

**(1979) 02 KAR CK 0022**  
**In the Karnataka High Court**  
**Case No : W.P. 240/75**

Vicon Ltd and Others

APPELLANT

Vs

Assistant Commr Bangalore Rev. Dn.

RESPONDENT

**Date of Decision :** 26-02-1979

**Acts Referred:**

Karnataka Land Reforms Act, 1961 — Section 80

**Citation :** (1979) 1 KarLJ 383

**Hon'ble Judges :** Kudoor, J

## **Judgement**

1. In this writ petition which is one under Art 226 of the Constitution, the petitioners seek to declare the two notices of even number LRA 45/73-74 dated 30-1-1974 and 7-6-1974, which are at Exts "A" and "D" respectively issued by the respondent are illegal and ultra vires the powers of the respondent and quash the entire proceedings against petitioner-1 in Case No. LRA. 45/73-74 on the file of the respondent now pending and further to issue a direction prohibiting the respondent and officers subordinate to him from taking any action or proceedings against petitioner-1 in purported exercise of the power under S. 83 of the Karnataka Land Reforms Act, 1961 in respect of the lands of petitioner-1 or interfering in any other manner with the right of petitioner-1 to hold its lands on the various grounds detailed in the writ petition.

2. It may be necessary to refer to a few material facts on which the petition is founded which are as follows.

Petitioner-1 M/s. Vicon Limited, is a Company registered under the Companies Act, 1956 having a factory at Whitefield, Bangalore, in which agricultural machineries are manufactured. The objects of the company also include cultivation of land by the Company. Petitioner-2 M. Ramachandran, who was one of the promoters of the 1st petitioner-Company purchased some agricultural lands in Sadaramangala village, K.R. Pura Hobli, Bangalore South Taluk, for constructing the factory of the company. Immediately after the 1st petitioner company was incorporated in the year 1968, it commenced agricultural

operations in the land and personally cultivated it. In the accounting year 1968-69, the 1st petitioner had an income of Rs. 3,898-73 by sale of agricultural produce like maize, ragi. ragi-straw and horsegram grown on the land cultivated by the company. Being an agriculturist as defined under the provisions of the Karnataka Land Reforms Act, 1961, as then in force, the 1st petitioner purchased 7 acres of land in S. No. 74 on 8-10-68 and 32 acres of land in S. No. 77 between June and October 1968 of Sadaramangala village. Since only a person who was not an agriculturist but who bona fide intended to take up agriculture had to obtain the permission of the Assistant Commissioner for making the purchase under Sec. 80 of Karnataka Land Reforms Act and since the 1st petitioner was an agriculturist and was therefore free to purchase agricultural lands, no permission of the Assistant Commissioner was taken before the lands were purchased. After the lands were purchased by the 1st petitioner, in accordance with the provisions of S. 129 of the Karnataka Land Revenue Act, 1964 and Rules 63 to 66 of the Karnataka Land Revenue Rules, 1956 the prescribed revenue authorities, after satisfying themselves that the sales in favour of the 1st petitioner were valid, made the necessary entries in the record of rights specifying the 1st petitioner as the owner of those lands. The 1st petitioner was personally cultivating the agricultural lands owned by it till about the end of the year 1973. The 1st petitioner then stopped cultivation of the lands and decided to use its lands exclusively for non-agricultural purposes for testing the machineries manufactured in the factory and for other purposes connected with the factory. The 1st petitioner also applied under S. 95 of the Karnataka Land Revenue Act, 1964 for conversion of the lands for use for non-agricultural purposes and the lands have been statutorily converted as non-agricultural lands by the operation. S. 95(5) of the Karnataka Land Revenue Act. More than five years after the 1st petitioner purchased the, lands and the State had accepted and, recognised the ownership of the 1st petitioner and was recovering the land revenues from it, the 1st petitioner received on 7-2-74 a notice in LRA 45-73-74 dated 30-1-1974 from the respondent as per Ext.-A stating that it had come to his notice that the 1st petitioner has purchased agricultural lands in S. No. 74/77 of Sadaramangala village, Bangalore South Taluk without obtaining permission under S. 80 of the Karnataka Land Reforms Act, 1961 and directing the 1st petitioner to appear before the respondent on 15-2-1974 along with the connected documents for enquiry. The 1st petitioner submitted a reply dated 8-4-74 as per Exhibit-B in which it was explained that the 1st petitioner was an agriculturist and no permission of the Assistant Commissioner for purchase of the lands was therefore, required under Section 80 of the Karnataka Land Reforms Act. A further reply dated 30-5-74 as per Ext.-C was also submitted to the respondent giving details of the Cultivation operations carried on by the 1st petitioner as an agriculturist. After submitting the replies by the 1st petitioner as per Exts. B and C to the notice Exhibit-A issued by the respondent, the respondent once again sent mother notice No.LRA 45 73-74 dated 7-6-74 Exhibit-D stating that it had come to his notice that the transaction of sale in favour of the 1st petitioner in respect of agricultural lands situated in S.No. 74-77 of

