

Can use of same language or changed language in later statute as was used in earlier statute in pari materia be suggestive of intention of Legislature-GST V/s Pre-GST Regime Statutes

S. N.	Case	Held
1.	R. V Oxford Shire County Council (1999) 3 All ER 385, p. 390 (a,B) (HL)	The language is plainly derived from the judicial pronouncements and earlier legislation on acquisition of rights by prescription. To put the words in their context it is therefore necessary to say something about the historical background.
2.	Lalu Prasad Yadav & Anr. Vs. State of Bihar & Anr. (2010) 5 SCC 1	<p>38. In Bengal Immunity Co. Ltd. v. State of Bihar [AIR 1955 SC 661 : (1955) 2 SCR 603] Venkatarama Ayyar, J. observed: (AIR p. 749, para 197) "197. ... It is a well-settled rule of construction that when a statute is repealed and re-enacted and words in the repealed statute are reproduced in the new statute, they should be interpreted in the sense which had been judicially put on them under the repealed Act, because the legislature is presumed to be acquainted with the construction which the courts have put upon the words, and when they repeat the same words, they must be taken to have accepted the interpretation put on them by the court as correctly reflecting the legislative mind."</p> <p>39. However, if the later statute does not use the same language as in the earlier one, the alteration must be taken to have been made deliberately. In his classic work, Principles of Statutory Interpretation by G.P. Singh, 12th Edn., 2010 at p. 310, the following statement of law has been made:</p> <p>"Just as use of same language in a later statute as was used in an earlier one in pari materia is suggestive of the intention of the legislature that the language so used in the later statute is used in the same sense as in the earlier one, change of language in a later statute in pari materia is suggestive that change of interpretation is intended." The learned author also refers to the observations of Lord MacMillan in D.R. Fraser & Co. Ltd. v. Minister of National Revenue [AIR 1949 PC 120] : "When an amending Act alters the language of the principal statute, the alteration must be taken to have been made deliberately</p>
3.	State Of Madhya Pradesh And Anr vs G.S. Dall And Flour Mills on 19 September, 1990 Equivalent citations: 1991 AIR 772, 1990 SCR Supl. (1) 590	In the first place, the earlier schemes specifically provided that "traditional industries" were out- side their purview. The language of the notification, which is a piece of subsequent legislation, is silent about this. This is itself indicative of a legislative intent to widen the scope of relief and grant exemption to traditional industries as well: vide, G.P. Singh: Interpretation of Statutes, 4th Edition, pp. 767-8. The omission to specifically exclude "traditional industries" as was done in the earlier schemes the notification gains added significance in view of S. 12 which specifically requires that all conditions and restrictions governing an exemption should be specified in the notification.
4.	Commissioner Of Central Excise vs Dalmia Cement (Bharat) Ltd (Del) Equivalent citations: 126 (2006) DLT 597	<p>19. In our opinion, Heydon's mischief rule is applicable to the present case. Under that we have to see the mischief in the old law and find out the mischief which the legislature wanted to remove. Obviously, the mischief was that under the unamended Section 11B the principle of unjust enrichment was not applicable and hence an assessed was entitled to refund even if it had passed on the burden to the consumers.</p> <p>20. In D.R. Fraser & Co. Ltd v. Minister of National Revenue AIR 1949 PC 120 (p.123) Lord Macmillan observed:- "When an amending Act alters the language of the principal statute, the alteration must be taken to have been made deliberately".</p> <p>21. Thus, where the word 'reduce' has been substituted by the word 'modify' it was held that the word 'modify' has a wider connotation so as to include not only reduction but also other kinds of alteration including enhancement, vide Page 0010Western India Theatres Ltd v. Municipal Corporation, Poona, ; State of U.P v. Malik Zarid Khalid AIR 1988 SC 136 (138); and State of Madhya Pradesh v. G.S. Dall and Flour Mills, .</p>
5.	R.V. Price reported at (1871) LR 6 QB 411	"I think that when the legislature, in legislating in pari materia and substituting certain provision in that Act for those which existed in the earlier statute, has entirely changed the language of the enactment, it must be taken to have done so with some intention and motive."