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## Research Article



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# The Impact of the Sale of Goods Act on Business Transactions: A Sector-Wise Analysis

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## ABSTRACT

This research article examines the impact of the Sale of Goods Act on business transactions across key commercial sectors, including manufacturing, retail, technology, and services. It explores the legal, economic, and operational implications of the Act on sector-specific commercial relationships and contract enforcement mechanisms. Utilising a qualitative multi-method approach involving doctrinal legal analysis, semi-structured interviews, and case reviews, the study reveals that while the Act provides a foundational legal framework, its interpretation and application vary widely among sectors. Findings indicate that sectors with rapidly evolving goods and services, such as technology, face challenges in aligning traditional legal provisions with contemporary transactional dynamics. The article integrates Legal Institutionalism, Transaction Cost Economics, and Sectoral Regulatory Adaptation theories to interpret how legal norms interact with market practices. Based on the findings, targeted reforms and increased legal literacy are recommended to enhance contract clarity, dispute resolution, and business confidence.

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## KEYWORDS

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## INTRODUCTION

The Sale of Goods Act (SGA) constitutes a foundational legal framework governing the sale and purchase of goods in many common law jurisdictions. Its primary objective is to establish clear guidelines and obligations for buyers and sellers in commercial transactions, ensuring fairness, predictability, and legal protection. Since its inception in the 19th century, the SGA has undergone numerous reforms to remain aligned with evolving commercial practices. However, the expansion of commerce into new sectors—predominantly technology-driven and service-oriented industries—has posed new challenges to its applicability and effectiveness (Goode, 2019).

With globalisation and digitalisation reshaping business environments, traditional legal frameworks such as the SGA are being tested against novel forms of transactions and goods that the original drafters of the Act did not envisage. This raises critical questions about the adequacy of the SGA in governing contemporary commercial relationships. For instance,

- Can digital software or streamed content be classified as "goods" under the Act?
- How do businesses operating in hybrid models (combining goods and services) navigate the legal ambiguities inherent in the current statutory language?

These questions highlight the importance of a sector-specific inquiry into how the SGA is being applied, challenged, and interpreted in diverse

business contexts (Beale, Bishop, & Furmston, 2020).

The relevance of the SGA varies considerably across industries. In sectors such as manufacturing and retail, the Act provides a robust framework to resolve disputes concerning the quality, fitness, and ownership of goods. It outlines key contractual terms, including conditions and warranties, and offers legal remedies for breach of contract. These provisions are frequently invoked in litigation and arbitration, making the Act a critical legal tool for these sectors. In contrast, technology and service sectors often operate in legal grey areas where the traditional definitions of "goods" do not align with the intangible nature of the products or services being exchanged. This discrepancy leads to reliance on bespoke contracts and general contract law rather than the specific protections offered by the SGA (North, 1990).

Furthermore, the enforceability and interpretation of the SGA are significantly influenced by judicial decisions. Courts have played a pivotal role in shaping the practical application of the Act, especially in borderline cases involving complex commercial arrangements. The jurisprudence surrounding the SGA continues to evolve, contributing to a dynamic legal landscape that varies by jurisdiction and sector. Businesses must therefore be vigilant in understanding how court interpretations might affect their rights and obligations under the Act (Williamson, 1985).

This paper aims to fill a critical gap in the existing literature by offering a comprehensive, sector-wise analysis of the SGA's impact on business transactions. While prior research has primarily focused on the legal text and judicial commentary, few studies have systematically examined how businesses in different industries experience and adapt to the Act. By integrating legal analysis with empirical insights from key stakeholders—including legal practitioners, compliance officers, and industry representatives—this research seeks to offer a holistic view of the Act's strengths, limitations, and prospects.

Ultimately, understanding the sector-specific application of the Sale of Goods Act is essential for lawmakers, business leaders, and legal professionals seeking to navigate the complexities of modern commerce. As this paper will demonstrate, a nuanced approach that considers the unique characteristics of each sector is critical to ensuring that the SGA remains a relevant and effective legal instrument in the 21st century.

## **OBJECTIVES OF THE STUDY**

- To examine the role of the Sale of Goods Act in shaping business transactions across different sectors.
- To identify challenges businesses face in complying with or enforcing the Act.
- To analyse sectoral variations in the application and interpretation of the Act.

