

SUPREME COURT OF INDIA

U.P. State Agro Industrial Corporation Ltd

Vs.

Kisan Upbhokta Parishad

C.A.No.7285 of 2001

(A.K.Mathur and Markandey Katju JJ.)

07.12.2007

JUDGMENT:

MARKANDEY KATJU, J.

1. This appeal has been filed against the impugned judgment of the Allahabad High Court dated 22.2.2000 in Writ Petition No.23662 of 1999.
2. Heard learned counsel for the parties and perused the record.
3. The respondent in this appeal, which is a Union of cane growers and looks after the interest of sugarcane farmers in Meerut District, was the petitioner in the writ petition before the Allahabad High Court. It was alleged in the writ petition that cane growers of the area require implements and other equipments for agriculture. For this purpose it purchases Animal Driven Vehicles (hereinafter called ADV carts) in order to transport the sugarcane from the agriculture fields to the sugar factories or other places where it is required to be sent. The State Government from time to time has provided a subsidy on the purchase of ADV carts and other agricultural implements.
4. It appears that the State Government issued an order dated 20.11.1996 stating that all kinds of agricultural implements driven by hand operation or animal power should be purchased from the U.P. State Agro Industrial Limited. The short question in the writ petition before the High Court was whether the ADV carts are agricultural implements. If, they are then in order to get subsidy, purchases had to be made only from the Corporation and not from other parties.
5. The Cane Commissioner, U.P. issued a letter dated 5.3.1999, copy of which is Annexure P-2 to this appeal, stating that in pursuance of the aforesaid Government order dated 20.11.1996 of the U.P. Government, ADV carts can only be purchased from the U.P. State Agro Industrial Limited. This order dated 5.3.1999 of the Cane Commissioner was challenged in the writ petition on the ground that it was in conflict with the Government order dated 20.11.1996.
6. The short question in this appeal is whether ADV carts are also agricultural implements.
7. The Concise Oxford English Dictionary (Tenth Edn. Revised) defines implement as a tool, utensil or other piece of equipment used for a particular purpose. The same dictionary defines 'tool as a device or implement, typically hand-held, used to carry out a particular function.

8. In Webster Comprehensive Dictionary (International Edn.) the word implement has been defined as a thing used in work, especially in manual work; a utensil; tool. In the same dictionary the word tool has been defined as a simple mechanism or implement, as a hammer, saw, spade, or chisel, used chiefly in the direct manual working, moving, shaping, or transforming of material.

9. In Advanced Law Lexicon by P. Ramanatha Aiyar (3rd edn 2005) the word tool has been defined as things designed to help the hand in work, especially in industrial operations.

10. One word can have several meanings, and several words can have the same meaning (synonyms). Thus, for example, the word `ball can mean the spherical object used in a game, or it can also mean a dance; it can also mean having a nice time, etc. Similarly, several words can have the same meaning e.g. the Sanskrit words `pankaj, `jalaj, `kamal, `padma, `saroj, `sarsij, etc. which all mean `Lotus.

11. No doubt the word implement can have several dictionary meanings. However, in interpretation it is well settled that ordinarily the meaning of the word or expression in common parlance or in common use should be accepted, unless the statute or order in which it is used has defined it with a specific meaning. There is no definition of the word implements in the G.O. of the State Government dated 20.11.1996.

12. In the Mimamsa Rules of Interpretation, which is our indigenous system of interpretation, one of the principles is : :f<+;ksZxeigjfr

13. The above principle means the popular meaning overpowers the etymological meaning.

14. For example, the word `pankaja literally means whatever grows in mud. The word `panka means `mud, and the suffix `ja means `which is born in. Hence the etymological meaning of the word `pankaja is that which is born in mud. Thus literally there can be several things which could mean `pankaja e.g. worms or insects born in mud, all kinds of vegetation which are born and found in mud, etc. However, by popular usage the word `pankaja has acquired a particular meaning in common parlance i.e. lotus. This shows that we should prefer the popular meaning or the meaning in common usage to the literal meaning of a word.

