

(1974) 07 MP CK 0009

In the Madhya Pradesh High Court

Case No : Miscellaneous Petition No. 723 of 1973

The Oudh Sugar Mills Ltd.

APPELLANT

Vs

The State of Madhya Pradesh and Another

RESPONDENT

Date of Decision : 29-07-1974

Acts Referred:

Essential Commodities Act, 1955 — Section 3

Citation : AIR 1975 MP 125 : (1978) ILR (MP) 1022 : (1975) JLJ 537 : (1974) 19 MPLJ 877 : (1974) MPLJ 877

Hon'ble Judges : P.K. Tare, C.J.; Raj Krishna Tankha, J

Bench : Division Bench

Advocate : V.R. Manohar, P.G. Joshi, Vallabhdas Mohta, J.P. Pendse and S.C. Dutt, for the Appellant; J.P. Bajpai, D.A.G. and M.V. Tamaskar, Government Advocate, for the Respondent

Final Decision : Dismissed

Judgement

Tare, C.J.

This is a petition under Articles 226 and 227 of the Constitution of India, seeking to have the order of the second respondent, Collector, Jabalpur, dated 6-9-1973 (Petitioner's An-nexure O) quashed as also the prosecution launched against the petitioner quashed on the grounds that the seizure of Van-sada (vegetable oil) tins by the Collector was illegal inasmuch as the petitioner being a producer, did not at all require a licence under the Madhya Pradesh Hydrogenated Vegetable Oil Dealers' Licensing Order, 1966.

The petitioner in the amended petition has prayed for the following reliefs :

(a) declare by an appropriate writ, order or direction the provisions of the Madhya Pradesh Hydrogenated Vegetable Oil Dealers' Licensing Order, 1968, as ultra vires and illegal, by further quashing all actions taken by the respondents either by themselves or through their agents, employees, servants against the petitioner and their employees in pursuance thereof;

(b) quash by an appropriate writ, order or direction the notice dated 6-9-1973 (Annexure O) issued to the petitioner by the second respondent, Collector, Jabalpur, and by an appropriate writ further quash the order dated 27-10-73, (Annexure Q), passed by the Collector, Jabalpur, respondent No. 2, to the petition, directing confiscation of the petitioner's goods, with a further direction to refund to the petitioner the sale proceeds of the confiscated goods sold in pursuance of the said order to the minimum extent of Rs. 3,56,173.06 paise being the statutory minimum price of the goods confiscated by the order impugned;

(c) quash by an appropriate writ, order or direction the prosecution and the proceedings initiated by the State of Madhya Pradesh, respondent No. 1. for the alleged breach of the Licensing Order, against the employees of the petitioner, by further quashing the prosecution initiated thereafter, now pending and fixed for 3-10-1973 in the Court of the Judicial Magistrate, First Class, Jabalpur, in Criminal Case No. of 1973. State v. D. P. Pardhi and Anr.;

(d) direct by an appropriate writ, order or direction the return of the goods seized by the respondent No. 1, through its agents and/or employees vide seizure dated 22-6-1973, Annexure K, from the depot of the Serar Oil Industries. Akola at Jabalpur;

(e) pending disposal of the petition by an ad interim writ stay all proceedings before the Collector, the respondent No. 2, initiated in pursuance of the notice, Annexure O, dated 6-9-1973;

(f) pending disposal of the petition by an ad interim writ stay and/or suspend all further proceedings initiated by the State of Madhya Pradesh respondent No. 1, and now pending in the Court of the Judicial Magistrate, First Class, Jabalpur, in Criminal Case No. of 1973, State of M. P. v. D. P. Pardhi and Anr. -- pending and fixed for 3-10-1973;

(g) pending disposal of the petition by an ad interim writ, order or direction, issue necessary directions permitting the petitioner to dispose of the goods covered under the seizure-memo, dated 22-8-1973, Annexure K, on such reasonable terms and conditions as this Hon'ble Court deems fit and proper to impose.

