

(2005) 06 KAR CK 0036
In the Karnataka High Court
Case No : Writ Petition No. 25908 of 2002

K. Gopalakrishna Bhat

APPELLANT

Vs

The Chief Executive Officer and Another

RESPONDENT

Date of Decision : 30-06-2005

Acts Referred:

Citation : (2005) ILR (Kar) 4220 : (2005) 3 KCCR 196 SN

Hon'ble Judges : Ram Mohan Reddy, J

Bench : Single Bench

Advocate : K.M. Nataraj, for the Appellant; S. Vishwajith Shetty, for R2, for the Respondent

Final Decision : Allowed

Judgement

Ram Mohan Reddy, J.—The grievance of the petitioner is that the order Dated 3.6.2002, Annexure "A" passed by the 1st respondent appellate authority while dismissing the appeal against the revision of property tax by the 2nd respondent is one without application of mind, cryptic and tantamounts to denial of justice.

2. An examination of Annexure-A discloses that the appellate authority has not set out any reasons for dismissing the appeal muchless for affirming the order appealed against the contentions urged by the petitioner in the appeal are not even adverted to in the order. The order is cryptic, is without application of mind, and suffers from the vice of denial of justice. There can be no doubt that the grievance of the petitioner is well founded.

3. The Supreme Court in the case of Mangalore Ganesh Beedi Works Vs. The Commissioner of Income Tax, Mysore and Another, while holding that failure to give reasons amounts to denial of justice, observed thus:

"It is true that in an order of affirmation, repetition of reasons elaborately may not be necessary. But even then the argument advances, points urged have to be dealt with. Reasons for affirmation have to be indicated, though in appropriate cases they may be briefly stated.

Recording of reasons is a part of fair procedure. Reasons are harbinger between the mind of maker of the decision in the controversy and the decision or conclusion arrived at. They substitute subjectivity with objectivity. As observed in Alexander Machinery (Dudley) Ltd. v. Crabtree, failure to give reasons amounts to denial of justice."

4. The observation of the Apex Court in the case of Woolcombers of India Ltd. Vs. Woolcombers Workers Union and Another, in the circumstances is opposite:

"The giving of reasons in support of their conclusions by judicial and quasi-judicial authorities when exercising initial jurisdiction is essential for various reasons. First it is calculated to prevent unconscious unfairness or arbitrariness in reaching the conclusions. The very search for reasons will put the authority on the alert and minimise the chances of unconscious infiltration of personal bias or unfairness in the conclusion."

The writ petition is allowed. The impugned order Annexure-A is quashed and the proceedings are remitted to the first respondent, with a direction to extend an opportunity of hearing to the parties, in the appeal and pass orders by recording reasons, strictly in accordance with law and in the light of the observations made supra.