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**3. Definitions** — 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, --

- (1) “abet”, with its grammatical variations and cognate expressions, shall have the same meaning as in the Indian Penal Code (45 of 1860);
- (2) “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) “affidavit” shall include affirmation and declaration in the case of persons by law allowed to affirm or declare instead of swearing;
- (4) “barrister” shall mean a barrister of England or Ireland, or a member of the Faculty of Advocates in Scotland;
- (5) “British India” shall mean, as respects the period before the commencement of Part III of the Government of India Act, 1935, all territories and places within His Majesty’s dominions which were for the time being governed by His Majesty through the Governor General of India or through any Governor or Officer subordinate to the Governor General of India, and as respects any period after that date and before the date of the establishment of the Dominion of India means all territories for the time being comprised within the Governors’ Provinces and the Chief Commissioners’ Provinces, except that a reference to British India in an Indian law passed or made before the commencement of Part III of the Government of India Act, 1935, shall not include a reference to Berar;
- (6) “British possession” shall mean any part of Her Majesty’s dominions exclusive of the United Kingdom, and where parts of those dominions are under both a Central and a Local Legislature, all parts under the Central Legislature shall, for the purposes of this definition, be deemed to be one British possession;
- (7) “Central Act” shall means an Act of Parliament, and shall include—
  - (a) an Act of the Dominion Legislature or of the Indian Legislature passed before the commencement of the Constitution, and
  - (b) an Act made before such commencement by the Governor General in Council or the Governor General, acting in a legislative capacity;
- (8) “Central Government” shall,—
  - (a) in relation to anything done before the commencement of the Constitution, mean the Governor General or the Governor General in Council, as the case may be; and shall include,—
    - (i) in relation to functions entrusted under sub-section (1) of section 124 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 subsection; and
    - (ii) in relation to the administration of a Chief Commissioner’s Province, the Chief Commissioner acting within the scope of the authority given to him under sub-section (3) of section 94 of the said Act; and
  - (b) in relation to anything done or to be done after the commencement of the Constitution, mean the President; and shall include,—
    - (i) in relation to functions entrusted under clause (1) of article 258 of the Constitution, to the Government of a State, the State Government acting within the scope of the authority given to it under that clause;
    - (ii) in relation to the administration of a Part C State before the commencement of the Constitution (Seventh 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
    - (iii) 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;

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- (9) “Chapter” shall mean a Chapter of the Act or Regulation in which the word occurs;
- (10) “Chief Controlling Revenue Authority” or “Chief Revenue Authority” shall mean—
- (a) in a State where there is a Board of Revenue, that Board;
- (b) in a State where there is a Revenue Commissioner, that Commissioner;
- (c) in Punjab, the Financial Commissioner; and
- (d) elsewhere, such authority as, in relation to matters enumerated in List I in the Seventh Schedule to the Constitution, the Central Government, and in relation to other matters, the State Government, may by notification in the Official Gazette, appoint;
- (11) “Collector” shall mean, in a Presidency-town, the Collector of Calcutta, Madras or Bombay, as the case may be, and elsewhere the chief officer-in-charge of the revenue-administration of a district;
- (12) “Colony”—
- (a) in any Central Act passed after the commencement of Part III of the Government of India Act, 1935, shall mean any part of His Majesty’s dominions exclusive of the British Islands, the Dominions of India and Pakistan (and before the establishment of those Dominions, British India), any Dominions as defined in the Statute of Westminster, 1931, any Province or State forming part of any of the said Dominions, and British Burma; and
- (b) in any Central Act passed before the commencement of Part III of the said Act, mean any part of His Majesty’s dominions exclusive of the British Islands and of British India; and in either case where parts of those dominions are under both a Central and Local Legislature, all parts under the Central Legislature shall, for the purposes of this definition, be deemed to be one colony.
- (13) “Commencement” used with reference to an Act or Regulation, shall mean the day on which the Act or Regulation comes into force;
- (14) “Commissioner” shall mean the chief officer-in-charge of the revenue administration of a division;
- (15) “Constitution” shall mean the Constitution of India;
- (16) “Consular officer” shall include consul-general, consul, vice-consul, consular agent, proconsul and any person for the time being authorised to perform the duties of consul-general, consul, vice-consul or consular agent;
- (17) “District Judge” shall mean the Judge of a principal Civil Court of original jurisdiction, but shall not include a High Court in the exercise of its ordinary or extraordinary original civil jurisdiction;
- (18) “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 of recording that matter;
- (19) “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;
- (20) “father”, in the case of any one whose personal law permits adoption, shall include an adoptive father;
- (21) “financial year” shall mean the year commencing on the first day of April;
- (22) a thing shall be deemed to be done in “good faith” where it is in fact done honestly, whether it is done negligently or not;
- (23) “Government” or “the Government” shall include both the Central Government and any State Government;
- (24) “Government securities” shall mean securities of the Central Government or of any

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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;

(25) “High Court”, used with reference to civil proceedings, shall mean the highest Civil Court of appeal (not including the Supreme Court) in the part of India in which the Act or Regulation containing the expression operates;

(26) “immovable property” shall include land, benefits to arise out of land, and things attached to the earth, or permanently fastened to anything attached to the earth;

(27) “imprisonment” shall mean imprisonment of either description as defined in the Indian Penal Code (45 of 1860);

(28) “India” shall mean,—

(a) as respects any period before the establishment of the Dominion of India, British India together with all territories of Indian Rulers then under the suzerainty of His Majesty, all territories under the suzerainty of such an Indian Ruler, and the tribal areas;

(b) as respects any period after the establishment of the Dominion of India and before the commencement of the Constitution, all territories for the time being included in that Dominion; and

(c) as respects any period after the commencement of the Constitution, all territories for the time being comprised in the territory of India;

(29) “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;

(30) “Indian State” shall mean any territory which the Central Government recognised as such a State before the commencement of the Constitution, whether described as a State, an Estate, a Jagir or otherwise;

(31) “local authority” shall mean a municipal committee, district board, body of port Commissioners or other authority legally entitled to, or entrusted by the Government with, the control or management of a municipal or local fund;

(32) “Magistrate” shall include every person exercising all or any of the powers of a Magistrate under the Code of Criminal Procedure for the time being in force;

(33) “master”, used with reference to a ship, shall mean, any person (except a pilot or harbourmaster) having for the time being control or charge of the ship;

(34) “merged territories” shall mean the territories which by virtue of an order made under section 290A of the Government of India Act, 1935, were immediately before the commencement of the Constitution being administered as if they formed part of a Governor's Province or as if they were a Chief Commissioner's Province;

(35) “month” shall mean a month reckoned according to the British calendar;

(36) “movable property” shall mean property of every description, except immovable property;

(37) “oath” shall include affirmation and declaration in the case of persons by law allowed to affirm or declare instead of swearing;

(38) “offence” shall mean any act or omission made punishable by any law for the time being in force;

(39) “official Gazette” or “Gazette” shall mean the Gazette of India or the Official Gazette of a State;

(40) “Part” shall mean a part of the Act or Regulation in which the word occurs;

(41) “Part A State” shall mean a State for the time being specified in Part A of the First

