MADHYA PRADESH HIGH COURT

Municipal Corporation.,Indore

Vs.

Ratnaprabha Dhanda

C.R.No. 778 of 1983
(P.D. Mulye and S.K. Dubey, JJ.)

13.09.1988

ORDER

S.K. Dubey, J.

1. This revision petition has come up before us because of an order dated 14-12-1984, passed by the Chief Justice on an application I.A. No. 58112 of 1984, filed by the parties, praying for its hearing and disposal by a Division Branch. The revision arises out of an order dated 7-5-1983, passed by the learned 7th Additional Judge to the Court of the District Judge, Indore in Civil Miscellaneous Appeal No. 82 of 1982, whereby the Lower Appellate Court set aside the order of assessment dated 19-2-1982, passed by the assessing officer of the Municipal Corporation, Indore, on a notice issued under Section 446 of the Municipal Corporation Act, 1956 (for short the Act"). After investigation of objections, the property tax was assessed to the tune of Rs. 35,832/- per year from 21-12-1979 on the basis of revised annual letting value of the property. which was determined at Rs. 2.41,758/- under Section 138(b) of the Act.

2. Briefly stated the material facts of the case are that the respondent owns a building previously known as "Jahaj Mahal", then known as "Vikram Lodge". situated at R.N. Tagore Marg. Indore. In 1956, the annual gross rental value of this building was Rs. 6,600/- and on that basis, the property tax of Rs. 465/- was levied. The assessment officer of the Municipal Corporation revised the annual letting value for the year 1965-66, of the self occupied building and fixed it at Rs. 43,405.20 p. The respondents preferred objections under Section 147 of the Act to this valuation, which were heard by the Commissioner who, overruling them, reached the conclusion that the annual value of the building was Rs. 43.405.20 p. Thereafter, an appeal was preferred by the respondents before the Additional District Judge under Section 149 of

the Act, which was dismissed. The respondent preferred a revision petition before this Court under Section 392 of the Act, which was allowed and the assessment was quashed, vide order dated 26-9-1968. The said judgment of Division Bench is reported in 1968 MPLJ 905. Against this order of this Court. the applicant Corporation went in appeal before the Supreme Court whereby the order passed by the Bench of this Court was set aside after an interpretation of the provisions of clause ill of Section 138 of the Act, it was held that in a case where the standard rent of a building has been fixed under Section 7 of.the M.P. Accommodation Control Act, 1961. and there is nothing to show that there has been fraud or collusion, that would be its reasonable letting value, but where this is not so, and the building has never been let out and is being used in a manner where the question of fixing its standard rent does not arise, it would be permissible to fix its reasonable rent without regard to the provisions of the M.P. Accommodation Control Act, 1961. This view will give proper effect to the non obstante clause in clause is h) with due regard to its other provisions that the letting value should be reasonable". The case between the parties is reported in *Municipal Corporation. Indore vs. Smt. Ratnrprabha,* [1] The building continued to run as a lodge till the end of 1979. Thereafter, it was given on rent to the Income Tax Department with effect from 21-12-1979. The assessment officer of the Corporation, after issuing a notice under Section 146 of the Act. assessed the building to property tax valuing it as Rs. 1,64,180/- and thereafter, by a subsequent notice, increased it to Rs. 2,41,750/-, with effect from 21-12-1979. Against the said order of assessment, an appeal was filed, which was allowed by the 7th Additional District Judge, Indore and the order of assessment dated 19-2-1982 and the demand as per notice dated 17-6-1982 was set aside. It was also held by the appellate Court that the annual letting value of the building in question to be re-assessed under Section 138(b) of the Act, should not exceed the standard rent, which is the upper limit, as provided under the M.P. Accommodation Control Act, 1961 (for short "the Act"). It was also directed by the appellate Court that the property tax be not recovered retrospectively.

