(1973) 07 RAJ CK 0003

In the Rajasthan High Court

Case No : Civil Sales-tax Reference No. 18 of 1972

Garg Book Co. APPELLANT

Vs

The State of Rajasthan RESPONDENT

Date of Decision : 16-07-1973

Acts Referred:
Rajasthan Sales Tax Act, 1954 — Section 4

Citation : (1973) 6 WLN 609

Hon'ble Judges : B.P. Beri, C.J;M.L. Joshi, J

Bench : Division Bench

Judgement

B.P. Beri, C.J.—Messrs Garg Book Co., Jaipur, hereinafter called "the assessee") sold to the University of Rajasthan and the Board of Secondary Education, Rajasthan, Printed roll lists during the assessment period from 1.4.61 to 31.3.62 and urged before the Sales Tax Officer that what the assessee sold was "book" and therefore it was exempt trom payment of tax u/s 4 read with entry 10 of the Schedule to the Rajasthan Sales Tax Act, 1954, (hereinafter called "the Act"). The Sales Tax Officer negatived the contention. The assessese, however, succeeded before the Appellate Authority but failed before the Board of Revenue. A request for reference was made to the Board of Revenue, but the Board declined it. The assesses therefore moved this Court and obtained a direction for the Board of Revenue to refer the following question for answer:

Whether on the fact and in the circumstances of the case. The "Roll Registers" of the University of Rajasthan and the Board of Secondary Education, Ajmer, are exempt from payment of sales tax by virtue of Section 4 read with serial number 10 of the Schedule of the Rajasthan Sales Tax Act?

2. Mr A.K. Bhandari appearing for the assessee urged that the term "books" having been not statutorily defined it should be given its literal meaning as contained in various dicionaries and when tested on that touchstone what the assessee supplied wee books which are exempt from tax. He also submitted that in any event the expression "exercise book" is wide enough to cover the material

supplied by the assessee, He places reliance on W bster''s Third New International Dictionary, Clamber''s Twentieth Century Dictionary, Income Tax Commissioner v. Benoy Kumar AIR 1957 SC 769; Bhogilal Chunilal Pandya Vs. The State of Bombay, Government Binding Works and Ors. v. The State of Andhra Pradesh (1972) 729 STC 219. The Government of Andhra Pradesh v. Venkateswarlu (1960) 11 STC 561 J&K. Venkataraman and Company v. Deputy Commercial Tax Officer, Coimbator (1972) 30 STC 57.

3. Mr Shrimal, the learned Additional Advocate General argued that the entry No. 10 should be read as a whole and when thus read the word "books" deserves to be given a narrower meaning than what the dictionaries provide. In any event be urged that more than one meaning to the word "book" having been given by various dictionaries it is in the popular sense that the word "book" should be construed and when so done it cannot possibly include the printed roll numbers with lineations for the specific purpose of recording the marks obtained by the candidates at the University or the Board examinations If was never the case of the assessee that what he supplied to the University and the Board the Commodity was "exercise books" and therefore he should not be permitted to advance this argument. He placed reliance on Industrial and Commercial Service, Allahabad v. Commissioner of Sales Tax 1963 STC 299.

4. Before we come to grips with the question that confronts us it will I be advisable to extract out the relevant provisions of law for concentrating our attention. Section 4 of the Act runs as follows:

Act not to apply to certain sales:-(1) No tax shall be payable under this Act on the sale or purchase of any of the exempted goods if the conditions specified in column 3 of the Schedule are satisfied.

(2) Where the State Government is of opinion that it is necessary or expedient in the public interest so to do, the State Government may, by notification in the official Gazette exempt from tax the sale or purchase of any goods or class of goods or any person or class of persons on such conditions and on payment of such fee as may be specified in the notification.

(3) The Excise and Taxation Department Notification No.F.5(139) E & T/57, dated the 11th day of August; 1959 published in Rajasthan Rajpatra, Part IV-C, dated 15th October 1959 issued under Sub-section (2) shall be deemed to have been rescinded with effect on and from the 11th day of August 1959 and notwithstanding such recession, sale of old gunny bags during the period commencing on the 11th day of August, 1959 and ending on the 20th day of February, 1968 shall be deemed to have been exempted from payment of tax.

Entry 10 reads as follows:

No tax shall be payable on the sale or purchase of the following goods:

...

10. Books, exercise books, slates, slate pencils and periodical journals.

The first question that awaits an answer is whether the word "books" as used is free from obscurity. If this is so then we have no option but to follow the golden rule of construction by giving it its literal and grammatical meaning. It is not disputed that the statute does not give any specific restricted or wider meaning to the word "books" by defining it. At the first reading however we did feel impressed by the argument advanced by Mr. Bhandari that in the absence of any statutory definition a literal meaning should be attached to the word "books" and that is wide enough to include the printed rolls-register. But on a closer examination of the entry we find that there are two words which discourage us from that course. The first is the "exercise books" and the second is "periodical journals." If the intention of the Legislature was to give the widest dictionary meaning to the word "books" there was hardly any sense in using the word "exercise books" and "periodica! journals". As we shall presently examine the word ''''book'' embraces within its bounds, even journals if they are bould whether periodical or otherwise and exercise books whether lined or not Therefore, it is clear that the Legislature intended to give a truncated meaning to the word "books" and certainly not as wide as the Webster''s Third New International Dictionary would have us adopt. It would be certainly profitable to have a look at the third International Webster''s Dictionary, Volume I, 1966 Edition, Page 252--