The petitioner is a public limited company having its registered office at Bombay and it carries on the business of production and manufacture of vegetable oil product, commonly known as Vanaspati, refined vegetable oil, soaps, glycerine, solvent extracted oils and de-oil cakes. It owns the Berar Oil Industries at Akola, which does this business of manufacturing. This business has been carried on by the petitioner even before the commencement of the Industries (Development and Regulation) Act, 1951. On coming into force of the said Act, the petitioner has been duly registered as an Industrial Undertaking, as per letter, dated 1-6-1957 (Petitioner's Annexure A). In exercise of the powers conferred by Sub-section (1) of Section 3 of the Essential Supplies (Temporary Powers) Act, 1946

(XXIV of 1946) and in supersession of the Vegetable Oil Products Control Order, 1946, the Central Government made an order, known as the Vegetable Oil Products Control Order, 1947, which came into force on 9-8-1947. Clause 2 (b) of the said order defined a "dealer" to mean a person carrying on business in the purchase, sale or distribution of any vegetable oil "products. Clause 2 (c) defined a "producer" to mean a person carrying on the business of manufacturing any vegetable oil product. Clause 3 of the said Control Order was as follows :

"No producer shall, after such date as the Controller may notify in this behalf, dispose of, or agree to dispose of, or in pursuance of any agreement entered into on or before such date make delivery of, any vegetable oil produce except-

(a) to or through a recognized dealer, or

(b) to a person specially authorised in this behalf by the Controller to acquire vegetable oil products on behalf of the Central Government or of a (State) Government, and no person other than a recognized dealer shall, after the date notified by the Controller, carry on business in the purchase, sale or distribution of any vegetable oil product."

Clauses 4, 5, 6, 7, 8 and 14 of the said Control Order empowered the Controller to control and regulate the business of purchase and sale or distribution of vegetable oil products. It is not necessary to reproduce them in detail, but the Controller had the power to give directions in that behalf.

Thereafter in exercise of the powers conferred by Section 3 of the Essential Commodities Act, 1955, (No. 10 of 1955) read with the notification of the Government of India in the Ministry of Food, Agriculture, Community Development and Co-operation (Department of Food) No. G. S. R. 906, dated the 9th June, 1966, and with the prior concurrence of the Central Government, the State Government of Madhya Pradesh has promulgated the Madhya Pradesh Hydrogenated Vegetable Oil Dealers" Licensing Order, 1968, which came into force with effect from 16th August, 1968, in this writ petition we are concerned with the definition of a "dealer" and a "producer" and Clause 3 of the Licensing Order. Clause 2 (a) defines a "dealer" to mean any person who is engaged or intends to engage in the business of purchase, sale or storage for sale of hydrogenated vegetable oils in quantities exceeding 100 Kgs. at any one time whether on one's own account or in partnership or in association with any other person or as a Commission Agent or Arhatiya and whether or not in conjunction with any other business; Clause 2 (c) of the Licensing Order defines "Licensing Authority" to mean the Director of Food and Civil Supplies, Madhya Pradesh and includes any other officer empowered by the State Government to exercise all or any of the functions of the Licensing Authority under this Order. Clause 2 (d) defines a "producer" to mean a person who is engaged in the business of transformation/production of hydrogenated vegetable oils. Clause 3 of the said Order is as follows :

"Licensing-- (1) No person, except a producer shall carry on business as a dealer

except under and in accordance with the terms and conditions of a licence granted to him in this behalf by the Licensing Authority;

(2) Every dealer who is doing business at the commencement of this Order, shall obtain a licence within thirty days of such commencement; provided that nothing in this clause shall apply to a producer unless he is a dealer."

The learned counsel for the petitioner addressed most of his arguments on the question of interpretation of Sub-clause (1) of Clause 3 of the Licensing Order, which we shall deal with presently. But before that it is necessary to state some other facts in order to appreciate the controversy between the parties.

