Part-86-One Pager Snapshot to the Cases on "Rule of Last Antecedent" for interpretation of Statute

S.N.	Case	Held
1.	Blacklaw Dictionary	This is an interpretative principle by which a court determines that qualifying words or phrases modify the words or phrases immediately preceding them and not words or phrases
		more remote, unless the extension is necessary from the context or the spirit of the entire writing. The lexicon exemplifies the canon: in the phrase 'Texas courts, New
		Mexico courts, and New York courts in the federal system,' the words 'in the federal system' might be held to modify only New York courts and not Texas courts or New Mexico courts. This canon is variably termed 'the doctrine of the last antecedent'; 'the doctrine of the last preceding antecedent.'
2.	ACTO v. Hemant	Provision Interpreted- 39. Plastic goods, PVC granules except when used as raw material for production of plastic goods.
۷.	Plastic Udyog [2014]	Held-Entry 39 aforesaid carries a coma after the words "plastic goods", is then followed by the words "PVC granules". The subsequent words in the entry 39 "except when
	47 taxmann.com 66	used as raw material for production of plastic goods" immediately following the words PVC granules would in my considered opinion only relate to PVC granules
	(Rajasthan)	used as raw material for production of plastic goods. To my mind, the "rule of last antecedent" applies to the interpretation of entry 39 of notification dated 30.03.2000.
3.	M.S. Anoop v/s State	Provision Interpreted-Article 47 of Constitution of India- "the State will endeavour to prohibit the consumption except for medicinal purposes of intoxicating drinks
	of Kerala WP(C) No.	and of drugs which are injurious to health".
	33709 of 2015 (Ker)	Held- Of the two evils, intoxicating drinks, as a whole, face the axe, while only those drugs harmful to health get outlawed, for 'drugs' is employed generically and followed
		asyndetically with the relative qualifier 'harmful to health.' The Constitution, therefore, presumes that any drink intoxicating is harmful. In other words, 'intoxicating drinks'
4.	Classic Builders And	does not get qualified by 'harmful to health.' The canon of construction, we suppose, applicable is that of the last antecedent. Provision Interpreted-Section 131(1A) of Income Tax Act-If the Director-General or Director or Joint Director or Assistant Director or Deputy Director, or the
4.	Developers vs Union	authorised officer referred to in sub-section (1) of Section 132 before he takes action under Clauses (i) to (v) of that sub-section
	Of India And Ors.	Held- It is this rule, which was being consistently applied by the Privy Council and the Supreme Court while interpreting several words used in the sections of different Acts. If
	(MP) 2001 251 ITR	the aforesaid rule is applied for interpreting Sub-section (1A) of Section 131 and particularly to the words mentioned supra then, in my opinion, the words "referred
	492 MP	to in Sub-section (1) of Section 132 before he takes action under Clauses (i) to (v) of that sub-section" do not qualify the wordsDirector-General, Director, Joint
		Director, Assistant Director, Deputy Director but only qualify the words "the authorised officer" which precede them. In other words, these words are meant only for the
		last and sixth specified authority, namely, "authorised officer", and not other five authorities named therein.
5.	Mongibai Hariram vs	Provision Interpreted- "Premises" in the Bombay Land Requisition Act, 1948- "any building or part of a building let or intended to be let separately"
	State Of Maharashtra	Held- The question was interpreting words, "any building or part of a building let or intended to be let separately". Relying upon the principle and the rule of last antecedent,
6.	(SC)1966 AIR 882 Irrawaddy Flotilla	their Lordships held that the words "let or intended to be let separately" did not qualify the word "building" but only qualified the words "part of a building". Provision Interpreted-Section 1 of the Indian Contract Act, 1872- "nothing herein contained shall affect the provisions of any statute, Act or Regulation not hereby
0.	Company v.	expressly repealed, nor any usage or custom of trade, nor any incident of any contract, not inconsistent with the provisions of this Act"
	Bugwandas [1891]	Held-The words "not inconsistnet with the provisions of this Act", are not to be connected with the clause "nor any usage or custom of trade" and if such a sentence
	ILR 18Cal620 (PC)	is to be tried by any rules of grammar, seems to require that the application of those words should be confined to the subject which immediately precedes them.
7.	Govindrao and	Provision Interpreted-M.P. Accommodation Control Act, 1961-(e) "member of family" in case of any person means the spouse, son, unmarried daughter, father,
	Others	grandfather, mother, grandmother, brother, unmarried sister, paternal uncle, paternal uncle"s wife, or widow or brother"s son or unmarried daughter living joinlty
	Vs Bhavarlal and	with, or any other relation dependent on him.
	Others (MP) (1992) 11 MP CK 0047	Held-As such, if we read the relations named in the definition minutely, we find, that in the first category the persons who are naturally supposed to live together in one family have been put in a separate class because after the words paternal uncle"s wife or widow a comma has been put and thereafter the word "or" is used and then brother"s son or
		unmarried daughter have been named with a condition that they were living jointly with the landlord, and thereafter again the word "or" is used and the words any other relations
		dependant to him have been inserted. As such in the aforesaid context the conjunction "or" is used in the aforesaid definition at two places is manifestly disjunctive
		and, therefore, if the rule of Last Antecedent is made applicable, we find that the qualifying term "living jointly" shall be applicable only in the case of brother's son
		or unmarried daughter and the term "dependent on him" shall be applicable in the case of only any other relations.
8.	Mahadeolal Kanodia	Provision Interpreted-Provided that the provisions of the Calcutta Thika Tenancy Act, 1949, as amended by this Act, shall, subject to the provisions of s. 9, also
	vs The Administrator-	apply and be deemed to have always applied to all suits, appeals and proceedings pending
	General (SC)	Appellant argued that the phrase " as amended by this Act " qualifies the word " provisions ". The Court observed that if this be correct, the meaning of the proviso will be that
	1960 AIR 936	only those provisions of the Act which have been amended by the Act shall apply and be deemed to have applied always to pending proceedings, but it was held that If ordinary
		grammatical rules are applied there is no escape from the conclusion that the "as amended by this Act " qualifies proximate substantive, viz., Calcutta, Thika Tenancy Act, 1949.
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