Sadaramangal village was without the permission of the Assistant Commissioner as required under Section 30 of the Karnataka Land Reforms Act and that the respondent intended to hold an enquiry, under S. 83 of the said Act to find out if there is any contravention of the provisions of Section 80 of the said Act and calling upon the 1st petitioner to attend the enquiry to be held on 19-6-74 at 3-30 p.m. in his office with all the evidence the 1st petitioner may choose to adduce. A reply as per exhibit-E dated 17-7-1974 to the notice of the respondent Exhibit-D was submitted by the 1st petitioner in which the 1st petitioner raised certain objections to the enquiry proposed to be held by the respondent inter alia contending that the respondent had no jurisdiction to hold an inquiry under Section 83 firstly because he had not been specified as the prescribed authority for the purpose of the said Section in any Rule made under the Karnataka Land Reforms Act, secondly because the transactions referred to in Section 80 were not illegal transactions as contemplated under Section 83 and were therefore, outside the scope of that section and further that since the enquiry under Section 83 could result in the penalty of forfeiture of the lands of the person against whom the enquiry was held, it was a quasi-criminal proceedings and therefore, in an enquiry under that Section, the burden of proof of contravention of a provision of the Act was on the Revenue Department and that after the Revenue Department had adduced by the Resary evidence to prove the alleged contravention, Petitioner No. 1 could be called upon to adduce evidence to rebut the evidence adduced by the Revenue Department. The respondent first heard arguments on the objections questioning his jurisdiction to hold an enquiry under Section 83 and after considering the objections, the arguments made orally as also written arguments, the respondent passed an order on 29-10-74 as per Exhibit G overruling the objections of the 1st petitioner. Then the respondent called upon the petitioner to adduce evidence first to which the respondent was requested to pass orders on the objections filed by the 1st petitioner relating to the burden of proof in the enquiry. Thereupon, the respondent heard the arguments on this matter and passed an order on 29-1-75 overruling the objections of the 1st petitioner as per Exhibit-II. The 1st petitioner purchased the lands as an agriculturist and the State Government has statutorily recognised the 1st petitioner as the lawful owner of the lands under the Karnataka Land Revenue Act, 1964 and the first petitioner has been cultivating the lands and enjoying peaceful possession all these years. The respondent arbitrarily and capriciously and without any justification whatsoever has chosen to pick the 1st petitioner Company and has demanded that the company should prove to him that it is the lawful owner of the lands. The arbitrary proceedings started against the 1st petitioner by the respondent in purported exercise of a power not vested in him and following an illegal and unconstitutional procedure with the threat of depriving the 1st petitioner of its lands are violative of the fundamental rights of petitioner-1 guaranteed by Arts. 14 and 31(1) of the Constitution. The proceedings are also violative of the fundamental rights of petitioners 2 and 3 guaranteed by Arts. 14, 19(1)(f), 19(1)(g) and 31(1) of the Constitution. The petitioners have no other legal remedies. On these grounds the petitioners have

filed this writ petition for the reliefs set out earlier.

3. Shri S.G. Sunderaswamy, learned counsel for the petitioners, in the course of his argument, raised several contentions in support of the petitioners' case. They were:

1. The 1st petitioner-Company was an agriculturist within the meaning of the provisions of the Karnataka Land Reforms Act, 1961 when it purchased the lands in S.Nos. 74 and 77 of Sadaramangala village and as such there was no violation of the provisions of S. 80 of the said Act.

2. Assuming that the sale transactions in favour of the 1st petitioner in respect of the lands in S. Nos. 74 and 77 of Sadaramangala village would answer the description of the transactions referred to in S. 80 of the Karnataka Land Reforms Act, 1961, those transactions are not illegal transactions falling within the scope of S. 83 of the said Act.

3. The respondent is not the prescribed authority for the purpose of Section 83 either under the provisions of the Karnataka Land Reforms Act or the rules made thereunder and as such he was not competent to hold the enquiry.