3. In the revision before us, Shri G. M. Chaphekar, Senior Advocate, appearing with Shri S. J. Dhanji and Shri S. S. Samvatsar, raised important question of law, that though in a later case, the Apex Court distinguished the case of Ratnaprabha (supra) and has held by interpreting the word "reasonable" in the Punjab Municipal Act No. 3 for determining the annual letting value would be the gross annual rent at which the building may reasonably be expected to let from year to year, but for determining such value the yardstick would be the standard rent according to. Rent Act. But, as the

respondents' matter was finally heard with respect to the same property between the same parties by the Apex Court, the principle of Res judicata' applies unless the matter in issue is again decided by the highest court, it cannot be reagitated in the proceedings for subsequent assessment for subsequent periods. Learned counsel contended that, even the erroneous decision on a question of law is binding between the same parties and as the question of law has already been decided by the Apex Court between the same parties. Different view taken in later cases by the Apex Court cannot give any right to the respondents to re-open the method of assessment. In support of his contention learned counsel relied upon *Satyadhan Ghosal and Ors. vs. Smt. Deorajin Devi and Anr.,*[2] *Mohanlal Goenka vs. Benoy Kishna Mukherjee and Ors.,* [3] *Burn and Company vs. Their Employees,* [4] and *Sjeoparvan Singh and Ors. v. Ramnandan Prasad Narayan Singh and Ors*[5] Sri Chaphekar also relied upon a Single Bench decision of this Court in *Laxmikant s/o Ramchandra vs. Nagar Palika Nigam, Indore,* [6] which followed the decision of the Apex Court in Ratnaprabhas case (supra).

4. Sri H. C. Dhanda, counsel appearing for the respondents in reply to the submissions made by Sri Chaphekar, contended that the judgment rendered by the Apex Court in Ratnaprabhas case (supra), though was between the same parties and with respect to the same property, but, it does not amount to res judicata' for the purposes of assessment in succeeding years. According to the scheme and provisions of the Act, the annual letting value is to be arrived at every year for the purpose of levy of property tax, which is a new cause of action, namely, the valuation for a different year and the liability of tax for that year. It is not 'eaden questio' that, therefore, the principle of 'res judicata' cannot apply. Learned counsel contended that the case of Ratnaprabha (supra) decided by the Apex Court, was clearly distinguished and rather was dissented in Diwan Daulatram Kapoors case, AIR 1980 SC 541, wherein the Supreme Court, after considering the earlier decisions of the Apex Court in the field, i.e. the cases of *Corporation of Calcutta vs. Life Insurance Corporation of India*[7] *Guntur Municipal Counsel vs. Guntur Town Ratepayers' Association.* [8] and *Municipal Corporation, Indore vs. smt. Ratnaprabha.* [9] it was held that the annual letting value according to the definition would be the gross annual rent at which the building might reasonably be expected to let from year to year and where the building is subject to rent control legislation, the annual letting value cannot be fixed more than the upper limit of the standard rent though the standard rent is 'Muted or not by the Rent Controller, as the landlord, according to the provisions of the Rent Legislation, cannot, reasonably be expected to get more rent than the standard rent payable in accordance

with the rent legislation. Where the standard rent is not fixed, the assessing authority has to arrive at the annual letting value after fixing the standard rent in accordance with and in conformity with the provisions of Section 7 of the Rent Act. The view taken in Diwan Daulatrai Kapoor's case (supra) was further explained in the case of *Dr. Balbir singh and others vs. Municipal Corporation. Delhi:* [10] In view of the pronouncement of law by the Apex Court in later cases, even the decision of the Apex Court is, there. between the same parties. in relation to the same property, would not amount to 'res judicata' as the matter in issue is different i.e. assessment of different taxable period and determination of annual letting value. independent with respect to the fixing of the liability of tax for different taxable years. In support of this contention, Sri Dhanda relied upon the case of the Apex Court in *Mathura Prasad Sarju jaiswal vs. Dosabai N. Jijibhoy.* [11] *Broken Hill Proprietary Company Ltd vs. Municipal Council of Broken Hill.* [12] *Dhannamal and others vs. Rai Bahadur Lala Moti Sagar.* [13] *Midnapur Jainindari Co. Ltd vs. Naresh Naravan Roy.* [14] and the case of the Apex Court in *Municipal Corporation of City of Hubli vs. Subbarao Hanumantrao Pravag,* [15] He also relied on one Division Bench and two Single Bench unreported judgments of this Court. He also contended that even in the matter of assessment of income tax before the amendment, it was only the value of building situated in area where the rent control law applied, it was to be considered as standard rent under the provisions of rent control law, even if the standard rent is not determined. Thereafter, the provisions of Section 23 of the Income Tax Act, Act 1961 were amended and by newly added clause (b) in Section 23(1) of the said Act, if the property is let, the annual rent received or receivable by the owner in respect thereof or for which the property might reasonably be expected to let from year to year, if the same is in excess of the sum referred to in clause (a), the amount so received or receivable would be considered for purposes of annual value. Reliance was placed on an Apex Court decision in *Mrs. Shila Kaushik vs. Commissioner of Income Tax, Delhi.*[16] Sri Dhanda contended that when the Apex Court in 1977 rendered its decision. the property was self-occupied and for periods of assessments in dispute, the property was rented and every year of assessment is a fresh cause of action. He placed reliance on *Municipal Corporation, Indore vs. Rai Bahadur Seth Heeralal.* [17] He also submitted that a decision is only an authority for what it actually decided and not for every observation found therein nor what logically follows from the various observations contained therein. Reliance was placed on the case of the Apex Court in *State of Orissa vs. Sudhanshu Shekher Mishra.* [18] Learned counsel also, submitted that even if it is considered that there are two conflicting views of the co-equal Benches of

