

S.N.	Subject	Case	Held
1.	Use of Definition Clause	Nahalchand Laloochand P.Ltd vs Panchali Co-Op.Hng.Sty.Ltd on 31 August, 2010 (SC)	"Justice G.P. Singh in the 'Principles of Statutory Interpretation' (12th edition, 2010) says that the object of a definition of a term is to avoid the necessity of frequent repetitions in describing all the subject matter to which that word or expression so defined is intended to apply. In other words, the definition clause is inserted for the purpose of defining particular subject-matter dealt with and it helps in revealing the legislative meaning. However, the definitive clause may itself require interpretation because of ambiguity or lack of clarity in its language. In the 'Construction of Statutes' by Earl T. Crawford (1989 reprint) at page 362, the following statement is made: ".....the interpretation clause will control in the absence of anything else in the act opposing the interpretation fixed by the clause. Nor should the interpretation clause be given any wider meaning than is absolutely necessary. In other words, it should be subjected to a strict construction."
2.	Definitions in statutes when beginning with, "unless there is anything repugnant in subject"	The Vanguard Fire And ... vs M/S. Fraser And Ross And Another 1960 AIR 971 (SC)	But s. 2 begins with the words " in this Act, unless there is anything repugnant in the subject or context " and then come the various definition clauses of which (9) is one. It is well settled that all statutory definitions or abbreviations must be read subject to the qualification variously expressed in the definition clauses which created them and it may be that even where the definition is exhaustive inasmuch as the word defined is said to mean a certain thing, it is possible for the word to have a somewhat different meaning in different sections of the Act depending upon the subject or the context. That is why all definitions in statutes generally begin with the qualifying words similar to the words used in the present case, namely, unless there is anything repugnant in the subject or context.
3.	Meaning of the Word not defined in the Statue	Maheshwari Fish Seed Farm vs T. Nadu Electricity Board And Anr on 16 April, 2004 (SC)	It is settled rule of interpretation that the words not defined in a statute are to be understood in their natural, ordinary or popular sense. According to Justice Frankfurter, "After all, legislation, when not expressed in technical terms, is addressed to common run of men, and is, therefore, to be understood according to sense of the thing, as the ordinary man has a right to rely on ordinary words addressed." (Wilma E. Addison v. Holly Hill Fruit Products, 322 US 607, at p.618). In determining, therefore, whether a particular import is included within the ordinary meaning of a given word, one may have regard to the answer which everyone conversant with the word and the subject-matter of statute and to whom the legislation is addressed, will give if the problem were put to him. (Principles of Statutory Interpretation by Justice G.P. Singh, Ninth Edition, 2004, p.95
4.	Perils of Importing definition from statute	Maheshwari Fish Seed Farm vs T. Nadu Electricity Board And Anr on 16 April, 2004 (SC)	Suffice it to observe that the common parlance meaning of the term 'agriculture', in the context in which it has been used and is arising for determination before us, cannot be determined by reference to definition given in other statutes. This we say for more reasons than one. Firstly, none of the statutes referred to by Shri Iyer, the learned senior counsel, can be called statutes in pari materia. Secondly, it is common knowledge that the definition coined by the Legislature for the purpose of a particular enactment is often an extended or artificial meaning so assigned as to fulfill the object of that enactment. Such definitions given in other enactments cannot be freely used for finding out meaning to be assigned to a term of common parlance used in an altogether different setting. And lastly, as Justice G.P. Singh points out in "Principles of Statutory Interpretation" (Ninth Edition, 2004, at page 163) ".....it is hazardous to interpret a statute in accordance with a definition in another statute and more so when such statute is not dealing with any cognate subject or the statutes are not in pari materia." The same view has been taken in the decision of this court in CIT, W.B. v. Benoy Kumar (supra) which we have extensively referred to earlier in this judgment.
5.	Perils of Dictionary Meaning	CGT vs. Getti Chettiar [1971] 82 ITR 599(SC)	A reading of this section clearly goes to show that the words "disposition", "conveyance", "assignment", "settlement", "delivery" and "payment" are used as some of the modes of transfer of property. The dictionary gives various meanings for those words but those meanings do not help us. We have to understand the meaning of those words in the context in which they are used. Words in a section of a statute are not to be interpreted by having those words in one hand and the dictionary in the other. In spelling out the meaning of the words in a section, one must take into consideration the setting in which those terms are used and the purpose that they are intended to serve.
6.	Definition of word from other statue no to be imported if not pari materia	Sri Jagatram Ahuja vs The Commissioner Of Gift Tax on 17 October, 2000 (SC)	We may state here itself that the words and expressions defined in one statute as judicially interpreted do not afford a guide to construction of the same words or expressions in another statute unless both the statutes are para-materia legislations or it is specifically so provided in one statute to give the same meaning to the words as defined in other statute. The aim and object of the two legislations, namely, the Gift-tax Act and the Estate Duty Act are not similar.