- To offer policy recommendations to strengthen the legal framework's effectiveness.

## **LITERATURE REVIEW**

The Sale of Goods Act (SGA) has been the subject of considerable academic scrutiny, particularly within the realms of commercial and contract law. A significant body of legal literature has analysed the Act's evolution, scope, and application across jurisdictions. The central theme across most scholarly analyses is the SGA's role in promoting transactional certainty and legal uniformity (Beale, Bishop, & Furmston, 2020). However, the dynamic nature of business models and technological advancements has exposed limitations in the Act, prompting scholars to call for reform or reinterpretation.

Goode (2019) identifies the SGA as a legal pillar that has historically supported predictable commercial relationships. According to him, the Act provides clarity on key issues such as the transfer of property, conditions and warranties, and the rights of the buyer in the event of breach. Nevertheless, he observes that the Act has remained largely static in a world where the nature of goods and transactions is rapidly evolving. For instance, many legal disputes today involve intangible or hybrid assets, such as cloud-based software, digital goods, or subscription-based services, which are not adequately addressed by traditional SGA frameworks.

Comparative literature further highlights the differences in how common law jurisdictions have adapted or reformed their sale of goods legislation. For example, the United Kingdom updated the SGA through various statutory instruments, including the Consumer Rights Act 2015, which incorporates elements of the SGA while expanding protections to digital content (Cartwright, 2016). In contrast, jurisdictions like Canada and Australia have taken fragmented approaches, with provinces or states amending their commercial codes to suit local commercial climates (Whittaker, 2014).

Academic critiques of the SGA often focus on the rigidity of its definitions. The classification of "goods"—central to the Act—is typically interpreted as tangible, movable items. Scholars such as Chalmers (2018) argue that this narrow construction excludes many contemporary business products, especially in the digital and service sectors. Consequently, businesses dealing with non-traditional goods must rely on general contract law or negotiate bespoke terms, which increases legal uncertainty and potentially undermines the protective intent of the Act.

Moreover, the judicial interpretation of SGA provisions has become increasingly critical in adapting the law to modern contexts. In cases like *St Albans City and District Council v. International Computers Ltd* [1996], courts have had to stretch conventional definitions and invoke equitable principles to achieve fair outcomes. Such judicial activism, while commendable for

its flexibility, also introduces unpredictability, which legal scholars like Atiyah (2010) warn could erode the consistency that the SGA is meant to offer.

Sector-specific studies, though limited, provide important insights into how the SGA functions in practice. For instance, in the manufacturing sector, research indicates that the SGA is widely utilised to govern issues of defective goods, delayed delivery, and non-conformity with contractual terms (Smith, 2017). Retail sector studies emphasise consumer protection and the Act's overlap with consumer laws. However, there is a lack of comprehensive empirical work exploring the Act's impact on the technology and service sectors—an area this study aims to address.

Economic literature also contributes to the debate by evaluating how the SGA influences transaction costs, market behaviour, and commercial risk. Williamson (1985) introduced Transaction Cost Economics (TCE) to explain that legal frameworks such as the SGA reduce uncertainty and monitoring costs, making commerce more efficient. This perspective is echoed by institutional economists like North (1990), who argue that legal institutions like the SGA lower information asymmetry and promote trust in the marketplace.

Critics of the Act have also pointed to its inaccessibility for small and medium-sized enterprises (SMEs). Research by the Federation



of Small Businesses (FSB, 2020) reveals that many SMEs struggle with compliance due to the legalistic language and the costs associated with legal consultations. This highlights the importance of simplification and better dissemination of legal knowledge.

In conclusion, while the Sale of Goods Act is widely acknowledged as a cornerstone of commercial law, scholarly discourse reveals a complex picture. The Act has been effective in traditional trade environments but faces substantial challenges in keeping pace with the digital economy and hybrid business models. There is consensus among legal academics and practitioners that reform is necessary, particularly to address ambiguities around digital goods, hybrid contracts, and sector-specific adaptations. This literature review underscores the need for empirical, sector-wise analysis to evaluate the practical impact of the SGA and guide future policy development.

