



GOYLE'S, THE LAW OF PARTNERSHIP (2<sup>nd</sup> Ed. 2006). By M.R.Mallick. Eastern Law House, Kolkata, Pp. 67 +748. Price Rs. 750/-.

THE BOOK under review first published in 1989 gave a complete, comprehensive and integrated view of the law of partnership in a narrative form stating the law subject wise based on more than 1400 cases spread over a period of more than 100 years.<sup>1</sup> In the present edition the author has made an effort to make it more comprehensive and lucid. Instead of stating the law subject wise, the analysis of law section wise has been made to make it more attractive to the bench and bar as well as to the litigant public.<sup>2</sup>

The book is based on Lindlay's *Law of Partnership* as it embodies the basic features of English law of partnership, which the Indian law closely follows. The Indian law of partnership, based on English Partnership Act, 1890, though enacted by the Indian legislature in 1932, has stood the test of time and has not been amended for the last 75 years though there are a few state amendments which are given in the beginning of commentaries in each section.

In the present second edition an important addition is the inclusion of the relevant portions of the Income Tax Act, 1961, as amended by the Finance Act, 1992 which makes the procedure of assessment of partnership firm and its tax liabilities simpler, in appendix 1 followed by 18 appendices containing the various state rules on registration of firms, two appendices on Jammu & Kashmir State Partnership Act, 1996 and rules on registration of firms. This is followed by an appendix on relevant extracts from Civil Procedure Code, 1908. The author claims that he has made an effort to make this treatise a classic study of the law of partnership in the twenty first century. But it would have served a greater purpose if the author had included an appendix on illegal partnerships<sup>3</sup> and English Partnership Act, 1890 and the extracts of the 7<sup>th</sup> Report of the First Law Commissions on the Partnership Act as well.

The present edition has been moulded to give a deeper insight into the legal provisions both topically and statutorily and is updated by the

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1. M.R. Mallick, *Goyle's The Law of Partnership* (2006) "Preface to the First Edition" at 7.

2. *Id.*, "Preface" at 5.

3. There is discussion on illegal and void partnerships on pages 45-51 which is not exhaustive.



latest judicial pronouncements, both English and over and above all the Indian decisions of the Privy Council, of the Supreme Court of India and the various high courts, on the emerging issues and intricate legal niceties. The book has a table of contents, a table of cases and a topical index apart from appendices. There is, however, no synopsis of comments in the analysis of each section nor does table of cases indicate on which page the facts of the case are given. If they were so provided then the readers could search their queries easily. The printing is quite neatly executed and the paper used is of good quality. It is significant that printing errors are negligible if not totally absent. The citations are found correct on random checking from the original. The bench, the bar and the litigant public will find the book an essential guide and a ready companion as claimed. The publishers can print an economical paperback edition for the students of law.

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