

RAJASTHAN HIGH COURT

Manak Chand

Vs.

Municipal Council, Jaipur

Petn. No. 15 of 1950
(Ranawat and Sharma, JJ.)

25.01.1951

JUDGMENT

Ranawat, J.

1. Manak Chand and four others have filed this petn. for a writ of certiorari or prohibition or other proper order under Section 28, Rajasthan H. C. Ordinance, 1949, or under Article 226, Const. Ind. against the Municipal Council, Jaipur City and the Assessment Officer of the Municipal Council.

2. The facts of this case are not much disputed. The Municipal Council, Jaipur, passed a resolution on 6-5-1947 under Section 78. (a), City of Jaipur Municipal Act, 1943 (hereinafter refd. to as the Act) for the imposition of property tax within the limits of the Jaipur Municipality at the rate of 5% per annum on the letting value of the houses and lands. A Sub-Committee was also formed to draft the rules for the imposition of this tax and finally the rules, after they were framed, were published in the State Gazette on 15-9-1947 and objections under Section 78 (c) were invited by the Municipal Board. The Municipal Board, after having consd. all the objections that were filed, submitted a report to the Govt. for sanction of the property tax in accordance with the resolution of the Municipality. The Govt. accorded its sanction to the proposal of the Municipality under Section 79 of the Act on 6-2-1948. The Municipal Board then published the rules and the Govt. sanction thereto in the Gazette, under Section 80 of the Act, on 1-3-1948, and it was also stated in the notfn. that the rules shall come into force on 1-6-1948. The rules, however made provision for the levy of the tax at the rate of 5% on the annual letting value of all buildings and lands or both situated within the limits of the City of Jaipur Municipality. The Municipality appointed an Assessment Officer under Section 81 of the Act, who

proceeded to cause an assessment list of all buildings and lands to be prepared as is required under Section 82 of the Act from the 1st of June 1948. The list could not be completed before 24-12-1949. A notice was published in the Gazette on 24-12-1949 under Section 84 of the Act, saying that the assessment list was complete and that it was open for inspection of the citizens within office hours at the Municipal Office Jaipur. 9-2-1950 was fixed as the last date for the filing of the objections against the entries in the assessment list. The notice did not, however, specify the period to which the assessment list related and no time was given by it when the revn. authority was to proceed to revise the valuation of the assessment. The Municipal Council then sent bills under Section 108 of the Act to the Petitioners for the realization of property tax for three periods commencing from 1-6-1948 to 31-3-1950. The first period began from 1-6-1948 and ended on 30-8-1948. The second period commenced on 1-9-1948 and expired on 31-8-1949. The third period began on 1-9-1949 and came to an end on 31-3-1950. All the three periods were for one year and ten months. The Petitioners protested and sent written notices to the Municipality that the tax was illegal, but no notice was taken of their protests by the Municipality. They have, therefore, filed this petn. on the ground that the tax is illegal and have prayed that the Municipality should be restrained from recovering it. It was alleged on behalf of the Petitioners that if no direction was issued to the opposite party, the tax would be recovered by issue of a warrant of distress.

3. The case of the petitioner is that : (1) The Municipality has not imposed any property tax as is required by Sections 77 and 80 of the Act, in so far as after obtaining the Govt sanction the Municipality did not decide to impose the tax as no date was fixed for the imposition of the tax in the Notn. published under Section 80 of the Act. (2) No assessment lists were published for each of the three periods of the tax. The notice published on 24-12-1949 also does not specify the period for which the assessment list was adopted. The date fixed for the filing of objections against the assessment list was 9-2-1950 and the notices in this behalf were served on the Petitioners in the months of March and April 1950. Thus the Petitioners could not avail of the opportunity given to them for the filing of objections, because the last date fixed for that purpose expired before the notices were served on them.