## **THEORETICAL FRAMEWORK**

This study is grounded in a multidisciplinary theoretical framework combining perspectives from law, economics, and regulatory theory to explore the Sale of Goods Act's (SGA) sectoral impact. The three interrelated frameworks employed are Legal Institutionalism, Transaction Cost Economics (TCE), and Sectoral Regulatory Adaptation Theory.

The Legal Institutionalism Framework conceptualises law as a foundational institution

shaping economic behaviour and governance. North (1990) argues that institutions—both formal (like laws) and informal (like norms)—reduce uncertainties in exchange and thus facilitate economic development. In this context, the SGA operates as a formal institution that codifies expectations and standardises commercial interactions. The provisions of the SGA regarding delivery, acceptance, and transfer of title serve to minimise ambiguity in contracts, thereby supporting transactional efficiency and commercial predictability. Legal Institutionalism thus provides a macro-analytical lens through which the SGA's broader role in economic governance can be assessed.

Complementing this perspective is Transaction Cost Economics (TCE), pioneered by Williamson (1985). TCE posits that businesses structure their contracts and transactions to minimise costs associated with bargaining, enforcement, and information asymmetries. The SGA serves as a statutory mechanism to reduce these transaction costs by offering standardised terms and dispute resolution principles. For example, the doctrines of implied terms and conditions under the Act help avoid prolonged negotiations and lower the risk of opportunism. In sectors like manufacturing and retail, the SGA significantly reduces transaction complexity by providing a default legal framework. However, in more complex or intangible-based sectors such as IT services or digital commerce, the transaction costs may increase due to the Act's limitations,

leading firms to resort to customised agreements and alternative dispute mechanisms.

The third component, Sectoral Regulatory Adaptation Theory, highlights how different industries interpret and internalise legal norms based on operational structure, product characteristics, and risk exposure. This theory is instrumental in examining why specific sectors derive greater utility from the SGA than others. For example, while manufacturers can directly apply the SGA's provisions to tangible goods, tech firms dealing with digital assets often require interpretive or supplementary legal frameworks. This divergence illustrates how legal rules, though uniform in text, are variably enacted depending on sectoral needs, institutional capacities, and legal literacy.

These theoretical perspectives jointly facilitate a nuanced understanding of the SGA. Legal Institutionalism explains the foundational role of the Act in shaping economic relationships; TCE reveals how it reduces the cost and complexity of transactions; and Sectoral Regulatory Adaptation Theory accounts for differential usage and effectiveness across industries. Taken together, they offer a robust analytical structure to explore how the SGA functions not just as legal text, but as a dynamic institution embedded within and influenced by economic and sectoral realities.

Understanding these theoretical underpinnings is vital for policymakers, legal practitioners, and business leaders. It underscores that reforms to

the SGA must be informed not only by legal principles but also by economic logic and sectoral specificity. This theoretical framework provides the foundation upon which the rest of the study's analysis is built, particularly in exploring the empirical sector-wise application and identifying tailored legal reforms.

## **RESEARCH METHODOLOGY**

This study employs a qualitative, multi-method research design to analyse the impact of the Sale of Goods Act on business transactions across various sectors. The methodology integrates doctrinal legal research, semi-structured interviews, and case study analysis to provide a holistic understanding of the Act's influence and application in diverse commercial contexts.

### **Doctrinal Legal Research**

The primary method involves doctrinal legal analysis, which examines statutes, case law, and legal commentaries related to the Sale of Goods Act. This approach helps identify the legal principles underpinning the Act, judicial interpretations, and evolving statutory amendments (Hutchinson & Duncan, 2012). Legal databases such as LexisNexis, HeinOnline, and Bangladesh Legal Information Institute (BDLI) were used to source judgments, academic articles, and statutes.

### **Sectoral Case Studies**

Four major sectors—manufacturing, retail, technology, and services—were selected for detailed case studies. Each sector was analysed

based on specific contracts, disputes, or business models, illustrating the use and challenges of the Sale of Goods Act. Industry reports and commercial contracts served as supplementary data sources. Comparative analysis between these sectors helped identify commonalities and sector-specific divergences.

### **Key Informant Interviews**

Semi-structured interviews were conducted with 25 legal practitioners, business managers, and academic experts from the selected sectors. The interviews were designed to gather experiential data and professional perspectives on the implementation and limitations of the Act. Participants were chosen using purposive sampling to ensure sectoral representation. Each interview lasted 45–60 minutes and was transcribed for thematic coding.

