

The well known principle of '*generalia specialibus general non derogant*' which is to be invoked in case of conflict between a specific provision and general provision and which gives the specific provision an overriding effect over the general provision has been described in Craies on statute law at page 206, Sixth Edition Rommaly, MR referred the rule as "The rule is that whenever there is a particular enactment and a general enactment in the same statute and the latter, taken in its most comprehensive sense would override, particular enactment must be inactive and the general enactment must be taken to effect only the over parts of the statute to which it may properly apply. In case of **Belsund Sugar Co. Ltd. v. The State of Bihar** AIR 1999 SC 3125, the Hon'ble Apex Court was required to deal with one such special statute by Section 4 of the Bihar Finance Act (Act 5 of 1981), provision was made for levy of purchase tax on goods in general. Provision was also made for levy of purchase tax on sugarcane later by section 49 of the Bihar Sugarcane (Regulation of Supply and Purchase) Act (Act 37 of 1982) which was a special Act for the control of the activities of production, supply and regulation of sugarcane including the levy of purchase tax. In so far as the activity of levy of purchase tax on sugarcane was concerned both the Acts operated in the same field. As the Sugarcane Act was a special Act the rule that 'general provision should yield to special provision' was applied and it was held that purchase tax on sugarcane could be levied only under the Sugarcane Act and not under the Finance Act. On the same principle it was also held in another case that dealings in sugarcane were exclusively regulated by the Sugarcane Act and its provisions excluded the operation of the Bihar Agricultural Produce Markets Act, 1980 which was a general Act for regulating sale and purchase of all types of agricultural produce.

referred in [2019 PLRonline 1009 \(Bom.\)](#)