



Interpretation of Statutes

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

KSLU LL.B. Study Bundle

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Notes Version: **v1.0**

August 2026

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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 <i>understand</i>
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. (2017, 2022, 2024, 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".

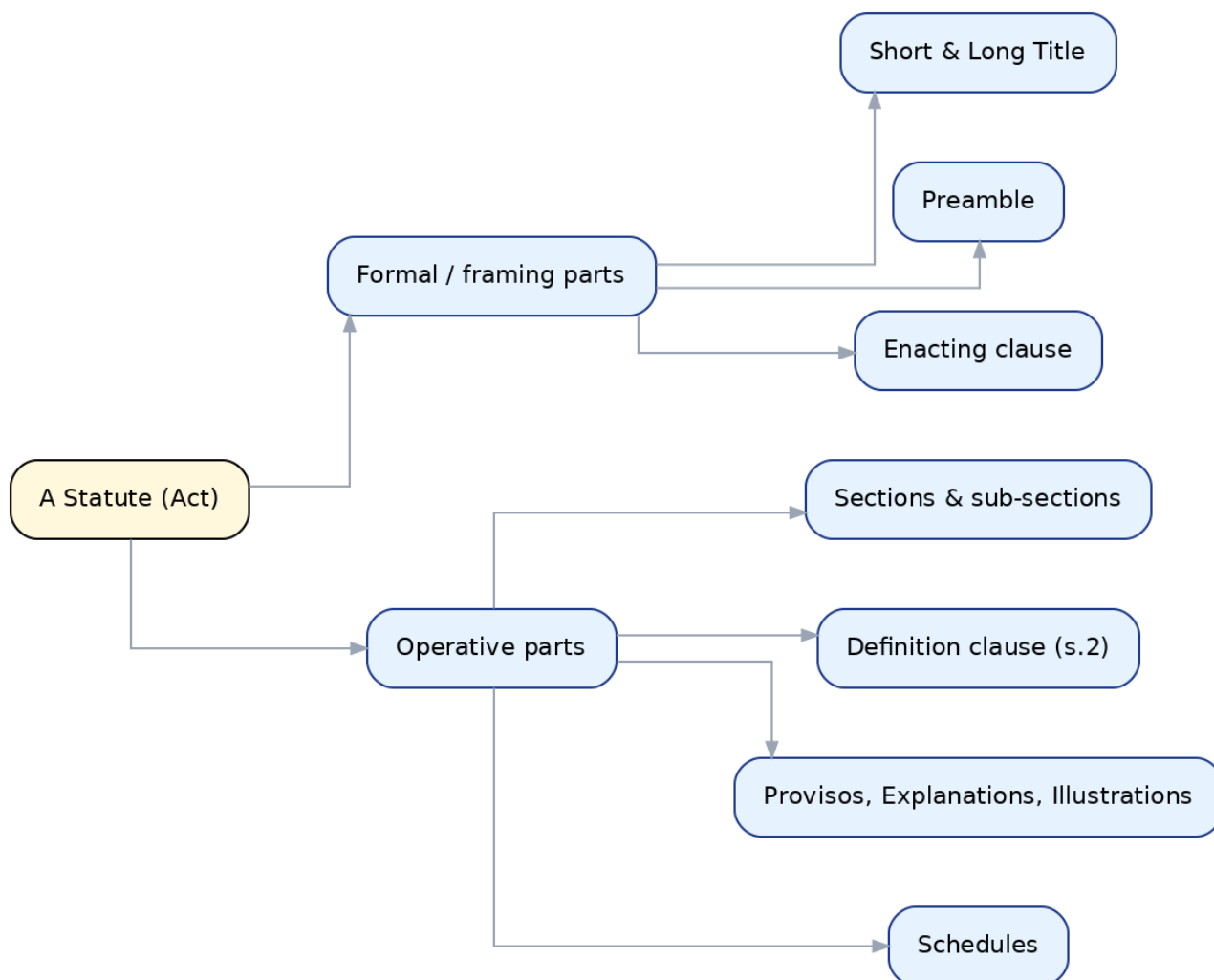
Rule. Read the statute as a whole: a doubtful section (here, does s.15 reach the cook?) is coloured by the long title, the preamble, the definition clause and the scheme of the Act — each part carrying its own weight.

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. (2014, 2016, 2017, 2018, 2022, 2023, 2024, 2025) ★★★
- **[16M]** “The duty of the court is to find out the intention of the legislature.” Discuss. (2021, 2022) ★★★
- **[Short Note]** Distinguish between interpretation and construction. (2021, 2022, 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 refused so absurd a result and read the Act by its purpose: *Whiteley v Chappell* (1868) became the textbook proof that words are only the beginning; the real quarry is what the legislature *intended*. 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.

