

---

**(1901) 10 MAD CK 0025**  
**In the Madras High Court**

King-Emperor

APPELLANT

Vs

Alexander Allan

RESPONDENT

---

**Date of Decision :** 18-10-1901

**Acts Referred:**

Madras Municipalities Act, 1884 — Section 103

**Citation :** (1902) ILR (Mad) 627

**Hon'ble Judges :** Moore, J; Davies, J

**Bench :** Division Bench

---

**Judgement**

1. This is an appeal preferred on behalf of Government from a judgment of the Bench of Magistrates in Ootacamund acquitting the defendant Mr.

Allan who had been prosecuted by the Municipality u/s 103 of the Madras Municipalities Act (IV of 1884 as amended by Act III of 1897).

2. The only question which has arisen for decision at the hearing of this appeal is as to whether all or any portion of the lands owned by Mr. Allan,

the details as to which are given in exhibit D, should be held to be lands used solely for agricultural purposes and as such exempted from the

enhanced rates of taxation that may be imposed in certain cases u/s 63, Sub-section 3 of the Madras Municipalities Act.

3. The expression ""agricultural"" is not defined in the Act. The only decisions of this Court to which our attention has been drawn in which an

attempt has been made to define the word ""agricultural"" are that of Kunhayen Haji v. Mayan ILR 17 Mad. 98 where it was held that a lease of a

coffee garden or a lease of certain coffee plants in a garden, for as to this the judgment is not very clear, is not an agricultural lease within the

meaning of Section 117 of the Transfer of Property Act and the judgment in Civil Revision Petition No. 337 of 1900 Murugesu Chetti v.

Chinnathambi Goundan ILR 24 Mad. 421 in which it has been decided that a lease of land for betel cultivation should be held to be an agricultural lease in so far as that section is concerned.

4. On referring to the Agricultural Bates Act (59 and 60 Vict., cap. 16) passed in 1896 for the purpose of exempting the occupiers of agricultural

lands in England from paying as high rates on such lands as those levied on buildings and other hereditaments we observe (Section 9) that

agricultural land"" is there defined as follows: The expression ""agricultural land"" means any land used as arable, meadow, or pasture ground only,

cottage gardens exceeding one-quarter of an acre, market gardens, nursery grounds, orchards, or allotments, but does not include land occupied

together with a house as a park, gardens other than as aforesaid pleasure grounds or any land kept or preserved mainly or exclusively for purposes

of sport or recreation or land used as a race course.

5. We also find that in the Oxford English Dictionary edited by Dr. J. A. H. Murray, which is admitted to be the standard authority in such matters,

agriculture is defined as follows: ""The science and art of cultivating the soil, including the allied pursuits of gathering in the crops and rearing

livestock, tillage, husbandry, farming (in the widest sense)."" We also note that it is there pointed out that the restriction of the word agriculture to

tillage, as in the following quotation, is rare. The lands were not fields for agriculture but pastures for cattle. We believe that we cannot do better

than follow these definitions in attempting to decide what, for the purposes of Sub-section 3 of Section 63 of the Municipalities Act, are or are not

lands used solely for agricultural purposes. Referring again to exhibit D, we have no hesitation in holding that land on which potatoes, grain,

vegetables, &c., are grown are lands used solely for agricultural purposes. We do not consider that any distinction can be drawn between large

and small plots of lands on which roots or grain are cultivated. All such land must be held to be land used solely for agricultural purposes. We have

next to consider the lands over 40 acres in extent entered in exhibit D as waste,"" Mr. Barton, on behalf of Mr. Allan, has urged before us that these

so-called waste lands are pasture lands and as such should be held to be lands used solely for agricultural purposes. Turning again to the definition

of the word ""agricultural"" which we have accepted we find that agricultural

lands include lands set apart as "pasture ground only" and also lands used for "rearing livestock." If, therefore, it could be shown that these so-called waste lands were in reality pasture grounds or lands used for rearing livestock, we should certainly decide that they were lands used solely for agricultural purposes. We cannot, however, hold on the evidence on the record that it has been shown that they are so used. All that we can find in the papers sent up bearing on the question as to how these lands are used is the following statement of the defendant Mr. Allan "Nos. 117, 118, 119 and 120 are in the occupation of Mrs. Reynolds; defendant receives no rent. Mrs. Reynolds pay the Government quit-rent; he uses it for grazing." If this is all the evidence that is forthcoming as to how the lands are used, we should most certainly hold that they are not pasture grounds "or lands used for rearing livestock," It is, however, urged by Mr. Barton that attention was not clearly drawn to this question when the case was before the Magistrates and that if opportunity be given to his client he will be able to put forward fuller and clearer evidence as to how this waste land is really used. As it is most inadvisable that we should decide this question, which is one of some general importance, in a case in which all the evidence available as to the manner in which the lands are used is not on the record, we, u/s 428 of the Criminal Procedure Code, send back the case to the Bench of Magistrates and direct them to take such further evidence as may be put forward by the Municipality and Mr. Allan as to the purposes for which the land shown in exhibit D as waste is used, the fullest details possible being given, and to submit the same for the consideration of this Court.

6. The evidence of two witnesses, called for the defence, was taken by the Magistrates. This showed that the lands in question were used as pasture land.

7. The case again came before the same Bench, when the Court, after hearing the arguments of the same counsel, passed the following

8. The further evidence shows clearly that the 44 acres odd regarding which we had some doubt are pasture lands and the learned Public

Prosecutor does not dispute the fact. That being so it follows from the views we have already expressed that the land is used solely for agricultural purposes and is therefore exempt from taxation.

9. The appeal is therefore dismissed.