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the factory. Indeed I do not consider that there can be any doubt on the point.

Regarding the other matter, whether premises become a factory if on any day there are eighteen full time employees working and two who work at different times for part of the day, I can only say that in my opinion the Court has taken the correct view of this matter, since obviously on the relevant date there were twenty people working in the premises even if some of them were doing so at different times. To hold otherwise would open the door to wholesale abuse of the provisions of the Act, and, as pointed out by the Court, an employer might employ 57 persons in the course of the day in his factory by having three different shifts of 19, and still claim it that his business was not a factory. I am quite sure that this was not what the Legislature intended.

The only other point for considering arises in respect of the appeal of the Corporation against the Ambala Cantonment Electric Supply Corporation. The main point in that appeal was of course the question of limitation and the *vires* of rule 17, but a point has been raised on behalf of the Electric Supply Corporation regarding the inclusion of linemen among the employees covered by the Act and so treating them as persons regarding whom the employer has to pay his contribution. One of the issues framed by the Court was whether the administraive staff and the line staff employed by the Electric Supply Corporation come within the definition of 'employee' and this was decided in favour of the Insurance Corporation. I do not really see how this finding can now be challenged since the Electric Supply Corporation has not filed an appeal. However, since the point has been raised I think

the law may be stated on it, and what I have already said clearly covers the case of administrative staff. Regardnig the line staff, i.e., persons who apparently are kept somewhere in waiting and who go out from time to time when calls are received from consumers for the purposes of putting things right, there is no doubt that their actual work is almost entirely done outside the premises which constitute the factory. Even so they appear still to fall within the definition of 'employee' in section 2(9)(i), since such persons are directly employed by the principal employer and their work is clearly incidental to and connected with the work of the factory, and the persons who are covered by this qualification are clearly employees whether they work inside or outside the factory premises in the light of the closing words 'whether such work is done by the employee in the factory or establishment or elsewhere". Indeed it seems quite clear that once a factory or establishment falls within the scope of the Act it is the intention that every employee of the employer, however employed, is to be covered by the Act and if there were to be any discrimination between different classes of employees in respect of the beneficient provision of the Act there might be an infringement of Article 14 of the Constitution unless it could be shown that there was some reasonable ground for discriminating between different classes of persons employed by the employer.

The cases may now go back to a Single Judge for decision in the light of the principles set out above and their own facts.

HARBANS SINGH, J.—I agree.



*B.R.T.*

CIVIL MISCELLANEOUS

*Before Inder Dev Dua, J.*

THE MANAGEMENT OF THE POSTAL AND R.M.S. CO-OPERATIVE THRIFT AND CREDIT SOCIETY LTD,—*Petitioner.*

*versus*

THE WORKMEN OF THE POSTAL AND R.M.S., CO-OPERATIVE THRIFT AND CRDIT SOCIETY LTD., AND OTHERS,—*Respondents.*

**Civil Writ No. 1279 of 1962.**

1962

December, 17th.

*Punjab Co-operative Societies Act (XXV of 1961)—S. 55—Whether applicable to pending references under section 10 of Industrial Disputes Act (XIV of 1947)—Effect of legislation on pending proceedings stated.*

*Held*, that the right to carry on legal proceedings lawfully initiated or entertained by a Labour Court under section 10 of the Industrial Disputes Act is a substantive right of a party and the language used in section 55 of the Punjab Co-operative Societies Act, 1961 does not prohibit the continuance of pending proceedings. What is barred by section 55 is the entertainment of any suit or other proceedings in respect of disputes mentioned therein by a Court. It is doubtful whether Labour Court can be considered to to be a Court and whether a reference under section 10 of the Industrial Disputes Act can be a suit or other proceedings within the contemplation of this section. But the right to have an industrial dispute settled by means of a reference under section 10 of the Industrial Disputes Act is not a mere matter of procedure; it is a substantive or vested right which definitely vested in a party at least when the reference is made. When vested rights have already accrued and legislation is passed using words expressive of futurity which would prima facie appear to be applicable to future cases, it is not liable to be construed retrospectively so as to affect those vested rights, unless the words used clearly compel the Court to give it that construction.

