

## ~~~~~ Interpreting Taxing Statutes s 11 – Parts, Chapters and italic headings

**The sections may be grouped together into numbered Parts which may further be subdivided into Chapters.<sup>1</sup>**

### SYNOPSIS

Part and Chapter

Bases of division

Italic heading

### Part and Chapter

The sections of an Act are often grouped together into Parts or Chapters. In longer Acts there may be Parts as well as Chapters such that the Parts are subdivided into Chapters. Very occasionally Parts are themselves grouped together into larger divisions – ‘groups’ of Parts.

‘Part’ and ‘Chapter’ are always given a capital letter.

Each Part or Chapter is given a number and has a short heading.

A Part or Chapter is referred to by its number. For example, Part V (The Union) of the Indian Constitution has following Chapters: Chapter I (The Executive); Chapter II (Parliament); Chapter III (Legislative powers of the President); Chapter IV (The Union judiciary); Chapter V (Comptroller and Auditor-General of India).

### Bases of division

Division of an Act into parts will largely depend upon the length of the Act and the subject matter to be dealt with therein. Although there is no hard and fast rule relating to this matter,

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<sup>1</sup> Bennion 2020 s 2.8

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common sense would perhaps suggest division into parts where the subject matter of one group of sections is so different from another group, although forming an integral part of the main Act, that it may be convenient to deal with them as separate units of a composite whole. The Indian practice is not to divide an Act into parts if it is a short one, say, of twenty sections or so. In such cases, short italic headings may be given to groups of sections, dealing with related matters. For example, the General Clauses Act 1897 which consists of thirty sections has the following italic headings (*fasciculus*) sufficiently explanatory of the provisions included under each head: Preliminary, General definitions, General rules of construction, Powers and functionaries, Provisions as to orders, rules, etc. made under enactments, and Miscellaneous.<sup>2</sup>

### Italic heading

Italic headings are sometimes used to group sections together in small divisions, whether or not there are also Parts or Chapters. A group of sections under this kind of heading is sometimes known as a *fasciculus*. These groupings are not numbered and are not usually cross-referred in the text. For example, Chapter IV of Income Tax Act 1961 has the following italic headings or *fasciculus*: Heads of income; Salaries; Income from house property; Profits and gains of business or profession; Capital gains; Income from other sources.

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<sup>2</sup> Rajgopaul 1980