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However, notwithstanding anything in any of the preceding sections of this Chapter, no such offence shall be inquired into or tried in India except with the previous sanction of the Central Government. Section 188 of the Code provides for the necessary procedural complement to Section 4 of the Indian Penal Code and other penal laws have extra territorial application. Section 188 of the Code refers to crimes committed beyond the limits of India. The object of requiring the sanction of the Central Government appears to be to prevent the accused person being tried over again for the same offence in two different places. The Central Government may refuse to extradite the offender if he is wanted for being tried in a foreign country subsequent to his trial in an Indian Court or by refusing to sanction a prosecution against him if he has already been tried in a foreign country in respect of the same offence.

Section 188 of the Code does not apply to an offence committed by a foreigner outside Indian Territory though he may subsequently be found in India. Section 189 of the Code of Criminal Procedure provides that when any offence alleged to have been committed in a territory outside India is being inquired into or tried under the provisions of Section 188 of the Code, the Central Government may, if it thinks fit, direct that copies of depositions made or exhibits produced before a judicial officer in or for that territory or before a diplomatic or consular representative of India in or for that territory shall be received as evidence by the Court holding such inquiry or trial in any case in which such Court might issue a commission for taking evidence as to the matters to which such depositions or exhibits relate.