

Arul Nadar

Vs

Authorised Officer, Land Reforms

Civil Appeal No. 9 of 1991

(CJI M.M. Punchhi, G. B. Pattanaik, A.P. Mishra JJ)

22.09.1998

JUDGMENT

G. B. PATTANAİK, J. –

1. The question that arises for consideration in this appeal is whether the provisions of Section 21-A of the Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Act, 1961 would apply to the facts and circumstances of the case and the appellant can derive benefit of the same, and if so, to what extent. When the matter was listed before a Bench of two Judges of this Court, their Lordships felt that there is a conflict between two decisions of this Court both rendered by two Hon'ble Judges, one in the case of v. Gopal Reddiar v. State of T. N. (1995 Supp (2) SCC 481) to which one of us was a party, namely (Hon'ble Punchhi, J., as he then was), and the other in the case of A. G. Varadarajulu v. State of T. N. ((1998) 4 SCC 231) and that is how the matter has come before a three-Judge Bench.

2. The appellant was the owner of 43.55 standard acres of agricultural land. He also purchased some land on 20-10-1961. The Tamil Nadu Land Reforms (Fixation of Ceiling Land) Act, 1961 (hereinafter referred to as "the Act") came into force on 5-4-1960. A proceeding under the Act was initiated by the authorised officer who came to the conclusion that the appellant was in possession of 7.01 standard acres as surplus land, over and above the permitted ceiling area of 30 standard acres. The appellant challenged the said order of the authorised officer by filing a revision before the Land Commissioner who ultimately remanded the matter to the authorised officer for redisposal. After the matter came back on remand, the authorised officer prepared a revised draft statement indicating therein that the total surplus land in possession of the appellant comes to 19.28 standard acres. It may be stated that subsequent acquisition made by the appellant was taken into consideration for computing the surplus land. The appellant-landowner filed objection to the said draft statement contending, inter alia, that two settlement deeds have been executed in favour of two minor sons on 28-4-1970 and 2-5-1970 and those transfers are valid under Section 21-A of the Act, and as such they should be excluded from the computation of the ceiling surplus in the hands of the appellant and on such exclusion, the appellant cannot be said to have any excess land in his possession. The authorised officer, however, rejected the said objection and the matter being carried in appeal, the appeal was also dismissed. The appellant then preferred a revision to the High Court and the High Court by the impugned judgment in CWP No. 3688 of 1982 having negated the contention of the appellant and having dismissed the revision, the present appeal has been preferred. The High Court considered the provisions of Section 21-A which came into stau by the Tamil Nadu Act 17 of 1970 with effect from 15-2-1970, as well as Sections 3(1) and 3(2) of the said Tamil Nadu Act 17 of 1970 and came to the conclusion that the proceedings in the present case having been initiated under the principal Act, the same have to be continued and concluded thereunder and

as such Section 21-A which was brought into the statute by the Tamil Nadu Land Reforms (Reduction of Ceiling of Land) Act, 1970 (Act 17 of 1970) will have no application.

3. The learned counsel appearing for the appellant contended that in view of non obstante clause in Section 21-A and the legislature having allowed a landowner to transfer a part of his land between 15-2-1970 and 2-10-1970, the High Court committed serious error in coming to the conclusion that Section 21-A has no application to the present case. According to the learned counsel, Section 21-A has an overriding effect on all the provisions of the Land Reforms Act or even any other law in force and, therefore, the said provision must have its full play and cannot be restricted in any manner so as to exclude its operation to a proceeding which has been initiated prior to the coming into force of the said Tamil Nadu Act 17 of 1970. In support of his contention, reliance was placed on the decisions of this Court in the case of *Susila Devi Ammal v. State of Madras* (1993 Supp (1) SCC 462) and *V. Gopal Reddiar v. State of TN.* (1995 Supp (2) SCC 481). The learned counsel appearing for the respondent-State on the other hand contended that the aforesaid interpretation would frustrate the very object of the Tamil Nadu Act 17 of 1970, namely, to reduce the ceiling area from 30 standard acres to 15 standard acres and, therefore, the High Court rightly held that Section 21-A will have no application.

