



## Chapter 1 : The General Clauses Act, 1897

### OBJECT, PURPOSE, AND IMPORTANCE OF THE GENERAL CLAUSES ACT

1. The General Clauses Act, 1897 contains
  - ⇒ **Definitions of some words;** and
  - ⇒ **General principles of interpretation.**
2. This is an Act intends to provide
  - ⇒ **general definitions**
  - ⇒ which shall be **applicable to all Central Acts and regulations** where there is no definition in those Acts or regulations;
  - ⇒ The General Clauses Act has been **enacted to shorten language** used in parliamentary legislation and
  - ⇒ to **avoid the repetition of the same words** in the different pieces of legislation;
3. This Act has been famously known by the name "**Law of all Laws**" by various jurists.

#### Examples highlighting the importance of General Clauses Act, 1897:

1. The word **Company** used in the Companies Act, is **defined in section 2 (20)** of the respective Act.
2. Word "**Security**" used in the companies Act, not defined in the respective Act. It has been **defined under section 2(h) of the Securities Contracts (Regulations) Act, 1956.**
3. The word **Affidavit** used in **section 7** during the incorporation of company' in the Companies Act, 2013, shall **derive its meaning from the word Affidavit as defined in the General Clauses Act, 1897.**
4. The word **year** used in **section 96 of Companies Act, 2013** shall derive its meaning from the word year as defined in Section 3(66) the General Clauses Act, 1897. **i.e a period of 365 or 366 days, starting on January 1st and ending on December 31st.**
5. The word **good faith** as used in **Indian Contract Act 1872, Sale of Goods Act, 1930 etc** shall derive its meaning from the word year as defined in Section 3(22) the General Clauses Act, 1897.
6. The word "**father,**" in the case of any one whose personal law permits adoption, shall include an adoptive father. Section 3(20) of the General Clauses Act, 1897.

#### Article 367 of the Constitution of India authorises use of the General Clauses Act for the interpretation of constitution. Article 367 states that:

"Unless the context otherwise requires, the General Clauses Act, 1897, shall, subject to any adaptations and modifications that may be made therein under Article 372, apply for the interpretation of this Constitution as it applies for the interpretation of an Act of the Legislature of the Dominion of India "



### DEFINITIONS (SECTION 3)

In this Act, and in all Central Acts and Regulations made after the commencement of this Act, unless there is anything repugnant in the subject or context, -

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| 3(2) | <b>Act</b>                | 'Act', used with reference to an offence or a civil wrong, shall include a series of acts, and words which refer to acts done extend also to illegal omissions.  |
| 3(3) | <b>Affidavit</b>          | 'Affidavit' shall include affirmation and declaration in the case of persons by law allowed to affirm or declare instead of swearing.  |
| 3(7) | <b>Central Act</b>        | <p>'Central Act' shall means an Act of Parliament, and shall include -</p> <p>(a) An Act of the Dominion Legislature or of the Indian Legislature passed before the commencement of the Constitution,</p> <p>(b) an Act made before such commencement by the Governor General in Council or the Governor General, acting in a legislature capacity.</p>  |
| 3(8) | <b>Central Government</b> | <p>"Central Government" shall <b>mean</b> -</p> <p>(a) in relation to anything done <b>before</b> the commencement of the Constitution, means the Governor-General or the Governor General in Council, and shall include, -</p> <p>in relation to functions entrusted u/s 124 (1) of the Government of India Act, 1935, to the Government of a Province, the Provincial Government acting within the scope of the authority given to it under that sub-section, and</p> <p>in relation to the administration of a Chief Commissioner's Province, the Chief Commissioner acting within the scope of the authority given to him u/s 94(3) of the said Act, and</p> <p>(b) in relation to anything done or to be done <b>after</b> the commencement of the Constitution, means the <b>President</b>.</p> <p>"Central Government" shall <b>include</b> -</p> <p>(a) in relation to functions entrusted under Article 258 (1) of the Constitution, to the Government of a State, the State Govt acting within the scope of the authority given to it under that Clause,</p> <p>(b) in relation to the administration of a Part C State before the commencement of the Constitution (7<sup>th</sup> Amendment) Act, 1956, the Chief Commissioner or the Lieutenant-Governor or the Government of a neighbouring State or other authority acting within the scope of the authority given to him or it under Article 239 or article 243 of the Constitution, as the case may be, and</p> <p>(c) in relation to the administration of a Union Territory, the Administrator thereof acting within the scope of the authority given to him under Article 239 of the Constitution.</p> |



*In simple words,*

**"Central Government"** refers to:

1. Before the Constitution:

- Governor-General or Governor-General in Council.
- Provincial Government (under section 124(1) of the Government of India Act, 1935).
- Chief Commissioner (under section 94(3) of the Government of India Act, 1935).

2. After the Constitution:

- President.

"Central Government" also includes:

1. State Government (under Article 258(1) of the Constitution).
2. Chief Commissioner or Lieutenant-Governor (for Part C States before the Constitution (7th Amendment) Act, 1956).
3. Administrator of a Union Territory (under Article 239 of the Constitution).

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| <b>3(13)</b> | <b>Commencement</b>   | 'Commencement' used with reference to an Act or Regulation, shall mean the day on which the Act or Regulation comes into force.  |
| <b>3(18)</b> | <b>Document</b>       | 'Document' shall include any matter written, expressed or described upon any substance by means of letters, figures or marks, or by more than one of those means which is intended to be used, or which may be used, for the purpose or recording that matter. |
| <b>3(19)</b> | <b>Enactment</b>      | 'Enactment' shall include a Regulation (as hereinafter defined) and any Regulation of the Bengal, Madras or Bombay Code, and shall also include any provision contained in any Act or in any such Regulation as aforesaid.                                     |
| <b>3(21)</b> | <b>Financial year</b> | 'Financial year' shall mean the year commencing on the first day of April.   |
| <b>3(22)</b> | <b>Good faith</b>     | A thing shall be deemed to be done in 'good faith' where <b>it is in fact done honestly</b> , whether it is done negligently or not.   |

### **Example:**

Suppose there is a government official named John who is responsible for issuing licenses for construction projects in his jurisdiction. One day, John receives an application for a construction license from a reputable construction company.

However, due to a heavy workload and a time constraint, John hastily approves the license application without thoroughly reviewing the construction plans. Subsequently, it is discovered that the construction plans did not meet the required safety standards, leading to a structural failure during the construction process, resulting in property damage.