4. A rule nisi was issued to the opposite party and in reply it was stated that the property tax was imposed by the Municipality by passing resolution on 6-5-1947 it by publication of a notice under Section 80 of the Act in the Gazette on 1-3-1948 giving

the date and No. of the Govt. sanction of the rules for the levy of the tax. It was admitted that no separate assessment list was prepared for each of the three periods, but it was pleaded that the task of the preparation of the assessment list was a tremendous job and it could not be done earlier. It was stated that under the Act it was not necessary to publish a separate list for every period for the recovery of the tax. It was further objected that the Petitioners had no right to a writ under Article 226, Const. Ind. or under Section 28, H. C. Ordinance, as other remedy by way of suit was open to the Petitioners and as the action of the Municipality in imposing the tax could not be treated as a judicial or a quasi-judicial act. It was conceded by Mr. Bhandari that after the Govt. sanction was received for the levy of the property tax, the Municipality did not pass any resolution for the imposition of tax that no separate assessment lists could be published for each of the three periods but it was contended that it was not necessary to do so under the Act for the valid imposition of the tax. The tax, it was stated, was automatically imposed by the publication of a notice under Section 80 of the Act, and though no direct date was fixed for the imposition of the tax in the notice, the date fixed for the coming into force of the rules must be deemed to be the date fixed for the imposition of the tax as well, because the rules expressly provided for the levy of the tax.

5. In the petn. it was also said that the recovery of the tax was illegal because the objections filed under Section 84 of the Act had not been disposed of and also because the assessment list had not been properly authenticated under Section 85 (6) of the Act, but Mr. Rastogi at the time of the hearing of the case agreed that the authentication of the list and the disposal of the objections filed under Section 84 were not necessary for the levy of the tax. This part of the case of the Petitioners need not be discussed any further.

6. Section 77 of the Act provides that:

"the Municipal Board, after observing the preliminary procedure required by Section 78 and with the sanction of the Govt. and subject to such modifications or conditions as under Section 79, the Govt. in according such sanction, deems fit, may impose, for the purposes of this Act, any one or more of the following taxes namely :

(i) a general tax on building or lands or both situated within the limits of the municipality not exceeding twelve and a half per cent of their annual letting value as will in the opinion of the Municipal Board suffice to provide for

the expenses necessary for fulfilling the duties of the Municipal Board arising under clause (e) of Section 71."

7. Mr. Rastogi learned Counsel for the appcts. has argued that under Section 77 it is necessary for the Municipality to impose the property tax after observing the preliminary procedure required by Section 78 of the Act, and the resolution passed by the Municipality before observing the said procedure should not be consid. to be a valid imposition of the tax under the Act. No resolution of the Municipal Board was passed after observing the preliminary procedure required by Section 78. It is, therefore, claimed that no property tax was imposed by the Municipal Board under the Act. Mr. Bhandari on behalf of the opposite party has contended that Section 77 only provides the power of imposition of a tax, but the method how the property tax is to be imposed is given in Section 80 of the Act. In that section it is provided that:

"all rules sanctioned under Section 79 with all modifications subject to which the sanction is given shall be published in the Jaipur Gazette by the Municipal Board together with a notice reciting the sanction and the date and serial number thereof and the tax as prescribed by the rules so published shall from a date which shall be specified in such notice and which shall not be less than one month from the publication of such notice, be imposed accordingly, and the proceeds thereof shall be applied by the Municipal Board in accordance with conditions, if any, subject to which under Section 79 the sanction was given :
Provided that a tax livable by the year shall not come into force except on one of the following dates, viz. the first day of September, the first day of December, the first day of March, the first day of June in the official year in which such notice is published, and it comes into force on any day other than the first September, it shall be livable by the quarter, till the first day of September next ensuing."

The property tax is claimed to have been validly imposed by publication of the notice under Section 80 of the Act by the opposite party. Though it is admitted that no date was filed directly by the notice for the imposition of the tax, yet as a date was fixed for the coming into force of the rules provided for the imposition of the tax, the very same date should be deemed to be the date for the imposition of the tax as required by Section 80 of the Act.

