

**S. Rangaraju Naidu Vs. the Regional Transport Officer**

**LegalCrystal Citation :** [legalcrystal.com/811030](http://legalcrystal.com/811030)

**Court :** Chennai

**Decided On :** Jan-12-1962

**Reported in :** (1962)2MLJ232

**Appellant :** S. Rangaraju Naidu

**Respondent :** The Regional Transport Officer

**Judgement :**

ORDER

Jagadisan, J.

1. The petitioner owns agricultural lands in the revenue districts of Salem and Tanjore. He purchased in the year 1955 a tractor--Steyor make--for about Rs. 21,000 under a hire-purchase agreement with Government of Madras. The vehicle was registered as M.D.O. 1906 and a registration certificate under the Motor Vehicles Act was issued. The Regional Transport Officer, Salem, has made a tax demand upon the petitioner in respect of the vehicle at the rate of Rs. 293 per quarter of a year with effect from 4th January, 1956. This is based on the provisions of the Madras Motor Vehicles Taxation Act, 1931, and G.O. Ms. No. 3654, Home, dated 21st December, 1955, amending Rule 1 of the Rules of the Act. The validity of the claim for tax is challenged by the petitioner who prays for the issue of a writ of mandamus directing the Regional Transport Officer, Salem, the respondent to cancel the endorsement on the Registration Certificate of M.D.O. 1906 regarding payment of tax.

2. What happened prior to the initiation of this proceeding may now be stated. On 29th August, 1957, the respondent demanded payment of tax at the rate of Rs. 293 for every quarter with effect from 4th January, 1956. The petitioner avers that on 1st September, 1957, he intimated the respondent stoppage of the tractor from use. The respondent denies having received any such stoppage report. The petitioner addressed the respondent on 6th September, 1957 and submitted that the tractor had been used solely for the purpose of agriculture and that Section 11-A of the Taxation Act excluded it from that Act. No reference is made therein to the petitioner's alleged communication dated 1st September, 1957. On the other hand the petitioner observed that the tractor was being used for agricultural purposes. The petitioner sent a reminder on 6th July, 1958, and again wrote on 2nd October, 1958, claiming 'exemption' from taxation. The following extract from that letter is material:..We beg to state that the tractor has all along been used solely for agricultural purposes, for ploughing, transport of implements, fertilisers, only for agricultural purposes. We confirm that the above tractor was never used for transport of any goods than above and we further assure you that it will not be used in future also for transport of products other than implements and fertilisers.

There was another letter from the petitioner to the respondent on nth December, 1958, which reads:

The tractor MDO 1906 and Trailer MDO 1906 are used for ploughing only. The vehicle is permitted to be used in the fields both in Salem and Tanjore District. Only the agricultural implements are transported in the Trailer. No other goods are transported. In view of the above, we request that the tax endorsement in the R.C. Book may kindly be cancelled and the R.C. returned to us.

The respondent was after all graciously pleased to send the following reply on 8th January, 1959:

It is clear from the statement of Sri S. Rangaraju Naidu, the owner of the vehicle MDO 1906 and from the report of the Assistant Motor Vehicles Inspector (S), Salem, that the vehicle is being used in the fields both in Salem and Tanjore to transport agricultural implements. As such the vehicle cannot be exempted from payment of tax under Madras Motor Vehicles Taxation Act. Hence Sri S. Rangaraju Naidu is directed to pay the arrear of tax already endorsed in the registration certificate including the tax upto 31st December, 1958, i.e., a sum of Rs. 3,516-0-0 (Rupees three thousand five hundred and sixteen only) and resubmit the registration certificate of the vehicle for verification after payment of tax within a week from the date of receipt of this memo. The registration certificate of the vehicle is returned herewith.

The petitioner wrote to the respondent on 7th March, 1959, denying liability to pay tax and challenging the authority of the respondent to levy the tax. In this the petitioner no doubt stated that the vehicle was stopped from use from 1st September, 1957 and the stoppage report was sent to the respondent the same day. The tax now levied on the footing that the vehicle of the petitioner is within the Taxation Act is sought to be collected by the respondent by coercive process. Hence this Writ Petition has been preferred.