the Supreme Court, in that case, the view of the later case should be followed. Reliance was placed on a Full Bench decision of the Allahabad High Court in *U.P. State Road Transport Corporation vs. State Transport Appellate Tribunal.* [19] A Division Bench case of the Bombay High Court in *Basant Tatoba Hargude vs. Ditkavay Muttava Pujari.* [20] Learned counsel also contended that if Ratnaprabha's case (supra) is followed for the assessment of the property in case of the respondents, and for others' property, Diwan Daulatrai Kapoors case is followed, it will create an anomaly and would violate the provisions of Article 14 of the Constitution of India. Sri Dhanda also supported the order of the appellate Court that the tax can be levied prospectively and not retrospectively. He placed reliance on a case of Division Bench in *J. C. Mills Limited vs. Municipal Corporation. Gwalior,* [21] and a Single Bench decision reported in 1988 JLJ 300 (supra) and the latest pronouncement of the Apex Court in *Kalyan Municipal Council vs. Usha Paper Products.* [22]

5. Section 132 to Section 159 in part IV. Chapter XI of the Act deal with taxation, which is a complete code in itself. For the purposes of this revision, relevant provisions of Sections 138, 143 and 146 of the Act, are quoted hereunder

> "Section 138 - Annual value of land or building how to be ascertained : For the purpose of assessing land or buildings to the property tax :-
> (a) the annual value of land, whether revenue paying or not, shall be deemed to be the gross annual rent at which the land might at the time of assessment reasonably be expected to be let from year to year:
> (b) The annual value of any building shall notwithstanding anything contained in any other law for the time being in force he deemed to be the gross annual rent at which such building, together with its appurtenances and any furniture that may he let for use or enjoyment therewith might reasonably at the time of assessment be expected to be let from year to year, less an allowance of ten per cent for the cost of repairs and for all other expenses necessary to maintain the building in a State to command such gross annual rent.
> Explanation I.....Explanation II.....
> "Section 143 : Assessment of annual value and duration of assessment : (1) The annual value of any land or building situate within the city as determined under the Madhya Pradesh Nagariya Sthawar Sampatti Kar Adhiniyam, 1964 (No. 14 of 1964) or the rules made thereunder, and in force for the purpose of that Act immediately before the 1st day of April, 1956 shall be deemed to be the annual

value for the assessment of property tax on such land or building under this Act, until such time as the Commissioner makes a fresh valuation and determines annual value under this Act of the land and building therein and the annual value of such land or building shall remain unchanged for a period of one year and may be revised thereafter by the Commissioner at the termination of successive period of one year.

(2) The Commissioner may, instead of making a new assessment every year, adopt the existing assessment, with such alteration as he thinks fit, as the assessments for each new year, giving to persons affected by such alts rations the same notice of the altered valuation and assessment as would have been required if a new assessment had been prepared.

(3) The Commissioner shall arrange for a survey for the purpose of assessment of each part of the city at least once in five years save for the omission with the previous consent of the Standing Committee of any small areas which might be more conveniently re-assessed in a subsequent year.

"Section 146 : Notice when valuation made the first time is increased :- The Commissioner shall, in all cases in which any land or building is for the first time valued, or in which the valuation of any land or building previously valued as increased under Section 143 gave special notice thereof. to the occupier of the same, and when the valuation is so increased, the said notice shall contain a statement of grounds of the increase."