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Schedule to the Constitution, as in force before the Constitution (Seventh Amendment) Act, 1956, “Part B State” shall mean a State for the time being specified in Part B of that Schedule and “Part C State” shall mean a State for the time being specified in Part C of that Schedule or a territory for the time being administered by the President under the provisions of article 243 of the Constitution;

(42) “person” shall include any company or association or body of individuals, whether incorporated or not;

(43) “Political Agent” shall mean,—

(a) in relation to any territory outside India, the Principal Officer, by whatever name called, representing the Central Government in such territory; and

(b) in relation to any territory within India to which the Act or Regulation containing the expression does not extend, any officer appointed by the Central Government to exercise all or any of the powers of a Political Agent under that Act or Regulation;

(44) “Presidency-town” shall mean the local limits for the time being of the ordinary original civil jurisdiction of the High Court of Judicature at Calcutta, Madras or Bombay, as the case may be;

(45) “Province” shall mean a Presidency, a Governor’s Province, a Lieutenant Governor’s Province or a Chief Commissioner’s Province;

(46) “Provincial Act” shall mean an Act made by the Governor in Council, Lieutenant Governor in Council or Chief Commissioner in Council of a Province under any of the Indian Councils Acts or the Government of India Act, 1915, or an Act made by the Local Legislature or the Governor of a Province under the Government of India Act, or an Act made by the Provincial Legislature or Governor of a Province or the Coorg Legislative Council under the Government of India Act, 1935;

(47) “Provincial Government” shall mean, as respects anything done before the commencement of the Constitution, the authority or person authorised at the relevant date to administer executive Government in the Province in question;

(48) “public nuisance” shall mean a public nuisance as defined in the Indian Penal Code (45 of 1860);

(49) “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;

(50) “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;

(51) “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;

(52) “schedule” shall mean a schedule to the Act or Regulation in which the word occurs;

(53) “Scheduled District” shall mean a “Scheduled District” as defined in the Scheduled Districts Act, 1874;

(54) “section” shall mean a section of the Act or Regulation in which the word occurs;

(55) “ship” shall include every description of vessel used in navigation not exclusively propelled by oars;

(56) “sign”, with its grammatical variations and cognate expressions, shall, with reference to a person who is unable to write his name, include “mark”, with its grammatical variations and cognate expressions;

(57) “son”, in the case of any one whose personal law permits adoption, shall include an adopted son;

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(58) “State”—

(a) as respects any period before the commencement of the Constitution (Seventh Amendment) Act, 1956, shall mean a Part A State, a Part B State or a Part C State; and

(b) as respects any period after such commencement, shall mean a State specified in the First Schedule to the Constitution and shall include a Union territory;

(59) “State Act” shall mean an Act passed by the Legislature of a State established or continued by the Constitution;

(60) “State Government”,—

(a) as respects anything done before the commencement of the Constitution, shall mean, in a Part A State, the Provincial Government of the corresponding Province, in a Part B State, the authority or person authorised at the relevant date to exercise executive government in the corresponding Acceding State, and in a Part C State, the Central Government;

(b) as respects anything done after the commencement of the Constitution and before the commencement of the Constitution (Seventh Amendment) Act, 1956, shall mean, in a Part A State, the Governor, in a Part B State, the Rajpramukh, and in a Part C State, the Central Government;

(c) as respects anything done or to be done after the commencement of the Constitution (Seventh Amendment) Act, 1956, shall mean, in a State, the Governor, and in a Union territory, the Central Government; and shall, in relation to functions entrusted under article 258A of the Constitution to the Government of India, include the Central Government acting within the scope of the authority given to it under that article;

(61) “sub-section” shall mean a sub-section of the section in which the word occurs;

(62) “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;

(62A) “Union territory” shall mean any Union territory specified in the First Schedule to the Constitution and shall include any other territory comprised within the territory of India but not specified in that Schedule;

(63) “vessel” shall include any ship or boat or any other description of vessel used in navigation;

(64) “will” shall include a codicil and every writing making a voluntary posthumous disposition of property;

(65) 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; and

(66) “year” shall mean a year reckoned according to the British calendar.

**4. Application of foregoing definitions to previous enactments –** (1) The definitions in section 3 of the following words and expressions, that is to say, “affidavit”, “barrister”, “District Judge”, “father”, “immovable property”, “imprisonment”, “Magistrate”, “month”, “movable property”, “oath”, “person”, “section”, “son”, “swear”, “will”, and “year” apply also, unless there is anything repugnant in the subject or context, to all Central Acts made after the third day of January, 1868, and to all Regulations made on or after the fourteenth day of January, 1887.

(2) The definitions in the said section of the following words and expressions, that is to say, “abet”, “Chapter”, “commencement”, “financial year”, “local authority”, “master”, “offence”, “part”, “public nuisance”, “registered”, “schedule”, “ship”, “sign”, “sub-section” and “writing” apply also, unless there is anything repugnant in the subject or context, to all Central Acts and Regulations made on or after the fourteenth day of January, 1887.

**4A. Application of certain definitions to Indian laws —** (1) The definitions in section 3 of the expressions “British India”, “Central Act”, “Central Government”, “Chief

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Controlling Revenue Authority”, “Chief Revenue Authority”, “Constitution”, “Gazette”, “Government”, “Government securities”, “High Court”, “India”, “Indian Law”, “Indian State”, “merged territories”, “Official Gazette”, “Part A State”, “Part B State”, “Part C State”, “Provincial Government”, “State” and “State Government” shall apply, unless there is anything repugnant in the subject or context, to all Indian laws.

(2) In any Indian law, references, by whatever form of words, to revenues of the Central Government or of any State Government shall, on and from the first day of April, 1950, be construed as references to the Consolidated Fund of India or the Consolidated Fund of the State, as the case may be.

s 3(2): act

Revti Mohan Das v. Yatindra Mohan Ghosh (1934) — Illegal Omission Must Qualify as an Act: The Privy Council held that for an omission to be treated as illegal, it must meet the legal definition of an “act.” Only then can such a failure to act be recognised as an illegal omission. [*Revti Mohan Das v. Yatindra Mohan Ghosh*, AIR 1934 PC 100; cited in Singh (2021) p. 798]

Amalgamated Electricity Co. (Belgaum) Ltd v. Municipal Committee, Ajmer (1969) — When Official Omission Becomes Illegal: The Supreme Court held that an official’s omission is considered illegal only if it involves a failure to perform a public duty legally imposed on them. Such omission must have a positive character, meaning the failure itself must clearly amount to illegality rather than being a mere lapse or delay. [*Amalgamated Electricity Co. (Belgaum) Ltd v. Municipal Committee, Ajmer*, AIR 1969 SC 227; cited in Singh (2021) p. 798]

Distinction between Oath, Swear and Affidavit

Oath [Section 3(37)] is a solemn promise (formal vow) or declaration made before an authority, typically invoking a divine witness. For example, a witness in a criminal trial is asked:

"Do you solemnly swear to tell the truth, the whole truth, and nothing but the truth, so help you God?"

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If the witness is a religious person, they say “I do”—this is taking an oath.

Oath also includes an **affirmation**. So, if the person is non-religious, they may be allowed to affirm instead:

"I solemnly affirm that I will tell the truth..."

This is still legally valid as an oath under Section 3(37).

**Swear** [Section 3(62)] is the **act** of making the oath, either orally or by written declaration. For example,

"The deponent **swore** before the magistrate that the facts in the petition are true."