4. Before examining the correctness of the rival submissions, it would be appropriate for us to notice the decision of this Court in *Varadarajulu* case (1998) 4 SCC 231) as a Bench if this Court apparently thought that there is a conflict between the said decision and the decision in *V. Gopal Reddiar* case (1995 Supp (2) SCC 481). In *Varadarajulu* (1998) 4 SCC 231) the question for consideration was whether Section 21-A overrides Section 3(42). Section 3(42) defines stridhana land to mean any land held on the date of commencement of the Land Reforms Act by any female member of a family in her own name. The expression "held" would have its meaning from Section 3(19) which defines "to hold land". Section 21-A has absolutely no connection with Section 3(42) inasmuch as under Section 21-A, the legislature recognises certain transfers made between 15-2-1970 and 2-10-1970 to be valid. But if the transferor had no right to transfer, the question of the legislature validating such transfer would not arise. In *Varadarajulu* case (1998) 4 SCC 231) the said question really arose for consideration and this Court held that since the transferor was not holding the land as "stridhana land", the provisions of Section 21-A will have no application. In *V. Gopal Reddiar* case (1995 Supp (2) SCC 481) the question for consideration was whether a proceeding under the parent Act 58 of 1961 having been initiated but had not been concluded and the Tamil Nadu Land Reforms (Reduction of Ceiling on Land) Act, 1970 having come into force, whether Section 21-A brought into the statute by virtue of Act 17 of 1970 would apply and this Court answered in the affirmative. We, therefore, do not find any inconsistency between the decision of this Court in *Varadarajulu* (1998) 4 SCC 231) and *Gopal Reddiar* (1995 Supp (2) SCC 481), the two operating in different fields. In *M. K. Harihara Iyer v. Authorised Officer Land Reforms* (1990 Supp SCC 182) a three-Judge Bench of this Court considered the question of applicability of Section 21-A vis-a-vis Section 22 thereof and came to hold that Section 21-A which begins with the words "Notwithstanding anything contained in Section 22" clearly overrides Section 22 and, therefore, the transactions referred to in Section 21-A cannot be the subject-matter of enquiry under Section 22. The interpretation of Section 21-A came up again in the case of *Susila Devi* (1993 Supp (1) SCC 462). In the said case, certain partitions in the family had taken place within the interregnum. But the High Court had come to the conclusion that the authorised officer shall calculate the ceiling area under Section 23 as if no transfer had taken place. This Court reversed the judgment of the High Court and came to hold that while reducing the ceiling area of a person from 30 standard acres to 15 standard acres under the Tamil Nadu Act 17 of 1970, the legislature have granted the transfer holiday for a small period between 15-2-1970 to 2-10-1970 as contained in Section 21-A and the

said provision would apply notwithstanding anything contained in Section 22 or any other provisions of the Act or any other law for the time being in force, and, therefore, while computing the ceiling, the transfers if fall within any other clause of Section 21-A, have to be given effect to. This decision was also relied on in Gopal Reddiar case (1955 Supp (2) SCC 481) and it was held that for the purpose of determining the final holding under the modified principal Act, the amended Section 23 will have to be applied to the ceiling-holding determined under the original principal Act and for that purpose, the sale transactions between the two dates, namely, 15-2-1970 and 1-10-1970 will have to be ignored. It was also held that while pendency of the ceiling proceedings under the principal Act, Act 17 of 1970 having come into force and inserting Section 21-A into the parent Act, if any land has been voluntarily transferred to an educational institution between the two dates, then the said land has to be excluded under Section 21-A. In other words, Section 21-A was made applicable to a proceeding which had been initiated under the parent Act and was pending when the said Section 21-A was brought on to the statute-book. In view of the aforesaid two decisions and on examining the provisions of the Tamil Nadu Act 17 of 1970, more particularly Section 21-A, we have no hesitation to come to the conclusion that the said provision does apply to a proceeding which was pending on the date the aforesaid provision was inserted in the parent Act even though the proceeding might have been initiated under the parent Act itself and the High Court committed error in holding that Section 21-A will have no application as the ceiling proceeding had been initiated under the parent Act.

5. We may notice at this stage the contentions advanced by the learned counsel appearing for the respondent that the object of the Act being to further reduce the ceiling area, Section 21-A, if is made applicable to the pending proceeding, then the said object would be frustrated. We are afraid that this contention cannot be sustained inasmuch as when the language of a statute is unambiguous, in interpreting the provisions thereof, it is not necessary to look into the legislative intent or the object of the Act. As has been stated by this Court in the case of State of U.P. v. Dr. Vjay Anand Maharaj (AIR 1963 SC 946 : (1963) 1 SCR 1 : (1962) 45 ITR 414) :

"When the language is plain and unambiguous and admits of only one meaning, no question of construction of a statute arises, for the Act speaks for itself."

6. In the Sussex Peerage case (1844) 11 Cl & Fin 85 : (1843-60) All ER Rep 55) at p.143 Tindal, C.J. stated thus :

"If the words of the statute are in themselves precise and unambiguous, then no more can be necessary than to expound those words in their natural and ordinary sense and the words themselves do alone in such cases best declare the intent of the lawgiver."

That apart, while the legislature intended to reduce the ceiling area from 30 standard acres to 15 standard acres, they themselves provided for a transfer holiday by inserting Section 21-A as has been held by this Court in Susila Devi case (1993 Supp (1) SCC 462) and there would be no justification to give any restrictive meaning to the said provision of Section 21-A where the legislature indicated that the aforesaid provision is notwithstanding anything contained in Section 22 or in any other provision of the Act or in any other law for the time being in force. In this view of the matter, it would not be appropriate for us to give any restrictive meaning to Section 21-A of the Act as contended by the learned counsel for the respondent.

7. In the aforesaid premises, the impugned judgment of the High Court as well as the authorities under the Act are set aside and we hold that the provisions of Section 21-A would apply to the facts

of the case for computation of the ceiling provided, however, all the necessary ingredients of the said provisions are attracted. This appeal is accordingly allowed and the matter is remanded back to the authorised officer for recomputation of the ceiling in the light of the law laid down by us in this judgment.