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# PRESIDENCY UNIVERSITY

Presidency University Act, 2013 of the Karnataka Act No. 41 of 2013 | Established under Section 2(f) of UGC Act, 1956  
Approved by AICTE, New Delhi | Approved By BCI  
Bengaluru

## Even Semester Mid Term, March 2026

**Date: 12/03/2026**

**Time: 09:30 AM - 11:00 AM**

**Course Code: LAW2018**

**Course Name: Interpretation of Statutes**

**Semester: Sixth Semester**

**Max. Marks: 50**

**Weightage: 50%**

CO - Levels	CO1	CO2
Marks	44	46

### PART-A: Answer Following Questions. 10 M

Qn.No	Questions	M	CO	BT
1	Discuss the Use of definition clause in a statute.	2	CO2	BT2
2	Explain the principle of Causus Omissus with an example	2	CO2	BT2
3	Identify any two examples of codifying statutes	2	CO1	BT1
4	Explain the Doctrine of occupied field	2	CO2	BT2
5	Discuss the provision in General Clauses Act regarding commencement and termination of time	2	CO1	BT2

### PART-B: Answer Any 1 Following Questions. 10 M

Qn.No	Questions	M	CO	BT
6	<p>The State Legislature enacted the Urban Cleanliness and Regulation Act, 2024. Section 18 provides:</p> <p>“No person shall store petrol, diesel, kerosene, LPG cylinders or other inflammable substances in residential buildings.”</p> <p>The object of the Act, as stated in the preamble, is:</p> <p>“To prevent fire hazards and protect life and property in densely populated residential areas.”</p> <p>T, a resident, stored a large quantity of dry hay in his garage for his cattle. The municipal authorities prosecuted him under Section 18, arguing that dry hay is an “other inflammable</p>	10	CO2	BT3

	substance.”  Decide this by virtue of the rules of interpretation			
7	<p>The State Legislature enacted the Green Spaces Protection Act, 2025. Section 10 provides:</p> <p>“No person shall construct any building in a public park.”</p> <p>However, Section 15 of the same Act provides:</p> <p>“The Municipal Authority may construct public convenience facilities, including restrooms, drinking water kiosks, and security cabins in public parks for public use.”</p> <p>The object of the Act, as stated in the preamble, is:</p> <p>“To preserve public parks as open green spaces while ensuring reasonable amenities for visitors.”</p> <p>The Municipal Authority constructed a small restroom and a security cabin inside a public park. A public interest litigant challenges the construction, arguing that Section 10 absolutely prohibits any building in a public park and that Section 15 is inconsistent with Section 10.</p> <p>Apply the Rule of Harmonious construction and decide this case.</p>	10	CO2	BT3

**PART-C: Answer Any 1 Following Questions. 10 M**

<b>Qn.No</b>	<b>Questions</b>	<b>M</b>	<b>CO</b>	<b>BT</b>
8	<p>Turmeric powder is taxable at the point of sale. Cumin powder is also taxable at the point of sale. Once tax has been levied at the prescribed sale point, no further tax is chargeable on the same tax-suffered goods. When these two tax-paid powders are mixed together and the resulting product is sold, the tax officer treats the mixture as a distinct taxable commodity and levies tax again. The dealer challenges this levy before the High Court after failing in statutory appeals.</p>	10	CO1	BT3
9	<p>The Government of Kerala issued notifications under the Motor Vehicles Act 1988 prohibiting use of mobile phones while driving vehicles. M. while driving the car. took his mobile phone to know the time. He was charged under the notification. He challenges the police action in the High Court.</p> <p>Decide by applying the rules of interpretation.</p>	10	CO1	BT3

**PART-D: Answer Any 1 Following Questions. 10 M**

Qn.No	Questions	M	CO	BT
10	Critically analyse the principle of Ejusdem Generis with the help of decided cases.	10	CO1	BT4
11	Critically Analyse the presumption "Statutes are presumed to be in conformity with International Law"	10	CO1	BT4

**PART-E: Answer Any 1 Following Questions. 10 M**

Qn.No	Questions	M	CO	BT
12	<p>The State of Dakshin Pradesh enacted the Dakshin Pradesh Value Added Tax Act, 2010 (DPVAT Act). Schedule II of the Act provides that: "Cosmetics, perfumery and toilet goods" shall be taxable at 18%. However, the Schedule specifically excludes the following items from this entry:</p> <p>Toothpaste Tooth powder Kumkum Soap</p> <p>These excluded items are taxed separately at a lower rate of 5% under Schedule III. The Act does not define the expressions "cosmetics", "perfumery" or "toilet goods". Kalabha Agencies, a registered dealer under the DPVAT Act, is engaged in the manufacture and sale of: Agarbatti (incense sticks) Dhoop sticks Sambrani cups</p> <p>These products are primarily used for religious and spiritual purposes in households and temples. However, they are also sold in supermarkets and general stores and are marketed as fragrance products that "purify the environment". Recently, the Commissioner of Commercial Taxes issued a circular clarifying that: "Dhoop and agarbatti are fragrance-emitting products and therefore fall under the category of 'perfumery' under Schedule II and are taxable at 18%."</p> <p>Based on this clarification, the assessing officer raised a demand against Kalabha Agencies for differential tax for the past three assessment years, along with interest and penalty.</p> <p>a. How should the entry "cosmetics, perfumery and toilet goods" be interpreted and Can agarbatti and dhoop be classified as "perfumery" under the Act? (5 Marks)</p>	10	CO2	BT4

b. Assess the principles of statutory interpretation would apply in resolving this dispute? (5 Marks)

13

The Corporation of Cochin, in exercise of its powers under Section 447 of the Cochin Municipal Corporation Act, 1961, issued a public notification stating:

“No person shall throw wastes of any kind in public places including public roads, footpaths, parks, or drains. Any violation shall attract prosecution and fine.”

The notification does not define the term “wastes”.

The object of the notification, as stated in its preamble, is: “To ensure public hygiene, prevent health hazards, and maintain cleanliness in the city.”

Facts

‘X’, a school teacher residing in Cochin, was walking along Mahatma Gandhi Road when one strap of his footwear snapped completely. The sole detached, rendering it unusable and making it difficult for him to continue walking. Since the damaged footwear could not be repaired immediately and he was already late for work, X removed the footwear and left it by the roadside near a lamppost. He continued walking barefoot. A municipal sanitary inspector noticed this and charged X under the notification for “throwing waste in a public place.” A prosecution was initiated before the Municipal Magistrate seeking imposition of a fine.

Analyse with reference to rules of interpretation as to how the phrase “wastes of any kind” be interpreted and does the act of leaving damaged footwear amount to “throwing waste”?

10

CO2

BT4