

25. Recovery of fines

Sections 63 to 70 of the Indian Penal Code (45 of 1860) 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.

25: Recovery of fines

Sections 63 to 70 of the Indian Penal Code, 1860, and the provisions of the Code of Criminal Procedure on issuing and executing warrants for levy of fines apply to all fines under any Act, Regulation, rule, or bye-law, unless that law specifically provides otherwise. [*Section 25, General Clauses Act, 1897*]

26. Provision as to offences punishable under two or more enactments

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.

26: Offences punishable under multiple enactments

If an act or omission is an offence under two or more enactments, the offender may be prosecuted and punished under any of them, but cannot be punished twice for the same offence. [*Section 26, General Clauses Act, 1897*]

Double jeopardy: Section 26 of the General Clauses Act provides that where an act or omission constitutes an offence

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under two or more enactments, then the offender shall be liable to be punished under either or any of those enactments; but shall not be liable to be punished twice for the same offence. To same effect is Article 20(2) of the Constitution which directs that no person shall be prosecuted and punished for the same offence more than once. But both these provisions apply only when the two offences which form the subject of prosecution or prosecutions are the same, i.e., the ingredients which constitute the two offences are the same. [*Singh 2021 p 530*]

### Interpretations

#### **State of Madhya Pradesh v. Veereshwar Rao (1957) —**

**Distinct Offence:** Where the offences under two enactments are distinct and not identical, the provisions relating to double jeopardy do not apply. [*State of Madhya Pradesh v. Veereshwar Rao, AIR 1957 SC 592, cited in Singh (2021), p. 530*]

#### **State of Bombay v. S.L. Apte (1961) — No Double Jeopardy**

**for Distinct Offences:** When the offences are separate and distinct, there is no question of applying the rule of double jeopardy, and prosecution under both enactments is valid. [*State of Bombay v. S.L. Apte, AIR 1961 SC 578*]

#### **Manipur Administration v. Thokchom Bira Singh (1965) —**

**Same Set of Facts and Double Jeopardy:** If the same set of facts constitutes only one offence for which an accused has already been tried, he cannot be tried again. This is barred under Section 403 of the Criminal Procedure Code, 1898 (now Section 300 of the Code of Criminal Procedure, 1973), reinforced by Article 20(3) of the Constitution prohibiting double jeopardy, and Section 26 of the General Clauses Act. [*Manipur Administration v. Thokchom Bira Singh, AIR 1965 SC 87*]

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**Delhi Municipality v. Shivshanker (1971) — Subsequent Enactment and Section 26 GCA:** Section 26 of the General Clauses Act is not confined to cases where two enactments describe identical offences. Instead, the focus is on the same act or omission constituting the offence. If a later law describes an offence identical to an earlier one, the earlier law may be treated as repealed, but Section 26 primarily guards against double punishment for the same act or omission. [*Delhi Municipality v. Shivshanker, (1971) 1 SCC 442, cited in Singh (2021), p. 531*]

**T.S. Baliah v. T.S. Rengachari (1969) — Offence under Two or More Enactments:** Section 26 of the General Clauses Act does not bar the trial or conviction of an offender under two enactments for the same act (in this case, Section 177 IPC and Section 52 of the Income Tax Act, 1922). What it prohibits is punishing the offender twice for the same offence. Thus, prosecution under both enactments is permissible, but double punishment is barred. [*T.S. Baliah v. T.S. Rengachari, AIR 1969 SC 701*]

## **27. Meaning of service by post**

Where any Central Act or Regulation made after the commencement of this Act authorizes or requires any document to be served by post, whether the expression “serve” or either of the expressions “give” or “send” or any other expression is used, then, unless a different intention appears, the service shall be deemed to be effected by properly addressing, pre-paying and posting by registered post, a letter containing the document, and, unless the contrary is proved, to have been effected at the time at which the letter would be delivered in the ordinary course of post.

