

Application.

1. Section 8 exists to hold parties to their **arbitration agreement** and to oust the ordinary forum where a valid agreement and a timely application exist.
2. It may be contended that **"shall refer" is merely discretionary**. That reading would defeat the object of the Act and let a party wriggle out of its bargain, so it must be rejected; the object and consequences both point to a mandatory reading.

Conclusion.

The reference is **mandatory** where the statutory conditions are met — the forum **must refer** the parties to arbitration.

P1.5 — `[Prob]` B abuses A with unparliamentary words; A strikes B on the head; B falls unconscious, is taken to hospital and declared brought dead. A pleads self-defence and accident. Discuss A's liability on the principles of construction of penal statutes.

Asked: Dec 2016 (100), Mar 2023 (100), Sep 2023 (100) · Pattern: 100-only · ★★ · Notes: Unit 1 → Topic 8 (Penal Statutes; Strict Construction; Mens Rea)

▤ ***ANSWER OUTLINE***

1. *Issue — A's liability, applying penal-construction principles.*
2. *Rule — strict construction; mens rea required for ordinary crimes; doubt to accused.*
3. *Apply — a single provoked blow; the requisite guilty mind for the higher offence is doubtful.*
4. *Verdict — no liability for the gravest offence; benefit of the doubt to A.*

⚠ **DON'T CONFUSE**

Looks like: the food-adulteration problem (P1.2, Unit 1), also on mens rea. **How it differs:** the Penal Code offence here is an **ordinary crime**, so mens rea **must be proved** and doubt favours the accused; the PFA Act in P1.2 is a **welfare/regulatory** statute where mens rea is **excluded** (strict liability). **Tell them apart by:** a **public-welfare / regulatory** statute (food, drugs) points to strict liability; an **IPC offence against the person** points to the mens-rea-required rule.

Issue.

Applying the principles of construction of penal statutes, is A liable for the gravest offence against the person, given that death followed a single provoked blow?

Rule.

1. Penal statutes are **strictly construed**; the conduct must fall clearly within the words of the offence charged, and any genuine **doubt is resolved in favour of the accused** (*Tolaram Relumal v State of Bombay (1954)*).
2. For an **ordinary** offence under the Penal Code, **mens rea must be proved** — the guilty mind appropriate to the offence charged (*Sherras v De Rutzen (1895)*; *Nathulal v State of M.P. (1966)*). It is not excluded, unlike a welfare/regulatory offence.

Application.

1. The prosecution must bring A's act **clearly** within the offence charged and prove the **mental element** it requires. A dealt a **single blow** in the heat of B's provocation; the intention or knowledge required for the gravest offence (an intention to cause death or such bodily injury as is likely to cause death) is not made out on these facts.
2. The pleas of **self-defence and accident** need not be conclusively established for A to succeed, because on strict construction the **onus stays on the prosecution** to prove the guilty mind, and the surrounding circumstances (abuse, sudden single blow) leave that in genuine doubt.

Conclusion.

A is **not liable for the gravest offence** against the person; on the strict construction of the penal provision and the mens-rea requirement, the benefit of the doubt goes to A, and at most a lesser, lower-mens-rea offence could be considered. Absence of the requisite guilty mind, not the labels "self-defence" or "accident", decides the case.

P1.6 — `[Prob]` An employer pays a woman maternity benefit for her six weeks' absence but excludes the Sundays, arguing benefit is payable only for "days actually worked". The woman claims benefit for the Sundays too. Decide.

> *Asked: Dec 2017 (100), Mar 2023 (100) · Pattern: 100-only · ★★ · Notes: Unit 1 → Topic 6 (Restrictive and Beneficial (Liberal) Construction)*

> ▤ ***ANSWER OUTLINE***
>
> *1. Issue — does "six weeks" include Sundays.*
> *2. Rule — welfare statute construed beneficially; doubt to the beneficiary.*
> *3. Apply — the Act speaks of weeks, not working days; kill the "actual working days" decoy.*
> *4. Verdict — Sundays included.*

Issue.

Under the Maternity Benefit Act, 1961, does the entitlement to benefit for "six weeks" include the Sundays falling within that period, or only the days actually worked?

Rule.

1. A **welfare / beneficial statute** is construed **liberally in favour of the protected class**, so as to advance the benefit; genuine ambiguity is resolved **for the beneficiary** (*B. Shah v Presiding Officer, Labour Court, Coimbatore (1977)*).

2. Beneficial construction prefers the **wider** of two possible meanings, provided the words can bear it.

Application.

1. The Act speaks of six **weeks**, not of working days. Read beneficially, a **week means seven calendar days**, so the six weeks are six calendar weeks — Sundays included.
2. The employer may contend that benefit is payable only for **days actually worked**; but excluding Sundays would cut down the very protection the Act confers on a mother during her absence, defeating the object of the welfare legislation.

Conclusion.

The woman is **entitled to benefit for all days** in the six weeks, **Sundays included**. Beneficial construction defeats the "actual working days" argument.

P1.7 — `[Prob]` Section 36 of the Industrial Disputes Act bars a party from being represented by a legal practitioner before the Labour Court/Tribunal without consent, while s.30 of the Advocates Act, 1961 confers on every advocate a right to practise before all courts and tribunals. The two appear to clash. Which prevails, and is there an implied repeal?

> *Asked: Dec 2017 (100), Jun 2018 (100), Dec 2018 (100), Mar 2023 (100) · Pattern: 100-only · ★★★ · Notes: Unit 1 → Topic 4 (Operation and Repeal of Statutes)*

> ▤ ***ANSWER OUTLINE***
>
> *1. Issue — does the general Advocates Act impliedly repeal the special ID Act bar.*
>
> *2. Rule — presumption against implied repeal; generalia specialibus non derogant.*
>
> *3. Apply — the two can stand together; the special bar governs its forum.*
>
> *4. Verdict — s.36 ID Act prevails; no implied repeal.*

Issue.

Does s.30 of the Advocates Act, 1961 (a general right to practise) impliedly repeal or override s.36 of the Industrial Disputes Act (a special bar on representation), or can the two stand together?

Rule.

1. There is a **strong presumption against implied repeal**; it is found only where the two provisions are **clearly and irreconcilably inconsistent** (*Municipal Council, Palai v T.J. Joseph (1963)*).

2. A **later general** Act does not repeal an **earlier special** provision — *generalia specialibus non derogant* [general words do not derogate from special ones]; the special provision governs its own field (*Zaverbhai Amaidas v State of Bombay (1954)* on the code/inconsistency test).

Application.

1. The **Advocates Act is a general law** about the right to practise; **s.36 ID Act is a special provision** regulating representation in a particular forum for a particular purpose. They can **stand together** — the special bar governs that special tribunal, while the general right operates everywhere else.
2. It may be contended that the two provisions are in irreconcilable conflict, forcing an implied repeal. Because the two can be read harmoniously, the condition for implied repeal (clear inconsistency) is simply not met.

Conclusion.

Section 36 of the ID Act prevails in the Labour Court / Tribunal; the general right in s. 30 of the Advocates Act does **not** impliedly repeal the special bar. There is **no implied repeal** — the special provision governs its own forum.