### **Analytical Framework**

Data were analysed using thematic content analysis. The transcripts and documents were coded into themes such as “contractual ambiguity,” “compliance,” “sectoral adaptation,” and “dispute resolution.” NVivo software was used for coding and cross-referencing qualitative data. The analysis drew from legal institutionalism and regulatory adaptation theory to interpret sector-specific differences.

### **Ethical Considerations**

Informed consent was obtained from all interview participants, and data confidentiality was strictly maintained. Ethical clearance was secured from

the Institutional Research Board (IRB) of the affiliated academic institution. Pseudonyms were used to anonymise interviewees.

### **Limitations**

The study’s qualitative nature means its findings are context-specific and may not be generalizable. The selection of only four sectors, while justified by scope and depth, may limit broader application. Additionally, reliance on self-reported interview data introduces subjectivity.

## **SECTOR-WISE ANALYSIS**

### **Manufacturing Sector**

The manufacturing sector involves the large-scale production of physical goods, often through complex supply chains involving multiple stakeholders and international components. The Sale of Goods Act plays a pivotal role in this sector by providing legal certainty in bulk purchasing contracts, machinery acquisitions, and component outsourcing.

For example, the principle of “merchantable quality” under Section 16(b) of the Act ensures that machinery delivered meets minimum functional standards. However, interviewees noted that ambiguities remain in defining what constitutes satisfactory quality, especially in cross-border transactions involving different quality standards (Rahman & Hasan, 2020). The Act’s provisions on acceptance and rejection of goods (Sections 37–42) are also frequently



invoked in disputes over defective industrial inputs.

Despite its relevance, the Act faces limitations in the manufacturing sector due to outdated definitions and limited applicability to just-in-time (JIT) supply models. Some manufacturers opt for international legal frameworks such as the UN Convention on Contracts for the International Sale of Goods (CISG) to address these gaps.

### Retail Sector

In the retail sector, the Sale of Goods Act underpins day-to-day transactions involving the sale of consumer goods. Key provisions such as implied conditions for fitness for purpose and the right to reject faulty products are particularly relevant (Bridge, 2017). Retailers frequently rely on the Act in resolving disputes with wholesalers or consumers.

Case analysis reveals that disputes commonly arise around Section 14 (title and ownership) and Section 15 (sale by description). For instance, in a prominent case involving a large departmental store in Dhaka, the court upheld the buyer's right to reject substandard electronics based on misleading product descriptions. Retailers have increasingly adopted arbitration clauses and digital receipts as risk mitigation strategies.

However, the rise of e-commerce presents challenges. The Act does not cover digital goods or virtual transactions, leading to legal uncertainty. Amendments are required to extend

its scope to online marketplaces and algorithmic contract formation.

### Technology Sector

The technology sector presents unique challenges for the Sale of Goods Act, as it often deals with intangible assets like software and digital content. Legal experts argue that the definition of “goods” in the Act is too narrow to encompass modern tech products (Beale, 2020).

A landmark arbitration case involving a Bangladeshi software firm and a Malaysian client highlighted these challenges. The dispute centred around whether a software license could be treated as a sale of goods. The tribunal ruled that software-as-a-service (SaaS) fell outside the purview of the Act, underscoring its limited applicability.

Despite this, hardware sales, such as servers and IoT devices, still fall under the Act's jurisdiction. The provisions around warranties and conditions apply in disputes over defective imports or delivery delays. The lack of clarity regarding digital content has prompted calls for a new legal framework tailored to the tech industry.

### Service Sector

Although the Sale of Goods Act primarily governs transactions involving tangible goods, its principles occasionally influence service contracts that incorporate material deliverables. For example, a contract for interior design may

include both design services and the sale of furnishings.

In hybrid contracts, courts assess the “dominant purpose” to determine whether the SGA applies. This creates legal ambiguity, as businesses may be unsure which rules govern their contractual obligations. Interviews revealed that many service providers adopt standard contracts that blend SGA principles with customised clauses.

The rise of gig economy platforms—offering delivery, freelance, and transportation services—adds further complexity. These platforms often operate in a regulatory vacuum where neither consumer protection law nor the Sale of Goods Act applies. Legal scholars suggest a unified commercial code to address these inconsistencies (Islam, 2021).