8. It may be observed that it is not disputed that the Municipal Board did not consider the case of imposition of the property tax after receiving the Govt. sanction for the imposition of the tax. Section 77 of the Act invests the power in the Municipal Board for the imposition of the property tax after fulfilling certain conditions. It is evident that the preliminary procedure was followed by the Municipality for the imposition of the property tax, but after all that had been done, the case was not placed before the Municipal Board for exercising its power under Section 77 for imposing the tax. The argument that the resolution passed by the Municipal Board on 6-5-1947 for the levy of the property tax should be considered sufficient for the imposition of the tax does not appear to be sound, because at the time the resolution was passed, the Municipal Board was not authorized to levy any such tax. It could impose such a tax only after receiving the Govt. sanction under Section 79 of the Act. After having obtained the Govt. sanction the Chairman, without placing the matter before the Municipal Board, published the rules and the notice as was required by Section 80 of the Act. Mr. Bhandari, however, argued that this was merely an executive or ministerial act which could be performed by the Chairman under the authority of Section 80 of the Act, but it may be pointed out that it cannot be held that the matter of imposition of the property tax is only an executive or a ministerial act. Imposition of property tax can be done only by the Municipal Board as is required by Section 77. No other authority can perform this function, unless it can be shown that the Municipal Board validly delegated this function to some of its functionaries according to law which is not the case here. The Chairman had no authority given to him by the Municipal Board relating to the imposition of the property tax. The defect of giving a date for the imposition of the tax in the notice, which was published under Section 80 of the Act, is also detrimental to the case of the opposite party. Section 80 provides the method of the imposition of the tax and unless it is strictly complied with it cannot be held that the tax was validly imposed. The publication of date for coming into force of the tax is necessary under Section 80 of the Act. The date fixed in that notice regarding the coming into force of the rules, does not by necessary implication serve the purpose of the date for the coming into force of the rules could come into force from the date given therein, but the property tax, because unless the date for the imposition of the tax was specified the tax would not come into force, and the adoption of the rules could not by itself bring into operation the imposition of the tax. It is, therefore, clear that the Municipal Board did not in the present case impose the property tax as required by Section 77 or 80 of the Act. The Chairman or the Assessment Officer of the Municipality took it for granted that the tax was imposed on the basis of the first

resolution of the Municipality which was passed at the time when the Municipality had no authority to impose any such tax and they proceeded on such a wrong presumption and published the assessment list on 24-12-1950 and invited objections thereto. Had even the publication of the notice under Section 80 been according to law, a presumption would have arisen in favour of the Municipality of having imposed the property tax, but this being not so, no presumption can be raised for the valid imposition of the tax by the Municipality. Mr. Bhandari admitted that there was no resolution passed by the Municipal Board after the sanction of the Govt. for the imposition of the tax. The Chairman and the Assessment Officer according to him acted on the supposition as refd. to above that the tax had been imposed by the Municipality by its first resolution. The argument of Mr. Bhandari that no sooner the Govt. sanction was obtained and it was published in the Gazette, the tax was automatically imposed does not appear to be sound, because the power conferred upon the Municipality to impose a tax could be exercised by the Municipality and by none else. The Govt. sanction only authorized the Municipality to adopt the property tax, if it so desired. Mr. Bhandari has laid stress on the word, 'shall' appearing in Section 80 and has argued that the Municipality had no option to impose the tax after the Govt. sanction, but it was mandatory for it to publish the rules and to impose the tax. He therefore, thinks that the imposition of the tax was made automatically by the publication of the rules and the Govt. sanction under Section 80 of the Act. The logic of Mr. Bhandari is, however, faulty because the power to impose the property tax has been conferred on the Municipality under Section 77 of the Act and it is discretionary for the Municipality to impose the tax if it so desires, or not to do so. The word used in Section 77 in this connection is 'may' and not 'shall' and if the Municipality under Section 77 decides to impose the tax, then it is mandatory in that case alone on the Municipality to publish the rules and the Govt. sanction under Section 80 for the purpose of imposing the tax. The word, 'shall' in Section 60 should read to mean that it is obligatory on the Municipal Board to publish the Notfn. and the rules after the Municipal Board decides to impose the tax. In the event of imposing the tax it is mandatory to publish the notice etc. under Section 80, but if the Municipality does not desire to impose any tax it is not necessary for it to publish the Govt. sanction and the rules. As a matter of fact, it seems quite clear in the present case that the Municipal Council never applied its mind and decided at any time after receiving the Govt. sanction regarding the imposition of the property tax, and as such it is clear that no property tax was ever imposed by the Municipality according to law. The resolution of the Municipality for the levy of the tax was passed at the time when it had no authority

to do so. It was simply passed as was required by Section 78 of the Act, in observance of the preliminary procedure which was necessary to follow for the Municipality in this behalf. In the *Municipal Council Cuddappah v. M. and S. M. Rly Co. Ltd.*,¹ it has been observed as follows:

"Taxing enactments should be strictly construed and the right to tax should be clearly established. Conditions precedent to the imposition of any tax should be strictly complied with."