6-7. In relation to the property of the respondents, whether the Corporation has no right to determine the annual value and assess the tax for subsequent years in accordance with the-interpretation in Ratnaprabina's case put to Section 138(b) of the Act, i.e. whether the reasonable value would be the monthly rent realized by the respondents or it would be obligatory on the assessing authority to follow the provisions of the Rent Act. According to later decisions of the Supreme Court in Diwaun Daulatrai Kapoor c case I supra) which considered the earlier three decisions. i.e. *Corporation of Calcutta vs. Pacmna Dori* (supra): *Corporation of Calcutta vs. Lite Insurance Corporation of India* (supra) and *Guntur Municipal Council vs. Guntur Town Ratepayer's Association* (supra), which were in the field and also the judgment rendered in the case of Ratnaprahlia (supra) and then held that where a building is governed by the Rent Control legislation, the landlord cannot reasonably be expected to receive anything more than the standard rent from a hypothetical tenant and the annual value of the building cannot, therefore, exceed the standard rent. Even in case

of a building in respect of which no standard rent has been fixed nor any of the parties have applied for fixation of the standard rent and the landlord is recovering contractual rent, the Supreme Court held that the annual value must be limited to the measure of standard rent, which may be determined on the basis of the rent legislation. Even, if the reasonable rent has not been fixed by the Rent Controller, the landlord cannot reasonably be expected to receive from a hypothetical tenant anything more than the standard rent determinable under the rent legislation and that would be so equally where the building has been let out to a tenant who has lost his right to apply for fixation of the standard rent or where the building is self-occupied by the owner. The assessing authority, in either case, has to arrive at its own figure of the standard rent by applying the principles laid down in the rent legislation. The Supreme Court in this case, observed that the landlord cannot be expected to receive any amount in breach of law. It is the standard rent alone which the landlord can reasonably he expected to receive from a tenant. The Supreme Court in para 6 of the report, while considering. the case of Ratriaprabina (supra). said that Ratnaprabha's, case strikes a different note. The Court in Ratnaprabha's case, after considering the Grnntur Municipal Councils case (supra) and the non obstante clause under Section 1381b) of the Act. "notwithstanding anything contained in any other law for the time being in force", leaned heavily on the non obstante clause and distinguished the decision in Guntur Municipal Councils case (supra) and the earlier two cases on the ground that in relation to three Municipal Acts. which came up for consideration before 'the Court. there was no such non obstante clause.

8. After considering all the cases in the field, the Supreme Court in Diwan Daulatrai Kapoor's case (supra) observed in para 6 at Page 546 column 2 that .we are not at all sure whether this decision represents the correct interpretation of clause 138(b) because it is rather difficult to see how the non obstante clause in that section can possibly affect the interpretation of the words the annual value of any building shall ... he deemed to be the gross annual rent at which such building ... might reasonably be expected to be let from year to year." The meaning of these words cannot be different in Section 138(h) of the Act, then what is in Section 127(a) of the Calcutta Municipal Corporation Act, 1923 and Section 82(2) of the Madras District Municipality Act. 1920, and the only effect of the non obstante clause would be that even if there is anything contrary in another law for the time being in force, they should not detract from full effect being given to these words according to their proper meaning. After observing this, the Supreme Court further said that it is not necessary to probe further

for the purposes of the appeals to go further into the correctness of this decision. Thus, in case of Diwan Daulatrai Kapoor's case (supra), the Supreme Court, in fact, did not agree to the interpretation put in the earlier case of Ratnaprabha's,case (supra) by it and distinguished the same. Again, this natter came up before the Supreme Court in the case of Dr. Balbir singh (supra): there also, the Supreme Court further explained the case of Diwan Daulatrai Kapoor, holding that the standard rent determinable on the principles set out in the Rent Act is the upper limit of the rent, which the landlord may reasonably he expected to receive from a hypothetical tenant holding that the test, therefore, is not what is the standard rent of the building but that is the rent, which the owner may reasonably he expected to receive from a hypothetical tenant and such reasonable expectation can. in no event, exceed the standard rent of the building determinable in accordance with the principles laid down in the Rent Act though it may he in a given case, lower than such standard rent. By this authority, the view taken in Diwan, Daulatrai Kapoor's case (supra) was further affirmed after explaining the same by the Supreme Court. Recently again, this question came up before the Supreme Court in the case of *Common Cause Registered Society vs. Union of India and Ors.*[23] While considering the property tax on ratable value of property constructed in stages in Delhi, the Supreme Court observed that the principles laid down in Dr. Balbirsingh's case (supra) are clear and require no further clarification. The Supreme Court in Balbirsingh's case further explaining Diwan Daulatrai case (supra), made it last authority on the subject.