In this scenario:

- John's action of approving the license without properly reviewing the construction plans may be considered negligent because he failed to exercise due diligence in carrying out his duties.
- However, if John genuinely believed that the construction plans met the required standards and approved the license with an honest intention to fulfill his duties, his action may still be deemed to be done in good faith according to Section 3(22) of The General Clauses Act, 1897.
- Despite the negligence in not thoroughly reviewing the plans, John's honest belief that he was acting in accordance with the law and his responsibilities could be considered sufficient to demonstrate good faith.

So, even though John's action might have been negligent, if it was carried out honestly and in good faith, he may be protected from certain legal consequences that could arise from his negligence, as per the provision of Section 3(22) of The General Clauses Act, 1897.

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| <b>3(23)</b> | <b>Government or the Government</b> | "Government" or 'the Government' shall include both the Central Government and any State Government.  |
| <b>3(24)</b> | <b>Government Securities</b>        | 'Government securities' shall mean securities of the Central Government or of any State Government, but in any Act or Regulation made before the commencement of the Constitution shall not include securities of the Government of any Part B State.   |
| <b>3(26)</b> | <b>Immovable property</b>           | <p><b>"Immovable Property"</b> shall include –</p> <p>(a) Land,</p> <p>(b) Benefits to arise out of Land, and</p> <p>(c) Things attached to the earth, or permanently fastened to anything attached to the earth.</p>   |
|              | <b>Example</b>                      | <p>Suppose you own a piece of land in a rural area. Here's how the elements mentioned in Section 3(26) apply:</p> <ol style="list-style-type: none"> <li><b>Land:</b> The primary component of immovable property is the land itself. In this case, the actual parcel of land you own is considered immovable property.</li> <li><b>Benefits to Arise out of Land:</b> This refers to any advantages or rights associated with the land. For example, if your land has a <b>natural water source, such as a river or a spring, the right to use the water for irrigation</b> or other purposes would be considered a benefit arising out of the land.</li> <li><b>Things Attached to the Earth:</b> This includes objects that are physically connected to the land in a way that they cannot be easily removed without causing damage. <b>For instance, if you have constructed a building on your land, the building itself, along with its foundation, walls, and roof, would be considered immovable property because they are permanently attached to</b></li> </ol> |



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|              |                         | <i>the earth.</i>   |
|              |                         | <b>4. Permanently Fastened to Anything Attached to the Earth:</b> This extends the definition to objects that are affixed to structures that are themselves attached to the earth. <i>For example, if you have installed solar panels on the roof of your building, the solar panels would be considered immovable property because they are permanently fastened to a structure (the building) that is attached to the earth.</i>                |
| <b>3(27)</b> | <b>Imprisonment</b>     | 'Imprisonment' shall mean imprisonment of either description as defined in the Indian Penal Code.   |
| <b>3(29)</b> | <b>Indian Law</b>       | 'Indian law' shall mean any Act, Ordinance, Regulation, rule, order, bye-law or other instrument which before the commencement of the Constitution had the force of law in any Province of India or part thereof, or thereafter has the force of law in any Part A State or Part C State or Part thereof, but does not include any Act of Parliament of the United Kingdom or any Order in Council, rule or other instrument made under such Act. |
| <b>3(35)</b> | <b>Month</b>            | 'Month' shall mean a month reckoned according to the British calendar.  |
| <b>3(36)</b> | <b>Movable property</b> | 'Movable property' shall mean property of every description, except immovable property.   |
| <b>3(37)</b> | <b>Oath</b>             | 'Oath' shall include affirmation and declaration in the case of persons by law allowed to affirm or declare instead of swearing.  |

### Example

Suppose there is a legal proceeding in a court of law where witnesses are required to give testimony under oath. Among the witnesses, there is a person who, due to their religious beliefs, prefers not to swear on a religious text but still wishes to affirm or declare their testimony truthfully.

In this scenario:

- Section 3(37) of The General Clauses Act, 1897 would apply, acknowledging that an oath in this context can include both swearing on a religious text and alternative methods such as affirmation or declaration.
- The individual who wishes to affirm or declare rather than swear can do so under the provisions of this section.
- The court would recognize and accept the affirmation or declaration made by the individual as equivalent to taking an oath, provided that the individual is legally allowed to affirm or declare instead of swearing, as determined by applicable laws and regulations.

For example, in many legal systems, individuals may be allowed to affirm or declare rather than swear if they have religious or conscientious objections to swearing on religious texts. In such cases, the individual would make a solemn affirmation or declaration, stating their commitment to truthfulness without invoking religious language or imagery.





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|-------|------------------------------------|--|
| 3(38) | <b>Offence</b>                     | 'Offence' shall mean any act or omission made punishable by any law for the time being in force.   |
| 3(39) | <b>Official Gazette or Gazette</b> | 'Official Gazette' or 'Gazette' shall mean the Gazette of India or the official Gazette of a State.  |
| 3(42) | <b>Person</b>                      | 'Person' shall include any company or association or body of individuals, whether incorporated or not.   |
| 3(49) | <b>Registered</b>                  | 'Registered' used with reference to a document, shall mean registered in India under the law for the time being in force for the registration of documents.  |
| 3(50) | <b>Regulation</b>                  | 'Regulation' shall mean a Regulation made by the President under Article 240 of the Constitution and shall include a Regulation made by the President under Article 243 thereof and a Regulation made by the Central Government under the Government of India Act, 1870, or the Government of India Act, 1915, or the Government of India Act, 1935. |
| 3(51) | <b>Rule</b>                        | 'Rule' shall mean a rule made in exercise of a power conferred by any enactment, and shall include a Regulation made as a rule under any enactment.  |
| 3(52) | <b>Schedule</b>                    | 'Schedule' shall mean a schedule to the Act or Regulation in which the word occurs.  |
| 3(54) | <b>Section</b>                     | 'Section' shall mean a section of the Act or Regulation in which the word occurs.  |
| 3(61) | <b>Sub-Section</b>                 | 'Sub-section' shall mean a sub-section of the section in which the word occurs.  |
| 3(62) | <b>Swear</b>                       | 'Swear' with its grammatical variations and cognate expressions, shall include affirming and declaring in the case of persons by law allowed to affirm or declare instead of swearing.   |
| 3(65) | <b>Writing</b>                     | Expressions referring to 'writing' shall be construed as including references to printing, lithography, photography and other modes of representing or reproducing words in a visible form.  |
| 3(66) | <b>Year</b>                        | 'Year' shall mean a year reckoned according to the British calendar.   |

### COMING INTO OPERATION OF ENACTMENTS (SECTION 5)

Where any **Central Act does not expressly specify any particular day as to the day of coming into operation** of such Central Act, then it shall come into operation on the day on which it receives the assent -

(a) in the case of a Central Act made before the commencement of the Constitution, of the **Governor-General**;  
and

(b) in the case of an Act of Parliament, of the **President**.

