



Government of India Act 1935

1935 CHAPTER 2

PART XII

MISCELLANEOUS AND GENERAL.

Interpretation.

311 Interpretation, &c.

(1) In this Act and, unless the context otherwise requires, in any other Act the following expressions have the meanings hereby respectively assigned to them, that is to say :—

" British India " means all territories for the time being comprised within the Governors' Provinces and the Chief Commissioners' Provinces;

" India " means British India together with all territories of any Indian Ruler under the suzerainty of His Majesty, all territories under the suzerainty of such an Indian Ruler, the tribal areas, and any other territories which His Majesty in Council may, from time to time, after ascertaining the views of the Federal Government and the Federal Legislature, declare to be part of India;

" Burma " includes (subject to the exercise by His Majesty of any powers vested in him with respect to the alteration of the boundaries thereof) all territories which were immediately before the commencement of Part III of this Act comprised in India, being territories lying to the east of Bengal, the State of Manipur, Assam, and any tribal areas connected with Assam;

" British Burma " means so much of Burma as belongs to His Majesty;

" Tribal areas " means the areas along the frontiers of India or in Baluchistan which are not part of British India or of Burma or of any Indian State or of any foreign State;

" Indian State " includes any territory, whether described as a State, an Estate, a Jagir or otherwise, belonging to or under the suzerainty of a Ruler who is under the suzerainty of His Majesty and not being part of British India;

" Ruler " in relation to a State means the Prince, Chief or other person recognised by His Majesty as the Ruler of the State.

Status: This is the original version (as it was originally enacted).

(2) In this Act, unless the context otherwise requires, the following expressions have the meanings hereby respectively assigned to them, that is to say:—

" agricultural income " means agricultural income as defined for the purposes of the enactments relating to Indian income tax;

" borrow " includes the raising of money by the grant of annuities and " loan " shall be construed accordingly;

" chief justice " includes in relation to a High Court a chief judge or judicial commissioner, and " judge " includes an additional judicial commissioner;

" corporation tax " means any tax on so much of the income of companies as does not represent agricultural income, being a tax to which the enactments requiring or authorising companies to make deductions in respect of income tax from payments of interest or dividends, or from other payments representing a distribution of profits, have no application;

" corresponding Province " means in case of doubt such Province as may be determined by His Majesty in Council to be the corresponding Province for the particular purpose in question;

" debt " includes any liability in respect of any obligation to repay capital sums by way of annuities and any liability under any guarantee, and " debt charges " shall be construed accordingly;

" existing Indian law " means any law, ordinance, order, byelaw, rule or regulation passed or made before the commencement of Part III of this Act by any legislature, authority or person in any territories for the time being comprised in British India, being a legislature, authority or person having power to make such a law, ordinance, order, byelaw, rule or regulation;

" goods " includes all materials, commodities, and articles;

" guarantee " includes any obligation undertaken before the commencement of Part III of this Act to make payments in the event of the profits of an undertaking falling short of a specified amount;

" High Court " does not, except where it is expressly so provided, include a High Court in a Federated State;

" Local Government " means any such Governor in Council, Governor acting with ministers, Lieutenant-Governor in Council, Lieutenant-Governor or Chief Commissioner as was at the relevant time a Local Government for the purposes of the Government of India Act or any Act repealed by that Act, but does not, save where the context otherwise requires, include any Local Government in Burma or Aden;

" pension " in relation to persons in or formerly in the service of the Crown in India, Burma or Aden, means a pension, whether contributory or not, of any kind whatsoever payable to or in respect of any such person, and includes retired pay so payable, a gratuity so payable and any sum or sums so payable by way of the return, with or without interest thereon or any other addition thereto, of subscriptions to a provident fund;

" pleader " includes advocate;

" Provincial Act " and " Provincial law " mean, subject to the provisions of this section, an Act passed or law made by a Provincial Legislature established under this Act;

" public notification " means a notification in the Gazette of India or, as the case may be, the official Gazette of a Province;

" securities " includes stock;

Status: This is the original version (as it was originally enacted).

" taxation " includes the imposition of any tax or impost whether general or local or special, and " tax " shall be construed accordingly;

" railway " includes a tramway not wholly within a municipal area; " federal railway " does not include an Indian State railway but, save as aforesaid, includes any railway not being a minor railway;

" Indian State railway " means a railway owned by a State and either operated by the State, or operated on behalf of the State otherwise than in accordance with a contract made with the State by or on behalf of the Secretary of State in Council, the Federal Government, the Federal Railway Authority, or any company operating a federal railway;

" minor railway " means a railway which is wholly situate in one unit and does not form a continuous line, of communication with a federal railway, whether of the same gauge or not; and

" unit " means a Governor's Province, a Chief Commissioner's Province or a Federated State.

- (3) No Indian State shall, for the purpose of any reference in this Act to Federated States, be deemed to have become a Federated State until the establishment of the Federation.
- (4) In paragraph (3) of section eighteen of the Interpretation Act, 1889 (which paragraph defines the expression "colony") for the words "exclusive of the British Islands and of British India" there shall be substituted the words " exclusive of the British Islands and of British India and of British Burma. "
- (5) Any Act of Parliament containing references to India or any part thereof, to countries other than or situate outside India or other than or situate outside British India, to His Majesty's dominions, to a British possession, to the Secretary of State in Council, to the Governor-General in Council, to a Governor in Council or to Legislatures, courts, or authorities in, or to matters relating to the government or administration of, India or British India shall have effect subject to such adaptations and modifications as His Majesty in Council may direct, being adaptations and modifications which appear to His Majesty in Council to be necessary or expedient in consequence of the provisions of this Act or the Government of Burma Act, 1935.

Any power of any legislature under this Act to repeal or amend any Act adapted or modified by an Order in Council under this subsection shall extend to the repeal or amendment of that Order, and any reference in this Act to an Act of Parliament shall be construed as including a reference to any such Order.

- (6) Any reference in this Act to Federal Acts or laws or Provincial Acts or laws, or to Acts or laws of the Federal or a Provincial Legislature, shall be construed as including a reference to an ordinance made by the Governor-General or a Governor-General's Act or, as the case may be, to an ordinance made by a Governor or a Governor's Act.
- (7) References in this Act to the taking of an oath include references to the making of an affirmation.