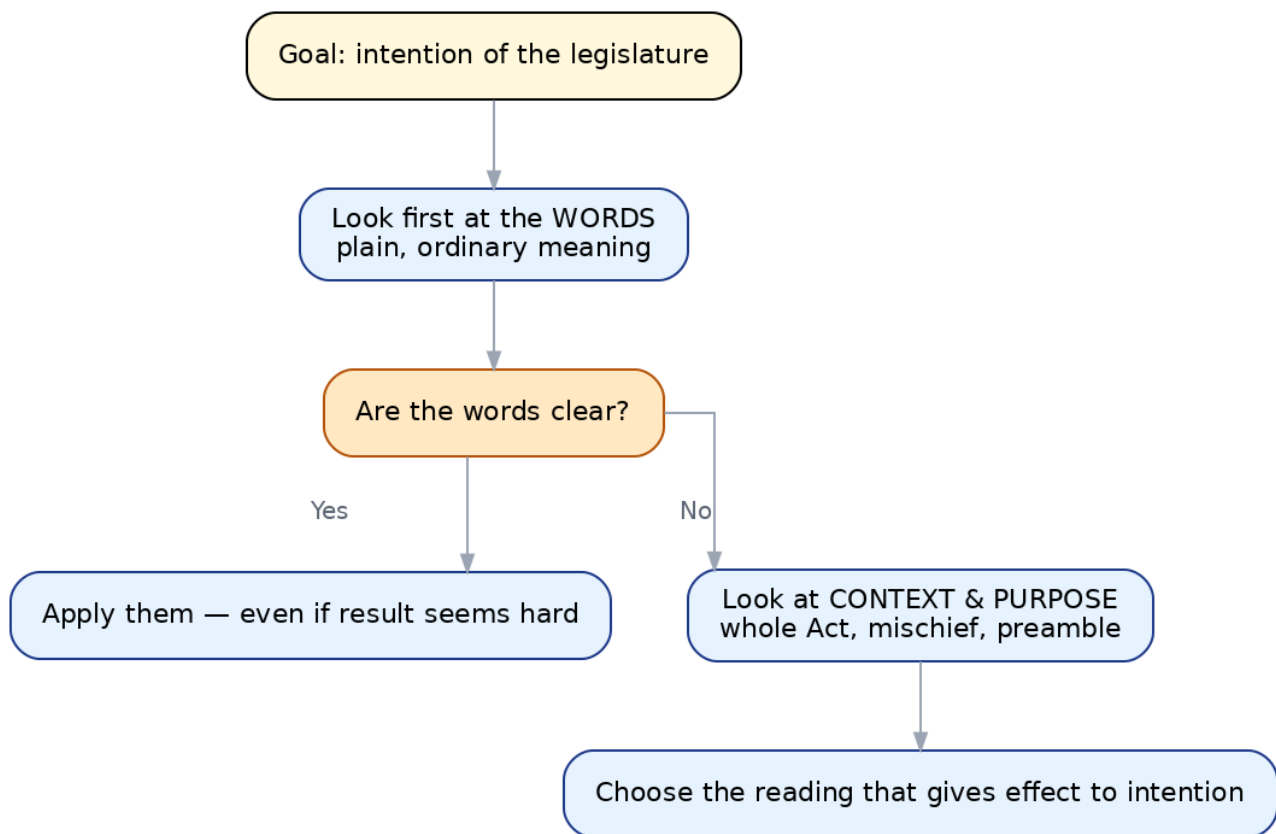
Apply. Read literally, the surgeon “drew blood in the street” and is guilty. But the Act’s evident purpose was to stop the *nuisance* of butchery in public, not to punish life-saving surgery — the legislature never intended this case.

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. (2021) ★★
- **[Short Note]** Commencement of a statute. (2014, 2023) ★★
- **[Problem]** An Act receives the President’s assent on 26 January at 10.30 a.m. From what point does it commence? (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**

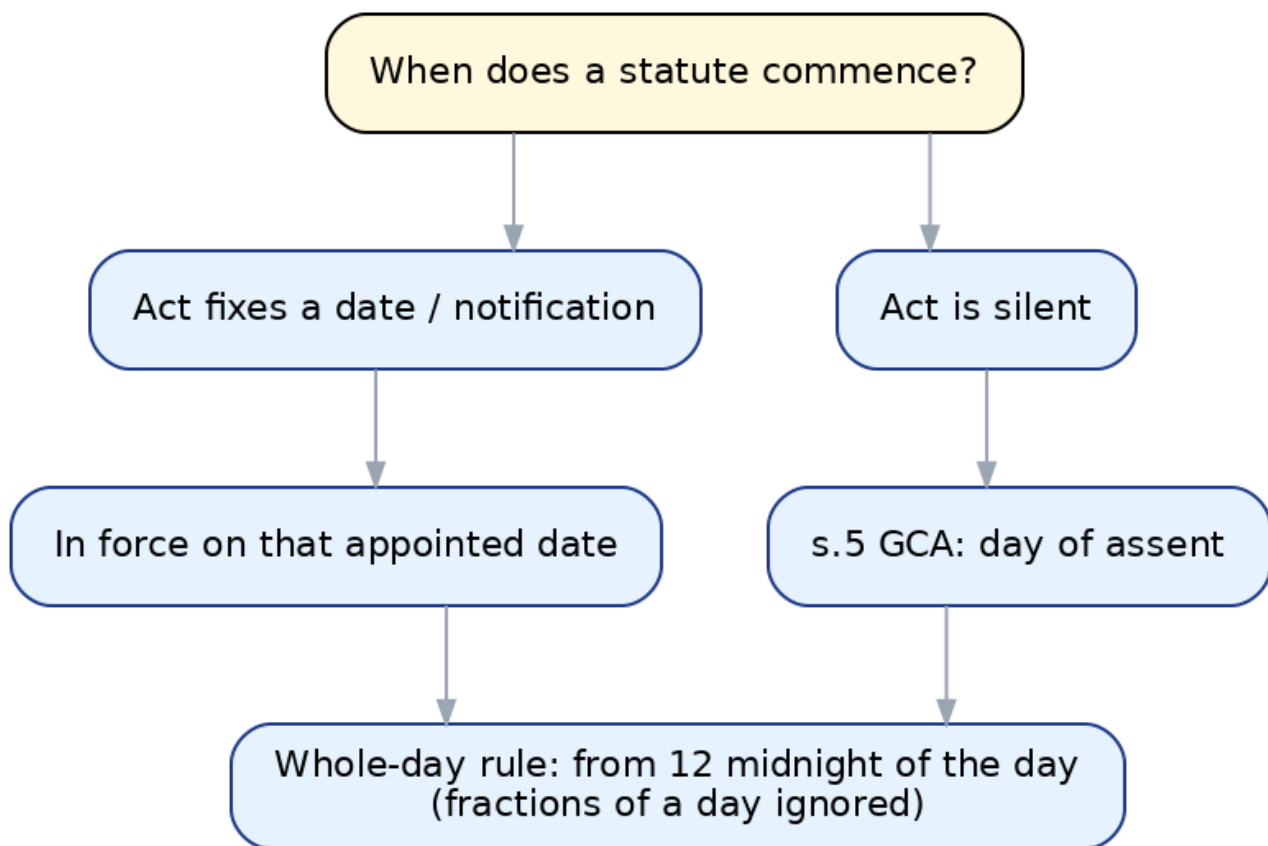
Facts. A Central Act is assented to on 26 January at 10.30 a.m. and is silent on commencement. X does the prohibited act at 9 a.m. the same day.