4. The enquiry under Section 83 could result in the penalty of forfeiture of the lands of persons against whom the enquiry is held and as such it is a quasi criminal proceedings and therefore, in an enquiry under that Section, the burden of proof of contravention of a provision of the Karnataka Land Reforms Act, is on the Revenue department and that after the Revenue department adduced the necessary evidence to prove the alleged contravention, the person against whom the enquiry is proposed, could be called upon to adduce evidence to rebut the evidence adduced by the Revenue department and the view held by the respondent otherwise is erroneous and illegal;

5. The lands purchased by the 1st petitioner in S.No. 74 and 77 of Sadaramangala village are exclusively used for non-agricultural purposes from about the end of the year 1973 and as such, they do not laid within scope of the Karnataka Land Reforms Act.

On these grounds, Sri Sunderaswamy maintained that the notices Exhibits A and D are illegal and ultra vires the powers of the respondent, the proceedings started by him against the 1st petitioner in Case No. LRA 45 73-74 are without jurisdiction, the procedure intended to be followed by the respondent is illegal and unconstitutional and the action taken against the 1st petitioner is high-handed and arbitrary and is violative of the fundamental rights of the 1st petitioner under Articles 14 and 31(1) of the Constitution and is also violative of the fundamental rights of petitioners 2 and 3 under Articles 14, 19(1)(f), 19(1)(g) and 31(1) of the Constitution of India.

4. In reply to the above contentions, Shri K.P. Ashok Kumar, learned High Court Government Pleader, appearing for the respondent, maintained that the writ petition is premature inasmuch as the petitioners could have taken all the

contentions now raised in this writ petition before the respondent and after taking a decision on merits, they could have approached this Court under Article 226 of the Constitution if the decision rendered by the respondent was adverse to their interest, that it is the prerogative of the State to specify any officer as the prescribed authority for the purpose of Section 83 of the Karnataka Land Reforms Act and the State has specified the Assistant Commissioner of the revenue sub-division in which the land is situated as the prescribed authority for the purpose of S. 83 and this is clear if Ss. 82 and 83 of the said Act are read along with Rules 36 and 37 of the rules framed under the said Act, that the respondent has rightly overruled the plea of the petitioners regarding the burden of proof and it is for the 1st petitioner to show initially that it was an agriculturist within the meaning of the Karnataka Land Reforms Act on the date it purchased the lands comprised in S.Nos. 74 and 77 of Sadaramangala village; that the sale transactions covered under Section 80 of the Karnataka Land Reforms Act, do fall within the scope of Section 83 and the real test to determine whether the provisions of the Karnataka Land Reforms Act would apply to the sale transactions in favour of the 1st petitioner is whether the lands covered, under the sale deeds in question were "lands" within the meaning of the Act on the date of the respective sales and any subsequent change in its character or mode of enjoyment is not a relevant factor to be taken into account. On these grounds, he argued that the petition is liable to be rejected.

5. Shri Ashok Kumar, learned High Court Government Pleader, in the course of his arguments, raised a preliminary objection that the writ petition is premature inasmuch as the petitioners could have taken all the contentions now raised in this writ petition before the respondent and after taking a decision on merits, they could have approached this court for necessary relief if the decision rendered by the respondent was adverse to their interest. I find no substantial force in this contention, The stand taken by the 1st petitioner in respect of the two notices issued by the respondent Exhibits A and D calling upon it to attend the enquiry proposed to be held by him under Section 83 of the Karnataka Land Reforms Act, 1961 (shortly called the "Act") was that he had no jurisdiction to hold an enquiry under Section 83 of the Act in respect of the purchase of the agricultural lands comprised in S.Nos. 74 and 77 of Sadaramangala village. Two objections were raised before the respondent on behalf of the 1st petitioner. They were: (1) the respondent was not the prescribed authority for the purpose of Section 83; and (2) the transactions referred to in Section 80 of the Act are not illegal transactions falling within the scope of Section 83. The respondent passed an order on 29-10-74 as per Exhibit-G overruling the objections of the 1st petitioner In his order, the respondent dealt with the 1st objection but did not at all consider the 2nd objection raised on behalf of the 1st petitioner that the transactions referred to in Section 80 are not illegal transactions falling within the scope of Section 83 although this matter had been elaborately explained both in the written objections and the written arguments which, as stated by the respondent in his order (Ext.-G) has been perused, by him. Since the objection

raised by the 1st petitioner and not accepted by the respondent was touching the jurisdictional point concerning the proposed enquiry to be held under S. 83 of the Act and the petitioners have no other legal remedy against the action proposed to be taken by the respondent, it seems to me that the petitioners are well within their rights to approach this court for necessary reliefs under Art. 226 of the Constitution. In that view of the matter it cannot be contended with any amount of force that the writ petition is premature.