**Example:** The Companies Act, 2013 received assent of President of India on 29th August, 2013 and was notified in Official Gazette on 30th August, 2013 with the enforcement of section 1 of the Act. Accordingly, the



*Companies Act, 2013 came into enforcement on the date of its publication in the Official Gazette.*

**Example:** Suppose Parliament passes a Central Act named "The XYZ Act" on March 21, 2024, and this act does not specify any particular date for its commencement.

*"The XYZ Act" is passed after the Constitution came into effect, then it will come into operation on the day it receives the assent of the President.*

*So, let's say "The XYZ Act" is passed on March 21, 2024. Since this is after the commencement of the Constitution, the act will come into operation on the day it receives the assent of the President, which might be a few days after its passage through Parliament, depending on the administrative processes involved.*

*The Supreme Court in **A.K. Roy v. UOI**, observed that where an Act empowers the government to bring any of the provisions into operation on any day which it deems fit, no Court can issue a mandamus with a view to compel the Government to bring the same into operation on particular day.*

**Mandamus** - It is a remedy available to compel a public authority to fulfill its legal obligations when it has failed or refused to do so.

*However, in **Altemeis Rein v. UOI**, it was held that if a sufficient time has elapsed since an Act or any of its provisions has been passed and it has not been brought into force (operation) by the Government, the Court through a writ can direct the Government to consider the question as to when the same should begin to operate.*

A **writ** is a formal written order issued by a court directing a person or entity to perform or refrain from performing a specific act. Writs are legal instruments used to enforce rights, compel action, or prevent unlawful actions.

*In the case of State of **Uttar Pradesh v. Mahesh Narain**, Supreme Court held that **effective date of Rules** would be when the Rules are **published** vide Gazette notification and **not** from date when the Rules were under **preparation**.*

*Also, law takes no cognizance of fraction of day, thus where an Act provides that it is to come into force on the first day of January, it will come into force on as soon as the clock has struck 12 on the night of 31st December.*



### EFFECT OF REPEAL (SECTION 6)

Where this **Act or any Central Act or Regulation made** after the commencement of this Act, **repeals any enactment** hitherto made or hereafter to be made, then, unless a different intention appears, the repeal shall not -

- (a) **revive anything not in force** or existing at the time at which the repeal takes effect; or
- (b) **affect the previous operation** of any enactment so repealed or anything duly done or suffered thereunder; or
- (c) **affect any right**, privilege, obligation or liability acquired, accrued or incurred under any enactment so repealed; or
- (d) **affect any penalty**, forfeiture or punishment incurred in respect of any offence committed against any enactment so repealed; or
- (e) **Affect any inquiry, litigation or remedy** with regard to such claim, privilege, debt or responsibility or any inquiry, litigation or remedy may be initiated, continued or insisted.

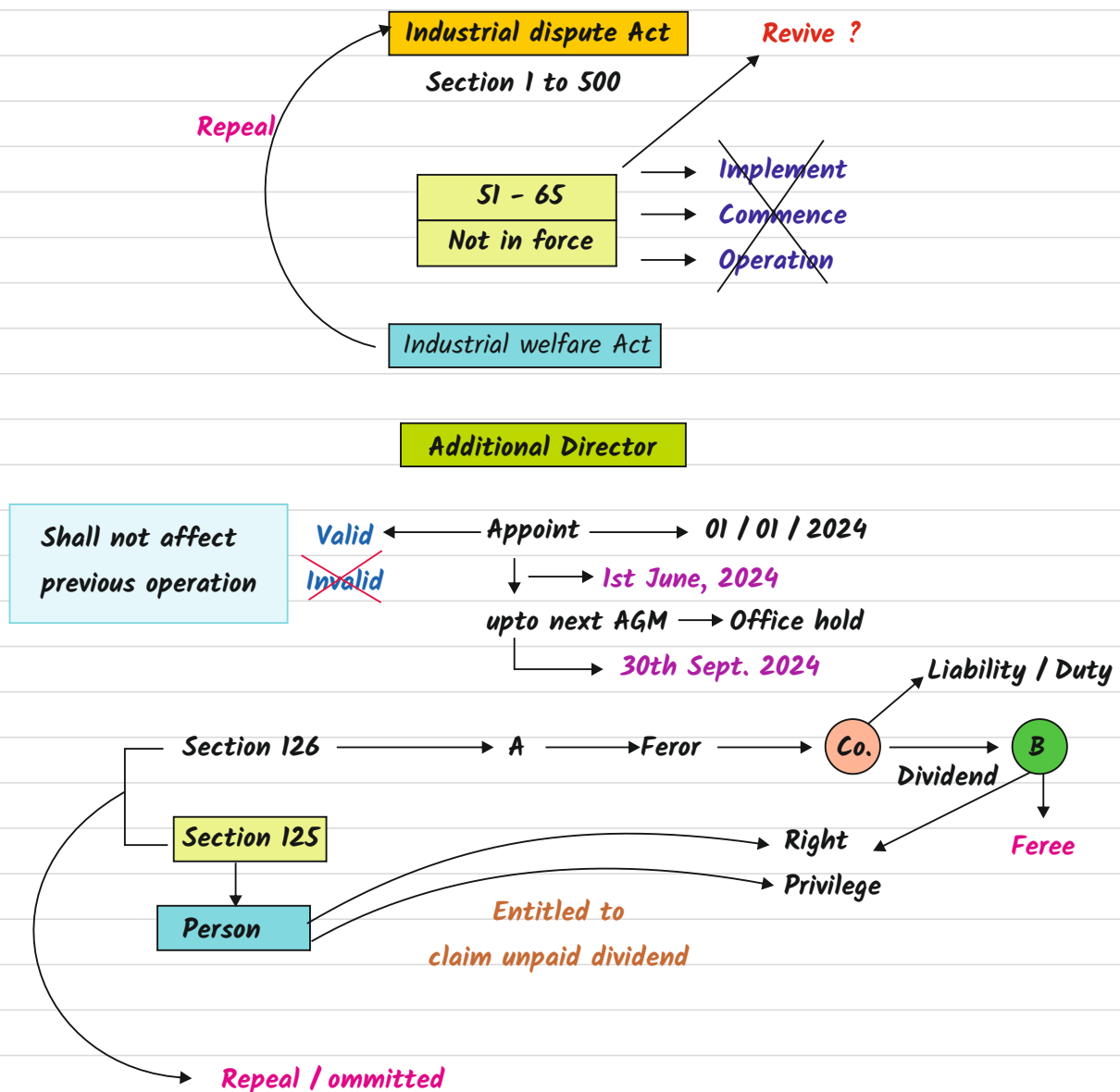
| Repeal  | Omission  |
|---|---|
| <b>Definition:</b> The complete removal of a law or statute from the legal system.  | <b>Definition:</b> The deletion of specific sections or parts of a law, while the rest of the law remains in force.                               |
| <b>Effect:</b> The law is considered as if it never existed, except for certain purposes as provided under saving provisions (like Section 6 of the General Clauses Act). | <b>Effect:</b> Only the omitted parts are no longer effective, but the rest of the law continues to operate.                                      |
| <b>Example:</b> When a new law is enacted that explicitly states it repeals a previous law.   | <b>Example:</b> When a particular section of a law is deemed outdated or unnecessary and is removed, but the remainder of the law is still valid. |

