

## Interpreting Taxing Statutes # 13 – Proof of Acts

**Public Acts are judicially noticed and no proof is required of them.<sup>^1</sup>**

### SYNOPSIS

Judicial notice of all laws in force

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The Court shall take judicial notice of all laws in force in the territory of India as provided in BSA 2023 s 52(1)(a).<sup>^2</sup> Laws here includes Act of legislature, delegated legislations, and authorized law reports. A fact is said to be proved when after considering the matter before it, the court believes it to exist. But in case of facts of which judicial notice is taken, the judge's belief in their existence is induced by the general knowledge acquired otherwise than in the proceeding at hand. So, no fact of which the court takes judicial notice need be proved eg the court can take judicial notice of the fact that many of industrial workers are illiterate, or the fact that rental has escalated everywhere.<sup>^3</sup>

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<sup>1</sup> Bennion 2020 s 2.18

<sup>2</sup> =IEA 1872 Sec 57(1)

<sup>3</sup>Woodroff 2001 v 2 p 2676