3. It is submitted on behalf of the respondent that the petitioner's vehicle is not a tractor, pure and simple, but a tractor with a trailer which together jointly constitute 'an articulated vehicle' which is classified as a goods vehicle by G.O. No. 3654, Home, dated 21st December, 1955. The definition of 'goods vehicle' under the Motor Vehicles Act, 1939, has been adopted as the definition of that term under the Madras Motor Vehicles Taxation Act, 1931. Rule (1) of the Rules under the Taxation Act also provides that all words and expressions used in the Rules and not defined therein but defined in the Motor Vehicles Act, 1939, shall have the meanings respectively assigned to them in the said Act. By G.O. Ms. No. 3654, Home, dated 21st December, 1955, in rule (1) of the Rules under the Taxation Act the following rule was substituted:

If a motor vehicle is so constructed that a trailer may by partial super-imposition be attached to the vehicle in such a manner that a part of the weight of the trailer is borne by the vehicle, the vehicle and the trailer shall be deemed to be a goods vehicle and be known as an articulated vehicle.

There was a further amendment of this rule by G.O. Ms. No. 492, Home, dated 20th February, 1959. The amended rule now reads:

If a motor vehicle is so constructed that a trailer may by partial super-imposition be

attached to the vehicle in such a manner that a part of the weight of the trailer is borne by the vehicle and if the vehicle cannot be used except in conjunction with the trailer, the vehicle and the trailer shall be deemed to be a goods vehicle and be known as an articulated vehicle.

4. It is now common ground that the petitioner's 'tractor' is an articulated vehicle within the meaning of the rule and is therefore a goods vehicle, subject to taxation under the Act. The petitioner however contends that the vehicle is not within the Act by reason of Section 11-A which is as follows:

Nothing in this Act shall apply to a motor vehicle used solely for the purposes of agriculture.

Explanation.--A motor vehicle used for transporting agricultural produce shall not for the purpose of this section be deemed to be used solely for the purposes of agriculture.

5. The tractor is used in the agricultural fields for haulage or transporting agricultural implements. It is not used for any other purpose. There is not even a faint suggestion of other user. Is the vehicle used solely for purposes of agriculture? The layman's ready answer will be an emphatic 'yes'. Should the answer be different by a lawyer interpreting the same words in a statute? I do not think so as there is no esotery in law rendering it repugnant to common sense.

6. Now, an agricultural purpose extends beyond agricultural operation. Ploughing, sowing, manuring, watering, harvesting, and gathering of produce constitute a chain of operations in fields. But they do not exhaust all the activities relating to agriculture. Procuring seeds, getting agricultural implements and clearing irrigation and drainage channels are concomitant acts indispensable for the actual operations. These things cannot be said to be done for non-agricultural purpose. The words 'purpose of agriculture' should not be understood as comprehending only the 'direct' activities--if such an expression can be used--exerted in producing the crop. They are of wider significance and comprise all that is done by an agriculturist or a farmer to fulfil his agricultural objective, in a range of activities spreading over a vast compass from the fields to the doors of the market.

7. The significance of the Explanation to Section 11-A should not be missed. The Explanation states that a motor vehicle used for transport of agricultural produce shall not be deemed to be used solely for the purpose of agriculture. The necessary implication is that but for the Explanation even the use of a vehicle for haulage of agricultural produce would amount to an agricultural purpose. The Explanation to Section 11-A is really in the nature of 'an exception.' The exemption of a matter from the statute's general language indicates that otherwise it would have been within the scope of the statute. In other words an exception in a statute makes the legislative intent plain that the statute should apply in all cases not excepted. The exception can serve as a guide in construing the meaning of the statute proper. It is a necessary implication that an express exception of a general rule excludes all other exceptions. Any one not falling within the exception, the onus is upon him to establish it--is covered by the general provisions of the statute.

8. Giving the words of the statute their plain and grammatical meaning, which I think is the golden rule of construction, there is no difficulty in holding that in the present

case the vehicle in question is being used solely for the purpose of agriculture.

9. I may now refer to a few decisions of the English Courts by way of analogy, though they were not cited at the Bar.

10. In *Ellis & Co v. Rulse* L.R. 23 Q.B.D. 24, a locomotive was sometimes let out by the owner to farmers for the purpose of carrying straw and manure for the use in farming operations and was sometimes used by the owner himself for the purpose of carrying for hire straw and manure to be used exclusively on farms. The question for consideration was whether the locomotive was used solely for agricultural operations within the meaning of Section 32 of the Highways and Locomotives (Amendment) Act, 1878. The decision was in the affirmative : Field, J., observed that (at page 27):

All the operations for which it was used were agricultural purposes; but it is said that the purposes ceased to be agricultural, because superadded to the final end for which it was used, that of carrying manures five miles to the farm, was the fact that it was done by the owner for purposes of gain. But that is not the reason why the engine was used; it is the reason why the appellants bought it, the very sufficient reason that they might make an income out of it. It therefore falls within the ordinary meaning of the exemption, and cannot be taken out of it by reason of the motive of the appellants; the language of the section will not support such a contention.