Here, "swore" is the verb that refers to the act of taking an oath or affirmation.

Swear in affidavits may be written as:

"I, the deponent above named, do hereby **swear** and state as under..."

Swear in court records may be noted as:

"The witness was sworn in."

**Affidavit** [Section 3(3)] is a written statement of facts voluntarily made under an oath or affirmation and signed before an authorized officer (e.g., magistrate, notary). For example,

"The petitioner filed an **affidavit** declaring that the land was purchased in 1980 and no encroachment occurred."

The affidavit is a **document**. It may begin:

"I, A.B., do hereby solemnly affirm and state as follows..."

**Summary of distinctions:**

| Term | Nature | Includes Affirmation? | Function |
|------|--------|-----------------------|----------|
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Term	Nature	Includes Affirmation?	Function
Oath	Noun (Substantive)	Yes	A formal vow or promise (invoking God unless affirmed)
Swear	Verb (Action)	Yes	The act of taking the oath or affirmation
Affidavit	Document	Yes	A written statement sworn / affirmed under legal authority

s 3(5): British India

Majesty: “His Majesty” or “Her Majesty” is the formal title used to refer to the reigning monarch of the United Kingdom, symbolising not just the individual King or Queen but the sovereign authority of the Crown itself. In legal and constitutional language, it denotes the source of all state power — for example, when laws speak of property vested in “His Majesty” or actions taken in the name of “Her Majesty’s Government,” they mean authority exercised on behalf of the Crown. During British rule in India, statutes like the Government of India Act, 1935 frequently used the term, since ultimate authority rested with the British monarch (George V when the Act was passed, George VI when it was implemented). After 1947, India and Pakistan, as Dominions, also recognised the monarch (then George VI) as head of state, with official acts still carried out in the name of “His Majesty.”

Dominion: A Dominion was a territory within the British Empire that enjoyed full internal self-government but still recognised the British Crown as head of state, making it neither a colony nor a fully independent republic but an in-between status of autonomous nations united under the Crown. Examples included Canada, Australia, New Zealand, South Africa, the Irish Free

State, and later India and Pakistan. The Indian Independence Act, 1947 created the Dominions of India and Pakistan, both sovereign states that shared the British monarch as head of state through a Governor-General. The Government of India Act, 1935 also used the term “Dominion” to emphasise the Crown’s sovereignty, as seen in Section 110(b)(i), which barred Indian legislatures from making laws affecting “the Sovereign or the Royal Family, or the Succession to the Crown, or the sovereignty, dominion or suzerainty of the Crown in any part of India.” This showed that India, despite federal and provincial autonomy, remained under the dominion of the Crown. India stayed a Dominion until 26 January 1950, when it became a Republic under its own Constitution, while Pakistan remained a Dominion until 23 March 1956, when it became an Islamic Republic.

Part III of the Government of India Act, 1935: This dealt with — The Governors’ Provinces — covering provisions about the Provincial Executive, Provincial Legislature, excluded and partially excluded areas, and failure of constitutional machinery in the provinces. The provincial autonomy provisions under Part III came into operation on **1 April 1937**, when elections were held in 1936–37 and the new provincial governments under this framework began functioning.

Chief Commissioners’ Provinces: Small provinces under direct central rule, without legislatures, administered by a Chief Commissioner under the Governor-General; similar to Union Territories of Independent India. These were Ajmer-Merwara, Coorg, Delhi, and British Baluchistan by the time of the Government of India Act, 1935. After India became independent, these areas were classified as Part C States under the Constitution

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of 1950. Later, the States Reorganisation Act of 1956 changed their status: Ajmer merged with Rajasthan, Coorg was merged with Mysore (now Karnataka), Delhi became a Union Territory with special status, and British Baluchistan had already gone to Pakistan in 1947.

**Berar:** This was a fertile, cotton-growing region in central India, covering the eastern part of present-day Maharashtra, including Nagpur, Amravati, Akola, and Yavatmal. Once part of the Hyderabad State under the Nizam, it was leased to the British East India Company in 1853 due to the Nizam's debts, and in 1903 its administration was permanently transferred to the British Government of India while still technically under the Nizam's sovereignty. Administered thereafter as part of the Central Provinces, it became known as the Central Provinces and Berar. The Government of India Act, 1935 recognised its peculiar status, treating it as legally belonging to the Nizam but practically governed by the British. After Independence in 1947, Berar was fully merged into India as part of the Central Provinces and Berar (later Madhya Pradesh), and in 1960, with the creation of Maharashtra, the region — also called Vidarbha — was transferred to that state.

**Princely States:** On 1 April 1937, when Part III of the Government of India Act, 1935 commenced, provincial autonomy began in the British Indian provinces, but the Princely States remained outside this framework. These States — numbering over 560 at the time — were ruled by hereditary princes under treaties with the British Crown and were not integrated into British India. Some of the most prominent Princely States on that date were Hyderabad, Mysore, Jammu & Kashmir, Baroda, Travancore, Bhopal, Gwalior, Jaipur, Jodhpur,

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Udaipur, Indore, Patiala, Kolhapur, Cooch Behar, Alwar, Bharatpur, Bikaner, Junagadh, and Kashmir. Collectively, they varied in size from large kingdoms like Hyderabad and Jammu & Kashmir to small estates, but all were legally distinct from the provinces. The 1935 Act provided for their possible entry into a Federation of India through Instruments of Accession, yet none chose to accede, meaning that as of 1 April 1937 the Princely States continued under their rulers, subject only to the suzerainty (= supreme external control without direct internal rule) of the British Crown, while provincial autonomy operated solely in the British Indian provinces. After Independence in 1947, the Indian Independence Act dissolved British paramountcy, leaving the Princely States formally sovereign, but through Instruments of Accession most merged into either India or Pakistan.

### **s 3(22): Good Faith**

#### **Derry v. Peek (1889) — Carelessness Does Not Equal**

**Dishonesty:** It is both good sense and good law that “a careless man is not a dishonest man, and no amount of argument will prove that he is one.” [*Winfield, Text Book of Law of Tort, 7th Edn, p. 559, proposition deduced from Derry v. Peek, (1889) 14 AC 337, cited in Singh (2021), p. 803*]

#### **N. Subramania Iyar v. Official Receiver (1958) — Wider Meaning of Good Faith Under the General Clauses Act:**

While IPC Section 52 and Limitation Act Section 2(h) treat absence of due care and attention as destructive of good faith, the General Clauses Act recognises good faith even in spite of negligence, reflecting a fairer and more reasonable approach. [*N. Subramania Iyar v. Official Receiver, AIR 1958 SC 1, cited in Singh (2021), p. 802*]

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Municipality of Bhiwandi and Nizampur v. Kailash Sizing Works (1974) — Recklessness is Mala Fide: When a person is aware of possible harm and acts in spite of it, the conduct is reckless and, in law, amounts to mala fides. [*Municipality of Bhiwandi and Nizampur v. Kailash Sizing Works*, (1974) 2 SCC 596, cited in *Singh (2021)*, p. 803]

Distinction between immovable and movable property

The term immovable property has been defined in several statutes. As per Transfer of Property Act 1882 s 3:

“Immovable property does not include standing timber, growing crops or grass”.