## **27: Meaning of service by post**

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When a Central Act or Regulation requires or allows service of a document by post, it is deemed served if the letter containing the document is properly addressed, prepaid, and sent by registered post. Unless proved otherwise, service is considered effected when the letter would ordinarily be delivered. [*Section 27, General Clauses Act, 1897*]

**Different intention:** A particular enactment may require acknowledgement of the letter, in which case the presumption of service must yield to that intention. [*Mitra, 2019, p. 678*]

**Courier:** There is a qualitative difference between sending the document through registered post and courier. Registered post is handled through the Postal Department, a Central Government agency governed by statutory rules and regulations, and therefore cannot be equated with a courier service run by a private agency. [*Mitra, 2019, p. 696*]

**Certificate of posting:** The general presumption also applies to letters sent by ordinary post under certificate of posting, provided the address is correct and not in doubt. However, if it is shown that the addressee has left the place, service of the document is not effected. [*Mitra, 2019, p. 698*]

**Unless the contrary is proved:** This phrase refers both to the service of the letter and the time of service. [*Mitra, 2019, p. 692*]  
The endorsement “left” is not sufficient to prove the contrary; the section indicates that proof to the contrary is limited to showing that service was not effected at the time when the letter would ordinarily have been delivered by post. [*Mitra, 2019, p. 697*]

**OM Mail-30/5/2025-D-DOP dt 6.6.2025 — Replacement of Registered Post with Speed Post in Legislations, Rules, Regulations, and Official Instructions**

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[OM Mail-30/5/2025-D-DOP dt 6.6.2025 (GOI: DOP), TNC
2025 (6) ...]

Interpretations

C.C. Alavi Haji v. Palapetty Muhammed (2007) — Service by Post Presumed Complete: Service of a document by post is deemed valid if the letter is properly addressed, postage prepaid, and sent by registered post. Even if returned with endorsements like “refused,” “house locked,” or “not in station,” service is considered complete, since the rule prevents evasion by the addressee. This creates a specific presumption stronger than the general presumption of business regularity under Evidence Act Section 114, though it remains rebuttable by the addressee. [C.C. Alavi Haji v. Palapetty Muhammed, (2007) 6 SCC 555]

28. Citation of enactments

(1) 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.

(2) In this Act and in any Central Act or Regulation made after the commencement of this Act, a description or citation of a portion of another enactment shall, unless a different intention appears, be construed as including the word, section or other part mentioned or referred to as forming the beginning and as forming the end of the portion comprised in the description or citation.

28(1): Citation of enactments

In any Central Act, Regulation, rule, bye-law, instrument, or document made under them, an enactment may be cited by its title or short title (if given), or by its number and year; and any provision may be cited by referring to the section or subsection where it is contained. [*Section 28(1), General Clauses Act, 1897*]

28(2): Citation of portions of enactments

In this Act and in any Central Act or Regulation made after its commencement, when a portion of another enactment is cited or described, it is to be read as including the word, section, or part mentioned as the beginning and also the one mentioned as the end of the cited portion, unless a different intention is shown. [*Section 28(2), General Clauses Act, 1897*]

29. Saving for previous enactments, rules and bye-laws

The provisions of this Act respecting 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.

29: Saving for previous enactments, rules and bye-laws

The rules in this Act for interpreting Acts, Regulations, rules, or bye-laws made after its commencement do not change how earlier ones (made before its commencement) are to be construed, even if those earlier laws are continued or amended by later ones. [*Section 29, General Clauses Act, 1897*]

30. Application of Act to Ordinances

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**In this Act the expression ‘Central Act’, wherever it occurs, except in section 5, and the word ‘Act’ in clauses (9), (13), (25), (40), (43), (52) and (54) of section 3 and in section 25 shall be deemed to include an Ordinance made and promulgated by the Governor General under section 23 of the Indian Councils Act, 1861 or section 72 of the Government of India Act, 1915, or section 42 of the Government of India Act, 1935 and an Ordinance promulgated by the President under article 123 of the Constitution.**

### **30: Application of Act to Ordinances**

In this Act, the term “Central Act” (except in Section 5) and the word “Act” in Section 3 clauses (9), (13), (25), (40), (43), (52), (54), and in Section 25, are to be read as including an Ordinance—whether issued by the Governor General under the Indian Councils Act, 1861 or Government of India Acts of 1915 and 1935, or by the President under Article 123 of the Constitution. [*Section 30, General Clauses Act, 1897*]

### **Interpretations:**

**R.C. Cooper v. Union of India (1970) — Ordinance as an Act of Parliament:** An Ordinance may be treated as an Act of Parliament under Section 30 of the General Clauses Act if two conditions are met: (1) its provisions are within Parliament’s legislative competence under the Constitution, and (2) the President is satisfied that circumstances exist requiring immediate action. [*R.C. Cooper v. Union of India, (1970) 1 SCC 248*]

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