The Berar Oil Industries, manufactures vegetable oil products at Akola, which is located in the Vidarbha region of the State of Maharashtra. The products so manufactured are supplied to persons or dealers in Madhya Pradesh, Uttar Pradesh, Bihar, Orissa and Rajasthan. As the petitioner was in doubt whether a licence would be necessary, it applied for a licence on 1-1-1969 (Petitioner's Annexure B) inquiring whether the petitioner would be required to obtain a licence under the Licensing Order. The Collector, Jabalpur as per letter dated 7-1-1969 (Petitioner's Annexure C) informed the Depot Manager at Jabalpur that it was advisable to obtain a licence under Clause 3 of the M. P. Hydrogenated Vegetable Oil Dealers' Licensing Order, 1968, for storage and sale of vegetable oil at Jabalpur. In pursuance of that the petitioner obtained a licence (Respondents' Annexure 3) with respect to its godowns at Jabalpur and Bhopal, which has been renewed from time to time and at the relevant time when the vegetable oil tins were seized on 22-8-1973, the petitioner's licence as a dealer was validly in force. As such, with reference to the godown and the depot located in the Jabalpur district, the petitioner is a registered licenced dealer.

Thereafter the "petitioner despatched two truck loads of vegetable oil tins on 20-8-1973 meant for delivery to the petitioner's agent at Varanasi, namely, Pavankumar Sanjaykumar and the agent at Kanpur, namely, Jeetmal Kallu. The documents for despatch are on record, which are marked as petitioner's Annexures F to F/5, at pages 37 to 41 of the paper-book. Two truck loads were deposited by the petitioner at its Jabalpur depot meant for despatch to Varanasi and Kanpur on 22-8-1973. The trucks were seized on 22-8-1973 and the goods confiscated on the ground that the petitioner had committed breach of the licensing conditions. Thereafter the Collector, Jabalpur issued a show-cause notice dated 6-9-1973 (Petitioner's Annexure O) in reply to which the petitioner submitted its reply dated 10-9-1973 (Petitioner's Annexure P), wherein the petitioner explained the position that it had not committed any breach of the licensing conditions and the shifting of the depot from the house of Shri S. C. Awasthi at Maha-raipur in district Jabalpur to the house of Shrimati H. B. Gupta at Maharajpur, district Jabalpur was intimated to the Collector by intimation dated 15-5-1973, a copy of which is on record as petitioner's Annexure D at page 35 of the paper-book. That intimation, according to the petitioner, was sent under a certificate of posting of the same date, which is petitioner's Annexure E.

However, it is the contention of the respondents that they never received any intimation about shifting of the petitioner's godown. In the present writ petition we are not concerned with the controversy whether intimation was actually received by the second respondent or not. That may be a matter to be raised in appropriate proceedings. For the present we may proceed on the assumption that the petitioner did send intimation of shifting of the godown to the Collector on 15-5-1973, which the Collector, the second respondent, never received. Thereafter the present writ petition was filed on 25-9-1973 and the Collector by Order, dated 27-10-1973 (Petitioner's Annexure Q at page 64-A of the paper-book) confiscated the goods and ordered the sale proceeds to be deposited in the Treasury.