In **State of Uttar Pradesh v. Hirendra Pal Singh**, the Supreme Court held that repealing an Act makes it as if it never existed, removing it from the statute books, except as provided under Section 6 of the Act.

In **Kolhapur Canesugar Works Ltd. v. Union of India**, Supreme Court held that Section 6 only applies to repeal and not to omissions and applies when the repeal is of a Central Act or Regulation and not of a Rule.

In **Navrangpura Gam Dharmada Milkat Trust v. Ramtuji Ramaji**, 'Repeal' of provision is in distinction from 'deletion' of provision. 'Repeal' ordinarily brings about complete obliteration of the provision as if it never existed, thereby affecting all incoherent rights and all causes of action related to the 'repealed' provision while 'deletion' ordinarily takes effect from the date of legislature affecting the said deletion, never to effect total effecting or wiping out of the provision as if it never existed. For the purpose of this section, the above distinction between the two is essential.





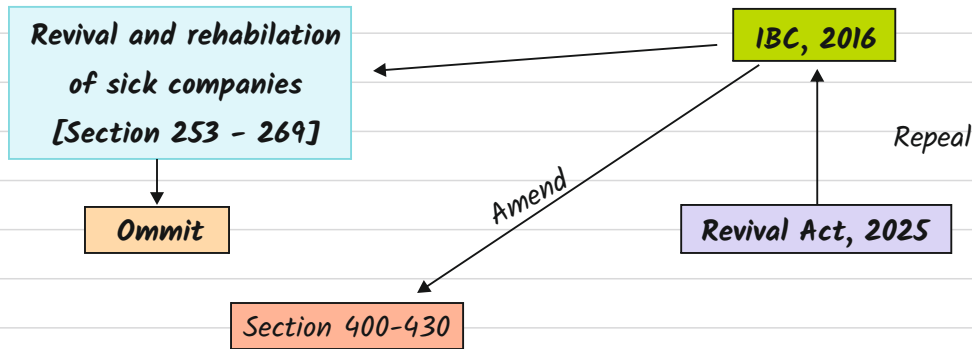
## REPEAL OF ACT MAKING TEXTUAL AMENDMENT IN ACT OR REGULATION (SECTION 6A)

Where any

- ⇒ Central Act (**Revival Act, 2025**)
- ⇒ or
- ⇒ Regulation
- ⇒ made after the commencement of this Act (**1897**)
- ⇒ repeals any enactment (**IBC, 2016**)
- ⇒ by which the text of any Central Act (**Companies Act, 2013**) or Regulation was amended
- ⇒ by the express omission, insertion or substitution of any matter,
- ⇒ then, unless a different intention appears,
- ⇒ the **repeal shall not affect the continuance of any such amendment** made by the enactment so repealed and in operation at the time of such repeal.



Companies Act, 2013



**REVIVAL OF REPEALED ENACTMENTS (Sec. 7)**

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|---|--|
| <b>Express provision required for revival</b> | In any Central Act or Regulations made after the commencement of this Act, it shall be necessary, for the purpose of reviving, either wholly or partially, any enactment wholly or partially repealed, expressly to state that purpose.  |
| <b>Effective date</b>                         | This section applies also to all Central Acts made after the 3rd day of January, 1868 and to all Regulations made on or after the 14th day of January, 1887.   |
| <b>Example</b>                                | <p>Suppose there is a <b>Central Act</b> called "<b>The ABC Act,</b>" which was <b>passed in 1990</b> and contained certain <b>provisions regarding taxation</b>. Later, in 2000, another Central Act called "<b>The XYZ Act</b>" was passed, which <b>repealed certain sections of "The ABC Act" related to taxation</b>.</p> <p>Now, let's say there's a <b>need to revive the repealed taxation provisions of "The ABC Act."</b> According to Section 7 of The General Clauses Act, 1897, any new legislation aiming to revive these repealed provisions must expressly state that purpose.</p> <p>So, if the <b>government</b> wishes to bring back the repealed taxation provisions of "The ABC Act," they would need to pass a new Central Act or Regulation after the commencement of the General Clauses Act, 1897. This new law would need to contain a clear statement indicating that its purpose is to revive the repealed taxation provisions of "The ABC Act."</p> <p>For example, the new law could be titled "<b>The Revival of Taxation Provisions Act, 2025,</b>" and it would explicitly state in its provisions that its purpose is to revive the repealed taxation provisions of "The ABC Act." This way, it complies with the requirement set forth in Section 7 of The General Clauses Act, 1897.</p> |