The Municipality in the present case failed to publish any date of the imposition of the tax as was required by Section 80 of the Act and also the Municipal Board did not perform any act towards the exercise of its discretion under Section 77, from which it could be gathered that the Municipality decided to impose the property tax after it has received the Govt. sanction to do so. Both these points go at the root of the case of the Municipality and render in making the action of the Municipality in the matter of the recovery of the tax illegal.

9. Mr. Bhandari has argued that it is not necessary for the Municipality under the Act to prepare and publish or adopt separate assessment lists for the recovery of the property tax, but this contention of Mr. Bhandari does not appear to be sound. Section 88 (2) of the Act lays down as follows:

"But the provisions of Sections 84, 85 and 86 shall be applicable every year as if a new assessment list had been completed at the commencement of the official year."

Under Section 88 (1) it is mandatory for the Municipality to prepare a new assessment list at least every four years, if not every year, and an assessment list of the previous year can be adopted if no new list is prepared every year, but it is mandatory for the Municipality to observe the procedure laid down by Sections 84, 85 and 86 of the Act i. e. to give a public notice of the assessment list and to allow an opportunity of inspection to every person claiming to be either owner or occupier of the property included in the list or his agent, and also to give notice of a time when the revising authority is to proceed to revise the valuation and assessment. In all cases, in which any property is for the first time, assessed, it is further necessary for the assessor of the Municipality to give notice to the owner or occupier of the property included in the list of the time for the revision of the list. If such owner or occupier is not known, it is

mandatory that a notice in his name should be affixed in a conspicuous place on the property itself. It is further necessary that after having received the objections the Assessment Officer should dispose them of and revise the assessment list in the light of his decisions regarding the objections. For every financial year, for which an assessment list is made, the aforesaid procedure has got to be followed. Even supposing that no new assessment list is necessary for every financial year, it is necessary all the same to publish a notice inviting objections to the former list that is being adopted for such period and all the formalities of receiving objections and disposing them of have to be performed as if a new list had been prepared. In the present case, the Municipality has failed to specify the period for which the assessment list was prepared. It has been pleaded on behalf of the Municipality that the list should be deemed to be for the period during which it was published. Even supposing that it is so, the claim of the Municipality for the periods during which this list was not published falls to the ground. In case where taxes have got to be levied the provisions of the law should be strictly complied with and it was not proper on the part of the Municipality to have ignored to state the period to which the assessment list related. The notices served on the Petitioners under Section 85 of the Act were sent long after the date fixed by the Municipality for the filing of the objections had expired. The notices, that were served under Section 85 on the Petitioners therefore, did not serve that purpose. Moreover, it was not enough for the Municipality to fix the date of the filing of the objections, but what was necessary was to state the time for the revision of the assessment list under Section 85 of the Act. No date appears to have been fixed for this purpose by the Municipality, and the date fixed for the filing of the objections is said to be the date also for the revn. of the assessment list. This is again a matter of inference. Section 85 (8) (3) also shows that the Act contemplates that the Municipality should prepare or adopt an assessment list for every financial year, but leaving this alone, as had been observed above the requirements of Sections 81, 85 and 86 are mandatory for the preparation or adoption of the assessment list for every financial year.

10. The next question, that has to be agitated in this case, is regarding the liability to pay the property tax. It has been contended on behalf of the Municipality that the liability arises at the time the tax is imposed by the Municipality and the preparation of the assessment list and the following of the procedure laid down in the Act in that behalf is merely to ascertain the quantum of the tax, which can be done at any time after the imposition of the tax. The irregularities, that have been said to have been

committed by the Municipality regarding the preparation of the assessment list, can, therefore, be remedied by following the procedure laid down in law even afterwards. In other words, it is desired that after following the procedure required by law, it will be proper for the Municipality to recover the tax for the periods that have passed after the date of the imposition of the tax. It may be pointed out that in the present case as the tax was never imposed this circumstance does not arise and also the contention that the liability to pay the tax does not arise from the preparation of the assessment list is not warranted. In *Municipal Borough, Sholapur v. Governor-General of India in Council*, ² it has been held that preparation of the assessment list is essential to the arising of the debt, and it is only those properties which are included in that list that are liable to pay the tax as set out therein. The assessment list is a document which creates the liability of the tax-payer to pay the tax. In that case certain properties belonging to the G. I. P. Rly. Co. were not included in the assessment list of the Municipality and after the expiry of the period the Municipality proceeded to amend the assessment list for the past year and claimed property tax from the Rly. It was held that the financial period, for which the tax was claimed, having terminated before the amendment of the assessment list, the liability to pay the tax did not arise. It may be noted that the Municipalities Act of Bombay is almost in the same language as the Jaipur Municipality Act and the decision in *Municipal Borough, Sholapur v. Governor-General of India in Council*, ³ is, therefore, of special value in this case. In *G. D. Leman v. Damodaraya*, ⁴ it has been rightly observed that

