

**TASK 15- The General Clauses Act, 1897 and Interpretation of Statutes****Marks: 15 marks****Time: 30 minutes**

Q1) (a) Mr. Ram, an advocate has fraudulently deceived his client Mr. Shyam, who was taking his expert advise on taxation matters. Now, Mr. Ram is liable to a fine for acting fraudulently both under the Advocates Act, 1961 as well as the Income Tax Act, 1961. State the provision as to whether his offence is punishable under the both the Acts, as per the General Clauses Act, 1897. (3 marks)

(b) What is a Document as per the Indian Evidence Act, 1872? (2 Marks)

(c) Explain the function of 'proviso' as an internal aid to construction. (2 marks)

Q2 (a) X owned a land with fifty tamarind trees. He sold his land and the (obtained after cutting the fifty trees) to Y. X wants to know whether the sale of timber tantamounts to sale of immovable property. Advise him with reference to provisions of "General Clauses Act, 1897". (4 Marks)

(b) How will you interpret the definitions in a statute, if the following words are used in a statute ?

(i) Means, (ii) Includes.

Give one illustration for each of the above from statutes you are familiar with.

(4 marks)