



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)

As per Indian the Evidence Act, 1872: 'Document': Generally understood, a document is a paper or other material thing giving information, proof or evidence of anything. The Law defines 'document' in a more technical form. As per Section 3 of the Indian Evidence Act, 1872, 'document' means any matter expressed or described upon any substance by means of letters, figures or marks or by more than one of those means, intended to be used, or which may be used, for the purpose of recording that matter.

(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)

DISCUSS AND CHECK YOUR SOLUTION WITH ME!!

For Answer Discussion video follow the link

<https://www.youtube.com/watch?v=ATcTrCVGYJg&list=PL0sBEDN99Ti5pajh79FrnXfk6EfcbrFXv&index=15>



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