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.

4. Operation and Repeal of Statutes

Previous Year Questions

- **[16M]** Explain the operation and repeal of statutes. What is the effect of repeal? (2014, 2017, 2018, 2021, 2023, 2024, 2025) ★★★★★
- **[Short Note]** Express and implied repeal. (2016, 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? (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)

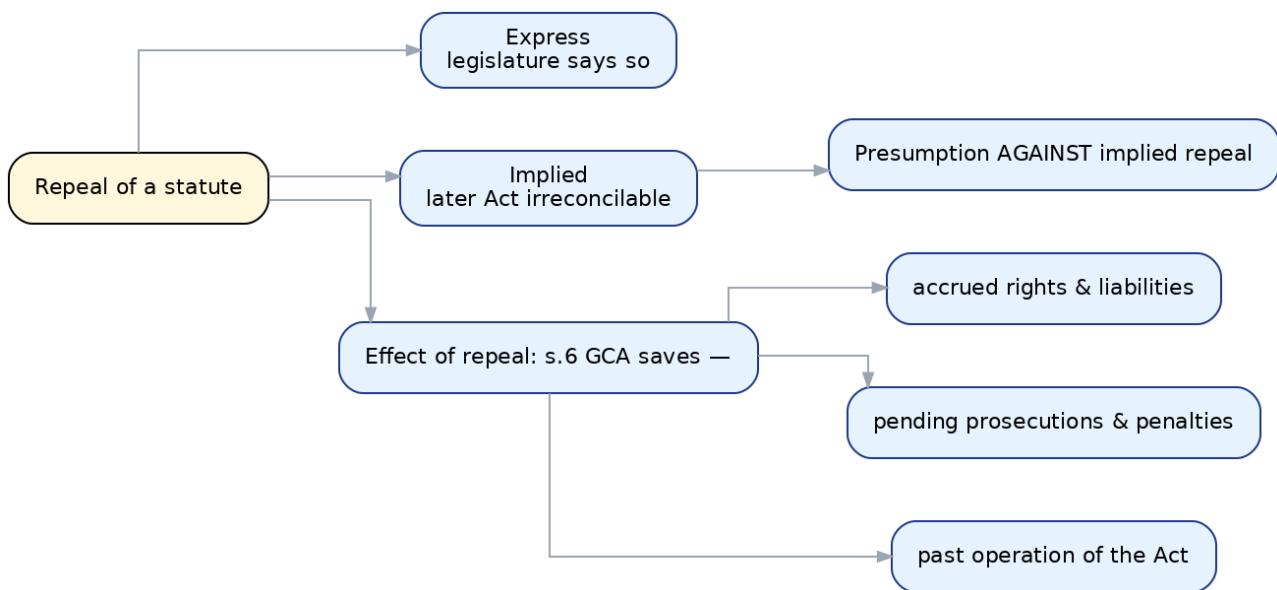
Facts. Section 36 of the Industrial Disputes Act bars a party from being represented by a legal practitioner before a Labour Court without consent; s.30 of the Advocates Act, 1961 confers on every advocate a right to practise before all courts and tribunals.

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 Amaldas 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.

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? (2014, 2015, 2016, 2019, 2021, 2022, 2023, 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

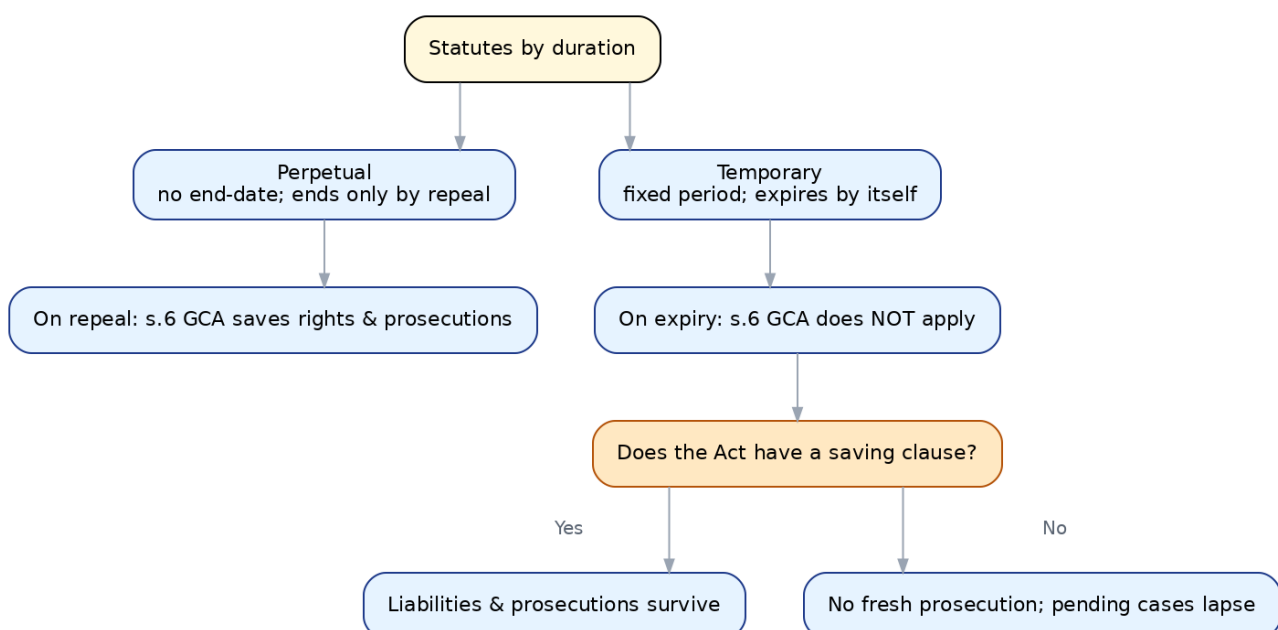
Facts. A temporary Act, in force 2020–2022, makes hoarding an offence. X hoards in 2021. The Act expires on 31 December 2022. In 2023 the State launches a fresh prosecution. The Act contains no saving clause.

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.