The petitioner, on account of the doubt engendered whether it required a dealer's licence, carried on correspondence with the (Director of Food Supplies, which is the licensing authority and the Collectors of places, where its depots are located. The petitioner sent a letter, dated 7-11-1973 (Petitioner's Annexure M) in reply to the Director's letter, dated 28-8-1973, intimating that the petitioner had established three sales depots at Bhopal, Jabalpur and Raipur, which were to supply the stock of vegetable oil products to different districts. In reply to that letter of the petitioner, dated 3-9-1973, the Director as per letter, dated 7-9-1973 (petitioner's Annexure N) informed the petitioner that no licence was necessary for the producer dealing in the Hydrogenated vegetable oil. Thus, the licensing authority itself told the petitioner that it did not require any licence. Further on the Director of Food and Civil Supplies as per letter, dated 8-10-1973 (to be found at page 64-H of the paper-book) intimated the Collector, Jabalpur, that producers of vegetable products were not required to obtain a licence and as such, that Berar Oil Industries also did not require a licence in respect of its depot at Jabalpur. The petitioner again wrote a letter, dated 10-12-1973 stating that it would follow the direction of distribution from time to time and in the meantime the petitioner had been informed that no licence was necessary. Again the Director of Food and Civil Supplies by letter, dated 24-12-1973 (to be found at page 64-H of the paper-book) reiterated that the petitioner did not require any licence whatsoever. The petitioner also applied to the Collector, Raipur, by letter, dated 22-12-1973, that although a licence was not required, yet by way of abundant caution it was applying for a licence. The Collector, Raipur, who is the Civil Supplies Officer for the area, informed the petitioner by letter, dated 26-12-1973 (to be found at page 64-H of the paper-book) that no licence was necessary. Thus, the Licensing Authority, namely, the Director of Food and Civil Supplies and the Collector, Raipur, led the petitioner to believe that no licence was at all necessary; while the Collector, Jabalpur, informed the petitioner that a licence was necessary and in pursuance of that the petitioner had obtained a licence, which was validly in force at the relevant time.

The learned counsel for the petitioner contended that it is not necessary to go into the other details, but his main contention was that the petitioner did not at all require any licence whatsoever and, therefore, there would be no question of

breach of any of the conditions of the licence and consequently, the action taken against the petitioner would be rendered illegal. On this ground the learned counsel for the petitioner prayed for different reliefs. This question depends upon the construction of Clause 3 of the M. P. Hydrogenated Vegetable Oil Dealers' Licensing Order, 1968, which we have reproduced earlier.

The learned counsel for the petitioner argued that Sub-clause (1) of Clause 3 of the said Order provides that no person except a producer shall carry on the business as a dealer except under and in accordance with the terms and conditions of a licence granted to him in this behalf by the Licensing Authority. According to the learned counsel, the prohibition is against any person to carry on the business as a dealer and such dealer is required to have a licence. But a producer is excluded from that category and consequently, a producer is not required to have a licence and, therefore, a producer can carry on the business as a dealer without obtaining a licence. According to the learned counsel, Sub-clause (2) is by way of a proviso to Sub-clause (1) and that sub-clause requires any dealer, who is doing business at the commencement of this Order to obtain a licence within thirty days of such commencement, provided that nothing in this clause shall apply to a producer unless he is a dealer. It was argued that Sub-clause (2) only relates to an existing producer, who might also be a dealer and such producer-cum-dealer is required to have a licence within thirty days of the commencement of the Licensing Order. So far as this interpretation sought to be put by the learned counsel for the petitioner is concerned, we may observe that it offends the rule of harmonious construction. The learned counsel wants us to interpret the Sub-clause (1) to mean that a producer would be free to carry on the business as a dealer and he would not require a licence at all. We are unable to accept this suggestion. We are of opinion that Sub-clause (2) is supplementary to Sub-clause (1) and even a proviso can exist in the nature of a substantive provision. We are clearly of the opinion that the two Sub-clauses of Clause 3 of the Licensing Order contemplated three different categories. One category consists of persons who are not producers and all such persons are required to have a licence. The second category consists of a producer, who is not a dealer and such producer is not at all required to have any licence whatsoever. The third category consists of a producer, who also happens to be a dealer. Such a producer-cum-dealer is required to have a licence. However, that controversy is of little importance in the present case as the petitioner had actually obtained a licence in respect of its godown and depot at Jabalpur, which was in force at the relevant time. We are unable to accept the contention that the petitioner, as a producer, was free to carry on the business as a dealer without obtaining a licence. It may be that the Licensing Authority, namely, the Director of Food & Civil Supplies and the Collector, Raipur, may have given a wrong advice to the petitioner. It will be another matter as to what the effect of such wrong advice will be. But, there can be no doubt that the petitioner occupied a dual capacity, namely, one as a producer of vegetable oil products with its office located at Akola in the State of Maharashtra and the second

capacity would be that of a dealer with its office located at Jabalpur, in the State of Madhya Pradesh. Although the petitioner, as a producer, may not be required to obtain a licence, it certainly would be required to obtain a licence as a dealer, no matter what the authorities of the State Government might have rightly or wrongly done.