*Petition under Articles 226 and 227 of the Constitution of India praying that an appropriate writ, order or direction be issued quashing the Award of respondent No. 2 dated 20th June, 1962.*

H. L. SARIN AND SAT DEV, ADVOCATES, for the Petitioner.

R. SACHAR, Advocate for the Respondents.

ORDER

Dua, J.

DUA, J.—The management of the Postal and R.M.S. Co-operative Thrift and Credit Society Ltd., has approached this Court under Articles 226 and 227 of the Constitution praying for a writ of *certiorari* or any other appropriate writ, direction or order quashing or setting aside the award given by the Labour Court, Rohtak on 20th June, 1962 (Annexure 'A' to the petition), disposing of the reference made by the Punjab Government for adjudication of an industrial dispute between the workmen and the management of the petitioner-society.

It is asserted that the workers interested in the dispute are also shareholders of the petitioner-society. The principal question argued with great vehemence by the learned counsel for the petitioner relates to the applicability of the Industrial Disputes Act to the dispute between the petitioner Co-operative Society and its workmen, who, according to the petitioner, are also its shareholders. It is not disputed that under the Punjab Co-operative Societies Act (Punjab Act No. XIV of 1955) a dispute like the present one was covered by section 10 of the Industrial Disputes Act and that a Division Bench of this Court has actually so held in *The Jullundur Transport Co-operative Society*, v. *The Punjab State* (1). The correctness of that view has not been assailed at the bar. The contention raised on behalf of the petitioner, however, is that under the present Act (The Punjab Co-operative Societies Act No. XXV of 1961) the applicability of the Industrial Disputes Act is completely ruled out. This submission is based on the language of sections 55 and 56 of the present Act. In my opinion, it is not at all necessary in the

(1) I.L.R. 1959 Punj. 169=A.I.R. 1959 Punj. 34.

The Management of the Postal and R.M.S. Co-operative Thrift and Credit Society Ltd. *v.* The Workmen of the Postal and R.M.S., Co-operative Thrift and Credit Society Ltd., and others

Dua, J.

present case to decide this question because the present Act came into force on 20th October, 1961 whereas the reference which is sought to be taken out of the purview of the Act of 1955 had been made on 6th September, 1961. Shri Sarin has attempted to show the retrospective operation of the present Act by relying on section 86 which is the repealing and saving provision and according to which notwithstanding the repeal of the Punjab Act No. XIV of 1955 anything done or any action taken under the repealed Act is, to the context of being consistent with the present Act, to be deemed to have been done or taken under it. It is argued that this section makes the whole of the present Act applicable to the pending references under the Industrial Disputes Act which were admittedly initiated prior to 20th October, 1961.

I am wholly unimpressed by this submission. Section 55 on which alone reliance has been placed for excluding the adjudication of the disputes under the Industrial Disputes Act so far as relevant for our purposes, reads as under:—

> "*Settlements of Disputes*—55. (1) Notwithstanding anything contained in any law for the time being in force, if any dispute touching the constitution, management or the business of a co-operative society arises—
>
> (a) * * * * * *
> (b) * * * * * *
> (c) * * * * * *
> (d) * * * * * *
>
> such dispute shall be referred to the Registrar for decision and no Court shall have jurisdiction to entertain

any suit or other proceeding in respect of a co-operative society.

* * * * * *

* * * * * *

Now, what is barred by this section is entertainment of any suit or other proceeding in respect of the dispute mentioned therein by a Court. This raises two questions for consideration. The first question which arises is can the Labour Court be considered to be a Court and the reference under section 10 of the Industrial Disputes Act to be a suit or other proceeding within the contemplation of this provisions ? And the second one is, whether continuation of a reference which has already been entertained prior to the enforcement of this Act is also covered by this provision. The first question also covers the point as to how far the expression "other proceeding" takes colour from the word "suit".