6. Restrictive and Beneficial (Liberal) Construction

Previous Year Questions

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

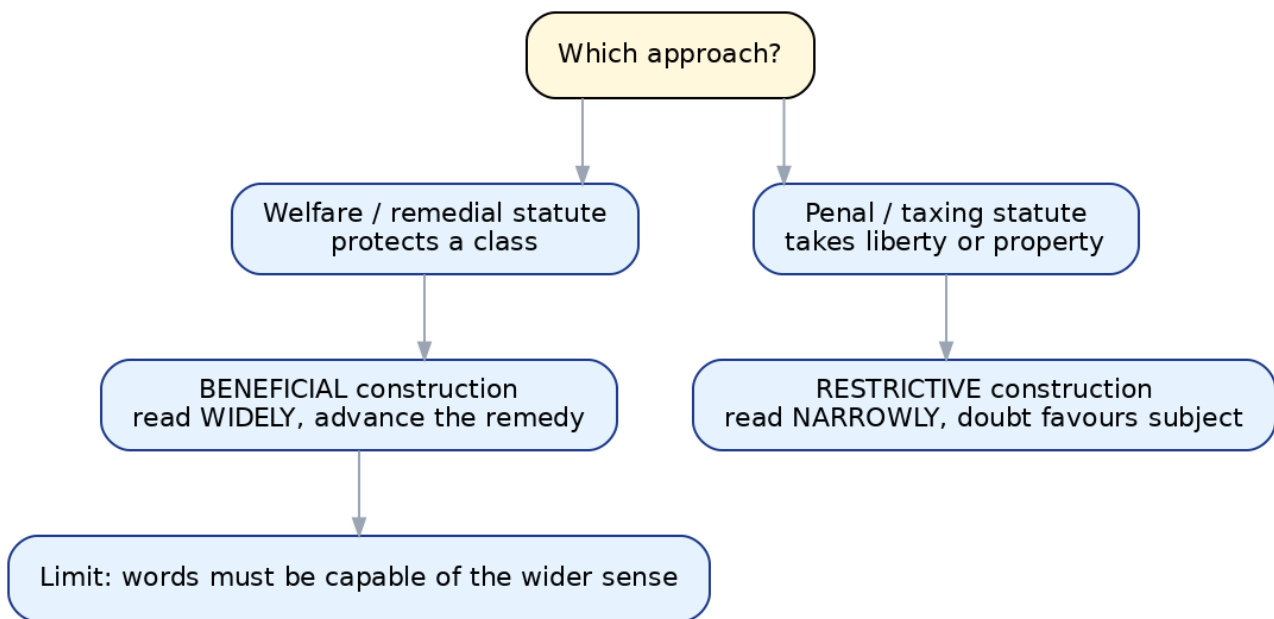
Facts. A woman is entitled under the Maternity Benefit Act, 1961 to benefit for six weeks’ absence. The employer pays for the working days only, excluding Sundays, arguing benefit is payable for “days actually worked”.

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. (2018, 2021, 2022, 2023, 2025) ★★
- **[Short Note]** Construction of taxing statutes. (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? (2016, 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

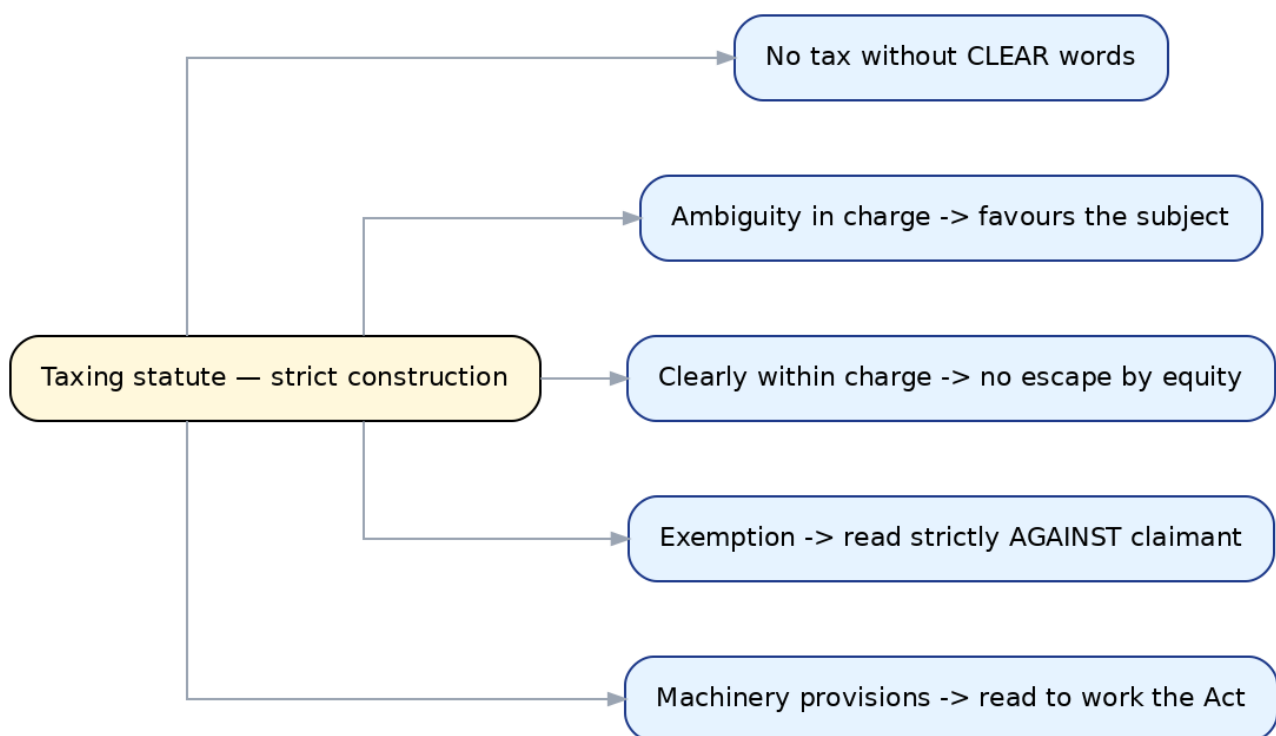
Facts. A firm makes Ayurvedic medicinal preparations using rectified spirit (liquor) as one ingredient. The excise authority levies excise duty on the liquor so used. The firm argues “this is medicine, not alcohol”.