## CONSTRUCTION OF REFERENCES TO REPEALED ENACTMENTS (SECTION 8)

| Situation where    | Where  |
|--------------------|--|
| a provision is     | ⇒ this Act, <b>(The General Clauses Act, 1897)</b>   |
| repealed and is    | ⇒ or   |
| re-enacted by      | ⇒ any Central Act or Regulation <b>(The Companies Act, 2013)</b>   |
| any other Act      | ⇒ made after the commencement of this Act,   |
|                    | ⇒ repeals and re-enacts,   |
|                    | ⇒ with or without modification, any provision of a former enactment <b>(The Companies Act, 1956)</b> ,   |
|                    | ⇒ then references in any other Enactment <b>(The Payment Of Bonus Act, 1965)</b> or in any instrument to the provision so repealed shall,  |
|                    | ⇒ unless a different intention appears, be construed as references to the provision so re-enacted <b>(The Companies Act, 2013)</b> .   |
| <b>Example -</b>   | <b>Section 22 Reference of disputes under the Act.</b> —Where any dispute arises between   |
| <b>THE PAYMENT</b> | an employer and his employees with respect to the bonus payable under this Act or with   |
| <b>OF BONUS</b>    | respect to the application of this Act to an establishment in public sector, then, such  |
| <b>ACT, 1965</b>   | dispute shall be deemed to be an industrial dispute within the meaning of the Industrial Disputes Act, 1947.   |
|                    | <b>Section 23 Presumption about accuracy of balance-sheet and profit and loss account of corporations and companies.</b> —(1) Where, during the course of proceedings before any arbitrator or Tribunal under the Industrial Disputes Act, 1947, or under any corresponding law relating to investigation and settlement of industrial disputes in force in a State to which any dispute of the nature specified in section 22 has been referred, the balance-sheet and the profit and loss account of an employer, being a corporation or a company (other than a banking company), duly audited by the Comptroller and Auditor-General of India or by auditors duly qualified to act as auditors of companies under sub-section (1) of section 226 of the Companies Act, 1956 are produced before it, then, the said authority may presume the statements and particulars contained in such balance-sheet and profit and loss account to be accurate and it shall not be necessary for the corporation or the company to prove the accuracy of such statements and particulars by the filing of an affidavit or by any other mode: |



## COMMENCEMENT AND TERMINATION OF TIME (SECTION 9)

In any Central Act or Regulation made after the commencement of this Act, it shall be sufficient, for the purpose of excluding the first in a series of days or any other period of time, to use the word 'from', and for the purpose of including the last in a series of days or any other period of time, to use the word 'to'.

**Example:** A company declares dividend for its shareholder in its Annual General Meeting held on 30/09/2022. Under the provisions of the Companies Act, 2013, company is required to pay declared dividend within 30 days from the date of declaration i.e. from 01/10/2022 to 30/10/2022. In this series of 30 days, 30/09/2022 will be excluded and last 30th day i.e. 30/10/2022 will be included.

## COMPUTATION OF TIME (SECTION 10)

Where,

- ⇒ by any Central Act or regulation made after the commencement of this Act,
- ⇒ **any act or proceeding is directed or allowed to be done or taken in any Court or office**
- ⇒ on a certain day or within a prescribed period,
- ⇒ then, **if the Court or office is closed on that day** or the last day of the prescribed period,
- ⇒ the act or proceeding shall be **considered as done or taken in due time if it is done or taken on the next day afterwards on which the Court or office is open.**

Suppose there is a Central Act that requires filing a legal document, let's **say an appeal, within 30 days of a particular court judgment**. The judgment is delivered **on January 15, 2024**. According to the Central Act, the appeal must be filed within 30 days, i.e., by **February 14, 2024**.

Now, **if February 14, 2024**, falls on a **Saturday**, and the court where the appeal is to be filed is closed on Saturdays, then according to Section 10 of The General Clauses Act, 1897, the appeal can be filed on the next working day when the court is open, which would be **February 16, 2024**. This filing would be considered as done in due time, despite falling after the originally prescribed deadline of February 14, 2024.

However, it's important to note that if this situation falls under the purview of the Indian Limitation Act, 1877 (for example, if the appeal is subject to a specific limitation period mentioned in that Act), the rules of Section 10 of The General Clauses Act, 1897, would not apply, and the provisions of the Indian Limitation Act, 1877, would govern the computation of time.



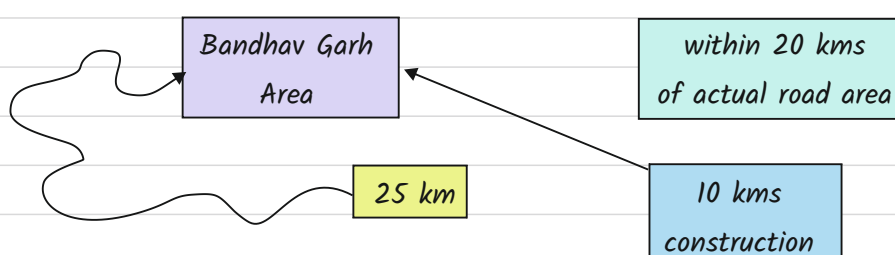
## MEASUREMENT OF DISTANCE SECTION 11

In the measurement of any distance, for the purpose of any Central Act or Regulation made after the commencement of this Act, that distance shall, unless a different intention appears, be measured in a straight line on a horizontal plane.

Environment Protection Act

Industry / Factory

Animal Protection Act



~~Construction Industry Factory~~

## DUTY TO BE TAKEN PRO RATA IN ENACTMENT (SECTION 12)

Where, be any enactment now in force or hereafter to be in force,

- ⇒ any duty of customs or excise, or in the nature thereof,
- ⇒ is leviable on any given quantity,
- ⇒ by weight, measure or value of any goods or merchandise,
- ⇒ then a **like duty (proportionate)** is leviable according to the same rate on any greater or less quantity.