6. Now I shall deal with the, various contentions urged by Shri S.G. Sunderaswamy, learned counsel for the petitioners. For the sake of convenience, first I shall deal with the second contention formulated by him.

7. Shri Sunderaswamy argued that the transactions referred to in S. 80 of the Act are not illegal transactions falling within the scope of S. 83 and therefore, even if the transactions of sale of lands comprised in S. Nos. 74 and 77 of the Sadramangala village fall within the transactions referred to in S. 80, the respondent has no jurisdiction to hold an enquiry in respect of them under S. 83 of the Act. S. 80 of the Act omitting the portions unnecessary for the present purpose reads as follows:

"80(1)(a) No sale ..... gift, or exchange or lease of any land or interest therein, or (b) no mortgage of any land or interest therein in which the possession of the mortgaged property is delivered to the mortgagee shall be valid in favour of a person.

i) who is not an agriculturist; or ii) who being an agriculturist holds as owner or tenant or partly as owner and partly as tenant land which exceeds the limit specified in S. 63 or 64, or iii) who is not an agriculturist labourer; or iv) who is disentitled under S. 79A or S. 79B to acquire or hold any land."

Therefore, S. 80 of the Act declares that certain transactions shall not be valid in favour of certain specified persons. S. 83 which is the most relevant section for our purpose reads thus:

"83. Inquiry regarding illegal transactions: The prescribed authority shall, after a summary inquiry, determine whether the transaction reported to it under S. 82 or coming to its notice in any other manner is in contravention of the provisions of this Act as they stood before or as they stand after the date of commencement of the Amendment Act and make a declaration accordingly. Any transaction so declared to be in contravention of any of the provisions of this Act as they stood before or as they stand after the date of commencement of the Amendment Act shall be null and void.

The land in respect of which such transaction has taken place shall, as penalty, be forfeited to and vest in the State Government. No amount is payable therefor."

As stated in the heading to the section, it relates to inquiry regarding "illegal transactions." A transaction in contravention of the provisions of the Act can be declared as such by the prescribed authority Any transaction so declared to be in

contravention of any of the provisions of the A shall be null and void,. The land in respect of which such transaction has taken place shall, as penalty, be forfeited to the State Government and no amount is payable therefor.

A bare reading of the provisions of S. 83 would disclose that the proceedings under this section are quasi-criminal proceedings in respect of illegal transactions in contravention of the provisions of the Act. Besides the action contemplated under S. 83, criminal proceedings can also be initiated in respect of illegal transactions in contravention of the provisions of the Act against the person concerned under Sec. 125 (2C) of the Act and on conviction by a Magistrate, he shall be punished with fine which may extend to Rs. 500.

8. The chief point for consideration will be whether the transactions referred to in S. 80 are "illegal transactions" in contravention of the provisions of the Act falling within the scope of S. 83. According to Wharton's Law Lexicon, 14th Edition, illegal contract is an agreement to do any act forbidden either by the common law or by statute law.

As observed in Anson's Law of Contract, 24th Edition, at page 7, the terms "void", "illegal" "voidable" and "unenforceable" denote different degrees of ineffectiveness and they are in constant use in the law of contract.

Ss. 19 to 30 of the Indian Contract Act, 1872, deal with "voidable", void and illegal" contracts. S. 30 deals with wagering contracts. It provides that agreements by way of wager are void.

The Supreme Court in *Gherulal Parakh v. Mahadeodas Maiya*, AIR 1959 SC. 781, dealing with wagering contracts as provided under S. 30 of the Indian Contract Act, held that though a wager is void and unenforceable, it is not forbidden by law. The High Court of Calcutta in *Mahadeodas v. Gherulal Parakh*, AIR 1958 Cal. 703, dealing with the wagering contracts as provided under S. 30 of the Indian Contract Act observed that the words "void" and forbidden by law are not synonymous, that many things may be void in law without being forbidden by law and hence what is void is not necessarily forbidden by law. Hence it is clear that every illegal contract is void but every void contract is not illegal With respect to "statutory illegality of Contracts and contracts declared void, in Anson's Law of Contract, 24th Edition, it is stated thus at pages 318-322:"