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.

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. (2014, 2016, 2017, 2019, 2021, 2022, 2023, 2024, 2025) ★★★
- **[Short Note]** Mens rea. (2017, 2021, 2022, 2023, 2024, 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? (2017, 2021, 2025) ★★★
- **[Problem]** B abuses A; A strikes B who dies; A pleads self-defence and accident. Discuss liability. (2016, 2023) ★★★

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

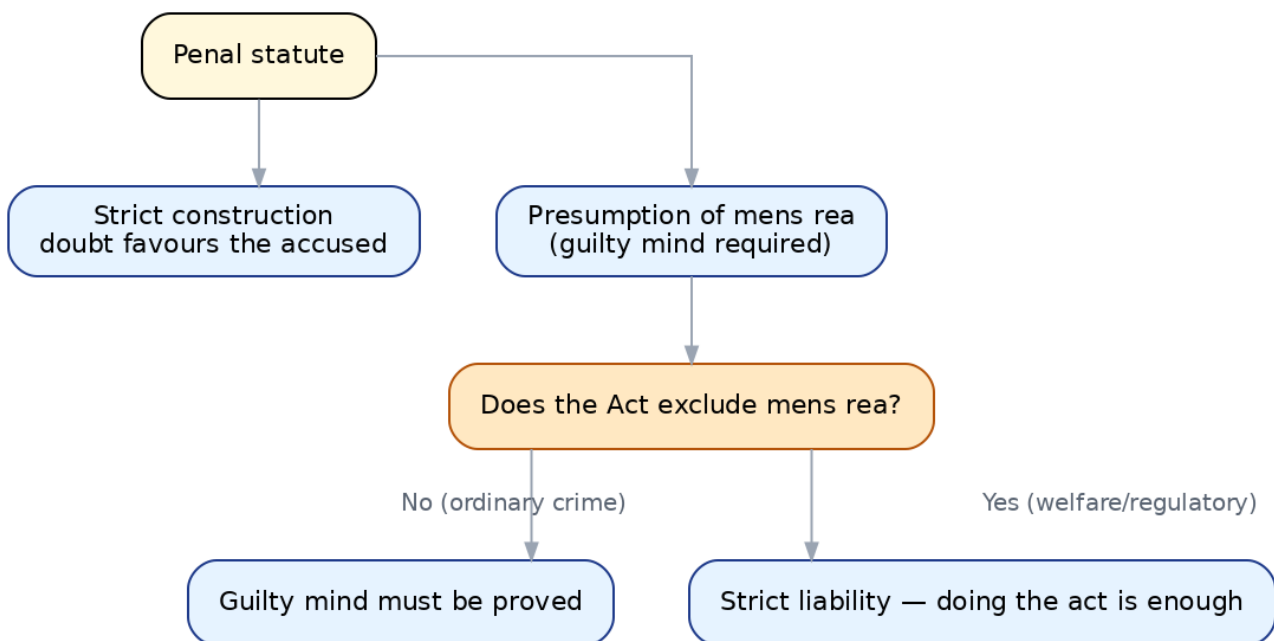
Facts. X, a shopkeeper, is prosecuted under s.7 of the Prevention of Food Adulteration Act, 1954 for selling adulterated food. X pleads he did not know the article was adulterated — he had no guilty mind.

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 negated 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. (2020, 2024) ★★
- **[Short Note]** Remedial statutes. (2014, 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"?

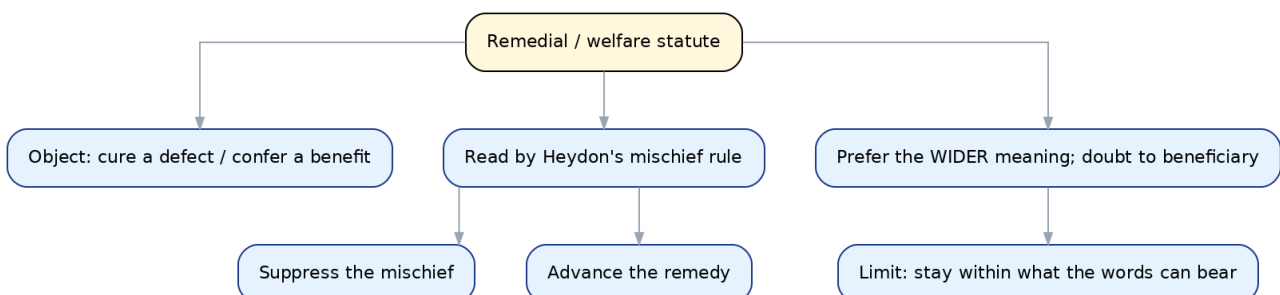
Facts. Employees of a statutory water-supply board claim the protection of the Industrial Disputes Act; the board argues it is a public utility discharging governmental functions, not an "industry".

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? (2016, 2019, 2021, 2022, 2023, 2025) ★★ ★
- **[Short Note]** Mandatory and directory provisions. (2021, 2023) ★★ ★
- **[Problem]** A statute says the forum “shall refer” the dispute to arbitration; a party instead invokes another forum. Is the reference mandatory? (2019, 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