Again, as per Registration Act 1908 s 2(6):

“Immovable property includes land, buildings, hereditary allowances, rights to ways, lights, ferries, fisheries or any benefit to arise of land, and things attached to the earth or permanently fastened to anything which is attached to the earth but not standing timber, growing crops nor grass.”

Contrasting immovable property with goods, one may observe the definition of goods in Sale of Goods Act 1930 s 2(7):

“Goods means every kind of movable property other than actionable claims and money; and includes stock and shares, growing crops, grass, and things attached to and forming part of the land which are agreed to be severed before sale or under the contract of sale.

Attached to earth has also been defined in Transfer of Property Act 1882 s 3:

“Attached to the earth means—(a) rooted in earth as in the case of trees and shrubs; (b) imbedded in the earth, as in the case of

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walls and buildings; or (c) attached to what is so imbedded for the permanent beneficial enjoyment of that to which it is attached.”

Determining When a Chattel Becomes Immovable Property:

In India, courts apply principles similar to English law on “fixtures” to decide when a chattel, by being embedded in the earth or attached to something embedded, becomes immovable property. Both the mode of annexation and the object of annexation are considered, but the object is given greater weight. [Singh (2021), p. 806]

Manglaswami v. Subba Pillai (1910) — Future Rents and Market Dues as Immovable Property: A right concerning future rents payable for land, as well as a right over future market dues, is a benefit arising out of land and constitutes immovable property. [Manglaswami v. Subba Pillai, (1910) ILR 34 Mad 64, cited in Singh (2021), p. 805]

Moolla Sons v. Official Assignee, Rangoon (1936) — Beneficiary’s Interest in Future Rents as Immovable Property: The interest of a beneficiary in future rents and profits of land vested in trustees is also regarded as immovable property. [Moolla Sons v. Official Assignee, Rangoon, AIR 1936 PC 230, cited in Singh (2021), p. 805]

But arrears or rent or arrears of market dues are benefits that have already arisen out of land, and are, therefore, outside the definition of immovable property.

Moolla Sons v. Official Assignee, Rangoon (1936) — Definition of Immovable Property is Inclusive: The cited definitions of “immovable property” do not provide a complete meaning but merely state what is included or excluded from it.

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[*Moolla Sons v. Official Assignee, Rangoon, AIR 1936 PC 230, cited in Singh (2021), p. 804*]

**Mohanlal Hargovind v. CIT (1949) — Short-Term Tendu Leaf Contract Not Interest in Land:** A short-term contract granting the right to pick and carry away tendu leaves as personal property does not transfer any interest in the land or the trees. [*Mohanlal Hargovind v. CIT, AIR 1949 PC 311, cited in Singh (2021), p. 805*]

**Anand Behera v. State of Orissa (1956) — Right to Catch and Carry Away Fish Is Immovable Property:** A profit à prendre, meaning the right to take something from another person's land, is considered in India as a benefit arising from land and thus classified as immovable property. Accordingly, a right to catch and carry away fish from specific portions of a lake over a defined future period was held to be immovable property. [*Anand Behera v. State of Orissa, AIR 1956 SC 17, cited in Singh (2021), p. 805*]

**Shantabai v. State of Bombay (1958) — Right to Fell Trees for Term of Years Is Immovable Property:** Standing timber refers to trees already fit for building purposes and intended for early felling, making them movable property when sold separately for immediate cutting. However, if the right to fell is granted for a term of years, allowing benefit from further growth, it constitutes immovable property. Thus, a right to enter land to fell and remove trees for a term of years is treated as immovable property. [*Shantabai v. State of Bombay, AIR 1958 SC 532, cited in Singh (2021), p. 804*]

**Mahadeo v. State of Bombay (1959) — Distinction Between Immovable Property and Goods:** Trees and shrubs rooted in the earth are immovable property under both the General Clauses

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Act and the Transfer of Property Act. However, in the latter, ‘standing timber,’ ‘growing crop,’ and ‘grass’ are excluded—of which the last two are treated as goods under the Sale of Goods Act, and ‘standing timber’ is also goods if the severance condition in that Act’s definition is satisfied. [*Mahadeo v. State of Bombay*, AIR 1959 SC 735, cited in *Singh (2021)*, p. 804]

**Mahadeo v. State of Bombay (1959) — Extensive Forest and Land Rights Are Proprietary Rights:** An agreement granting rights beyond tendu leaves—such as timber, bamboo, soil for brick-making, the right to prune, coppice, burn tendu trees, construct and occupy land for business purposes, and spanning multiple years—amounts to a grant of proprietary rights, not merely a sale of goods. [*Mahadeo v. State of Bombay*, AIR 1959 SC 735, cited in *Singh (2021)*, p. 804]

**Addanki Narayanappa v. Bhaskara Krishnappa (1966) — Partner’s Interest is Movable Property:** The Supreme Court held that a partner’s share in the partnership property — even when the partnership assets include immovable properties such as land and buildings — is not an interest in immovable property, but is movable property. This is because a partner’s interest is a right to a share in the profits and, upon dissolution, to a share in the surplus assets, rather than ownership of specific items of the partnership property. [*Addanki Narayanappa v. Bhaskara Krishnappa*, AIR 1966 SC 1300, cited in *Singh (2021)*, p. 806]

**Bulchand Chandiram v. Bank of India Ltd (1968) — Insurance Policy as Movable Property:** The Supreme Court held that an insurance policy is classified as movable property. This categorization is because the policy represents a contractual right to receive money rather than an interest in immovable

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property. [*Bulchand Chandiram v. Bank of India Ltd*, AIR 1968 SC 1475, cited in *Singh (2021)*, p. 806]

Board of Revenue v. A.M. Ansari (1976) — Such Contract Amounts to a Licence: A contract limited to picking and taking away tendu leaves is a licence and does not convey ownership rights in the land or trees. [*Board of Revenue v. A.M. Ansari*, (1976) 3 SCC 512, cited in *Singh (2021)*, p. 805]

Ram Rattan v. Bajranglal (1978) — Office of Shebait as Immovable Property: The office of shebait, which combines elements of both office and property, is considered immovable property. A shebait is the person responsible for managing a deity's property (debuttar property) and ensuring it serves its intended religious purpose; the term derives from "sewa," meaning service to the deity or idol. [*Ram Rattan v. Bajranglal*, AIR 1978 SC 1393, cited in *Singh (2021)*, p. 806]

Tarkeshwar Sio Thakur Ju v. Bar Dass Dey & Co. (1979) — Right to Extract Minerals Is Immovable Property: A right to conduct mineral operations and extract a specified mineral is considered immovable property. [*Tarkeshwar Sio Thakur Ju v. Bar Dass Dey & Co.*, (1979) 3 SCC 106, cited in *Singh (2021)*, p. 805]

H. Anraj v. Government of Tamil Nadu (1986) — Dual Rights in Lottery Tickets: The Court held that the sale of a lottery ticket gives the purchaser two distinct rights: (a) the present right to participate in the draw, and (b) the future right to claim a prize contingent on winning. The first right was considered a beneficial interest in movable property existing *in presenti*, amounting to a sale of goods. The second right, being contingent and enforceable only upon success in the draw, was