The subject of illegality is one of great complexity and the effect of illegality are by no means uniform. The reason for this is not hard to find. The seriousness of the illegality is not the same in all cases. Illegal objects may range from those which are tainted with gross moral turpitude, e.g., murder, to those where the harm to be avoided is relatively small. It is not surprising, therefore, that there are gradations in the degree of enthusiasm with which the judges are prepared to assist a person who has an illegal object in view or is party to an illegal transaction. Attempts have been made to distinguish between illegal contracts and those which are nugatory or void. In the former case, it is said that the law will refuse to aid in any way a person who founds his cause of action upon such a

contract; in the latter case, the law simply says that the contract is not to have legal effect.

The nature and effects of statutory illegality may vary considerably. A statute may declare that a certain type of contract is expressly prohibited. There is then no doubt of the intention of the legislature that such a contract should not be enforced. What is done in contravention of the provisions of an Act of Parliament cannot be made the subject matter of an action (Per Lord Ellenborough C.J., at page 596 in *Langton vs. Hughes* (1813), 1 M and S. 593). An example may be found in the case of *Re. Mahmond and Isphani* (1921) 2 K.B. 716).

By a wartime statutory order it was forbidden to buy or sell linseed oil without a licence from the Food Controller. The plaintiff agreed to sell and deliver to the defendant a quantity of linseed oil, and, before the contract was made, asked the defendant whether he possessed a licence. The defendant falsely assured him that he did. Subsequently, however he refused to accept the oil on the ground that he had no licence. The plaintiff brought an action for damages for non-acceptance.

The Court of appeal refused to entertain the action. The Order, said Bankes L.J. (at page 724) is a clear and unequivocal declaration by the Legislature in the public interest that this particular kind of contract shall not be entered into

A statute may declare a contract to be void, that is a nullity. Statutory provisions of this nature are numerous and are often (but by no means invariably) connected with a failure to register the agreements or to comply with certain requirements of form. (e.g., *Banking Companies (Shares) Act, 1867 Sec. 1*) A party to such a contract cannot enforce it, but may be able to recover money or property transferred, under it (*North Central Wagon Finance Co. Ltd. v. Brailsford* (1962) 1 W.L.R. 1288) provided that this is not precluded by the express words of the statute (e.g. *Gaming Act, 1845 sec. 18*) or by judicial interpretation. (e.g. *Life Assurance Act 1774 Sec. 1*).

9. The Full Bench of the High Court of Allahabad in *Dip Narain v. Nageshar Prasad*, AIR 1930 All. 1 has observed that there is a clear distinction between an agreement which may be forbidden by law and one which is merely declared to be void; in the former case, the legislature penalises it or prohibits it and in the latter case it merely refuses to give effect to it and if a void contract has been carried out and consideration has passed, the promisor may not in equity be allowed to go back upon it without restoring the benefit which he has received, but if the promisee comes to court to enforce it, he would receive no help from a court of law.

10. According to S.65 of the Contract Act, when an agreement is discovered to be void or when a contract becomes void, any person who has received any advantage under such an agreement or contract is bound to restore it or to make compensation for it to the person from whom he received it. But it has been held that this Section is not applicable to contracts void on account of illegality where



both parties were aware of the illegality at the time it was made.

11. From the foregoing analysis of the legal position, we could see that there is a clear distinction between illegal contracts in contravention of the provisions of law and contracts merely declared to be void or illegal and it is clear from S. 83 that the duty assigned to the prescribed, authority under that Section is to determine whether any transaction in respect of any land is in contravention of the provisions of the Act and any transaction so declared to be in contravention of any of the provisions of the Act shall be null and void.

12. The word "contravention" means an act done in violation of a legal condition or obligation. In other words, it would mean a positive act done contrary to some statutory prohibition of the doing of an act which is forbidden by a statutory provision. In this background we have to examine the provisions of the Act dealing with transactions in respect of any land within the meaning of the Act.

13. S. 5(1) of the Act prohibits the creation of tenancies and leasing of lands, S. 19(1) prohibits for a period of 15 years the transfer by sale, gift, exchange or otherwise of any land resumed from a tenant and S. 61(1) prohibits for a period of 15 years the transfer by sale, gift, exchange, mortgage, lease or assignment of any land of which occupancy right has been granted to any person under Chapter III.