9. Sri K. L. Shrivastava, J. in the case of *Municipal Corporation. Indore vs. Hukumchand Mills* (supra) following the cases of *Corporation of Calcutta vs. Smt. Padma Devi* (supra), *Diwan Daulatrai Kapoor vs. New Delhi Municipal Committee and Dr. Balbirsingh vs. Municipal Committee, Delhi and Ors.* (supra), held that irrespective of the rent received by the owner from the tenant, the assessing authority has to arrive at its own figure of standard rent in accordance with the provisions of Section 7 of the Rent Act. Earlier to it Pathak J. also, in case of *Municipal Corporation. Indore vs Shailendra Kumar,* [24] took the same view.

10. In case, if the interpretation put in Diwan Daulatrai Kapoor's case (supra) is not given effect to, it would give arbitrary power to the assessing authority to arrive at the annual value of the building under the garb of 'might reasonably' beat the time of assessment, expected to be let from year to year and it would be the expectation of assessing authority and not the landlord. Under Section 138(b) it is not the expectation

of the assessing authority, but is the expectation of the landlord and where the building is governed by the provisions of the Rent Act, as in the present case, the landlord is not expected to realise or recover the rent more than the standard rent, otherwise the penal consequences ensue, under the provisions of the Rent Act. In our opinion, therefore, the upper limit fixed by the rent legislation would he the monthly standard rent multiplied by 12, which would he arrived at in conformity with the provisions of Sections 7 and 10 of the Rent Act contained in Chapter II of the said Act. If it is also judged with another angle, it would give rise to two different modes of assessment and levy of tax, one in case of respondents, according to Ratnaptabha s case (supra) and other for other owners of the property, according to Daulatrai Kapoors case (supra), thus the respondents would be treated differently which would be violative of Article 14 of the Constitution. The view taken in cases of M*unicipal Corporation, Indore vs. Hukumchand Mills* (supra) and in case of *Municipal Corporation vs. Shailendra Kumar* (suprb) is in conformity with the language of Section 138 of the Act and the law laid down by the Apex Court in Divan Daulatrai Kapoors case (supra) and Dr. Balbirsingh's case (supra). In our humble opinion, the view taken by Sri R. K. Verma, J. in the case of *Laxmikant vs. Nagar Palika Nigain, Indore* (supra), following the interpretation put by the Supreme Court in the case of Ratnaprabha (supra) after considering the case of Diwan Daulatrai Kapoor's case is not correct more particularly in that case, the case of Dr. Balbirsingh (supra), wherein Diwan Daulatrai Kapoors case (supra) was further explained by the Supreme Court, was not brought to the notice of the learned Judge.

11. Under Article 141 of the Constitution of India, the interpretation put to Section 13$(b) of the Act in Ratnaprabhas case is also binding, which is in conflict with the later decisions of the Apex Court of the co-equal Benches, i.e. in the cases of Divan Daulatrai's case and Dr. Balbirsingh (supra). In such a situation, when there is a direct conflict between the decisions of the Supreme Court of co-equal Benches, this Court has to follow the judgment, which appears to it to state the law more elaborately and more accurately and in conformity with the scheme of the Act. Both the views of the Supreme Court cannot be binding on the courts below. In such a situation, a choice, however, difficult it may be, has to be made, the date of rendering the judgment of the Supreme Court cannot be a guiding principle. As discussed earlier, though in Diwan Daulatrai Kapoor's case (supra), all the earlier three decisions of the Supreme Court and that of the case of Ratnaprabha (supra) were considered, wherein the correctness of Ratnaprabha's case was doubted by their Lordships of the Supreme Court whether

the decision represents the correct interpretation of Section 138(b) of the Act or not and thereafter considering the scheme of the Act and language of Section 138(b) with non obstante clause and the provisions of the rent legislation; and again Diwan Daulatrai Kapoors case (supra) was further explained in Dr. Balbirsingh's case (supra), it is proper for us to follow the two later decisions of the co-equal Benches of the Apex Court, which interpret Section 138(b) of the Act more accurately and elaborately. See, *' P.B.. Arnarsingh Yadav vs. Shanti Devi.* [25]