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classified as an actionable claim and thus not a sale of goods. [*H. Anraj v. Government of Tamil Nadu, (1986) 1 SCC 414*]

Dipak Dhar v. State of West Bengal (1986) — Lottery Tickets

as Movable Goods: The Court held that lottery tickets are movable property, and their sale constitutes a sale of goods within the meaning of sales tax law. Consequently, the sale of lottery tickets attracts sales tax liability. [*Dipak Dhar v. State of West Bengal, (1986) 1 SCC 415, cited in Singh (2021), p. 806*]

Vikas Sales Corp v. Commissioner of Commercial Taxes

(1996) — REP Import Licence as Movable Property: A REP import licence was held to be movable property and qualified as “goods,” enabling its sale to be subjected to sales tax. [*Vikas Sales Corp v. Commissioner of Commercial Taxes, (1996) 4 SCC 433, cited in Singh (2021), p. 806*]

Ms. Bibi Sayeeda v. State of Bihar (1996) — Right to Hold

Bazaar Is Immovable Property: The right to hold a bazaar is considered an integral part of immovable property. [*Ms. Bibi Sayeeda v. State of Bihar, (1996) 9 SCC 516, cited in Singh (2021), p. 805*]

Sunrise Associates v. Government of NCT Delhi (1996) —

Lottery Tickets as Actionable Claims: Overruling *Anraj*, the Court held that the right to participate in a draw is inseparable from the chance to win, forming a composite and indivisible right. There is no independent value in the mere right to participate; consideration is paid for the right to win, which cannot be separated from participation. Consequently, the sale of a lottery ticket amounts to the sale of an actionable claim and not the sale of goods. [*Sunrise Associates v. Government of NCT Delhi, (1996) 5 SCC 603, cited in Singh (2021), p. 806*]

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Sirpur Paper Mills Ltd. v. Collector of Central Excise (1998)
— **Fixation of Machinery Does Not Automatically Make It Immovable:** Merely fixing plant and machinery to the earth for better functioning does not automatically render them immovable property. [*Sirpur Paper Mills Ltd. v. Collector of Central Excise, (1998) 1 SCC 400, cited in Singh (2021), p. 805*]

Duncans Industries Ltd. v. State of Uttar Pradesh (2000) — **Movability Depends on Facts and Intention:** Whether machinery embedded in the earth is movable or immovable property depends on the specific facts and the intention of the parties involved. [*Duncans Industries Ltd. v. State of Uttar Pradesh, (2000) 1 SCC 633, cited in Singh (2021), p. 805*]

Hanuman Vitamin Foods (Pvt) Ltd v. State of Maharashtra (2000) — **Co-operative Society Shares as Immovable Property:** The Supreme Court held that shares in a co-operative society which grant the holder a right to occupy specific premises in a building amount to an interest in immovable property. The transfer of such shares is, in substance, the transfer of immovable property itself, and is therefore treated as a sale of immovable property for legal purposes. [*Hanuman Vitamin Foods (Pvt) Ltd v. State of Maharashtra, (2000) 6 SCC 345, cited in Singh (2021), p. 806*]

Triveni Engineering and Industries Ltd. v. Commissioner of Central Excise (2000) — **Turbo Alternator as Immovable Property:** Installation of a turbo alternator on a platform constructed on land constitutes immovable property, as it has neither mobility nor marketability under excise law, and thus cannot be “excisable goods.” [*Triveni Engineering and Industries Ltd. v. Commissioner of Central Excise, (2000) 7 SCC 29, cited in Singh (2021), p. 805*]

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R.D. Saxena v. Balaram Prasad (2000) — Marketability
Essential for Goods: For an article to qualify as “goods” under the given definition, it must be marketable. [*R.D. Saxena v. Balaram Prasad, (2000) 7 SCC 264, cited in Singh (2021), p. 804*]

State of Andhra Pradesh v. National Thermal Power Corp Ltd (2002) — Electricity as Goods: The Supreme Court held that electricity qualifies as "goods" under Article 366(12) of the Constitution and is treated as movable property, even though it cannot be stored. This classification arises because electricity is capable of abstraction, consumption, and transmission, satisfying the criteria for goods despite its intangible nature. [*State of Andhra Pradesh v. National Thermal Power Corp Ltd, (2002) 5 SCC 203, cited in Singh (2021), p. 806*]

State of Uttar Pradesh v. National Thermal Power Corp Ltd (2002) — Telephone Connections as Goods: The Supreme Court held that a telephone connection, along with all its accessories enabling access to a telephone exchange, constitutes “goods.” This classification follows the principle that tangible items, even when integrated with a service, are capable of being treated as goods if they have independent utility and are transferable. [*State of Uttar Pradesh v. National Thermal Power Corp Ltd, (2002) 5 SCC 203, cited in Singh (2021), p. 806*]

RD Goyal v. Reliance Industries Ltd (2003) — Pre-Allotment Shares Not Goods: The Supreme Court held that shares in a company, before their allotment, are not “goods.” At this stage, they do not exist as transferable property but represent only a contractual right to be considered for allotment. Consequently, no sale of “goods” takes place prior to allotment, and such transactions fall outside the scope of sales tax laws. [*RD Goyal v.*

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Reliance Industries Ltd, (2003) 1 SCC 81, cited in Singh (2021), p. 806]

TTG Industries Ltd., Madras v. Collector of Central Excise, Raipur (2004) — Large Installed Machines as Immovable Property: Erection and installation of mud guns and tap hole-drilling machines on specially made concrete platforms result in immovable property, as they cannot be shifted without dismantling and reinstallation at another site. [*TTG Industries Ltd., Madras v. Collector of Central Excise, Raipur, (2004) 4 SCC 751, cited in Singh (2021), p. 806]*

Tata Consultancy Services v. State of Andhra Pradesh (2005) — Canned Software as Goods: The Supreme Court held that “canned software,” meaning pre-written commercial off-the-shelf software designed for mass distribution without modification, constitutes “goods.” Its sale is therefore liable to sales tax under the Andhra Pradesh Sales Tax Act. This classification applies because such software has utility, can be transmitted, transferred, delivered, stored, possessed, and even sold or resold, thus fitting the constitutional and statutory definition of “goods.” [*Tata Consultancy Services v. State of Andhra Pradesh, (2005) 1 SCC 308, cited in Singh (2021), p. 806]*

Yasha Overseas v. Commissioner of Sales Tax (2008) — REP Licences and Duty Entitlement Passbook as Goods: The Constitution Bench decision in *Sunrise Corp.* did not affect the ruling in *Vikas Sales Corp.* that Replenishment (REP) licences under the Import Export Policy are “goods” whose sale is subject to sales tax. Further, the Duty Entitlement Passbook under the Exim Policy formulated under the Foreign Trade (Development and Regulation) Act, 1992, is not materially different from an REP licence. Possessing intrinsic value that makes it marketable,

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it qualifies as “goods” and its sale is exigible to sales tax. [*Yasha Overseas v. Commissioner of Sales Tax*, (2008) 8 SCC 681, cited in *Singh* (2021), p. 806]

s 3(28): India

Mayor of Lyons v. East India Co. (1840) — Continuity of Laws after Sovereignty Change: When sovereignty over a territory changes, the existing laws in force there are not automatically annulled; they continue to operate until altered or repealed by the new sovereign. [*Mayor of Lyons v. East India Co.*, 1 Moo Ind App 175, cited in *Singh* (2021), p. 806]