The learned counsel for the petitioner has not submitted that the Labour Court constituted under section 7 of the Industrial Disputes Act is a Court within the contemplation of this section and, as at present advised, I think he has rightly refrained from making such a submission. A faint-hearted contention raised, however, is that if a Court is debarred from entertaining any suit or other proceeding in respect of a dispute mentioned in section 55 then by necessary implication the Labour Court constituted under the Industrial Disputes Act should be equally deemed to be debarred from entertaining any proceeding in compliance with the mandatory provision contained therein. The counsel has not been able to cite any principle or precedent in support of his contention, and as at present advised, I am not convinced of the cogency

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of this contention. But assuming, without holding, such an implied prohibition being implicit in this provision, obviously it would only bar *entertainment* of a proceeding. Now the word "entertain" may have both a wider and a narrower meaning, depending on the context in which it is used. It may in certain circumstances, which would in my humble opinion be very rare, mean "to receive on file" or "to keep on file", but commonly understood it would seem to me to mean "to admit to consideration" or "to receive for the purpose of adjudication". In *Smithies* v. *National Association of Operative Plasterers and others* (2), the expression "an action.....shall not be entertained" was construed by the Court of Appeal to apply to future cases and the contention that this expression was equivalent to "shall cease to be entertained" was rejected. Also see for this view *Beadling and others* v. *Goll* (3), and *Henshall* v. *Porter* (4).

The right to have an industrial dispute settled by means of a reference under section 10 of the Industrial Disputes Act does not appear to me to be a mere matter of procedure; it seems to be a substantive or vested right which would definitely vest in a party at least when the reference is made. When vested rights have already accrued and legislation is passed using words expressive of futurity which would *prima facie* appear to be applicable to future cases, it is, in my view, not liable to be construed retrospectively so as to affect those vested rights, unless the words used clearly compel the Court to give it that construction. This, as Vaughan Williams L.J., has put in *Smithies' case*, is only to impute common sense to

(2) L.R. (1909) 1 K.B. 310.
(3) (1922-23) 39 T.L.R. 128.
(4) L.R. (1923) 2 K.B. 193.

the Legislature, and one would expect clear terms to divest a vested right. The right to carry on legal proceedings lawfully initiated or entertained by a Labour Court is, in my opinion, a substantive right of a party and the language used in section 55 does not appear to me to prohibit the continuance of pending proceedings. Reliance on section 56 is equally unavailing, for, it has not been pointed out how this section throws more helpful light on the point canvassed. Section 86, too, is of little assistance. This section merely lays down that on the repeal of Punjab Act No. XIV of 1955 anything done or any action taken under the repealed Act should be deemed to have been done or taken under the latter Act. It is not understood how a pending reference under the Industrial Disputes Act can be considered to have, by virtue of this section, become incompetent so far as its future progress is concerned. The counsel has not been able to elaborate this point, and, indeed, apart from merely reading this section, he has not thought fit to develop his argument.

Shri Sarin has referred to some decisions for the purpose of showing that section 55 of the present Co-operative Societies Act is exhaustive. This may be so, but then it is not shown how pending proceedings under the Industrial Disputes Act can be held to have become incompetent on the enforcement of section 55.

The respondents counsel has also posed the question of the incompetence of the State Legislature to affect or control the operation of the Central Act like the Industrial Disputes Act (a special enactment) by the State Legislation like the Co-operative Societies Act. But, as this argument has not been fully developed, I need not say anything more on it.

