

Godfrey Phillips India Ltd. v. State of U.P., (2005) 2 SCC 515, a Constitution Bench had to construe the meaning of the expression “luxury” in Entry 62 of List 2 of the Seventh Schedule to the Constitution of India. In this context, the rule of *noscitur a sociis* was applied by the Court, the Court also pointing out how a court must be careful before blindly applying the principle, as follows:

“77. In the present context the general meaning of “luxury” has been explained or clarified and must be understood in a sense analogous to that of the less general words such as entertainments, amusements, gambling and betting, which are clubbed with it. This principle of interpretation known as “*noscitur a sociis*” has received approval in *Rainbow Steels Ltd. v. CST* [(1981) 2 SCC 141 : 1981 SCC (Tax) 90] , SCC at p. 145 although doubted in its indiscriminate application in *State of Bombay v. Hospital Mazdoor Sabha* [(1960) 2 SCR 866 : AIR 1960 SC 610] . In the latter case this Court was required to construe Section 2(j) of the Industrial Disputes Act which read:

“2(j) ‘industry’ means any business, trade, undertaking, manufacture or calling of employers and *includes* any calling, service, employment, handicraft, or industrial occupation or avocation of workmen.”

78. It was found that the words in the definition were of very wide and definite import. It was suggested that these words should be read in a restricted sense having regard to the included items on the principle of “*noscitur a sociis*”. The suggestion was rejected in the following language: (*Hospital Mazdoor Sabha case* [(1960) 2 SCR 866 : AIR 1960 SC 610] , SCR p. 874)

“It must be borne in mind that *noscitur a sociis* is merely a rule of construction and it cannot prevail in cases where it is clear that the wider words have been deliberately used in order to make the scope of the defined word correspondingly wider. *It is only where the intention of the legislature in associating wider words with words of narrower significance is doubtful, or otherwise not clear that the present rule of construction can be usefully applied. It can also be applied where the meaning of the words of wider import is doubtful;* but, where the object of the legislature in using wider words is clear and free of ambiguity, the rule of construction in question cannot be pressed into service.” (AIR p. 614, para 9)

(emphasis in original)

79. We do not read this passage as excluding the application of the principle of *noscitur a sociis* to the present case since it has been amply demonstrated with reference to authority that the meaning of the word “luxury” in Entry 62 is doubtful and has been defined and construed in different senses.

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81. We are aware that the maxim of *noscitur a sociis* may be a treacherous one unless the “*societas*” to which the “*socii*” belong, are known. The risk may be present when there is no other factor except contiguity to suggest the “*societas*”. But where there is, as here, a term of wide denotation which is not free from ambiguity, the addition of the words such as

“including” is sufficiently indicative of the *societas*. As we have said, the word “includes” in the present context indicates a commonality or shared features or attributes of the including word with the included.

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83. Hence on an application of general principles of interpretation, we would hold that the word “luxuries” in Entry 62 of List II means the activity of enjoyment of or indulgence in that which is costly or which is generally recognised as being beyond the necessary requirements of an average member of society and not articles of luxury.”