Vajesinghji v. Secretary of State (1924) — Limitation on Rights after Sovereignty Change: When sovereignty changes over a territory, inhabitants cannot enforce any rights against the new sovereign except those expressly or impliedly recognised by it, even if a treaty states otherwise. [*Vajesinghji v. Secretary of State*, AIR 1924 PC 216, cited in *Singh* (2021), p. 806]

Reference by President of India under Article 143(1), Constitution (1960) — Cession of Territory Requires Legislative Action: National territory cannot be ceded to a foreign State through executive action alone; such cession requires legislative action. [*Reference by President of India under Article 143(1), Constitution*, AIR 1960 SC 845, cited in *Singh* (2021), p. 807]

N. Masthan Sahib v. Chief Commissioner, Pondicherry (1962) — Finality of Central Government’s Reply on Territory: If there is no public declaration by the Central Government, the determination of whether a specific territory forms part of Indian territory under Article 1(3)(c) of the Constitution must be made by courts after obtaining information

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from the Central Government. The reply of the Central Government on this question is final and binding on the courts.

— **Administration of Non-Indian Territory:** A territory that does not fall within Indian territory under Article 1(3) of the Constitution may still be administered by the Central Government under the Foreign Jurisdiction Act, 1947.

[*N. Masthan Sahib v. Chief Commissioner, Pondicherry*, AIR 1962 SC 797, cited in *Singh (2021)*, p. 806]

**CF Post Office v. Estuary Radio Ltd. (1967) — Constitutional and Legal Extension to Newly Acquired Territories:** When a new territory becomes part of India under Article 1(3)(c), the Constitution automatically applies to it, granting its inhabitants constitutional rights and nullifying any inconsistent pre-existing laws. Additionally, laws of the Republic that extend to the whole of “India” may also automatically apply, as “India” in the General Clauses Act includes all territories for the time being comprised in the territory of India. [*CF Post Office v. Estuary Radio Ltd.*, (1967) 3 All ER 663, cited in *Singh (2021)*, p. 807]

**Municipality of Bhiwandi and Nizampur v. Kailash Sizing Works (1974) — Composition of the Territory of India:** Article 1(3) of the Constitution defines the territory of India as comprising (a) the territories of the States, (b) the Union territories specified in the First Schedule, and (c) such other territories as may be acquired. [*Municipality of Bhiwandi and Nizampur v. Kailash Sizing Works*, (1974) 2 SCC 596, cited in *Singh (2021)*, p. 803]

**State of Punjab v. Balbir Singh (1976) — No Limitation for Territorial Adjustment within Constitution:** This restriction does not apply when a new State is formed by legislation through

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adjustment of territories under the framework of the Constitution.  
[*State of Punjab v. Balbir Singh*, (1976) 3 SCC 242, cited in  
*Singh* (2021), p. 806]

**Nandlal v. Motilal (1977) — Applicability of General Laws to Newly Constituted Municipalities:** A law or notification that applies to all municipalities will also extend to any municipality constituted later. [*Nandlal v. Motilal*, (1977) 3 SCC 500, cited in *Singh* (2021), p. 807]

**Union of India v. Sukumar Sen Gupta (1990) — Cession by Constitutional Amendment Requires Commencement:** A constitutional amendment providing for cession of territory that is to take effect on an appointed date does not become operative until that date is formally appointed and the amendment brought into force. [*Union of India v. Sukumar Sen Gupta*, 1990 Supp SCC 545, cited in *Singh* (2021), p. 806]

**Ram Badan Rai v. Union of India (1999) — Territorial Changes after Constitution's Commencement:** The territories of States were not permanently fixed on 26 January 1950 when the Constitution came into force, because Article 3 empowers Parliament to alter State territories. In cases of State reorganisation or territorial exchange between States, it is customary to provide for the continuation of existing laws in the affected areas until the competent legislature changes them. [*Ram Badan Rai v. Union of India*, (1999) 1 SCC 705, cited in *Singh* (2021), p. 807]

### s 3(29): Indian law

**State of Bombay v. F.N. Balsara (1951) — Exemption Notifications as Legislative Acts:** Notifications issued under statutory powers that exempt certain matters from the general

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provisions of the statute are legislative in nature and have the effect of law. [*State of Bombay v. F.N. Balsara*, AIR 1951 SC 318, cited in *Singh (2021)*, p. 808]

Edward Mills Co. v. State of Ajmer (1955) — Equivalence of Legal Expressions: There is no substantive difference between the terms “existing law” under Article 366(10), “law in force” under Article 372, and “Indian law.” [*Edward Mills Co. v. State of Ajmer*, AIR 1955 SC 25, cited in *Singh (2021)*, p. 808]

Edward Mills Co. v. State of Ajmer (1955) — Governor-General’s Order as Law: An order made by the Governor-General under Section 94(3) of the Government of India Act, 1935, investing the Chief Commissioner with the authority to administer a Province, was held to have the force of law. [*Edward Mills Co. v. State of Ajmer*, AIR 1955 SC 25, cited in *Singh (2021)*, p. 809]

Umaid Mills v. Union of India (1963) — Continuation of Legislative Orders of Former Rulers: Under Article 372 of the Constitution, only those orders of the Rulers of erstwhile Indian States which were legislative in nature are continued; non-legislative orders do not survive its operation. [*Umaid Mills v. Union of India*, AIR 1963 SC 953, cited in *Singh (2021)*, p. 809]

Jayantilal Amritlal v. F.N. Rana (1964) — Delegation of Executive Functions as Law: A notification issued by the President delegating certain executive functions under Article 285(1) of the Constitution is considered to have the force of law. [*Jayantilal Amritlal v. F.N. Rana*, AIR 1964 SC 648, cited in *Singh (2021)*, p. 809]

Builders Supply Corp v. Union of India (1965) — “Law in Force” Includes Statutory Law, Usage, and Custom: The

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expression “law in force” continued by Article 372 of the Constitution covers not only statutory laws but also usage and custom having the force of law, as well as rules of common law applicable in India. [*Builders Supply Corp v. Union of India*, AIR 1965 SC 1061, cited in Singh (2021), p. 809]

**Kalyani Stores v. State of Orissa (1966) — Tax-Imposing Notification as Law:** A notification issued by the State Government imposing tax in exercise of statutory power is law. [*Kalyani Stores v. State of Orissa*, AIR 1966 SC 1686, cited in Singh (2021), p. 808]

**Meghraj Kothari v. Delimitation Commission (1967) — Legal Force of Delimitation Orders:** Orders made by the Delimitation Commission under Sections 8 and 9 of the Delimitation Commission Act, 1962, possess the force of law because Section 10 of the Act expressly declares them to have such legal status. [*Meghraj Kothari v. Delimitation Commission*, AIR 1967 SC 669, cited in Singh (2021), p. 809]

**Superintendent and Remembrancer of Legal Affairs, West Bengal v. Corporation of Calcutta (1967) — Rule of Construction Not “Law in Force” Under Article 372:** A rule of construction is not considered a “law in force” within the meaning of Article 372 of the Constitution. [*Superintendent and Remembrancer of Legal Affairs, West Bengal v. Corporation of Calcutta*, AIR 1967 SC 997, cited in Singh (2021), p. 809]