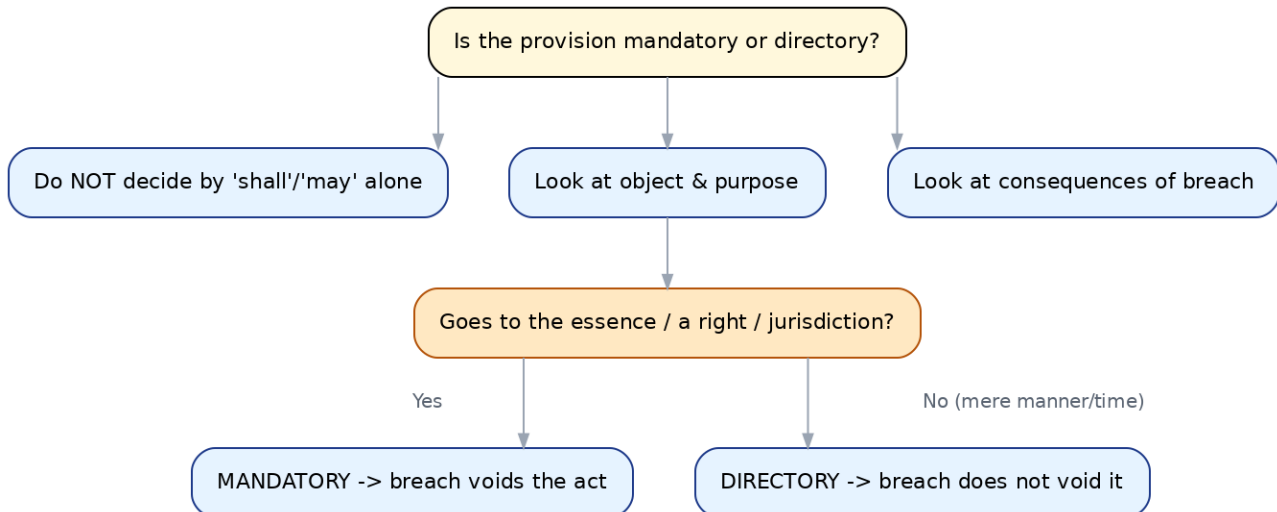
Facts. Parties who agreed to arbitrate instead approach a consumer forum. One party says s.8(1) of the Arbitration and Conciliation Act, 1996 — under which a judicial authority “shall refer” the parties to arbitration — makes reference mandatory. The other reads “shall refer” as leaving a discretion.

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. (2015, 2019, 2023) ★★
- **[Short Note]** Consolidating statute. (2022, 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**

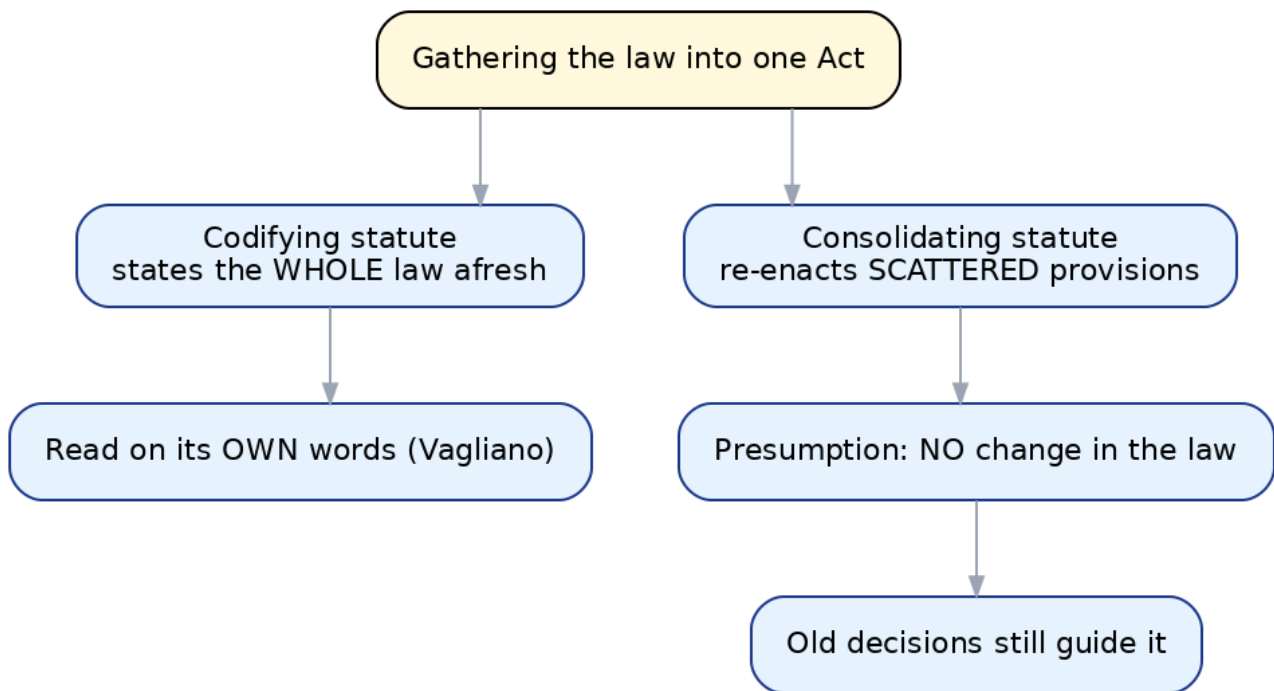
Facts. A dispute arises on a point covered by the Indian Contract Act, 1872 (a codifying Act). One party relies on a pre-1872 English precedent that seems to point the other way.

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.

12. Statutes Conferring Powers

Previous Year Questions

- **[Short Note]** Statutes conferring powers. (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

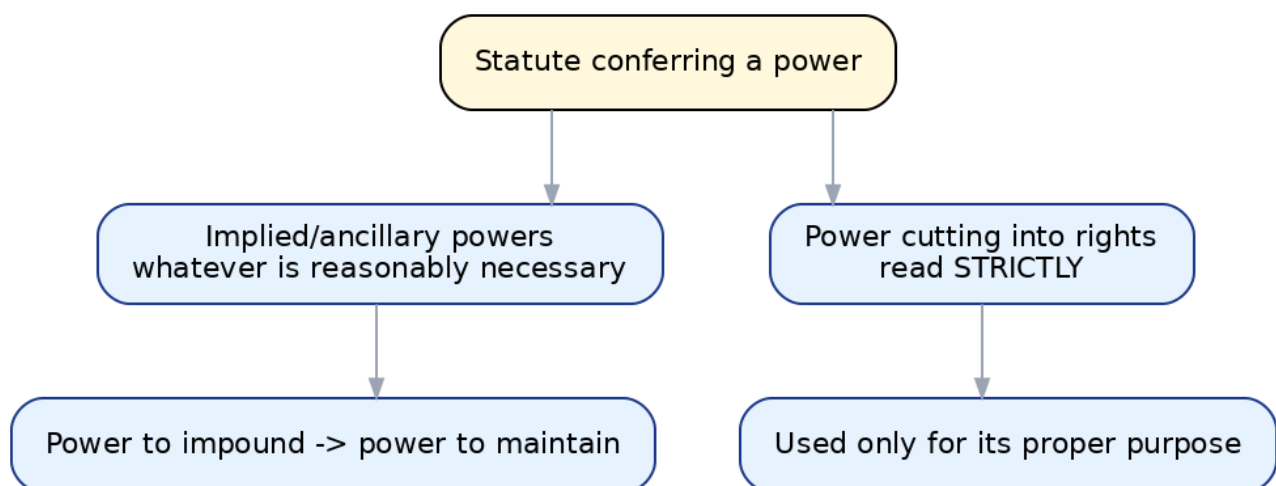
Facts. A municipal law empowers officers to *impound* stray cattle. An officer impounds a cow, then feeds and shelters it and later sells it to recover the pound charges. The owner says the Act gave only a power to “impound”.