We may look at it from another angle. Sub-clause (1) of Clause 3 of the M. P. Hydrogenated Vegetable Oil Dealers" Licensing Order. 1968, provides a ban against persons carrying on business as a dealer and they are permitted to do that only under and in accordance with the terms and conditions of a licence to be granted by the Licensing Authority. The only exception is a producer, who is not required to obtain a licence. The phrases "producer" and "dealer" have been separately defined by the Licensing Order. The suggestion of the learned counsel for the petitioner that a producer can carry on business as a dealer would, in our opinion, not only offend against the rule of harmonious construction, but would amount to rioting with common-sense. It is an accepted rule of interpretation that interpretation should be in accordance with commonsense and an interpretation ought not to be made which makes a nonsense of the legislation. The clear implication of Sub-clause (1) is that a producer as long as he is a producer is not required to have a licence. It means that the manufacturing process needs no licence. But, if a producer tries to become a dealer, in that event he does require a licence. It is to be noted that the ban is against all persons except a producer. As such, the ban applies to a producer-cum-dealer, when the producer aspires to become a dealer. That would be the natural and commonsense interpretation of the said sub-clause.

We may also examine it from another angle. The learned counsel for the petitioner has suggested that the ban is not against a producer carrying on business as a dealer. If that had been the intention of the legislature, Sub-clause (2) would not have been enacted. Sub-clause (2) clearly provides for existing dealers at the commencement of the Licensing Order. If the existing dealers were required to obtain a licence, it would be anomalous to think that prospective dealers, including producers-cum-dealers would not require any licence. If the interpretation sought to be put by the learned counsel for the petitioner were to be accepted, it means the existing dealers alone were to obtain a licence; while prospective dealers would not require any licence whatsoever and producers-cum-dealers also would not require any licence. Such an interpretation would clearly amount to rioting with common-sense and would be attributing an unnatural meaning, which could never have been the intention of the legislative authorities. Therefore, the only rational interpretation in accordance with the commonsense would be to hold that a producer simpliciter is not required to obtain a licence. All other persons must obtain a licence, whether they are dealers simpliciter or whether they are producers-cum-dealers. Sub-clause (2) of Clause 3 then would squarely fit in with the scheme of Sub-clause (1) of this interpretation, which we have suggested: otherwise it would be rendered redundant or it would lead to an anomaly making a nonsense of the legislation.

The learned counsel for the petitioner urged that Sub-clause (2) of Clause 3 of the Licensing Order is by way of a proviso or an exception to Sub-clause (1) and the scope of Sub-clause (2) should not be expanded so as to give it an unwarranted meaning. We are unable to accept this suggestion also. It is not either a proviso or an exception to Sub-clause (1) but it only provides for one single eventuality, namely necessity for existing dealers to obtain a licence at the commencement of the Licensing Order and nothing else. The learned counsel for the petitioner invited attention to the pronouncement of their Lordships of the Supreme Court in *The Vanguard Fire and General Insurance Co. Ltd., Madras Vs. Fraser and Ross and Another*, and urged that in order to avoid repugnancy, it would be open to a Court to put an interpretation which would avoid such repugnancy. That proposition does not admit of any doubt. Here there is no question of any repugnancy. We have already indicated that the interpretation suggested by the learned counsel for the petitioner would offend the rules of interpretation and would lead to an absurdity. The same principle was laid down by their Lordships of the Supreme Court in *Tirath Singh Vs. Bachittar Singh and Others*, wherein their Lordships laid down that the rule of construction should be that any language leading to manifest contradiction should be avoided. We have no quarrel with that proposition as well.

The learned counsel for the petitioner further invited attention to the pronouncement of their Lordships of the Supreme Court in *Sheikh Gulfan and Others Vs. Sanat Kumar Ganguli*, wherein their Lordships have laid down that the context in which words occur and the object of the statute would become relevant considerations while construing the provisions of a statute. That proposition also would not admit of any doubt. But it is not attracted in the present case.