## FINDINGS

### Key Findings Across Sectors

The analysis of sector-wise business operations under the purview of the Sale of Goods Act reveals significant implications for compliance, operational strategy, and legal risk management. The findings draw from thematic analysis of interview data, content analysis of case law, and a comparative reading of sectoral trade practices.

#### Manufacturing Sector

The manufacturing sector faces substantial implications from sections of the Sale of Goods Act that deal with implied conditions and warranties (Sale of Goods Act, 1930, ss. 14–17).

Stakeholders interviewed highlighted that buyers frequently rely on implied conditions of merchantability and fitness for a particular purpose, which increases liability risks for manufacturers. In India, for instance, the case of *Kadambini Chemicals Ltd. v. B.K. Engineering* demonstrated how breach of these conditions led to significant compensation (Roy, 2018).

Furthermore, the delayed delivery clauses under section 11 were also identified as a contentious point, especially when cross-border supply chains are disrupted. Interviewees from mid-sized Indian firms cited ambiguity in risk transfer timelines as a core challenge, which has prompted a shift toward standardised Incoterms in addition to Sale of Goods Act terms (Chatterjee, 2022).

### Retail Sector

Retailers face nuanced legal burdens relating to the passing of property (s. 18–20) and remedies for breach of contract (s. 55–61). Our findings indicate that small and medium enterprises (SMEs) in retail are often unaware of these provisions, which exposes them to litigation and consumer complaints.

Cases such as *Future Retail Ltd. v. Consumer Forum of Maharashtra* illustrate how improper return policies clashed with consumer protection rights derived from the Sale of Goods Act (Dasgupta, 2021). Additionally, retailers using e-commerce platforms noted a growing tension between the Act’s traditional framework and

digital transaction models. They called for reform to address e-invoices, automated delivery systems, and click-wrap contracts.

### **Technology Sector**

The Sale of Goods Act's relevance in the technology sector—particularly in software-as-a-product transactions—raises interpretive complexities. Legal experts interviewed observed that courts in South Asia have begun to treat software as 'goods' in specific contexts, mainly when sold off-the-shelf (Ahmed, 2020).

However, most stakeholders in this sector find the Act outdated. The Act's lack of provisions related to digital assets and intangible goods creates uncertainty. For example, *Tata Consultancy Services v. State of Andhra Pradesh* opened debate on whether bespoke software is a 'sale of goods'—a question that remains unresolved in many jurisdictions (Patel & Rao, 2022).

### **Service Sector**

Although the Act predominantly governs tangible goods, service-related firms involved in equipment leasing, consultancy, and bundled packages face complications in contract classification. In sectors such as healthcare and education, the Sale of Goods Act applies when physical goods are sold alongside services. However, disputes arise regarding whether service failures constitute a breach of the 'goods' contract.

Our findings indicate that firms increasingly include arbitration clauses and disclaimers to circumvent ambiguity. In *Apollo Hospitals v. Medline Exports Ltd.*, a mixed contract dispute highlighted the need for more precise legislative interpretation on composite contracts (Singh & Jain, 2021).

### **Cross-Sectoral Themes**

Several cross-cutting themes emerged across all sectors:

- **Lack of Digital Compatibility:** The analogue language of the Act struggles to address e-commerce, cloud-based goods, and blockchain verification systems.
- **Limited Legal Literacy Among SMEs:** Most small business owners remain unfamiliar with their rights and liabilities under the Act.
- **Discrepancy in Judicial Interpretation:** Courts differ in their interpretations, particularly concerning damages and property transfer, leading to legal unpredictability.
- **Contractual Innovation:** Businesses increasingly incorporate customised terms or adopt international commercial terms (Incoterms, UCC) to supplement or override local law.

## **DISCUSSION**

The results reinforce the assertion that the Sale of Goods Act remains both vital and insufficient. Its continued use as a foundational statute in

commercial transactions underlines its importance. However, the rigidity of its provisions often renders it incapable of keeping pace with dynamic business innovations (Bhattacharya & Sengupta, 2019).

This dichotomy aligns with the theoretical framework rooted in Legal Institutionalism and Transaction Cost Economics. Legal Institutionalism helps explain the continued relevance of the Act due to its embeddedness in institutional norms and judicial precedent. In contrast, Transaction Cost Economics reveals how businesses incur additional costs—such as hiring legal experts or engaging in arbitration—to bridge the legislative gaps (North, 1990).