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The petitioner's counsel has next referred to rule 8 of the Fidelity Bond Rules of the petitioner-society as reproduced in paragraph 5(d) of the petition and has submitted that the Labour Court has decided issue No. 4 wrongly. According to the counsel the balance-sheets produced before the Labour Court clearly establishment income from the Fidelity Bond business and that the Labour Court was wrong in observing that it was quite reasonable to set apart or the Fidelity Bond Reserve Fund twenty four per cent of the gross earnings from the Fidelity Bond business. This argument has been met by Shri Sachar by submitting that the balance sheets do not prove themselves and the facts mentioned therein have to be proved by evidence given on affidavit or otherwise and after giving an opportunity to the opposite party to contest the correctness of such evidence by cross-examination. Support for this submission has been sought from *Petlad Turkey Red Dye Works Co., Ltd.* v. *Dyes and Chemical Workers' Union, etc.* (5). This authority does support the respondents' contention. I am, therefore, unable to interfere with the impugned award on writ side on this ground.

Shri Sarin has then argued that the Labour Court has erred in not allowing interest. According to the petitioner's counsel, the balance-sheets, on the face of it, show that loans have been advanced to the members from the reserve fund and, therefore, interest should have been allowed on the amount of loan. On behalf of the respondents the first objection to this contention is that there is no such ground contained in the writ petition. In the second place, it is again urged that the balance-sheets do not prove themselves

(5) A.I.R. 1960 S.C. 1006.

and some evidence whether in the form of affidavit or in some other legal form should have been adduced in support of the assertion. Here again, I agree with the respondents' contention and hold that the petitioner is not entitled to any relief in these proceedings on this ground.

Lastly, it has been urged that the society in question is not an industry as contemplated by the Industrial Disputes Act and reliance has been sought for this contention from a decision of the Supreme Court in *The National Union of Commercial Employees, etc.* v. *M. R. Meher, Industrial Tribunal, Bombay, etc.* (6), and particular reliance has been placed on some observations at p. 594. The reported case holds that carrying on of business as solicitors by a firm of solicitors is not an industry within the meaning of section 2(j) of the Industrial Disputes Act. The observations relied on in this context express the view of the Supreme Court that the essential basis of an industrial dispute is that it is a dispute arising between capital and labour in enterprises where capital and labour combine to produce commodities or to render service, and that this essential basis would be absent in the case of liberal professions like those of an attorney. I regret my inability to get any useful assistance from this decision.

Shri Kaushal has in this connection relied on *D. N. Banerji* v. *P. R. Mukherjee* (7), where a dispute arising between municipalities and their employees in branches of work analogous to the carrying of a trade or business was held to be covered by the Industrial Disputes Act. He has also referred me to *The State of Bombay, etc.* v. *The Hospital Mazdoor Sabha, etc.* (8), where a

(6) (1962) 2 S.C.A. 587.
(7) A.I.R. 1953 S.C. 58.
(8) A.I.R. 1960 S.C. 610.

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hospital run by the State for giving medical relief to citizens and imparting medical education was considered to constitute an industry within the Industrial Disputes Act. On behalf of the respondents, it has also been urged that no objection having been taken before the Labour Court on this point it should not be allowed to be taken in the present proceedings. I am afraid mere omission to take an objection before a tribunal would not be conclusive and in a fit case if the objection goes to the root of the jurisdiction it might well be allowed, but in the present case I am far from convinced that the Labour Court had no jurisdiction to adjudicate upon the dispute and make the impugned award.

For the foregoing reasons, this petition fails and is hereby dismissed with costs.

*K.S.K.*

APPELLATE CIVIL

*Before Inder Dev Dua, J.*

DAULAT RAM AND OTHERS,—*Appellants*

*versus*

MUNICIPAL COMMITTEE TANKANWALI AND OTHERS,—*Respondents.*

**Regular Second Appeal No. 1448 of 1959.**

1962

ember, 19th

*Constitution of India (1950)—Art. 14—Scope of—Profession tax levied profession-wise and not on income—Whether valid.*