S. 21(1) declares that no sub-division or sub-letting of the land held by a tenant or assignment of interest therein shall be valid and S. 80(1) declares that no sale, gift or exchange or lease of any land or interest therein or no mortgage of any land or interest therein in which the possession of the mortgaged property is delivered to the mortgagee shall be valid in favour of persons specified in S. 80(1) (i) to (iv) of the Act.

S. 21(1) and 80(1) do not prohibit any transaction as has been done in Ss. 5(1), 19(1) and 61(1) of the Act. They merely declare that the transactions specified will not be valid. On the other hand, the transactions referred in Ss. 5(1), 10(1) and 61(1) are forbidden by law and the transactions, so forbidden will be transactions in contravention of the relevant sections of the Act. So the transactions referred to in S. 80 being only not valid, it cannot be said to be illegal or forbidden being in contravention of the provisions of the Act to fall within the scope of S. 83 of the Act.

There is yet another reason which substantially supports the view 1 take in this matter. The amendments made to Ss. 80 and 83 and the new Ss. 79A and 79B inserted by the Karnataka Land Reforms (Amendment) Act, 1973 (Act. I of 1974) make the position clear that the legislature did not intend to make the transactions referred to in S. 80 ineffective. Although according to S. 80(1)(iv) no sale, gift or exchange or lease of any land or interest therein or no mortgage of any land or interest therein in which the possession of the mortgaged property is delivered to the mortgagee shall be valid in favour of a person who is disentitled under Ss. 79A and 79B to acquire or hold any land, the purchase by the

disentitled person is legally effective resulting in transfer of title to him for according to Ss. 79A and 79(B), those lands are dealt with as lands acquired by the disentitled person and are taken over by the State Government from him and in respect of these lands, the person from whom those lands are taken shall have to be paid the amount as specified in S. 72 of the Act. It is also manifest from the express provision contained in S. 79A and 79B for payment of compensation in respect of lands acquired by the disentitled person taken by the State Government that the transactions falling under S. 80(1) to (iv) are not within the scope of enquiry under S. 83 which contemplates that the lands concerned should be forfeited to the State Government without payment of any compensation. Similarly, a land purchased or otherwise acquired by a person who has land in excess of the ceiling area will have to be surrendered to the State Government (see Ss. 63 to 65 and 66 to 68) and the person who surrenders the land is entitled to be paid the amount specified in S. 72 of the Act and hence the sale or any other kind of transfer in his favour should be legally effective although falling within the scope of S. 80(1)(ii) of the Act. In either case, although the transactions are not valid as per S. 80, the person from whom the lands are purchased or the transferor of the land will not get back the land and this will be so, because the sale or other transfer in favour of the persons specified in S. 80 are legally effective.

In *Jambu Rao Sadappa Kocheri v. Neminath Appayya Hanamannayar*, AIR 1968 SC 1358, the Supreme Court, while construing S. 35 of the Bombay Tenancy and Agricultural Lands Act, 1948 which declares the acquisition of land in excess of the ceiling area to be invalid, held that an agreement to sell land to a person to whom that section was applicable was not unlawful or forbidden, that the sale will transfer title to the purchaser and the invalidity envisaged in that section means that he cannot retain the said land since he has to surrender it to the Government. Thus, it is clear from the above provisions of the Act that the framers of the Act never intended that the transactions referred to in S. 80 are illegal transactions in contravention of the provisions of the Act so as to attract the drastic and penal consequences envisaged in S. 83 of the Act.

14. From the foregoing analysis, it is clear that there is a clear distinction between illegal transactions in contravention of the provisions of law and transactions merely declared to be void or invalid. Therefore, only illegal transactions have to be dealt with under S. 83 of the Act and transactions which are not illegal but only void or invalid do not fall within the scope of S. 83. In my opinion, the transactions falling within the scope of S. 80 of the Act are not only not forbidden by law and therefore, not illegal but are also not really invalid being legally effective. Transactions falling under S. 80 being legally effective any enquiry with respect to such transactions are, in the circumstances, wholly outside the jurisdiction on the prescribed authority functioning under S. 83 of the Act whose function is to hold enquiry regarding illegal transactions.

15. In the view I take on the second contention urged by Sri S.G.

Sunderaswamy, I deem it unnecessary to express any opinion on the remaining points canvassed by him.

16. In the result, for the reasons aforesaid the rule is made absolute. The impugned notice Exts. A and "D" are hereby quashed as being issued without jurisdiction. The respondent and officers subordinate to him are prohibited from taking any action against the 1st petitioner under S. 83 of the Act in respect of the lands in question. In the circumstances of the case, I direct each party to bear his own costs.