12. Now the question arises whether the decision of the Apex Court in Ratnaprabha's case in the case of respondents would amount to 'res judicata' or not. It is not in dispute that in Ratnaprabha's case (supra). the assessing authority had determined the annual gross rental value between the same parties in respect of the same property for the assessment year 1965-66, and in the present case, the dispute of assessment is from 21st December, 1979 and onwards. The Apex Court, in the case of Mathura Prasad Sarju Jaiswal (supra) observed that as the matter is about the market assessment of the annual letting value of the property and the tax thereon, such assessment has to be made every year afresh, and every assessment gives a different cause of action. In view of the fact that fresh assessments are to be made every year according to the scheme of the Act, the respondents cannot be estopped to challenge the assessment. This aspect was also considered between the same parties by one of us (Mulye, J.) in *Smt. Ratnaprabha vs. The Administrator Municipal Corporation, Indore,*[26] which was also between the same parties and very same property. In that case, assessment was involved from the year 1966 to 1970 with respect to Viram Lodge. Mulye, J. relying upon the Division Bench case of this Court rendered in *Rajendra Kumar s/o Brij Ratan Mohata vs. Indore Municipal Corporation.* [27] wherein the provisions of Sections 143 and 145 of the Act and para materia provisions considered by the Supreme Court in *Municipal Corporation, Indore vs. Heeralal,* [28] it was held that according to the scheme of the Act, in the eye of law, the assessment list is prepared every year. It is different matter that the existing list may be adopted as one prepared for the succeeding year. It is obligatory for the Municipal Commissioner to give a public notice, as required by Section 145 of the Act, every year and a right accrues to the person concerned every year to raise objections, Thus, every year there is a fresh cause of action in the matter of assessment and a party cannot be estoppel to challenge the assessment on the ground that the matter became final in the earlier year. So far as the assessment of year 65-66 is concerned, the matter in issue has attained the finality, but it did not attain finality for the assessment of succeeding

years.

13. Lastly, the assessing authority erred in assessing the tax retrospectively. It is trite proposition of law that house tax cannot be imposed retrospectively it is always prospective as on notice under Section 146 of the Act would be for the financial year commencing thereafter. See *J. C. Mills vs. Municipal Corporation.* [29] *Municipal Corporation. Indore vs. Hukum chand Mills* (supra) and a recent pronouncement of the Apex Court in the case of Kalvan *Municipal Corporation vs. Usha Paper Products (supra) decided on 3-5-PAW and reported LL a note in* [30]

14. In the result, our conclusion is that the Appellate Court rightly held that the determination of the annual value and thereafter the assessment and imposition of tax ought to have been made by the assessing authority in conformity with the provisions of Sections 7 and 10 of the Act. The Appellate Court also rightly held that the tax cannot be imposed retrospectively. In view of the above, the assessing authority is directed to redetermine annual value and assess the tax in accordance with law.

15. The revision is dismissed with no order as to costs.

Revision dismissed.

Cases Referred.

1. AIR 1977 SC 308
2. AIR 1960 SC 94
3. AIR 1957 SC 65
4. AIR 19.57 SC 38
5. AIR 1961 PC 78
6. Civil Revision No. 328 of 1986 decided on 10-4-1987
7. AIR 1970 SC 417
8. AIR 1971 SC 353
9. AIR 1977, SC 308
10. AIR 1985 SC 379
11. AIR 1971 SC 2355
12. 1926 AC 94:
13. AIR 1927 PC 102

14. AIR 1922 PC 241
15. AIR 1976 SC 1398
16. Vol. 1.71, 1981 ITR 435
17. AIR 1968 SC 042
18. AIR 1968 SC 647
19. AIR 1977 All I
20. AIR 1980 Bom 341
21. 1985 MPLJ 380
22. 1988 Vol. 2. MPWN Note No. 11
23. 1987 4 SCC 44
24. 1986 MPLJ 686
25. AIR 1987 Pat 191
26. Civil Revision No. L-74 of 1978. decided on 8-9-1978
27. M.P. No. 26 of 1969 decided on 14-4-1971
28. AIR 1969SC 642=1969JIJ 102
29. 1985 MPLJ 380
30. 1988 Vol II M.P. W. Notes. Note No. 11