**UOI v. Majji Jangammayya (1977) — Legislative Nature Requirement for Orders/Notifications:** Orders and notifications must be legislative in nature to have the force of law. Administrative rules, not being “law in force,” are not continued by Article 372 of the Constitution. [*UOI v. Majji Jangammayya*, (1977) 1 SCC 606, cited in Singh (2021), p. 808]  
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**Rameshchandra v. State of Maharashtra (1981) — Market Yard Declaration as Legislative Act:** A notification declaring a place to be a principal market yard under the relevant Agricultural Produce Market Act is legislative in nature. [*Rameshchandra v. State of Maharashtra, (1981) 2 SCC 722, cited in Singh (2021), p. 809*]

**H.S.S.K. Niyami v. UOI (1990) — Price-Fixing Notification as Legislative Act:** A notification or order fixing the price of commodities in exercise of statutory power is legislative in nature. [*H.S.S.K. Niyami v. UOI, (1990) 4 SCC 516, cited in Singh (2021), p. 809*]

**State of Punjab v. Tehal Singh (2002) — Gram Panchayat/Gram Sabha Notification as Legislative Act:** A notification constituting a Gram Panchayat or a Gram Sabha under a Panchayat Raj Act is legislative in nature. [*State of Punjab v. Tehal Singh, (2002) 2 SCC 7, cited in Singh (2021), p. 809*]

**John Vallamattam v. Union of India (2003) — Article 372 Does Not Validate Unconstitutional Pre-Constitution Laws:** Article 372 does not render pre-Constitution statutory provisions constitutional if they are void under Article 13 of the Constitution. [*John Vallamattam v. Union of India, (2003) 6 SCC 611, cited in Singh (2021), p. 809*]

### **s 3(31): Local Authority**

**Dimond Sugar Mills v. State of Uttar Pradesh (1961) — Technical Meaning of “Local Area”:** The phrase “local area” has a technical meaning, referring to an area administered by a local body such as a municipality, district board, union board,

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panchayat, or a similar authority. [*Dimond Sugar Mills v. State of Uttar Pradesh*, AIR 1961 SC 652, cited in Singh (2021), p. 810]

**Valjibhai v. State of Bombay (1963) — State Transport Corporation Not a Local Authority:** A State Transport Corporation does not fall within the meaning of “local authority” as defined in the General Clauses Act, 1897. [*Valjibhai v. State of Bombay*, AIR 1963 SC 1890]

**Cantonment Board, Secunderabad v. G. Venketram Reddy (1995) — Municipality Includes Municipal Corporation:** The term “Municipality” has been interpreted broadly to also encompass a Municipal Corporation. [*Cantonment Board, Secunderabad v. G. Venketram Reddy*, (1995) 4 SCC 561, cited in Singh (2021), p. 810]

**Widia (India) Ltd v. State of Karnataka (2003) — Industrial Area Still a Local Area:** A “local area” does not lose its status as such merely because it is declared to be an “Industrial Area” under the Industrial Area Development Act. [*Widia (India) Ltd v. State of Karnataka*, (2003) 8 SCC 22, cited in Singh (2021), p. 810]

**Agriculture Produce Market Committee v. CIT (2008) — Separate Definitions Prevail Over General Clauses Act:** The definition of “Local Authority” in section 3(31) of the General Clauses Act cannot be applied where another Act provides its own definition, even if it is similar but not identical. Before 2002, section 10(20) of the Income-tax Act, 1961 used the General Clauses Act definition, allowing an Agricultural Marketing Committee to qualify as a local authority. However, after the 2002 amendment introduced a narrower definition in section 10(20) (omitting the words “or other authority”), the Agricultural Marketing Committee no longer qualified as a local

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authority under that provision. [*Agriculture Produce Market Committee v. CIT*, (2008) 9 SCC 434, cited in *Singh (2021)*, p. 810]

### s 3(35): Month

**Period of months running ‘from’ or ‘after’ date:** Where a period of months is expressed to run ‘from’ or ‘after’ a particular date the ‘**corresponding date rule**’ will generally apply. The rule was explained by Lord Diplock in *Dodds v Walker*:

‘Where “the relevant period” is a month or specified number of months after the giving of a notice, the general rule is that the period ends upon the corresponding date in the appropriate subsequent month, i.e. the day of that month that bears the same number as the day of the earlier month on which the notice was given.’

The House of Lords in that case held that where an application had to be made ‘not more than 4 months after’ the giving of a notice on 30 September 1978, the last date for making the application was 30 January 1979.

One consequence of the corresponding date rule is that the length of a period expressed in months will vary according to when the period begins. This is inevitable since the length of each month varies.

Particular difficulties arise where a period starts on a day of a month that does not have a corresponding day in the month in which the period expires. Here *Dodds v Walker* confirmed that applying the corresponding date rule means that (for example) a period of one month after 30 January would end at the end of 28 February or, in a leap year, 29 February.

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Period of months ‘beginning’ or ‘starting’ with a date: The ‘corresponding date rule’, discussed above, applies only where the first day of a period expressed in months is excluded. Where, as is often the case, legislation refers to a period beginning with (or starting with) a particular day, that day is included in the calculation of the period, and accordingly the ‘corresponding date rule’ does not apply.

Here the time limit will, as a general rule, expire on the eve of the corresponding date.

As with the corresponding date rule, the length of a period expressed in months ‘beginning with’ a day will according to when the period begins, since the length of each month varies.

Where the words are ‘beginning with’ so that the period runs to the day before that with the same number in the corresponding month, the question again arises as to what happens if there is no such number. As it happens, this can only occur where the period expires in February. The answer to this question seems to be that the period runs until the end of the last day in February. So, for example, a period of one month beginning with 30 January would end at the end of 28 February, or in a leap year 29 February.

s 3(42): Person

Applin v. Race Relations Board (1947) — Person Includes Local Authority: The term “person” also covers local authorities, and a contrary intention cannot be inferred merely because the draftsman uses the pronoun “him” after the word “person.” [*Applin v. Race Relations Board*, (1947) 2 All ER 73, cited in *Singh (2021)*, p. 812]

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**Union Bank of India v. Khader International Construction (2001) — Juristic Person Includes a Company:** The term “person” also covers artificial legal entities like companies. [*Union Bank of India v. Khader International Construction*, (2001) 5 SCC 22, cited in *Singh* (2021), p. 812]

**Shromani Gurudwara Prabandhak Committee Amritsar v. Shi Som Nath Das (2004) — Juristic Person Includes Idol or Holy Book:** The legal meaning of “person” can include juristic persons such as an idol or the Guru Granth Sahib installed in a public temple. [*Shromani Gurudwara Prabandhak Committee Amritsar v. Shi Som Nath Das*, (2004) 4 SCC 146, cited in *Singh* (2021), p. 812]

**State of Rajasthan v. Aanjaney Organic Herbal Pvt. Ltd. (2012) — “Person” in Section 42(b) of the Rajasthan Tenancy Act Limited to Natural Persons:** The Supreme Court held that the term “person” in Section 42(b) refers only to natural persons belonging to a Scheduled Caste or Scheduled Tribe, as identified in public notifications under Articles 341 and 342 of the Constitution. The definition in Section 3(42) of the General Clauses Act was not applied because doing so would defeat the purpose of the provision. [*State of Rajasthan v. Aanjaney Organic Herbal Pvt. Ltd.*, (2012) 10 SCC 283, cited in *Singh* (2021), p. 812]