## GENDER AND NUMBER (SECTION 13)

|   |   |
|---|---|
| <b>Interpretation of masculine gender</b> | In all Central Acts and Regulations, any words which denote the masculine gender shall also be taken to include females.  |
| <b>Interpretation of singular words</b>   | In all Central Acts and Regulations, words in the singular shall include the plural, and vice versa.  |
| <b>Non-applicability of Sec. 13</b>       | Sec. 13 shall not apply if there is anything repugnant in the subject or context.   |
| <b>Example</b>                            | <p><u>Section 125 of The Code of Criminal Procedure, 1973</u></p> <p><u>Order for maintenance of wives, children and parents.</u>—</p> <p>(1) If any person having sufficient means neglects or refuses to maintain—</p> <p>(a) <b>his</b> wife, unable to maintain herself, or</p> |





|  |  |
|--|--|
|  | <p>(b) <b>his</b> legitimate or illegitimate minor child, whether married or not, unable to maintain itself, or</p> <p>(c) <b>his</b> legitimate or illegitimate child (not being a married daughter) who has attained majority, where such child is, by reason of any physical or mental abnormality or injury unable to maintain itself, or</p> <p>(d) <b>his</b> father or mother, unable to maintain himself or herself,</p> <p>a Magistrate of the first class may, upon proof of such neglect or refusal, order such person to make a monthly allowance for the maintenance of <b>his</b> wife or such child, father or mother, at such monthly rate as such Magistrate thinks fit and to pay the same to such person as the Magistrate may from time to time direct.</p> <p>So, the words '<b>his father and mother</b>' as they occur in Section 125(1) (d) of the CrPC, 1973 have been construed to include '<b>her father and mother</b>' and a daughter has been held to be liable to maintain her father unable to maintain himself.</p> |
|  | <p>Where a word connoting a common gender is available but the word used conveys a specific gender, there is a presumption that the provisions of General Clauses Act, 1897 do not apply. Thus, the word 'bullocks' could not be interpreted to include 'cows'.</p>  |
|  | <p><b><u>Section 241 of the Companies Act, 2013</u></b></p> <p><b><u>Application to Tribunal for relief in cases of oppression, etc.</u></b>— (1) Any member of a company who complains that</p> <p><b><u>Section 244 Right to apply under section 241</u></b></p> <p>(1) The following members of a company shall have the right to apply under section 241, namely: —</p>  |

### POWERS CONFERRED TO BE EXERCISABLE FROM TIME TO TIME (SECTION 14)

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| <b><i>Powers may be exercised from time to time</i></b> | <p>Where, by any Central Act or Regulation made after the commencement of this Act, any power is conferred then unless a different intention appears that power may be exercised from time to time as occasion requires.</p> |
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## POWER TO APPOINT TO INCLUDE POWER TO APPOINT EX OFFICIO (SECTION 15)

Where, by any Central Act or Regulation, a power to appoint any person to fill any office or execute any function is conferred, then, unless it is otherwise expressly provided, any such appointment, if it is made after the commencement of this Act, may be made either by name or by virtue of office.

Suppose there is a Central Act called "The Education Act" which establishes a national education board responsible for appointing regional directors to oversee educational institutions in different states.

If "The Education Act" is silent on the manner of appointment of these regional directors, Section 15 of The General Clauses Act, 1897 would apply.

Under Section 15, the national education board can appoint regional directors either:

- 1. By Name:** The board explicitly selects and appoints individuals to fill the position of regional directors. For instance, they may appoint Mr. A, Mr. B, and Ms. C as regional directors for different states.
- 2. By Virtue of Office:** Alternatively, the law might specify that certain officials automatically assume the role of regional directors by virtue of holding a particular office or position. **For example, if the law states that the education ministers of each state automatically serve as regional directors in their respective states, then those ministers would execute the functions of regional directors by virtue of their office.**

## POWER TO APPOINT TO INCLUDE POWER TO SUSPEND OR DISMISS (SECTION 16)

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| <b>Power to appoint to be given wider meaning</b> | Where, by any Central Act or Regulation, a power to make any appointment is conferred, then, the authority having the power to make the appointment shall also have the power to suspend or dismiss any person appointed whether by itself or any other authority in exercise of that power. |
| <b>Non-applicability of Sec. 16</b>               | Sec. 16 shall not apply if a different intention appears by referring to the provision contained in any Central Act or Regulation.   |

## SUBSTITUTION OF FUNCTIONARIES (SECTION 17)

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| <b>Sufficient to mention title of the officer</b> | In any Central Act or Regulation made after the commencement of this Act, it shall be sufficient, for the purpose of indicating the application of a law to every person or number of persons for the time being executing the functions of an office, to mention the official title of the officer at present executing the functions, or that of the officer by whom the functions are commonly executed. |
| <b>Example</b>                                    | Suppose there is a Central Act called "The Tax Collection Act" which specifies certain procedures for tax collection to be followed by tax collectors. However, the Act is drafted in a way that it needs to specify the individuals responsible for implementing these   |



|  |  |
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|  | procedures without mentioning specific names.  |
|  | Under Section 17 of The General Clauses Act, 1897, the Act can simply mention:   |
|  | "The Tax Collection Act shall apply to the Tax Commissioner or any other officer for the time being executing the functions of the Tax Commissioner."  |
|  | In this example:   |
|  | ⇒ The term "Tax Commissioner" refers to the official title of the officer responsible for overseeing tax collection.   |
|  | ⇒ By stating "or any other officer for the time being executing the functions of the Tax Commissioner," the Act covers situations where someone other than the designated Tax Commissioner is temporarily executing those functions. |

### SUCCESSORS (SECTION 18)

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| <b>Effect of succession in case of functionaries or corporations</b> | In any Central Act or Regulation made after the commencement of this Act, it shall be sufficient, for the purpose of indicating the relation of a law to the successors of any functionaries or of corporations having perpetual succession, to express its relation to the functionaries or corporations.  |
| <b>Example</b>   | <p>Suppose there is a Central Act called "The Banking Regulation Act" that regulates the operations of banks in the country. The Act specifies certain reporting requirements that must be fulfilled by the Chief Executive Officer (CEO) of every bank.</p> <p>Now, if a new Central Act is being drafted after the commencement of The General Clauses Act, 1897, and it needs to ensure that the reporting requirements mentioned in "The Banking Regulation Act" apply not only to the current CEOs of banks but also to their successors, Section 17 comes into play.</p> <p>Under Section 17, the new Act can simply state:</p> <p>"The reporting requirements specified in The Banking Regulation Act shall apply to the Chief Executive Officer or any successor thereto of every bank."</p> <p>In this example:</p> <ul style="list-style-type: none"> <li>• The term "Chief Executive Officer" refers to the functionary (individual holding a specific position) to whom the reporting requirements apply.</li> <li>• By stating "or any successor thereto," the Act ensures that the reporting requirements extend to the successors of the Chief Executive Officer, i.e., individuals who assume the role of CEO in the future.</li> </ul> |



### OFFICIAL CHIEFS AND SUBORDINATES (SECTION 19)

#### Applicability of law to subordinates

In any Central Act or Regulation made after the commencement of this Act, it shall be sufficient, for the purpose of expressing that a law relative to the chief or superior of an officer shall apply to the deputies or subordinates lawfully performing the duties of that office in the place of their superior, to prescribe the duty of the superior.