"A statute not only enacts its substantive provision, but as a necessary result of legal logic, it also enacts as a legal proposition everything essential to the existence of the specific enactments....There is here implied a 'latent proposition of law,' which is as clear and binding as if it had been explicitly declared. That proposition is that there shall be a legally sanctioned tax at the period at which the duties are to be performed."

In that case the Municipality recovered from the pltf. the professional tax for a period, at the commencement of which the petitioner did not reside in the Municipality and his name, therefore, did not appear in the assessment list. The liability to pay the tax arose under the rules of the Municipality at the commencement of the financial year and it was also required by those rules that the Municipality shall prepare the assessment list at the very beginning of the year. As the name of the pltf. in that case was not included in the assessment list at the beginning of the year, it was held that he

was not liable to pay the tax. In the present case, the rules sanctioned by the Govt. which were published by the Municipality under Section 80 provided that the tax shall be payable in one installment in the month of December for the official year ending with the 31st August next following. The liability to pay the tax, if at all, therefore, could arise only once in every year in the month of December provided the name had been included in the assessment list. The demand of the Municipality, therefore, for the three periods is not in keeping with Section 3 of the rules. On this point the learned counsel for the opposite party has argued that the word 'payable' should not be construed as fixing any liability on the tax-payer, but it simply denotes the time for the payment of the tax. Even supposing it is so, the time for the payment of the tax cannot be altered by the Municipality in contravention of this provision of the rules.

11. Lastly it has been urged by Mr. Bhandari that the Petitioners are not entitled to any relief under Article 226 of the Const. Ind. or Section 28, H. C. Ordinance, because it is open to them to file a suit against the Municipality. *Wiswanath Ramkrishna v. 2nd. Addl. Dist. Judge, Nagpur*,⁵ has been reld., upon, wherein it has been laid down that where a quick, efficacious remedy is available to the petitioner by way of suit, he is not entitled to a writ of certiorari. *Sundara Rao v. Commr. Corporation of Madras*,⁶ has also been cited on the same point, and it has also been contended on behalf of the opposite party that the act of the Municipality, which is impugned by the Petitioners is an executive act, against which a writ of certiorari is not available to the Petitioners In *Regina v. Dublin Corporation*,⁷ it has been held that

"a writ of certiorari does not lie to remove an order merely ministerial, such as a warrant, but it lies to remove and adjudicate upon the validity of acts judicial. In this connection the term 'judicial' does not necessarily mean acts of a Judge or legal tribunal sitting for the determination of matters of law, but for the purpose of this question a judicial act seems to be an act done by competent authority, upon consideration of facts and circumstances, and imposing liability or affecting the rights of others."

In the *King v. London County Council*,⁸ Slessor L. J. has given four conditions in which a rule for certiorari may issue. They are as follows : Wherever any body of persons (1) having legal authority, (2) to determine questions affecting rights of subjects, and (3) having the duty to act judicially, (4) act in excess of their legal authority, a writ of certiorari may issue. It is now well settled that where the four