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.

13. Declaratory Statutes

Previous Year Questions

- **[16M]** What is a declaratory statute? Explain its nature and effect. (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”

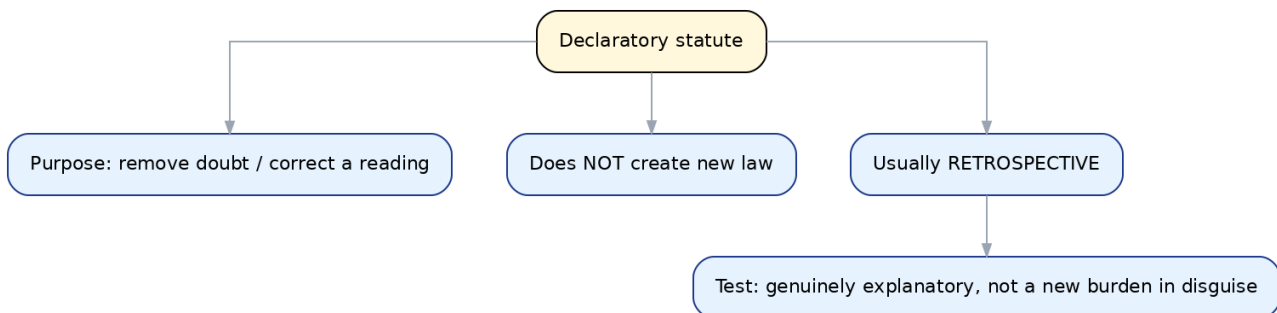
Facts. A tax provision is read by a High Court to exclude a certain receipt. The legislature disagrees and passes an amendment stating that “for the removal of doubts, it is hereby declared” the receipt was always taxable.

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.

14. Evasion of Statutes

Previous Year Questions

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

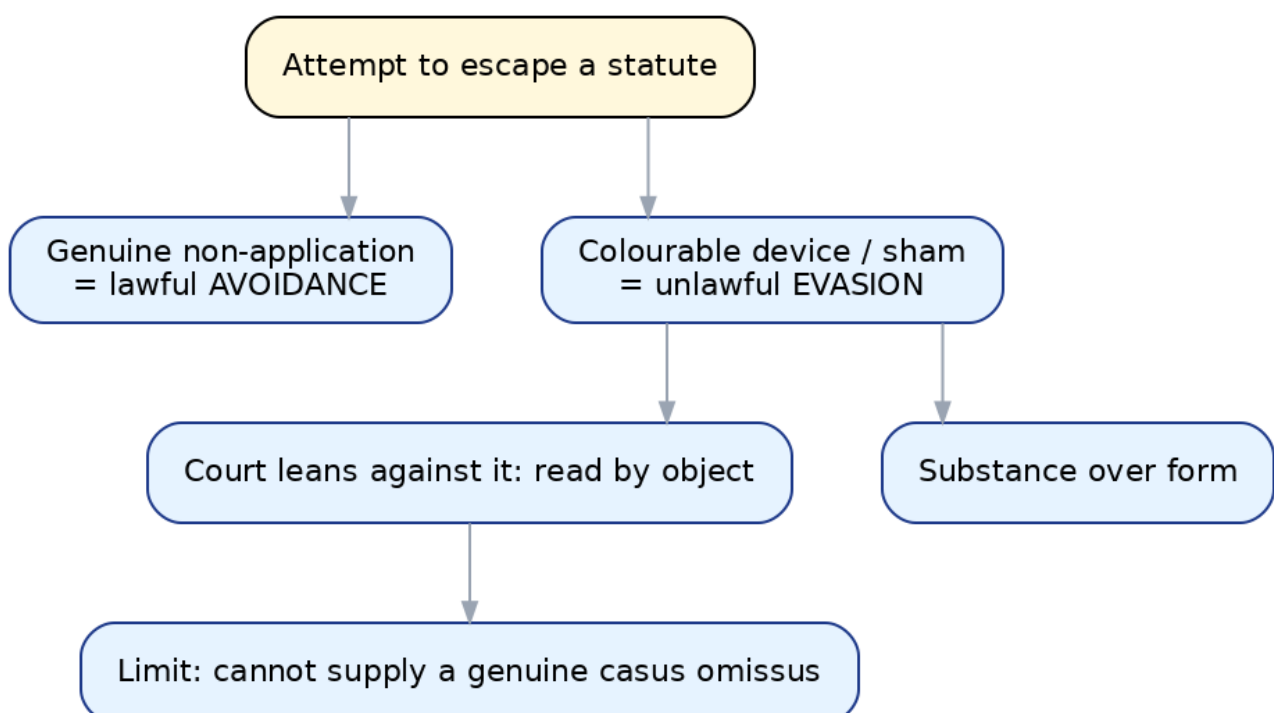
Facts. A prohibition applies to “sale” of a thing. To escape it, A dresses the transaction as a “gift” plus a separate “loan”, though in truth money changes hands for the thing — it is a sale in all but name.