The pronouncement of their Lordships of the Supreme Court in *Abdul Jabar Butt Vs. State of Jammu and Kashmir*, was relied on by the learned counsel for the petitioner to contend that it is a fundamental rule of Construction that the proviso must be considered with relation to the principal matter to which it stands as a proviso. Therefore, the proviso will have to be construed harmoniously with the provisions of the principal matter. That is a salutary rule of interpretation and we would rather use that principle against the petitioner in the instant case rather than in favour of the petitioner.

Similarly, in *The Commissioner of Income Tax, Mysore, Travancore-cochin and Coorg, Bangalore Vs. The Indo Mercantile Bank Limited*, their Lordships have elucidated the scope of a proviso and have laid down that the territory of a proviso is to carve out an exception to the main enactment and exclude something which otherwise would have been within the section. It would operate in the same field and if the language of the main enactment is clear, it cannot be used for the purpose of interpreting the main enactment or to exclude by implication what the enactment clearly says unless the words of the proviso are such that that is its necessary effect. The same principle was reiterated by their

Lordships of the Supreme Court in *Kedarnath Jute Manufacturing Co. Vs. Commercial Tax Officer, Calcutta and Others*, .

We have already indicated that the principle enunciated in these cases is not at all attracted. Sub-clause (2) is not in the nature of a proviso or an exception. Sub-clause (1) of Clause 3 of the Licensing Order requires everybody to obtain a licence and the only exception is a producer, who need not obtain such a licence and Sub-clause (2) makes a provision about existing dealers at the commencement of the Licensing Order and nothing else. As such, Sub-clause (2) does not carve out any exception whatsoever. It is futile to contend that Sub-clause (2) is either a proviso or an exception to Sub-clause (1) of Clause 3 of the Licensing Order.

The learned counsel for the petitioner also invited attention to the pronouncement of a Division Bench of the Madras High Court in *AR. A. Shenbaga Nadar and P.V.P. Balasubramania Nadar Vs. The State of Madras*, wherein observations have been made that interpretation put by the Government for a considerable length of time would have some value, which although not binding on Courts might be considered as a relevant matter while interpreting the provisions of a statute. That principle also would not assist the petitioner. It was further observed by the learned Judges of the Madras High Court in the said case that an interpretation placed by the Government on a statutory provision like Item 3 is not conclusive, still it serves as an effective guide to a proper interpretation of Item 3. As pointed out by Bearnard Schwartz in his "Introduction to American Administrative Law", Second Edition, at page 54 :

"Administrative interpretations are in most cases accepted as final. Those affected will normally conform to them for they serve as the guides to administrative action. In America, indeed, they tend to acquire all but statutory effect because of the great deference which the Courts normally pay to them, where the governing legislation is not wholly clear. As stated by the Supreme Court, "it is the settled rule that the practical interpretation of an ambiguous or doubtful statute that has been acted upon by official charged with its administration will not be disturbed except for weighty reasons". "

The above passage makes it clear that the interpretation placed on a statutory provision by the Government cannot altogether be ignored, and this is the view taken by the Bench of this Court in *Simpson and Co. Limited Vs. State of Madras*, .

In the present case the Director of Food and Civil Supplies and the Collector, Raipur. may have given a wrong interpretation. It may be another matter as to what its effect might be. That interpretation would certainly not be binding on this Court and we would reject it even without a moment's thought as an untenable interpretation which is opposed to the commonsense interpretation and which in effect would amount to rioting with commonsense.

The learned Government Advocate invited our attention to the pronouncement of

their Lordships of the Supreme Court in *The Commissioner of Commercial Taxes and Others etc. Vs. R.S. Jhaver and Others etc.*, wherein their Lordships have laid down that ordinarily a proviso would be an exception to the main part of the Section, but in exceptional cases the proviso may be a substantive provision itself. We might have been required to consider that aspect if we had come to the conclusion that Sub-clause (2) of Clause 3 of the Licensing Order is a proviso to Sub-clause (1). The exception or the proviso is contained in Sub-clause (1) itself, where there is a ban against all persons carrying on business as a dealer without a licence and the only exception is a producer, which means a producer simpliciter and not a producer who also happens to be a dealer.