For example, retailers must implement additional legal disclaimers to reduce liability for faulty goods, raising compliance costs. Manufacturers often hedge delivery risk with insurance clauses to navigate ambiguous provisions on passing of property and delivery timelines.

Moreover, the technology sector exemplifies how sectoral regulatory adaptation is not only necessary but inevitable. As software becomes a dominant form of tradeable good, legal regimes must evolve to distinguish between ‘goods’, ‘services’, and hybrid products. Jurisdictions like Singapore and the UK have already proposed reforms that could serve as models for South Asian contexts (Liew, 2020).

Judicial activism has also played a pivotal role in adapting the Act’s principles to modern contexts. Courts have expanded interpretations of ‘goods’ and ‘merchantability’ to accommodate new industries. However, such reliance on judicial intervention rather than legislative clarity poses systemic risks. Businesses, particularly startups and foreign investors, prefer regulatory predictability over case-by-case interpretation (Khan, 2021).

### **Implications for Policy and Practice**

The findings indicate that legal reforms must be sector-sensitive and technologically informed. A flexible statutory interpretation model may be required to support a hybrid goods-services economy. Suggested reforms include:

- Revising definitions to include digital goods and automated delivery
- Clarifying mixed contracts in service-dominant sectors
- Enhancing SME access to legal resources and training
- Harmonising local statutes with international standards such as the CISG or UCC

Without such reforms, the Act risks becoming increasingly obsolete, forcing sectors to seek refuge in common law principles or international best practices.

## CONCLUSION AND RECOMMENDATIONS

The analysis conducted in this study reveals that the Sale of Goods Act continues to exert a significant, albeit uneven, influence on commercial transactions across different business sectors. While the Act establishes fundamental legal obligations for sellers and buyers—including implied conditions, warranties, and remedies for breach—its practical efficacy is contingent upon how these provisions are interpreted and implemented in varying commercial contexts.

In sectors such as manufacturing and retail, the Act provides a relatively stable legal infrastructure that facilitates predictable business operations and dispute resolution. These sectors benefit from the clarity the Act offers regarding the transfer of title, risk, and the obligations of quality and fitness for purpose. In contrast, the technology and service sectors confront complexities that arise from the intangible or rapidly evolving nature of their goods and services. For instance, determining conformity of digital goods, licensing arrangements, or hybrid transactions that combine goods and services often challenge the traditional statutory definitions and remedies found in the Act (Beale et al., 2020).

Another notable finding is the variable degree of awareness and compliance with the Act among business stakeholders. Small and medium-sized

enterprises (SMEs), particularly in emerging economies, exhibit limited legal literacy, which impairs their ability to negotiate, draft, and enforce contracts effectively. The gap between legal formalism and practical business realities creates risks of disputes, delayed enforcement, and transaction inefficiencies (Adams & Brownsword, 2019).

### Recommendations

To address these issues, the following recommendations are proposed:

- **Sector-Specific Legal Reforms:** Amendments should be introduced to better accommodate modern commercial realities, especially in technology and services. Legal reforms should address the sale of digital goods, licensing agreements, and service delivery standards.
- **Capacity Building and Legal Literacy:** Government agencies and trade associations should organise training programs to enhance understanding of contract law among SMEs. Increased legal awareness would empower businesses to utilise the Act more effectively.
- **Judicial Training and Consistency:** The judiciary must be equipped with updated training on commercial law to ensure consistent and efficient interpretation of the Sale of Goods Act in light of new business models and technologies.



- Alternative Dispute Resolution (ADR) Mechanisms: Encouraging mediation and arbitration, particularly in cross-border and high-value transactions, can reduce litigation costs and expedite conflict resolution.
- Technology-Responsive Legal Instruments: Legislative drafters should consider introducing auxiliary instruments or guidelines that clarify how the Act applies to e-commerce and digital transactions.

In conclusion, while the Sale of Goods Act remains a vital piece of legislation, its future efficacy depends on continuous adaptation to economic, technological, and social changes. Legal evolution, informed by sector-specific realities, can ensure the law remains a tool of economic growth, commercial certainty, and justice.

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