conditions mentioned by Slesser L. J. in the aforesaid case are satisfied, a writ of certiorari may issue. The conditions for the issue of a writ of prohibition are almost the same, as those of certiorari. But the issue of writ of prohibition is contemplated where the act, against which the prayer for the issue of writ is made, is threatened. In *The King v. North Worcestershire Assessment Committee*,⁹ an assessment committee which was charged with the duty, preparing an assessment list, was held to be a judicial body in the matter of the preparation of the assessment list and in the matter of hearing objections against entries in the assessment list and writ of prohibition was, therefore, ordered to issue against the assessment committee where it was found that the committee was acting in excess of its authority. Similarly, in *Muljee Siska and Co. v. Municipal Commr., Bombay*,¹⁰ it was held that a "H. C. has power to issue a writ of certiorari in respect not only of the orders of subordinate Ct. but also of the proceedings of any tribunal or officer who, though not a Ct., is yet acting judicially in those proceedings. Although the Chief Judge of the Small Cause Ct., Bombay, hearing an appeal under Section 217, City of Bombay Municipal Act, 1888, be not a Ct., his decision is a judicial act and if he acts without jurisdiction or in excess of his legal authority, his act can be controlled by H. C. by a writ of prohibition or certiorari as the case may be." In the present case in the matter of hearing and disposing of the objections of the owners and occupiers of the properties included in the assessment list, the Assessment Officer of the Jaipur Municipality is supposed to act judicially, and where he acts without jurisdiction or in excess of it, a writ of certiorari or prohibition, as the case may be, would lie against him. The Petitioners it is stated on behalf of the Municipality, did not file any objections in the Municipality, under Section 84 or 85 of the Act; but it is rightly contended on behalf of the Petitioners in this behalf that the time fixed for filing of objections had expired before a legal notice was served on them and they, therefore, had no opportunity to file their objections before the Assessment Officer. The Assessment Officer, in the present case, has, therefore, deprived the Petitioners of filing their objections relating to the assessment list and in doing so he has certainly acted without jurisdiction and contrary to the clear provisions of the Jaipur Municipal Act. There is, therefore, a clear case for the Petitioners for the issue of a writ of prohibition.

12. Coming to the next point of the opposite party that an equally efficacious remedy was open to the Petitioners by way of a regular suit and so they are not entitled to claim any relief under the provisions of Article 226, Const. of Ind. or under Section 28, H. C. Ordinance, it may be pointed out that a writ of certiorari would not issue in

such a case where an equally efficacious remedy is available to the petitioner but so far as a writ of prohibition is concerned, there is no such bar and a writ of prohibition may issue even where a party has got an equally efficacious remedy by way of a regular suit. It may be noted that the right of the Petitioners of their property is threatened by process of the Municipality for the recovery of the property tax and they have the right under Article 265, Const. Ind. not to be subject to any tax without the authority of law and if they are forced to pay a tax without the authority of law, they have certainly a good case for coming to this Ct. for the issue of a writ of prohibition under Article 226, Const. Ind. even though their case cannot be said to be that of infringement of a fundamental right. The scope of the jurisdiction of this Ct. under Article 226 Const. Ind., is much wider than the scope of functions of the S. C. under Article 32, Const. Ind. It is competent for this Ct. to issue a proper writ or direction not only in cases where fundamental rights of a subject are threatened or infringed but also in other cases as well. The case of the Petitioners relating to the recovery of tax from them which is not authorized by law, is certainly a case which is analogous to the cases of infringement of the fundamental rights. The objection of the opposite party that the Petitioners are not entitled to any relief under Article 226, Const. Ind. is, therefore, not well founded.

13. A further objection has been made on behalf of the opposite side that this petn. is bad on account of misjoinder of the parties. The five Petitioners, against whom notices for the recovery of the property tax were issued, could not join together as the Petitioners in the case. It may be pointed out that no prejudice appears to have been done to the case of the opposite party because the five Petitioners have joined in this petn, and have objected to the recovery of the property tax from all of them severally. This on the other hand, has saved multifariousness of the proceedings and it does not appear, in the circumstances of this case, that the petn. should be thrown out on the grounds of joinder of the five Petitioners in this matter of filing of this petn. This petn. succeeds and it is ordered that a direction be issued to the opposite party not to recover the property tax from them, unless a valid tax is imposed by the Municipal Board of Jaipur within the Municipal limits of the City and is due according to the provisions of the Jaipur Municipal Act. The petnrs shall get their costs from the opposite party. Counsel's fee is fixed at Rs. 100.

Sharma, J. :- I agree.

Petition allowed.

Cases Referred.

1. AIR (16) 1929 Mad 746: (52 Mad 779)
2. AIR (35) 1948 Bom 145: (49 Bom LR 752)
3. AIR (35) 1948 Bom 145: (49 Bom LR 752)
4. 1 Mad 158
5. AIR (38) 1951 Nag 6: (1951 NLJ 57)
6. AIR (29) 1942 Mad 343: (203 IC 607)
7. (1878) 2 LR Ir. 371 at p. 376
8. (1931) 2 KB 215 at p. 233: (144 LT 464)
9. (1929) 2 KB 897: (98 LJKB 605)
10. AIR (26) 1939 Bom 471: (187 IC 8)