Suppose there is a Central Act called "**The Police Act**" that specifies certain procedures for conducting investigations, and these procedures are applicable to the Superintendent of Police (SP) in charge of a district.

Now, if a new Central Act is being drafted after the commencement of The General Clauses Act, 1897, and it needs to ensure that the investigation procedures mentioned in "The Police Act" apply not only to the Superintendent of Police but also to their deputies or subordinates who are lawfully performing the duties of the SP in place of their superior, Section 19 comes into play.

Under Section 19, the new Act can simply state:

**"The investigation procedures specified in The Police Act shall apply to the Superintendent of Police, and it shall be the duty of the Superintendent of Police to ensure that these procedures are followed by their deputies or subordinates lawfully performing the duties of the Superintendent of Police in the place of their superior."**

In this example:

- ⇒ The term "**Superintendent of Police**" refers to the **chief** or superior officer to whom the investigation procedures apply.
- ⇒ By prescribing the duty of the Superintendent of Police to **ensure that the investigation procedures are followed by their deputies or subordinates**, the Act effectively extends the applicability of the law to those deputies or subordinates who are lawfully performing the duties of the SP in place of their superior.

### CONSTRUCTION OF NOTIFICATIONS, ETC. ISSUED UNDER ENACTMENTS (SECTION 20)

Where,

- ⇒ by any Central Act or Regulation,
- ⇒ a power to issue any notification, order, scheme, rule, form, or bye-law is conferred,
- ⇒ then expressions used in the notification, order, scheme, rule, form or bye-law, if it is made after the commencement of this Act,
- ⇒ shall, unless there is anything repugnant in the subject or context,
- ⇒ have the same respective meaning as in the Act or Regulation conferring the power.

**Disqualification of Auditors [Sec.141(3), (4)]**

The following persons are not eligible for appointment as an Auditor of a Company -

(d) a Person who, or his Relative or Partner -

(i) is **holding any security of or interest** in the Company or its Subsidiary, Holding or Associate Company or a Subsidiary of such Holding Company.

**Note:** A Relative may hold security or interest in the Company of Face Value **not exceeding Rs. 1,00,000.**

**Definition of relative - Section 2 (77)**

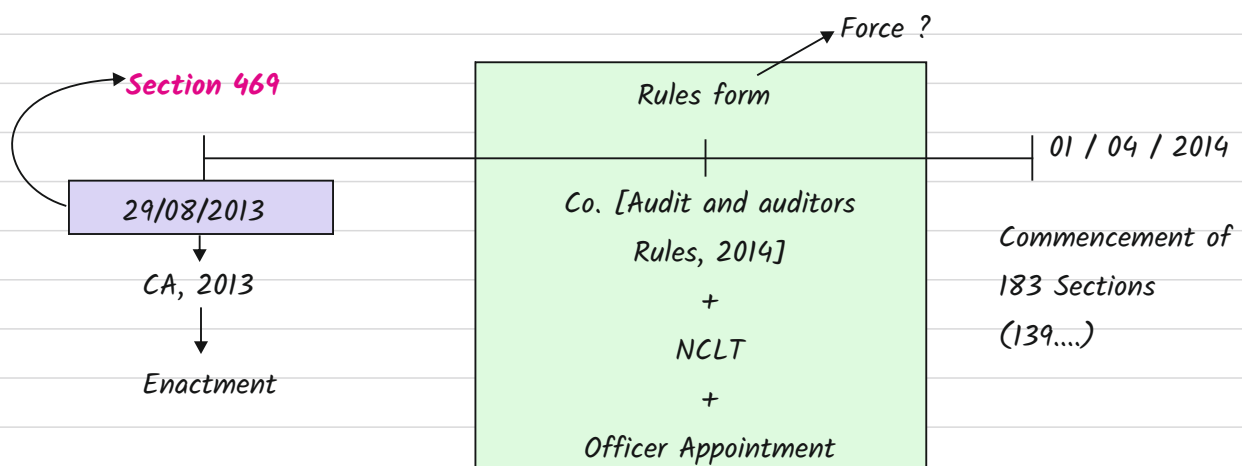
### POWER TO ISSUE, TO INCLUDE POWER TO ADD TO, AMEND, VARY OR RESCIND NOTIFICATIONS, ORDERS, RULES, OR BYE-LAWS SECTION 21

Where, by any Central Act or Regulation, a power to issue notifications, orders, rules, or bye-laws is conferred, then that power includes a power, exercisable in the like manner and subject to the like sanction and condition, if any, to add to, amend, vary or rescind any notifications, orders, rules or bye-laws so issued.

### MAKING OF RULES OR BYE-LAWS AND ISSUING OF ORDERS BETWEEN PASSING AND COMMENCEMENT OF ENACTMENT (SECTION 22)

Where,

- ⇒ by any Central Act or Regulation
- ⇒ which is not to come into force immediately, on the passing thereof,
- ⇒ a **power is conferred to make rules or bye-laws**, or to issue orders with respect to the application of the Act or Regulation,
- ⇒ or with respect to **the establishment of any Court** or office or the appointment of any Judge or officer thereunder,
- ⇒ or with respect to the person by whom, or the time when, or the place where, or the manner in which, or the fees for which, anything is to be done under the Act or Regulation,
- ⇒ then that power may be exercised at any time after the passing of the Act or Regulation, but rules, bye-laws or orders so make or issued shall not take effect till the commencement of the Act or Regulation.