Book/ n.s. (ME. fr. OE Boc; akin to OHG buok book, Germanic use of beech wood as a medium for the carving of runic characters more at BEECH) I a obs; a formal written document; especially: a deed of conveyance of land-see BOOKLAND b (1): a collection of written sheets of skin or tablets of wood or ivory (2); a continuous roll of parchment or a strip of parchment creaed between columns and folded like an accordion c; a collection of written, printed or blank sheets fastened together along one edge and usu trimmed as other edges to form a single series of uniform leaves; specif: a collection of folded sheets bearing printing or writing that have been cut; sewn, and usu. bound between covers into a volume d(l); a stack of sheets of paper interleaved alternately with the material whose finish the paper acquires after it passes through the plater-called also form.

5. In Shorter Oxford English Dictionary Volume one, Third Edition, page 202 "book" is defined as follows:

''Book''- The original meaning was writing tablet; in pl. tablets. hence book, a sense subseq. extended to the sing, Generally connected with OE bbis bde. BEECH, q.v.) 1. A writing; a written character or deed, obs. exc. Rist. 2, a (written) narrative, record list, register, 1681-3. Gen. A collection of sheets of paper or other susyanca, blank (cf.8), written or printed, fastended together so as to form a material whole: esp. such a collection fastended together at the back, and protected by covers: also, a literary composition long enough to make one volume, as dist. from a tract, pamphlet, essay, etc.

From a reading of the aforesaid meanings there is no room for doubt that the word "book'''' is a word of expansive import, so as to include exercise books and periodical journals. Therefore we have an obvious case for departing from 11 the literal meaning of the word "books".

6. What could be the meaning that we would be prepared to attribute to the word ''books'' in the context aforesaid? Ordinarily speaking the intention of the Legislature appears to be not to tax those printed collections of papers stended at one end and trimmed at the other, which are intended for being used for education, information, or recreation or reference. To this extent we are in agreement with the popular meaning given by the learned Judges of the Allahabad high Court in Industrial and Commercial Service, Allahabad v. Commissioner of Sales Tax 1963 STC 299. We are fortified in giving the aforesaid con notation to the expression "book" because the word "exercise book" though it may not be printed book for the purpose of imparting information, reference or recreation it certainly belongs to the category of that stationery which facilitates education. When we say "exercise books" the concept which comes to our minds is sheets of paper bound together and intended for providing mental exercise to a learner because it provides him with material for effective exertion. Exercise books, therefore, have been apparently exempted by the Legislature with intent to advance learning. Periodical journal is intended to include those newspapers which are periodically printed for the purpose of disseminating information or providing recreation to the reading public. It is also saved from the unwelcome hand of taxation. In this context therefore if we examine the printed roll registers we find that they fail to fulfil the requisite qualification. They are merely printed sheets of paper conveniently arranged to record the performance of the candidates at a given examination and only to be used by the examining bodies. They may indirectly advance education. They however do not directly assist it and therefore they escape exemption.

7. Another reason which persuades us to take the aforesaid view is the doctrine of ''noscatur a socits''. It is a variation of the doctrine of ''ejusdem generis'' in the field of interpretation. The words acquire a meaning from the words that precede and follow (See Sutherland Statutory Construction, 3rd Edition, Volume 2, page 395). The word "book" followed by the word "exercise books" does lend a meaningful restriction to the wide ambit of meanings attached to the word "book". It lends a complexion to those books which serve the purpose of information, education, recreation or reference and not merely printed roll numbers meant to record marks.

8. We may briefly discuss the cases cited before us.

9. The case nearest to us is the one reported in Industrial and Commercial Service v. Commissioner of Sales Tax 1963 STC 299, where the learned Judge were called upon to decide whether the diaries containing quotations from the "Bhagwat Gita" were "books" within the meaning of the word as used in the UP. Sales Tax Act. The learned Judgas said that diaries were intended for recording

events other than by way of reference, and notwithstanding the quotations they concluded that the diaries were not books exempt from tax.

10. In Govindaswamy Binding Works v. State of A P. (1972) 729 STC 219 the mean ing of the word "books" was construed and the learned Judges of the Andhra Pradesh High Court were inclined to give a wider meaning. This case is accordingly of no assistance to Us.

11. The case of Government of Andhra Pradesh v. Venkateswarlu (1960) 11 STC 561 related to Sarees and Dhotis with which we are not concerned here.

12. We have also considered the argument of the learned Counsel that the roll registers are not included in the word "exercise books". But we might say again that the exercise books intended to indicate items of stationery of all kinds wherein people write to give an exercise to their minds and are certainly different from roll registers employed by examining bodie. We are not very much impressed by Mr. Shrimal''s argument that the argument not having been put earlier could not be raised because the question referred to us for answer clearly permits the contention.

13. The net result is that our answer to the question is in the negative. We make no order as to costs.