*Held*, that Article 14 of the Constitution does not lay down any absolute equality of men which is perhaps a physical impossibility, and all legislative differentiation is not necessarily discriminatory. Legislature must, when dealing with

the complex problems which arise out of an infinite variety of human relations, proceed upon some sort of selection or classification of persons upon whom the legislation is to operate. The equality clause contained in Article 14 does not, therefore, forbid reasonable classification for the purposes of legislation, and to pass the test of permissible classification it is now well-settled that two conditions are required to be fulfilled, namely, (i) that the classification must be founded on an intelligible differentia which distinguish persons or things that are grouped together from those left out and (ii) that the differentia must have a reasonable or rational relation to the statutory object sought to be achieved. This article only requires *nexus* between the basis of classification and the legislative object. It would thus not hit imposition of profession tax on a uniform basis on classified professions when this classification is not consciously discriminatory. A classification profession-wise does not discriminate arbitrarily either in favour of or against any one, so as to offend the principle underlying Article 14.

*Second Appeal from the decree of Shri J. P. Gupta, Senior Sub Judge with enhanced appellate powers, Ferozepore, dated the 8th June, 1959, reversing that of Shri A. P. Chowdhry, Sub Judge IV Class, Ferozepore, dated the 27th May, 1958 and dismissing the plaintiff's suit and leaving the parties to bear their own cost.*

J. N. SETH AND I. K. MEHTA, ADVOCATES, for the Petitioner.

Y. P. GANDHI AND A. L. BAHRI FOR V. P. GANDHI, ADVOCATES, for the Respondents.

JUDGMENT

DUA, J.—This is a plaintiffs' second appeal and is directed against the judgment and decree of the learned Senior Subordinate Judge, Ferozepore, allowing the defendants appeal and after reversing the decree of the Court of first instance dismissing the plaintiffs' suit. Dua, J.

About 90 plaintiffs instituted the suit out of which this appeal has arisen against the Municipal Committee, Tankanwali, Ferozepur, challenging the notification No. 71-C/45/11687, dated 3rd March, 1945 imposing profession tax at the rate of Rs. 25 per annum on plaintiffs Nos. 1 to 54 and at the rate of Rs. 15 per annum on plaintiffs Nos. 55 to 90 (Exhibit as P.9). This notification was described to be illegal, void, *ultra vires* and oppressive and against Article 14 of the Constitution of India. The learned Subordinate Judge by his judgment dated 27th May, 1958 held that the notification offended Article 14 of the Constitution and on this conclusion struck it down as unconstitutional.

On appeal, the learned Senior Subordinate Judge disagreed with this conclusion and allowing the appeal dismissed the plaintiffs' suit. The short question in this appeal, therefore, is whether the profession tax imposed by this notification is violative of Article 14 of the Constitution.

The impugned notification reads thus:—

"Local Government Department,
Notified Areas,
The 3rd March, 1945.

No. 71-C/45/11687—In exercise of the powers conferred by clause (a) of sub-section (1) of section 242 of the Punjab Municipal Act, 1911, the Governor of the Punjab is pleased to impose in the Notified Area of Tankanwali, in the Ferozepur District, with effect from the 1st April, 1945; the Tax described below:—

DESCRIPTION OF TAX

A tax at the rate shown in column 3 of the schedule here below on the persons carrying on

the trade, or following the profession or calling shown in column 2 thereof, provided that :—

(a) the tax shall not be payable by persons in Government service or in that of a local authority and

(b) the tax shall be recoverable in the month of April every year.

| *S. No.* | *Trade, Profession or calling* | *Amount of tax payable per annum.* |
|---|---|---|
| | | Rs. A. P. |
| 1. | Grain, cloth, oil, ghee, sugar, *gur; shaker,* atta, or meat sellers, owner of a flour mill, matches depot, or tea depot, hotel keeper, confectioner, Bhusa seller, cigarettes and *pan* seller, firewood, coal charcoal or milk seller, soap maker, cycle dealer, butcher, sheep or goat seller, iron merchant, tobacco seller, dealer in matches, kerosene oil or petrol, owner of brick kiln, bone seller, leather merchant, or owner of a dairy. | 25-0-0 Rs. 15-0-0 |
| 2. | Persons practising any profession or carrying any trade or calling not specified in this schedule." | |

