



Estoppel Against Statute: Limits and Exceptions in Indian Constitutional Framework

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ARTICLE DETAILS

Research Paper

Keywords :

Estoppel, Bharatiya Sakshya Adhinyam 2023, Indian Evidence Act 1872, Constitutional Law, Promissory Estoppel, Rule of Law, Administrative Law, Statutory Supremacy

ABSTRACT

The doctrine of estoppel is a fundamental equitable principle in legal jurisprudence that prevents a person from denying a previous statement, representation, or conduct when another person has relied upon it to their detriment. The principle seeks to preserve consistency, fairness, and justice in legal relations. Historically, in India, estoppel was codified under Section 115 of the Indian Evidence Act, 1872 (Section 121 of the Bharatiya Samshya Adhinyam, 2023) which recognized estoppel as a rule of evidence grounded in equity. With the enactment of the Bharatiya Sakshya Adhinyam, 2023, which replaced the colonial-era Indian Evidence Act, the doctrine continues to retain its legal significance within India's modern evidentiary framework, thereby preserving the essence of estoppel while aligning legal terminology with contemporary statutory reform. Despite its importance, estoppel is subject to critical limitations, the foremost being the doctrine that there can be no estoppel against a statute. This principle ensures that no representation, promise, or conduct—whether by private parties or public authorities—can override statutory mandates or constitutional provisions. In India's constitutional democracy, where the Constitution is supreme and statutes represent legislative intent, equity cannot be invoked to defeat law. Courts have consistently held that neither governmental authorities nor individuals can create legal rights contrary to express legal prohibitions. This doctrine has particular

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relevance in constitutional law, taxation, administrative governance, and public policy where unauthorized executive promises often collide with statutory obligations. At the same time, Indian jurisprudence has cautiously developed doctrines such as promissory estoppel to ensure fairness where public authorities act within legal bounds. This paper critically examines the doctrine of estoppel against statute through the lens of the Indian constitutional framework, tracing its conceptual basis, statutory foundations under both the Indian Evidence Act, 1872 and Bharatiya Sakshya Adhiniyam, 2023, constitutional significance, judicial interpretation, limitations, and exceptions. It argues that while estoppel remains an essential equitable doctrine, it must always function within the limits imposed by statutory supremacy, constitutional governance, and public interest.

Introduction

The doctrine of estoppel occupies a vital position in legal jurisprudence as an equitable principle designed to prevent injustice arising from inconsistency in human conduct. It is based on the idea that when one person, through words, actions, or omissions, induces another to believe a certain fact and act upon that belief, the former cannot later deny the truth of that representation if such denial would cause harm. Estoppel thus promotes fairness, certainty, and good faith in legal relationships.

In India, the doctrine was historically codified under Section 115 of the Indian Evidence Act, 1872 (Section 121 of the Bharatiya Samshya Adhiniyam, 2023) which established estoppel as a rule of evidence. This colonial statute served as the foundational legal framework governing evidentiary principles for more than a century. However, with legal reforms aimed at modernizing criminal and evidentiary laws, the Bharatiya Sakshya Adhiniyam, 2023 has replaced the Indian Evidence Act, 1872. The new legislation preserves the substantive doctrine of estoppel while rearticulating India's evidentiary framework in a contemporary legislative context. Thus, while statutory nomenclature has changed, the equitable essence of estoppel continues to remain relevant in Indian law.

Yet, estoppel is not an absolute doctrine. A crucial limitation exists in the principle that there can be no estoppel against statute. This means that no representation or promise can legalize what a statute expressly prohibits, nor can conduct override constitutional or legislative mandates. In a constitutional democracy



governed by rule of law, statutory provisions and constitutional commands prevail over equity wherever conflict arises. This principle is essential because public authorities derive their powers from law and cannot bind the state through unauthorized promises contrary to statutory provisions.

The doctrine assumes immense significance in India's constitutional framework because governance is structured around legislative supremacy, constitutional morality, and public accountability. If estoppel were allowed to defeat statutes, executive authorities could indirectly nullify legislative intent through representation or error. Therefore, Indian courts have consistently emphasized that while estoppel may apply in private law and administrative fairness, it cannot override statutes, constitutional provisions, or public policy.