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**

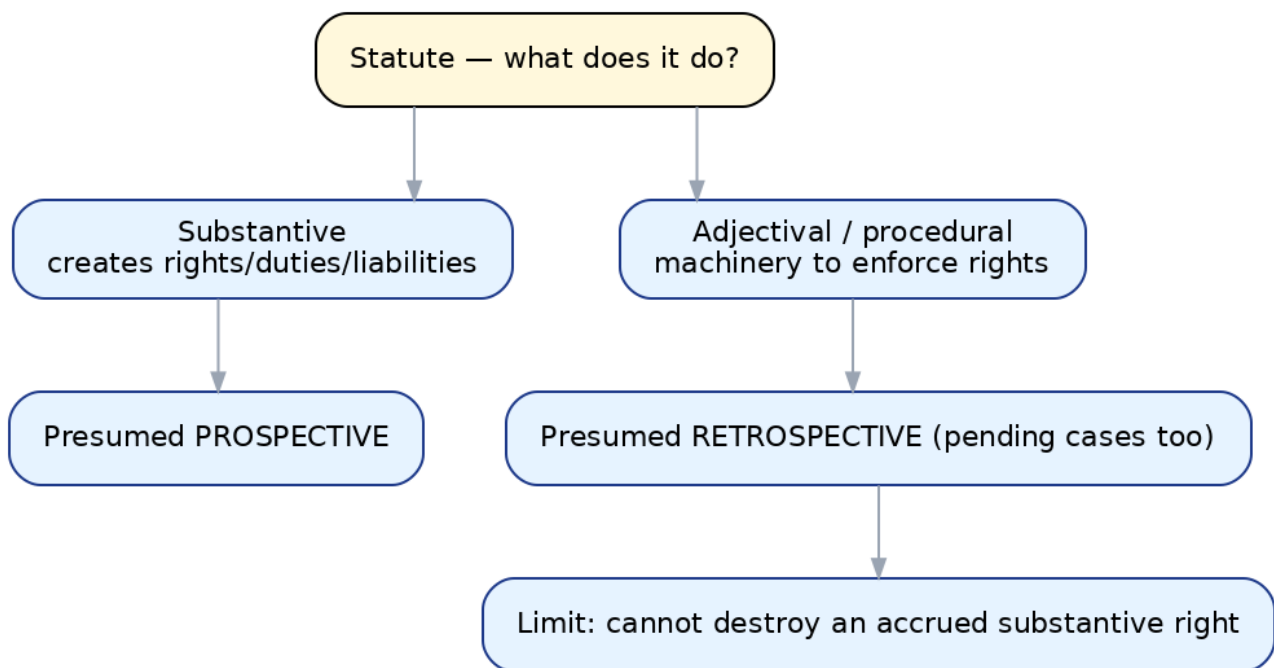
Facts. While A’s suit is pending, the legislature amends the procedural rule governing how evidence is recorded. A argues the old procedure should continue because his suit began under it.

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.

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

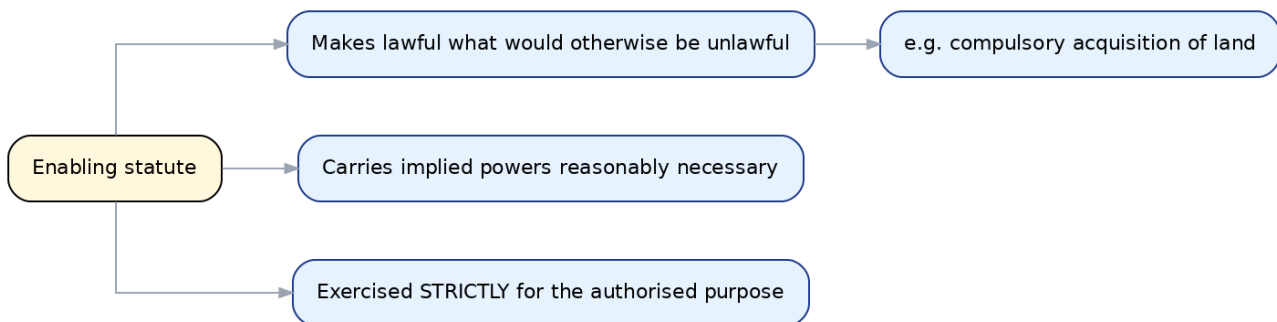
Facts. A statute empowers a public body to construct a canal for irrigation. To build it, the body needs to acquire strips of private land and divert a watercourse. The Act is silent on acquisition and diversion.

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.

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

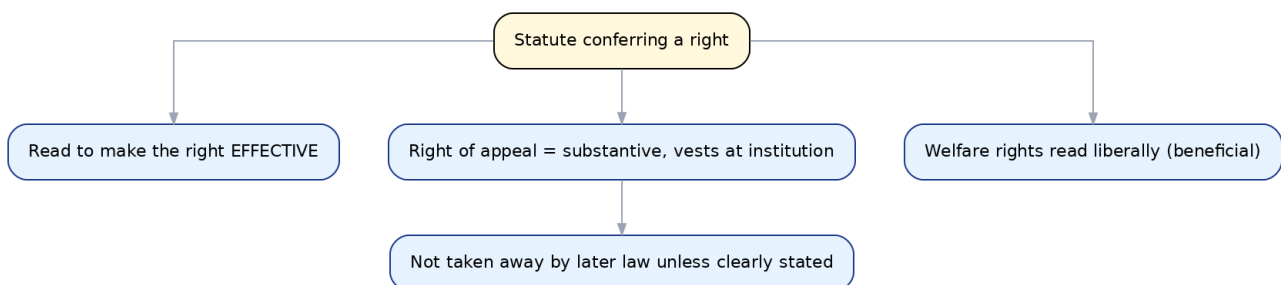
Facts. A files a suit in 2020, when the law allows an appeal to the High Court. In 2022, while the suit is still pending, an amendment abolishes that appeal. A loses at trial in 2023 and seeks to appeal.

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 Amaldas v State of Bombay (1954)	Implied repeal	Later Act intended as a complete code impliedly repeals the earlier.
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.

Case	Topic	One-line ratio
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.
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.

Case	Topic	One-line ratio
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.
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.

Case	Topic	One-line ratio
Garikapati Veeraya v N. Subbiah Choudhry (1957)	Conferring rights	Right of appeal is a vested substantive right accruing at institution.

End of Unit 1.