11. In *London County Council v. Lee* L.R. (1914) K.B. 455, a motor traction engine hauled three trollies laden with vegetables. The engine and trollies were the property of the respondent in the case, who was a farmer. The engine was registered as an agricultural locomotive under Section 10 of the Locomotives Act, 1898. The engine was never let out on hire but had been used for ploughing, thrashing, and carting on and between the respondent's farms and also to carry produce of the farms to market for the purpose of sale. These were the only purposes for which the engine had been used. The respondent contended that the engine was an agricultural locomotive within the meaning of Section 17, Sub-section (1)(b) of the Locomotives Act, namely a locomotive the property of one or more owners or occupiers of agricultural land employed solely for the purposes of their farms and let out on hire, inasmuch as carrying the produce of a farm to market is one of the purposes of the farm within the meaning of that sub-section, and that by reason of Section 9, Sub-section (1) of the Act the engine was exempt from the provisions of that section. It was held that the engine was an agricultural locomotive within the meaning of Section 9 and Section 17, Sub-section (1) (b) of the Act. At page 258, Avery, J., observed thus:

The Magistrate has found as a fact that this locomotive was used for conveying farm produce to market for sale. Is that one of the purposes of a farm? In enumerating the purposes of a farm there must surely be included the main object for which the business of the farm is carried on, namely, that of conveying the produce to market for sale.

Rowlatt, J., observed at page 258:

The purposes of their farms would in my opinion include the carriage of farm produce to market.

12. The only other case that need be referred to is that in *Williams v. Morgan* 125 L.T. 543, The respondent there was in charge of a heavy locomotive under steam drawing

behind it another heavy locomotive along a highway. No licence or permit under Section 9 of the Locomotives Act, 1898 had been taken out in the County. The locomotive under steam was one that belonged to the respondent's father, who had used it for twenty years solely for agricultural purposes. The locomotive that was being hauled had been used on a farm for agricultural purposes, and had been purchased by the respondent and he intended to use it solely for agricultural purposes. But it was out of repair and was being hauled to a place where it could be repaired. On a summons against the respondent under Section 9 of the Locomotives Act for using the vehicle under steam on a highway without a licence, the justices found that the respondent's locomotive was an agricultural locomotive and. that the locomotive under steam was being used solely for agricultural purpose, when it was hauling the respondent's agricultural locomotive to be repaired, and they dismissed the summons. It was held that the locomotive under steam was being used for an agricultural purpose as it was being used to take an agricultural locomotive to be repaired and that the justices ' decision must be affirmed. Lawrence, C.J., observed thus at page 545:..the suggestion is that the respondent was liable to a fine because he was using it to haul another locomotive which was an agricultural locomotive, to be repaired. It is contended for the appellant that that is not an agricultural purpose. I cannot agree. When an agricultural implement is being taken, for necessary repair, to one of the places where alone it can be repaired, that is an agricultural purpose which is incident to making the locomotive usable for agriculture.

13. The learned Additional Government Pleader placed before me the following G.O. Ms. No. 2739, L.&M. Ms., dated 30th July, 1931, elucidating the meaning of the expression ' motor vehicle ' under Section 11-A of the Act:

The expression 'a motor vehicle used solely for the purposes of agriculture' in Section 11-A of the Madras Motor Vehicles Taxation Act, 1931, is intended to cover agricultural motor tractors, motor harvesting machines and other motor machines used for actual agricultural operations and no motor vehicles used for conveyance or haulage of agricultural produce, manure or other article used for agricultural operations.

14. This is certainly a wrong commentary of the section. The Court is not concerned with the supposed intention of the Legislature so long as the language of the statute does not manifest that intention. In my opinion the petitioner's vehicle is governed by Section 11 -A of the Act and is therefore saved from taxation.

15. Learned Counsel for the petitioner submitted that in any event tax cannot be levied on and from 1st September, 1957, when the vehicle was stopped from use. In the view that I have taken it is unnecessary for me to consider this aspect of the matter, though I must say that it is very doubtful whether the petitioner ceased to operate the vehicle as pleaded by him.

16. The Writ Petition is allowed; the rule nisi is made absolute. There will be no order as to costs.