At the same time, the evolution of promissory estoppel in Indian jurisprudence demonstrates that courts also seek to protect citizens from arbitrary state conduct. This creates a delicate balance between fairness and legality. The doctrine of estoppel against statute therefore lies at the intersection of equity, constitutional supremacy, and governance.

Conceptual Foundation of Estoppel

Estoppel emerged from English common law and equitable jurisprudence as a doctrine intended to prevent fraud, dishonesty, and injustice caused by contradictory conduct. It is founded upon the principle that a person cannot "approve and reprobate," meaning one cannot accept and reject the same set of facts according to convenience. The doctrine aims to preserve integrity and trust in legal transactions.

Under Section 115 of the Indian Evidence Act, 1872, estoppel was defined as a rule preventing a person from denying a representation that another had relied upon. The Bharatiya Sakshya Adhiniyam, 2023 continues this doctrine within the new statutory framework, thereby ensuring continuity of legal principle despite legislative reform. The shift from the Indian Evidence Act to the Bharatiya Sakshya Adhiniyam signifies modernization of evidentiary law, but not abandonment of equitable doctrines.

The doctrine has evolved into several forms, including estoppel by conduct, estoppel by representation, promissory estoppel, proprietary estoppel, and equitable estoppel. Among these, promissory estoppel has become particularly significant in public law because it can bind governmental authorities to lawful promises where citizens have acted upon them.

However, estoppel remains subordinate to statutory law. It cannot legalize an illegal act, validate an ultra vires action, or confer powers prohibited by legislation. Equity functions within law, not above it. Therefore, where a statute expressly governs a matter, estoppel must yield.



Meaning and Scope of Estoppel Against Statute

The doctrine that there can be no estoppel against statute means that neither individuals nor public authorities can create rights or obligations contrary to statutory provisions. Where the law expressly prohibits, mandates, or regulates conduct, no prior representation or assurance can override that command.

This principle applies in both private and public law, but its importance is especially visible in constitutional and administrative governance. If a government officer makes a promise outside statutory authority, such promise cannot bind the state. Similarly, if a statute prescribes a mandatory procedure, parties cannot bypass it through consent or representation.

For example, if a taxation authority mistakenly assures exemption not permitted by law, the taxpayer cannot claim estoppel to avoid tax liability because Article 265 of the Constitution requires authority of law for taxation. Likewise, appointments made contrary to statutory recruitment rules cannot be protected merely because candidates relied on governmental assurances.

The doctrine protects rule of law by ensuring that legal rights arise from valid law rather than unauthorized conduct. It also protects legislative supremacy because statutes enacted by competent legislatures cannot be nullified by executive representations. Most importantly, it safeguards public interest by preventing misuse of public office.

Constitutional Basis in India

The doctrine of estoppel against statute is deeply rooted in India's constitutional structure. The Constitution of India is supreme, and all legal powers flow from it. Public authorities are creatures of statute and can exercise only those powers granted by law. Therefore, any representation contrary to constitutional or statutory mandates is void.

Article 13 reinforces constitutional supremacy by invalidating laws inconsistent with fundamental rights. Article 14 guarantees equality before law and prohibits arbitrariness. Article 265 provides that no tax shall be levied or collected except by authority of law. These provisions collectively affirm that legal obligations must derive from law rather than executive discretion.

The doctrine also supports separation of powers. The legislature alone creates law, and the executive cannot alter statutory provisions through promises or administrative conduct. Allowing estoppel against statute would undermine democratic governance by permitting executive authorities to bypass legislative intent.



Constitutional morality further demands that state action conform to law. Public authorities act as trustees of public resources and cannot bind the state through unauthorized or illegal promises. Thus, the doctrine of estoppel against statute preserves constitutional governance, democratic accountability, and public confidence.

Judicial Evolution in India

Indian courts have consistently upheld the doctrine that estoppel cannot override statute, though they have simultaneously developed promissory estoppel to promote fairness in lawful governance. This judicial balancing reflects the need to harmonize equity with legality.

In *M.P. Sugar Mills v. State of Uttar Pradesh* (1979), the Supreme Court recognized promissory estoppel against the government where a lawful promise induced reliance. This marked a progressive step toward administrative fairness.

