
(1927) 11 MAD CK 0018
In the Madras High Court

The Cannanore Municipal Council

APPELLANT

Vs

Puthiya Valappil Kuniyil Anandan

RESPONDENT

Date of Decision : 09-11-1927

Acts Referred:

Citation : AIR 1928 Mad 683 : (1928) ILR (Mad) 601 : 108 Ind. Cas. 740 :
(1928) 27 LW 728 : (1928) 54 MLJ 454

Hon'ble Judges : Devadoss, J

Bench : Division Bench

Judgement

Devadoss, J.—The only point in this Civil Revision petition is whether hand looms are machinery within the meaning of schedule V, Clause

(q) of the District Municipalities Act. The Municipality of Cannanore assessed the respondent in respect of two buildings belonging to him in which

he had a number of looms. He paid the assessment and afterwards filed a suit in the District Munsif's Court for the recovery of the amount on the

ground that it was illegally levied from him. The District Munsif gave a decree to the plaintiff, and the Municipality has preferred this revision

petition.

2. The only question for consideration is whether hand looms are machinery within the meaning of Clause (q) of Schedule V. The contention of Mr.

Govindan for the petitioner is that it is machinery, or, even if it is not to be treated as such, the Municipality having bona fide assessed the

respondent and having complied with all the formalities required by the Act, the respondent is not entitled to get back the amount paid by him. The

question in this case is not whether the Municipality has complied with the law, but whether it can levy an assessment in respect of hand looms

which do not come within the meaning of Clause (q). I do not think that hand looms which are worked without steam power or electric power but

only with the hand can be called machinery within the meaning of Clause (q). If the hand loom is machinery then it might be contended With some

show of reason that the charka and Singer's sewing machines are machinery. I do not think it was ever the intention of the legislature that small

hand looms and industrial impliments and tools should be assessed under the Act. Mr. Justice Jackson in a recent case held that looms were not

machinery.

3. In the view I take of the word "machinery" I do not think the Municipality was justified in levying the assessment. The judgment of the lower

court is correct and the Civil Revision Petition is dismissed with costs.