

The Indian Penal Code 1860

Section 11 - "PERSON" The word "person" includes any Company or Association or body of persons, whether incorporated or not

42) of the General Clauses Act, 1897, "person" shall include any company or association or body of individuals, whether incorporated or not; A corporate body or a company shall not be indictable for offences which can be committed only by a human individual (e.g., rape, bigamy etc.) or for offences which must be punished by imprisonment (e.g. cheating).--State of Maharashtra v. Syndicate Bank AIR 1964 Bom 95: In general, a corporation is in the same position in relation to criminal liability as a natural person and may be convicted of common law and statutory offences including those requiring mens rea. There are, however, crimes which a corporation is incapable of committing or of which a corporation cannot be found guilty as principal; nor can a corporation be convicted of a crime for which death or imprisonment are the only punishments. Criminal liability of a corporation arises where an offence is committed in the course of corporation's business by a person in control of its affairs to such a degree that it may fairly be said to think and act through him so that his actions and intent are the actions and intent of the corporation. 'Person' includes-- (i) an individual, (ii) a Hindu undivided family, (iii) a company, (iv) a firm, (v) an association of persons or a body of individuals, whether incorporated or not, (vi) a local authority, and (vii) every artificial juridical person, not falling within any of the preceding sub-clauses--Income-tax Act 1961, s. 2(31) In Order 30, Rule 10, Code of Civil Procedure 1908, the word 'person' does not include a company, because such a construction will be repugnant to the context--Modi Vanaspati v. Khaitan Jute Mills AIR 1969 Cal 496 A firm, an individual or a group of individuals may be a person under s. 2(9) of the Income-tax Act, 1922.--Ipoh v. Commissioner of Income-tax (1968)1 SCR 68: AIR 1968 SC 317