However, in *Jit Ram Shiv Kumar v. State of Haryana* (1980), the Court clarified that no estoppel can compel government authorities to act contrary to statute. If a promise is ultra vires or beyond authority, it is unenforceable.

Similarly, in *Kasinka Trading v. Union of India* (1995), the Court held that public interest and statutory powers override prior governmental assurances. *Shrijee Sales Corporation v. Union of India* reaffirmed that estoppel cannot restrict legislative or statutory functions.

These decisions establish that while fairness is relevant, statutory supremacy remains paramount. Indian jurisprudence therefore recognizes estoppel as an equitable shield, but never as a weapon against law.

Limits of Estoppel Against Statute in Indian Constitutional Framework

The doctrine that there can be no estoppel against statute is not merely a technical legal rule but a constitutional necessity designed to preserve legislative supremacy, rule of law, and public governance. Its primary limitation is that equity cannot validate an act that the law expressly prohibits. Where statutory provisions impose duties, restrictions, qualifications, or prohibitions, no promise, representation, negligence, or conduct can override such legal commands.

One of the clearest manifestations of this principle is found in cases involving ultra vires administrative actions. Public authorities derive their powers strictly from statutes, and any action beyond such powers is void. If a government officer grants a license, benefit, or exemption contrary to statutory provisions, the recipient cannot later argue that the government is estopped from withdrawing it. Courts have repeatedly



held that an unauthorized act does not create enforceable rights merely because a citizen relied upon it. This principle ensures that public administration remains bound by law and not by mistakes or excesses of individual officials.

In fiscal matters, the doctrine assumes even greater significance. Article 265 of the Constitution explicitly states that no tax shall be levied or collected except by authority of law. Therefore, no tax exemption, concession, or fiscal assurance can survive unless it is legally authorized. Government agencies cannot, through administrative representation, waive taxes in contradiction to statutory mandates. This constitutional position protects public revenue and prevents unauthorized depletion of state resources. The Supreme Court has consistently held that taxation is a matter of legal authority, not equitable concession. The doctrine also applies in service jurisprudence and public employment. Appointments made in violation of statutory recruitment rules, constitutional requirements of equality under Articles 14 and 16, or reservation laws cannot be protected on grounds of estoppel. If an appointment itself is illegal, neither length of service nor prior governmental representation can validate it. This ensures that constitutional principles of equal opportunity and lawful procedure remain intact.

Similarly, in property and municipal governance, illegal construction permits or land allotments granted contrary to statutory schemes do not create vested rights. Even where authorities have negligently or mistakenly granted approval, courts have held that there can be no estoppel against enforcement of planning laws or environmental regulations. Public welfare and statutory compliance prevail over private reliance.

Thus, the doctrine functions as a constitutional shield protecting law from erosion by unauthorized promises, mistakes, or equitable pleas.

Promissory Estoppel and Its Relationship with Statutory Supremacy

Promissory estoppel represents one of the most important developments in Indian public law, especially in controlling arbitrary executive action. It prevents a party, including the government, from withdrawing a clear promise when another person has relied upon it and altered their position. However, promissory estoppel does not override statute; rather, it operates only within lawful authority.

The Supreme Court's decision in *M.P. Sugar Mills v. State of Uttar Pradesh* established that the government could be held accountable for promises that induced industrial or economic action. This doctrine was particularly important in welfare governance, where citizens and businesses often act based on state incentives.



However, subsequent judgments clarified that promissory estoppel cannot compel the government to act illegally. In *Jit Ram Shiv Kumar v. State of Haryana*, the Court categorically stated that governmental functions cannot be fettered by estoppel where public authorities act beyond statutory powers. Likewise, in *Kasinka Trading v. Union of India*, the Court held that public interest can justify withdrawal of exemptions despite prior promises.

The Indian position therefore reflects a conditional doctrine: promissory estoppel applies only when the promise is lawful, within authority, and not contrary to public interest or statutory prohibition. This balanced approach preserves fairness without sacrificing legality.

Exceptions and Nuanced Judicial Approaches

Although the rule against estoppel against statute is strict, Indian courts have occasionally adopted nuanced approaches where statutory interpretation permits flexibility and no explicit legal prohibition exists. In such situations, courts may apply equitable principles to prevent manifest injustice, particularly where state conduct is arbitrary and lawful discretion exists.

