

Interpreting Taxing Statutes # 11 – Publication of Act

An Act becomes law as soon as it receives the assent of the Constitutional Head, regardless of its publication. However, government has a general responsibility for ensuring that Acts are publicly available.^{^1}

SYNOPSIS

Official Gazette

Numbering of the publication

Structure of a Gazette

Official Gazette

Legal newspaper - An official gazette is the legal newspaper of a country, or of an administrative part of a country, which publishes the text of new laws, decrees, regulations, treaties, legal notices, and court decisions. The laws published in official gazettes are primary and official source of statutory law. Publication in the gazette, in many cases, initiates jurisdiction. The text published is the authoritative version, and commonly, the only published version.

Department of Publication - The publication of gazette in India is executed, as per the government of India (allocation of business rules) issued from time to time by the cabinet secretariat, by the Department of Publication, headed by the Controller of Publications, under the supervision of the Ministry of Urban Development, headquartered in Nirman Bhawan, New Delhi. Controller of publication is the authorized publisher, custodian and seller of Government of India Publications and periodicals including Gazette of India and Delhi Gazette with its copyright. It undertakes storage, sale and distribution of all saleable publications brought out by various

Ministries/Departments. Electronic version of the gazette started in 2008.

Ordinary and Extraordinary Gazettes - Ordinary gazettes are regularly published weekly on a particular day of the week whereas extraordinary Gazettes are published any day depending upon the urgency of the matters to be notified.

G.S.R. (General Statutory Rules) including orders, bye-laws, etc. of a general character are issued by the Ministries of the Government of India (other than the Ministry of Defence) and by the Central Authorities (other than the Administrators of Union Territory).

S.R.O. (Statutory Rules and Orders) are issued by the Ministry of Defence.

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Numbering of the publication

Serial number of an Act – Serial number of an Act of Parliament is given by the legislative department of the Ministry of Law and Justice and while publishing the Act in the official gazette the serial number is mentioned on top of it after the short title.

Notification and Gazette number - Notification number is given by the concerned department which is generally in series. Such notifications are sent for publication in the official gazette by mentioning only the abbreviation (ie G.S.R. or S.O.) leaving

¹ Bennion 2020 s 2.13

the space for number as blank or an underscore. This is then filled in by the Press of Government of India before publication in the gazette.

Structure of a Gazette

Gazette of India is published in four parts as follows:

Gazette of India Part I

Part/Section	Particulars
Part I Sec 1	Notifications relating to Non statutory Rules, Regulation, Orders and Resolutions issued by the Ministry of Government of India (other than the Ministry of Defence) and by the Supreme Court of India
Part I Sec 2	Notifications regarding Appointment, Promotions, Leave etc. of the Government Officers issued by the Ministry of Defence and by the Supreme Court of India
Part I Sec 3	Notifications relating to resolutions and non-statutory orders issued by the Ministry of Defence. (Not Published Regularly)
Part I Sec 4	Notifications regarding appointments, promotions, leave etc. of Government Officers issued by the Ministry of Defence.

Gazette of India Part II

Part/Section	Particulars
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Part II Sec 1	Acts, Ordinance and Regulations.
Part II Sec 1A	Hindi version of Acts, Ordinance and Regulations.
Part II Sec 2	Bills & Reports of Select Committee on Bills
Part II Sec 3(i)	GSR issued by the Min. of Govt. of India (other than Min. of Defence) & by Central Authorities (other than Administration of the Union Territory)
Part II Sec 3(ii)	SO issued by the Min. of Govt. of India (Other than the Min. of Defence) and the Central authorities (other than Administration of Union Territories).
Part II Sec 3(iii)	Orders other than Part II Sections 3(i), 3(ii) and 4.
Part II Sec 4	SRO issued by the Min. of Defence

Gazette of India Part III & IV

Part/Section	Particulars
Part III Sec 1	Notifications issued by High Courts, Controller and Auditor General, UPSC Indian railways and attached and subordinate offices of Govt. of India.
Part III Sec 3	Notifications issued by or under the authority of Chief Commissioner
Part III Sec 2	Notifications and Notices issued by the Patent Office, relating to Patents and Designs

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| Part III Sec 4 | Misc. notifications including notifications, orders advertisements and notices issued by statutory bodies |
| Part IV        | Advertisements and notices issued by private individuals and private bodies                               |

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