(1957) 04 KAR CK 0001

In the Karnataka High Court

Case No : Writ Petition No. 15 of 1956

The Davangere Cotton Mills Ltd. APPELLANT

Vs

The Deputy Commissioner and Another RESPONDENT

Date of Decision : 12-04-1957

Acts Referred:

Cotton Cess Act, 1923 — Section 1 (2), 6

Citation : AIR 1957 Kar 73 : (1957) ILR (Kar) 51 : (1957) 35 MysLJ 133

Hon'ble Judges : Venkataramaiya, C.J;Sreenivasa Rau, J

Bench : Division Bench

Advocate : V.L. Narasimha Murthy, for the Appellant; A.G., for the Respondent

Judgement

1. The petitioner is a Mill in Davangere which has been served with a notice by the Deputy Commissioner, Chitaldrug District, to furnish Returns showing the quantity of Cotton consumed in the Mill from April 1951 upto December 1955. The said notice was issued by him in exercise of the powers conferred by Section 6 of the Cotton Cess Act. 1923, Act No. XIV of 1923. Objection has been taken to the said notice oil the ground that the authority competent to cal. for the Return is a ''Collector'' and not a ''Deputy Commissioner''. According to Section 2 (a) of the Act, Collector'' means

"in reference to cotton consumed in a mill, the Collector of the District in which the mill is situated (or any other officer appointed by the Central Government) to perform the duties of a Collector under this Act."

It is conceded that there is no order of the Central Government appointing the Deputy Commissioner as a Collector for the purpose of the Act and that the Deputy Commissioner in Mysore holds the same position and performs the same duties as a Collector in other States. There are no officers called Collectors in Mysore and the persons or officers who are to be treated as such are not specified in the Mysore General Clauses Act or any other enactment. Section 3(10) of the Central General Clauses Act however states

"Collector shall mean, ir. a Presidency town, the Collector of Calcutta, Madras or Bombay, as the case may be, and elsewhere the chief officer-in-charge of the revenue administration of a district."

According to this definition, the Deputy Commissioner has to be regarded as a Collector since he is the chief officer in charge of the revenue administration of a District as stated by Section 3 (9) of the Mysore General Clauses Act.

2. Sri Narasimha Murthy, learned counsel for the Petitioner, argued that the Central General Clauses Act cannot be availed of to construe words in Cotton Cess Act when it is applied in Mysore. The Cotton Cess Act is a Central Act applicable to all States in India and if the argument is correct, there is no officer at all competent to act in Mysore and each State has to construe the provisions in accordance with the local General Clauses Act which may or may not be uniform with the result that the meaning of particular words should vary from State to State.

The Act does not warrant the assumption that it is meant to operate differently from State to State. It is definitely stated in Section 1(2) that the Act applies to the whole of India except Jammu and Kashmir and reference to the Central General Clauses Act is not only permissible but also necessary for giving effect to the provision in the Cotton Cess Act uniformly. The same view is expressed in a case reported in Hubbalal v. State of M. B. AIR 1953 MP 36 (A).

3. The objection raised is untenable. The petition is dismissed. No costs.

4. Petition dismissed.