For instance, where statutes confer discretionary powers rather than mandatory prohibitions, courts may examine whether fairness demands adherence to prior governmental assurances. If an authority possesses lawful discretion and induces legitimate reliance, estoppel may operate within that legal space.

The doctrine of legitimate expectation also intersects with estoppel in administrative law. While legitimate expectation does not override statute, it can require fair hearing or procedural fairness where public authorities depart from consistent representations. Thus, fairness may influence procedure even where substantive statutory commands prevail.

Another nuanced area concerns procedural irregularities versus substantive illegality. Courts are more willing to overlook minor procedural errors where statutory objectives remain fulfilled, but they do not permit estoppel where substantive statutory violations occur.

Therefore, while no estoppel can defeat statute, judicial interpretation occasionally accommodates fairness where legality is preserved.

Estoppel Against Constitution

If estoppel cannot operate against statute, it certainly cannot operate against the Constitution, which is the supreme law of India. Constitutional provisions, especially those concerning fundamental rights, equality, public employment, and governance structure, cannot be defeated by representation or consent.



For example, no authority can justify discrimination violating Article 14 merely because affected parties previously consented. Similarly, constitutional limitations on legislative or executive power cannot be waived through conduct. Fundamental rights, constitutional structure, and public duties exist not merely for private benefit but for preservation of constitutional order.

The Supreme Court has repeatedly affirmed that there can be no waiver or estoppel against constitutional safeguards where public policy is involved. Constitutional supremacy therefore represents the highest expression of this doctrine.

Comparative Perspective

Comparative jurisprudence from the United Kingdom and United States similarly recognizes that estoppel cannot legalize ultra vires actions. English law traditionally emphasized parliamentary sovereignty, preventing executive conduct from overriding statutes. American jurisprudence also generally restricts estoppel against government where public funds or statutory obligations are involved.

India, however, has developed a comparatively richer doctrine of promissory estoppel due to its welfare-state orientation and constitutional emphasis on fairness. Yet, even in India, statutory supremacy remains decisive. This comparative perspective demonstrates that while equitable doctrines evolve differently across jurisdictions, legislative and constitutional supremacy remain universal legal constants.

Critical Analysis

The doctrine of estoppel against statute is essential for preserving legal certainty, democratic governance, and constitutional supremacy. Without it, unauthorized officials could effectively rewrite law through representation, leading to administrative chaos and erosion of public accountability. The doctrine protects citizens collectively by ensuring that governance remains lawful.

However, rigid application may sometimes produce hardship where innocent citizens rely on official representations. This is particularly concerning in welfare schemes, industrial incentives, or public recruitment where citizens may suffer losses due to governmental mistakes. Therefore, the challenge lies in balancing legal certainty with equitable justice.

Indian courts have largely succeeded in maintaining this balance by recognizing promissory estoppel within lawful boundaries while refusing to permit illegality. This approach reflects constitutional maturity because it preserves fairness without compromising statutory governance.



Conclusion

The doctrine that there can be no estoppel against statute occupies a central position in Indian constitutional and legal jurisprudence. Rooted in rule of law, constitutional supremacy, and legislative sovereignty, it ensures that no representation, promise, or conduct can override statutory mandates or constitutional commands. From the Indian Evidence Act, 1872 to the Bharatiya Sakshya Adhiniyam, 2023, the doctrine of estoppel has remained a significant equitable principle, but always subordinate to law.

Indian courts have consistently upheld that while estoppel may promote fairness, it cannot legalize illegality, validate ultra vires acts, or defeat public policy. Through doctrines such as promissory estoppel, the judiciary has introduced fairness into governance, but only within statutory and constitutional limits. This balance reflects the essence of Indian constitutionalism: equity must operate within the framework of legality.

Ultimately, estoppel against statute is not a rejection of fairness but a reaffirmation that justice in a constitutional democracy must be rooted in law. The doctrine preserves democratic legitimacy by ensuring that statutes and constitutional provisions remain supreme over individual conduct, administrative promises, or equitable claims. In this lies its enduring relevance in India's evolving legal order.

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