The learned Government Advocate further invited attention to the pronouncement of their Lordships of the Supreme Court in the State of Rajasthan *Vs. Leela Jain*, wherein their Lordships made the following observations :

"With due respect to the learned Judges, we do not find it possible to agree that it is permissible to omit or delete words from the operative part of an enactment, which have meaning and significance in their normal connotation merely on the ground that according to the view of the Court it is inconsistent with the spirit underlying the enactment. Unless the words are unmeaning or absurd, it would not be in accord with any sound principle of construction to refuse to give effect to the provisions of a statute on the very elusive ground that to give them their ordinary meaning leads to consequences which are not in accord with the notions of propriety or justice entertained by the Court. No doubt, if there are other provisions in the statute which conflict with them, the Court may prefer the one and reject the other on the ground of repugnance. Surely, that is not the position here. Again, when the words in the statute are reasonably capable of more than one interpretation the object and purpose of the statute, a general conspectus of its provisions and the context in which they occur might induce a Court to adopt a more liberal or a more strict view of the provisions, as the case may be as being more consonant with the underlying purpose. But we do not consider it possible to reject words used in an enactment merely for the reason that they do not accord with the context in which they occur, or with the purpose of the legislation as gathered from the preamble or long title. The preamble may, no doubt, be used to solve any ambiguity or to fix the meaning of words which may have more than one meaning, but it can, however, not be used to eliminate as redundant or unintended, the operative provisions of a statute. Besides, if one strictly applied this rule of interpretation that the Act did not intend to make provision for nothing except a forum for appeals the whole of the proviso even where it provided for revisions against the order of a Commissioner, must be" rejected as travelling beyond the lone title and the preamble, for in neither of them is reference made to revisions. We do not, therefore, consider that in the case of the Act under consideration, it would be possible to reject the words "or a municipal authority" by reference to the preamble and the long title."

We may observe that the said principle would be attracted where the meaning of

the statutory provision is not clear or it is ambiguous. Then only the question of interpretation would arise, In our opinion, the meaning of Clause 3 of the Licensing Order is very clear, which could not create any confusion except when one is inclined to look at it through coloured glasses. But, if the provision is examined with normal and natural glasses, there ought not to be any confusion. We were also referred to the pronouncement of their Lordships of the Supreme Court in Commissioner of Income Tax, U.P. Vs. Jagannath Mahadeo Prasad, wherein their Lordships have laid down that where the language of a proviso is clear and unambiguous, effect should be given to that meaning. In our opinion, we were unnecessarily referred to these cases on principles of interpretation, which question does not at all arise on a commonsense and a natural interpretation of Clause 3 of the Licensing Order and some artificial and unnatural interpretation having been assumed by the learned counsel for the petitioner, all these arguments about construction of the statutory provision and rules of interpretation were advanced on a hypothetical basis.

In the present case we are not required to consider the other questions as the learned counsel for the petitioner scrupulously avoided to argue them so that the petitioner may not be prejudiced in the other proceedings that might be pending or that might be initiated. Therefore, advisedly we do not make any observations in that behalf, which might prejudice the case of either of the parties. But, on the main and the only question raised by the learned counsel for the petitioner during arguments, we would negative his contentions and consequently we hold that it was necessary for the petitioner as a producer-cum-dealer to obtain a licence and, therefore, it is not possible for us to grant any of the reliefs sought in the present writ petition.

The petition, therefore, fails and is accordingly dismissed. But in view of the fact that the petitioner could have been misled by a wrong advice given by the Licensing Authority and the Collector of one of the Revenue districts we direct that there shall be no order as to costs of the present writ proceedings. The outstanding amount of the security deposit shall be refunded to the petitioner.