### s 3(56): Sign

**Commissioner of Agricultural Income Tax, Bengal v. Keshab Chandra Mandal (1950) — Personal Signature or Physical Contact Required:** The Supreme Court held that where a statute requires an assessee’s personal signature, it cannot be substituted by a signature written solely by another person (even a close

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relative) unless there is physical contact of the assessee with the mark or signature. The Court clarified that the common law rule *qui facit per alium facit per se* (what one does through another, one does himself) does not apply if the statute by necessary implication excludes it. Under the Bengal Agricultural Income-tax Act, 1944, the return of an individual had to be signed “by the individual himself.” Thus, the son writing the father’s name without the father’s touch did not amount to a valid signature. However, a mark or signature with the assessee’s physical contact (e.g., touching the pen while another writes) would suffice. [*Commissioner of Agricultural Income Tax, Bengal v. Keshab Chandra Mandal*, TNC 1950 (5) 1 = 1950 INSC 11 = AIR 1950 SC 265; SC:09-May-1950]

Goodman v. J. Eban Ltd. (1954) — Essentials of Signing: To “sign” a document, a person must place their name or signature—either in writing (with pen or pencil) or by making some impression—in a way that personally authenticates the document. [*Goodman v. J. Eban Ltd.*, (1954) 1 All ER 763, cited in *Singh* (2021), p. 813]

Marrow v. Nadeem (1987) — Authorized Signature by Another Person is Valid: Unless the relevant law provides otherwise, if a person authorizes another to sign on their behalf, the signature made by that authorized person is legally treated as the signature of the person granting the authority. [*Marrow v. Nadeem*, (1987) 1 All ER 237, cited in *Singh* (2021), p. 813]

Inland Revenue Commissioners v. The Debtor (1996) — Fax Copy of a Signed Document May Be Legally Valid: A faxed copy of a document that was properly signed before transmission can be treated as a validly signed document, unless the law or the specific context requires the original. [*Inland Revenue*

Commissioners v. The Debtor, (1996) 2 All ER 345, cited in Singh (2021), p. 813]

Nagulapati Lakshmamma v. Mupparaju Subbaiah (1998) — Personal Signature Required When Statute Expressly Demands It:

If a statute specifically requires a person to sign personally—such as in the case of attestation under Section 63 of the Indian Succession Act, 1925—the act of signing cannot be delegated to another person. [*Nagulapati Lakshmamma v. Mupparaju Subbaiah, (1998) 5 SCC 285, cited in Singh (2021), p. 813]*

s 3(58): State

Constitution (Seventh Amendment) Act, 1956 — Redefinition of States:

Before the Seventh Amendment, Section 3(41) of the General Clauses Act classified States into three categories — Part A States (listed in Part A of the First Schedule), Part B States (listed in Part B of the First Schedule), and Part C States (listed in Part C or territories administered by the President under Article 243). After the Amendment, this tripartite scheme was abolished and is no longer in force.

s 3(60): State Government

Executive power of a State: Under the Constitution, the executive power of a State is vested in the Governor, who exercises this power with the aid and advice of a Council of Ministers. [*Constitution of India, Articles 154 & 163]*

Executive Action of the State Government: Executive actions of a State are conducted in accordance with the rules of business framed by the Governor, which allocate the Government's work among Ministers. However, all executive actions must be

expressed in the name of the Governor, and orders or instruments made in the Governor's name must be authenticated as per the Governor's prescribed rules. [*Constitution of India, Article 166*]

Extent of Executive Power: The executive power of a State covers matters on which the State Legislature is competent to make laws. [*Constitution of India, Article 162*]

Sant Ram Sharma v. State of Rajasthan (1967) — Limits of Executive Power: The executive power cannot be exercised to amend, override, or diminish the effect of a statute or statutory rules. It may only be used to supplement the statute or rules, and only in areas not already covered by them. [*Sant Ram Sharma v. State of Rajasthan, AIR 1967 SC 1910, cited in Singh (2021), p. 815*]

Samsher Singh v. State of Punjab (1974) — Governor's Discretionary Powers: The Constitution specifies certain matters in which the Governor must act in his discretion, including Articles 293(2), 356, 371-A(2)(b), 371-A(2)(f), and paragraphs 9(2) and 18(3) of the Sixth Schedule. Additionally, the Governor exercises discretion in selecting the Chief Minister and dismissing a government that has lost its majority but refuses to resign. [*Samsher Singh v. State of Punjab, (1974) 2 SCC 831, cited in Singh (2021), p. 815*]

State of Maharashtra v. Ramdas Shrinivas Nayak (1982) — Governor's Independent Power in Granting Sanction: The Governor may act independently when granting sanction to prosecute the Chief Minister or any minister, as there is a real danger of bias in the opinion rendered by the Council of Ministers in such matters. [*State of Maharashtra v. Ramdas Shrinivas Nayak, (1982) 2 SCC 463, cited in Singh (2021), p. 815*]

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**Bhuri Nath v. State of Jammu and Kashmir (1997) — Governor’s Independent Statutory Functions:** A statute can assign functions to the Governor in a capacity other than as the Head of State. In such cases, the Governor exercises the statutory authority based on his own judgment, without relying on the aid and advice of the Council of Ministers. [*Bhuri Nath v. State of Jammu and Kashmir*, (1997) 2 SCC 745, cited in *Singh* (2021), p. 815]

**R. Sai Bharathi v. J. Jayalalitha (2004) — Non-Statutory Ministerial Code Not Legally Enforceable:** A code of conduct issued by a State Government for ministers, if not grounded in any statute or statutory rule, has no force of law. Therefore, a minister’s breach of such a code does not amount to unlawful conduct under Section 169 of the IPC. [*R. Sai Bharathi v. J. Jayalalitha*, (2004) 2 SCC 9, cited in *Singh* (2021), p. 815]

**Madhya Pradesh Special Police Establishment v. State of Madhya Pradesh (2004) — Sanction Against Former Ministers:** The Governor may also act independently in granting sanction to prosecute an ex-minister when the Council of Ministers’ decision is shown to be irrational and based on non-consideration of relevant factors. [*Madhya Pradesh Special Police Establishment v. State of Madhya Pradesh*, (2004) 8 SCC 788, cited in *Singh* (2021), p. 815]

**A. Manoharan v. Union of India (2008) — Policy Directions Cannot Override Statutory Rules:** Even when a statute grants the government power to issue policy directions, such authority cannot be exercised to amend or alter statutory rules and regulations. [*A. Manoharan v. Union of India*, (2008) 3 SCC 641, cited in *Singh* (2021), p. 815]

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s 3(64): Will

Codicil: A codicil is a formal legal instrument used to amend or supplement an existing will without creating a new one. It is executed with the same formalities as a will—signed and witnessed—and becomes part of the original will, modifying or adding provisions such as changing beneficiaries, appointing a new executor, or including additional bequests. Codicils are typically used for minor updates, and like wills, they can be revoked or replaced by later codicils or by making a fresh will.