## PROVISIONS APPLICABLE TO MAKING OF RULES OR BYE-LAWS AFTER PREVIOUS PUBLICATION (SECTION 23)

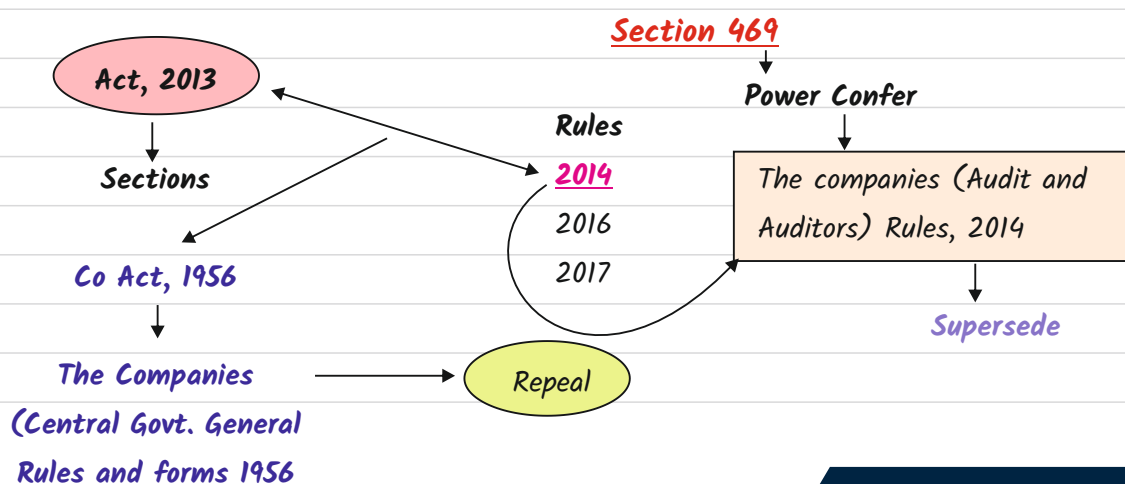
**Making of Rules or Bye-Laws after Previous Publication [Sec.23]:** Where, by any Central Act or Regulation,

- ⇒ a power to make rules or bye-laws is expressed to be given
- ⇒ subject to the condition of the rules or bye-laws being made
- ⇒ **after previous publication**, then the following provisions shall apply, namely:

- (a) **Draft:** The Authority having power to make the Rules or Bye-Laws shall, **before** making them, publish a **draft** of the proposed Rules or Bye-Laws for the information of persons likely to be affected thereby.
- (b) **Manner:** The publication shall be made in the manner as that Authority deems to be sufficient, or, if the condition with respect to previous publication so requires, in such manner as the Government concerned prescribes.
- (c) **Date:** There shall be published with the draft a **notice** specifying a **date** on or after which the draft will be taken into consideration.
- (d) **Objection /Suggestion:** The Authority having power to make the Rules or Bye-Laws, and, where the Rules, or Bye-Laws are to be made with the sanction, approval or concurrence of another Authority, that Authority also, shall consider any objection or suggestion which may be received by the Authority having power to make the Rules or Bye-Laws from any person with respect to the draft before the date so specified.
- (e) **Proof:** The publication in the Official Gazette of a Rule or Bye-Law purporting to have been made in exercise of a power to make Rules or Bye-Laws after previous publication shall be **conclusive proof** that the Rule or Bye-Law has been duly made.

## CONTINUATION OF ORDERS, ETC, ISSUED UNDER ENACTMENTS REPEALED AND RE-ENACTED (SECTION 24)

Where any Central Act or Regulation is, after the commencement of this Act, repealed and re-enacted with or without modification, then, unless it is otherwise expressly provided, any appointment notification, order, scheme, rule, form or byelaw made or issued under the repealed Act or Regulation, shall, so far as it is not inconsistent with the provisions re-enacted, continue in force.





### RECOVERY OF FINES (SECTION 25)

Sections 63 to 70 of the Indian Penal Code and the provisions of the Code of Criminal Procedure for the time being in force in relation to the issue and the execution of warrants for the levy of fines shall apply to all fines imposed under any Act, Regulation, rule or bye-law, unless the Act, Regulation, rule or bye-law contains an express provision to the contrary.

### PROVISIONS AS TO OFFENCES PUNISHABLE UNDER TWO OR MORE ENACTMENTS (SECTION 26)

Where an act or omission constitutes an offence under two or more enactments, then the offender shall be liable to be prosecuted and punished under either or any of those enactments, but shall not be liable to be punished twice for the same offence.

### MEANING OF SERVICE BY POST (SECTION 27)

Where any legislation or regulation requires any document to be served by post, then unless a different intention appears, the service shall be deemed to be effected by:

- (i) Properly addressing
- (ii) Pre-paying, and
- (iii) Posting by registered post.

A letter containing the document to have been effected at the time at which the letter would be delivered in the ordinary course of post.

In *United Commercial Bank v. Bhim Sain Makhija*: A notice when required under the **statutory rules to be sent by registered post acknowledgement due** is instead sent by 'registered post' only, the protection of presumption regarding serving of notice under 'registered post' under this section of the Act neither tenable not based upon sound exposition of law.

In *Jagdish Singh v. Natthu Singh*, it was held that where a notice is sent to the landlord by registered post and the same is returned by the tenant with an endorsement of refusal, it will be presumed that the notice has been served.

In *Smt. Vandana Gulati v. Gurmeet Singh alias Mangal Singh*, it was held that where notice sent by registered post to person concerned at proper address is deemed to be served upon him in due course unless contrary is proved. Endorsement 'not claimed/not met' is sufficient to prove deemed service of notice.



### CITATION OF ENACTMENTS (SECTION 28)

|  |   |
|--|---|
| <b>References to Act or Regulation by title or short title</b> | <i>In any Central Act or Regulation, and in any rule, bye-law, instrument or document, made under, or with reference to any such Act or Regulation, any enactment may be cited by reference to the title or short title (if any) conferred thereon or by reference to the number and year thereof, and any provision in an enactment may be cited by reference to the section or subsection of the enactment in which the provision is contained.</i> |
| <b>Example:</b>  | <ul style="list-style-type: none"> <li>• The Securities and Exchange Board of India Act, 1992</li> <li>• SEBI Act 1992</li> <li>• Act no. 15 of 1992</li> </ul>   |

### SAVING FOR PREVIOUS ENACTMENT, RULES AND BYE-LAWS (SECTION 29)

- ⇒ The provisions of this Act in respect of the construction of Acts, Regulations, rules or bye-laws
- ⇒ made after the commencement of this Act
- ⇒ shall not affect the construction of any Act, Regulation, rule or bye-law
- ⇒ made before the commencement of this Act,
- ⇒ although the Act, Regulation, rule or bye-law is continued or amended by an Act, Regulation, rule or bye-law made **after** the commencement of this Act.

