

General Clauses Act 1897 s 13 - Gender and number

In all Central Acts and Regulations, unless there is anything repugnant in the subject or context, —

(1) words importing the masculine gender shall be taken to include females; and

(2) words in the singular shall include the plural, and vice versa.

SYNOPSIS

Men to include women

Singular include plural

Men to include women

In accordance with the rule that words importing the masculine gender are to be taken to include females, the word “men” may be properly held to include women.^{^1}

Her father and mother - The words “his father and mother” as they occur in section 125(1)(d) of the Criminal Procedure Code, 1973 have been construed to include “her father and mother” and a daughter has been held liable to maintain her father unable to maintain himself.^{^2}

Female descendants - But the general rule in section 13(1) has to be applied with circumspection for interpreting laws dealing with matters of succession. Thus, the words “male descendants” occurring in section 7 and 8 of the Chota Nagpur Tenancy Act, 1908 were not interpreted to include “female descendants”.^{^3}

¹ Charlton v Lings, (1868) LR 4 CP 374 Singh 2021 p 824

² Dr. Mrs. Vijaya Manohar Arbat v Kashiram Rajaram Sawai, (1987) 2 SCC 278 cited in Singh 2021 p 824

³ Madhu Kishwar v State of Bihar, (1996) 5 SCC 125 cited in Singh 2021 p 824

Singular include plural

Members - Consistent with the rule that words in the singular include the plural and vice versa, the word “members” occurring in article 15 of the articles of association of a private company which provided– “in the event of the death of a member, his or her shares must be offered to the other ‘members’ at par”, was interpreted to include a sole surviving member.⁴

Heirs - For the same reason the words “male and female heirs” in section 23 of the Hindu Succession Act, 1956 were interpreted to cover a case where there is a single male heir.⁵

Bodies or persons - Relying on section 13(b) of the Bombay General Clauses Act, 1904, which states that words in the singular shall include the plural, and vice versa, the Supreme Court held that the expression “any bodies or persons” in section 43A(1)(b) of the Bombay Tenancy and Agricultural Lands Act, 1948, will include a singular person, in the same way as the expression “leases” in the provision will include a single lease.⁶

Cases - In conformity with the rule the word “case” in the expression “special judge appointed for the case” as occurring in section 5 of the Prevention of Corruption Act, 1988 was interpreted to include “cases” and a special judge appointed “for a group of cases” was held covered by the said expression.⁷

⁴ Jervis Motors Ltd v Carabott, (1964) 3 All ER 89 cited in Singh 2021 p 824

⁵ Narshimha Murthy v Susheelabai, (1996) 3 SCC 644 cited in Singh 2021 p 824

⁶ Govind Bala Patil v Ganpati Ramchandra Naikwade (2013) 15 SCC 193 cited in Singh 2021 p 825

⁷ J Jayalalitha v UOI, (1999) 5SCC 138 cited in Singh 2021 p 825

~~~~~  
**Machines** - Similarly, the word “machine” in an exemption notification issued under section 25 of the Customs Act 1962 was interpreted to include “machines”.<sup>8</sup>

**Enactments drafted in plural** - Contrary intention to exclude the operation of the rule that the plural includes the singular is not inferred merely because the relevant provision is drafted in the plural and the subsidiary and ancillary provisions follow the same pattern and use plural words or words implying the plural. Accordingly, the Privy Council held that power to appoint “Commissioners” under an Ordinance to conduct inquiry include a power to appoint a sole Commissioner and that contrary intention was not shown because ancillary provisions in the Ordinance provided that processes and warrants should be issued “under the hand of the Chairman or Presiding member of the Commission”. It was pointed out that just as in obedience to the general rule the words empowering the appointment of “Commissioners” could be read as empowering the appointment of “Commissioner or sole Commissioner”, the words “under the hand of the Chairman or Presiding member of the Commission” could be read as “under the hand of the Chairman or presiding member or sole Commissioner of any such commissioner”. The decision indicates that contrary intention would have been inferred had the ordinance contained some substantive provision essential to the functioning of the Commission which could not have been satisfied without a plurality, eg a provision that a Commission should not sit to hear witnesses unless as least two Commissioners are present. <sup>9</sup>

---

<sup>8</sup> Collector of Customs v United Electrical Industries Ltd (2000) 10 SCC 31 cited in Singh 2021 p 825

<sup>9</sup> Sin Poh Amalgamated (HK) v AG (1965) 1 All ER 225 cited in Singh 2021 p 825

~~~~~

Enactments drafted in singular - The principle laid down in this case was followed in a subsequent Privy Council case where it was held that the mere fact that a statutory provision suggests an emphasis on singularity as opposed to plurality is not enough to exclude the application of the rule that words in the singular shall include the plural. It was also held that in considering whether a contrary intention appears, there need be no confinement of attention to the particular provision; and it would be appropriate to consider the provision in its setting in the legislation; and furthermore, to consider the substance and tenor of the legislation as a whole.¹⁰

Previous year - In construing the definition of “previous year” in section 2(11) of the Indian Income-tax Act, 1922, it has been pointed out that the definition was not applicable for construing “previous years”, and that the rule, that the singular included the plural, was not attracted as it was repugnant to the subject and context of the definition for there could be only one previous year to the year of assessment.¹¹

Constitutional functionaries - It has further been held that the power to appoint constitutional functionaries expressed in singular eg Attorney General for India, Advocate General for the State, Comptroller and Auditor General cannot be read by recourse to section 13 of the General Clauses Act and Article 367 of the constitution to authorize appointment of more than one person as Attorney General or Advocate General or Comptroller or Auditor General for the context clearly points to the contrary.¹²

¹⁰ Blue Metal Industries v RW Dille, (1969) 3 All ER 437 cited in Singh 2021 p 825

¹¹ Dhandhanial Kedia & Co v CIT, AIR 1959 SC 219 Singh 2021 p 826

¹² MT Khan v Government of Andhra Pradesh, AIR (2004) 2 SCC 267 Singh 2021 p 826