

(1940) 07 MAD CK 0016
In the Madras High Court

Gandikota Kamanna

APPELLANT

Vs

Tondapu Satti Reddy

RESPONDENT

Date of Decision : 24-07-1940

Acts Referred:

Citation : AIR 1940 Mad 919 : (1940) 52 LW 420 : (1940) 2 MLJ 467

Hon'ble Judges : King, J

Bench : Division Bench

Judgement

King, J.—I see no ground for revision. It is quite clear from the language of Section 3(ii), Proviso B of Act IV of 1938 that assessment for

four consecutive half years from October, 1935 to September, 1937, is not required - as if that were so, the word "throughout" would be found in

the place of the word "within". The second argument is that it is only a person who has been validly assessed who is excluded from the definition of

agriculturist. I see nothing in the language of the proviso to support this view. The words are simple "has been assessed" and they are qualified by

no adverb relating, to the correctness or validity of the assessment.

2. The petition is dismissed with costs.