15. The reason behind this principle is that language is a tool of communication between human beings, and hence that meaning should be given to a word which helps communication between people. If the speaker of a word uses it in one sense but the hearer understands it in another sense, there will be a communication gap. Hence that meaning should be attributed to a word which everyone would understand as it has acquired a special meaning in common parlance.

16. Keeping the above principle in mind we may now consider whether an Animal Driven Vehicle can be said to be an agricultural implement. In our opinion it cannot, for the obvious reasons that in common parlance implements are usually regarded as tools used by human beings with their hands (and sometimes with their legs), or driven by animal power. Thus, a plough which is driven by oxen or horses would be regarded as an agricultural implement. Similarly, a hoe or a spade would be agricultural implements. However, a bullock cart which is used for carrying the agricultural produce from the farm to the market or the sugar factory cannot, in our opinion, be regarded as an agricultural implement, because in common parlance it would not be regarded by people as an

implement. A bullock cart is surely not a tool, though the plough which it pulls (for furrowing the land) is certainly a tool and therefore, an agricultural implement.

17. Learned counsel for the respondent has relied on the decision of this Court in M/s. D.H. Brothers Pvt. Ltd. vs. Commissioner of Sales Tax, U.P. AIR 1991 SC 1992, in which it was held that sugarcane crushers are not agricultural implements. In that decision this Court held that a sugarcane crusher is not used in the agricultural operation, rather it is only when the agricultural operations have ended and the cane harvested and transported to the cane crusher that the activity of the cane crusher begins. Learned counsel submitted that in the present case also the ADV carts which are used for transporting the sugarcane from the agricultural field to the sugar factory are not part of the agricultural operations, as these ADV carts begin their activity of transportation only after the agricultural operations are over.

18. It is not necessary for us to deal with this submission because we have earlier held that an ADV cart is not an agricultural implement since it is not a tool. In view of the above we find no merit in this appeal and it is accordingly dismissed. No costs

19. Before parting with this case, we would like to say that it is deeply regrettable that in our Courts of law, lawyers quote Maxwell and Craies but nobody refers to the Mimansa Principles of Interpretation. Today our so-called educated people are largely ignorant about the great intellectual achievements of our ancestors and the intellectual treasury they have bequeathed us. The Mimansa Principles of Interpretation is part of that intellectual treasury, but it is distressing to note that apart from a reference to these principles in the judgment of Sir John Edge, the then Chief Justice of Allahabad High Court, in Beni Prasad vs. Hardai Devi, (1892) ILR 14 All 67 (FB), there has been almost no utilization of these principles even in our own country (except by one of us, M. Katju, J. in some of his judgments delivered at Allahabad High Court and in this Court vide M/s. Ispat Industries Ltd. vs. Commissioner of Customs, Mumbai JT 2006(12) SC 379.

20. It may be mentioned that the Mimansa Rules of Interpretation were our traditional principles of interpretation laid down by Jaimini whose Sutras were explained by Shabar, Kumarila Bhatta, Prabhakar, etc. These Mimansa Principles were regularly used by our great jurists like Vijnaneshwar (author of Mitakshara), Jimutvahana (author of Dayabhaga), Nanda Pandit (author of Dattak Mimansa) etc. whenever they found any conflict between the various Smritis or any ambiguity or incongruity therein. There is no reason why we cannot use these principles on appropriate occasions. However, it is a matter of deep regret that these principles have rarely been used in our law Courts. It is nowhere mentioned in our Constitution or any other law that only Maxwells Principles of Interpretation can be used by the Court. We can use any system of interpretation which helps us solve a difficulty. In certain situations Maxwells principles would be more appropriate, while in other situations the Mimansa principles may be more suitable.

21. Since we have used a Mimansa principle in this judgment we thought it necessary to briefly mention about the Mimansa principles of interpretation (the original works on Mimansa are all in Sanskrit, but there is a very elucidating book in English on the subject by K.L. Sarkar called The Mimansa Rules of Interpretation published in the Tagore Law Lecture Series).