## STATEMENTS MADE UNDER SPECIAL CIRCUMSTANCES

**34.** Entries in books of account when relevant.—¹[Entries in the books of account, including those maintained in an electronic form], regularly kept in the course of business, are relevant whenever they refer to a matter into which the Court has to inquire, but such statements shall not alone be sufficient evidence to charge any person with liability.

## Illustration

A sues B for Rs. 1,000, and shows entries in his account books showing B to be indebted to him to this amount. The entries are relevant, but are not sufficient, without other evidence, to prove the debt.

- **35. Relevancy of entry in public record made in performance of duty.** An entry in any public or other official book, register or <sup>2</sup>[record or an electronic record], stating a fact in issue or relevant fact, and made by a public servant in the discharge of his official duty, or by any other person in performance of a duty specially enjoined by the law of the country in which such book, register or <sup>2</sup>[record or an electronic record], is kept, is itself a relevant fact.
- **36. Relevancy of statements in maps, charts and plans.**—Statements of facts in issue or relevant facts, made in published maps or charts generally offered for public sale, or in maps or plans made under the authority of <sup>3</sup>[the Central Government or any State Government], as to matters usually represented or stated in such maps, charts or plans, are themselves relevant facts.
- **37.** Relevancy of statement as to fact of public nature contained in certain Acts or notifications. —When the Court has to form an opinion as to the existence of any fact of a public nature, any statement of it, made in a recital contained in any Act of Parliament <sup>4</sup>[of the United Kingdom] or in any <sup>5</sup>[Central Act, Provincial Act or <sup>6</sup>[a State Act] or in a Government notification or notification by the Crown Representative appearing in the Official Gazette or in any printed paper purporting to be the London Gazette or the Government Gazette of any Dominion, colony or possession of his Majesty is a relevant fact].

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**38. Relevancy of statements as to any law contained in law-books.**—When the Court has to form an opinion as to a law of any country, any statement of such law contained in a book purporting to be printed or published under the authority of the Government of such country and to contain any such law, and any report of a ruling of the Courts of such country contained in a book purporting to be a report of such rulings, is relevant.

## HOW MUCH OF A STATEMENT IS TO BE PROVED

<sup>8</sup>[39. What evidence to be given when statement forms part of a conversation, document, electronic record, book or series of letters or papers.—When any statement of which evidence is given

5. The original words were "Act of the Governor General of India in Council or of the Governors in Council of Madras or Bombay, or of the Lieutenant Governor in Council of Bengal, or in a notification of the Government appearing in the Gazette of India, or in the Gazette of any L.G., or in any printed paper purporting to be the London Gazette or the Government Gazette of any colony or possession of the Queen, is a relevant fact". This was amended first by the Repealing and Amending Act, 1914 (10 of 1914), and then by the A.O. 1937, the A.O. 1948 and the A.O. 1950 to read as above.

<sup>1.</sup> Subs. by Act 21 of 2000, s. 92 and the Second Schedule, for "entries in the books of account" (w.e.f. 17-10-2000).

<sup>2.</sup> Subs. by s. 92 and the Second Schedule, ibid., for "record" (w.e.f. 17-10-2000).

<sup>3.</sup> Subs. by the A.O. 1948, for "any Government in British India".

<sup>4.</sup> Ins. by the A. O. 1950.

<sup>6.</sup> Subs. by Act 3 of 1951, s. 3 and the Schedule, for "an Act of the Legislature of a Part A State or a Part C State".

<sup>7.</sup> The "last paragraph" omitted by Act 10 of 1914, s. 3 and the Second Schedule.

<sup>8.</sup> Subs. by Act 21 of 2000, s. 92 and the Second Schedule, for "s. 39" (w.e.f. 17-10-2000).