Now, his imposition was made by virtue of the power conferred on the State Government under section 242 of the Punjab Municipal Act. Compliance with the provision of this section has not been challenged. The only attack is that the classification contained in the two categories is arbitrary and, therefore, hit by the fundamental

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right of equality before the law or the equal protection of the laws guaranteed by Article 14 of the Constitution. Reliance in support of this attack has been placed on a decision of the Supreme Court and a Bench decision of this Court. The Supreme Court decision relied on is *Mohd. Hanif Quareshi, etc.* v. *State of Bihar, etc.* (1); where it is laid down that the classification must be founded on an intelligible differential which distinguishes persons or things that are grouped together from others left out of the group and that such differentia must have a rational relation to the object sought to be achieved by the statute in question. The Bench decision of this Court relied upon is *District Board Ferozepore* v. *Dr. Kahan Chand, etc.*, Regular Second Appeal No. 614 of 1955, decided by Gosain and Grover, JJ., on 17th December, 1958, on the case having been referred to a larger Bench by Bishan Narain, J. In that case also, a notification imposing a tax under section 31(6) of the Punjab District Boards Act was assailed on the ground of offending the equal protection of laws rule contained in Article 14 of the Constitution. The validity of the notification was upheld, but the learned counsel for the petitioner has submitted that in the notification before the Division Bench, there was a scale fixed determining the rate of yearly-tax on persons varying with their income. There being no such scale in the instant case, it is argued that the Bench decision is distinguishable. Emphasis has also been laid on the submission that the Division Bench there referred to a number of American decisions and that the principal ground on which the notification there as held to be constitutional was the existence of a scale fixed therein.

(1) A.I.R. 1958 S.C. 731.

Daulat Ram and others v. Municipal Committee Tankanwali and others

Dua, J.

On behalf of the respondents, however, it has been argued that it is not necessary to fix any scale for the purposes of imposing a profession tax in order to avoid the challenge on the basis of Article 14 of the Constitution. In support of this contention, Shri Gandhi has referred to the following decisions of the Supreme Court:

*Ammerunissa Begum and others* v. *Mahbood Begum, etc.* (2), *Harnam Singh, etc.* v. *Regional Transport Authority, etc.* (3), *State of Rajasthan* v. *Rao Manohar Singhji* (4), *Shri Ram Krishna Dalmia* v. *Shri Justice S. R. Tendolkar* (5), *Western India, Theatres Ltd.* v. *Cantonment Board* (6) *and Kunnathat Thathunni Moopil Nair, etc.* v. *State of Karala and another* (7).

Article 14, as I read it, does not lay down any absolute equality of men which is perhaps physical impossibility, and all legislative differentiation is, in my view, not necessarily discriminatory. Legislature must, when dealing with the complex problems which arise out of an infinite variety of human relations, proceed upon some sort of selection or classification of persons upon whom the legislation is to operate. The equality clause contained in Article 14 does not, therefore, forbid reasonable classification for the purposes of legislation, and to pass the test of permissible classification it is now well-settled that two conditions are required to be fulfilled, namely, (i) that the classification must be founded on an intelligible differentia which distinguish persons or things that are grouped together from those left out and (ii) that the differentia must have a reasonable or rational relation to the statutory object sought to be achieved. This article only requires *nexus*

(2) A.I.R. 1953 S.C. 91.
(3) A.I.R. 1954 S.C. 190.
(4) A.I.R. 1954 S.C. 297.
(5) A.I.R. 1958 S.C. 538.
(6) A.I.R. 1959 S.C. 582.
(7) A.I.R. 1961 S.C. 552.

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between the basis of classification and the legislative object. It would thus not hit imposition of profession tax on a uniform basis on classified professions when this classification is not consciously discriminatory. In the case in hand, a classification profession-wise does not appear to me to discriminate arbitrarily either in favour of or against any one, so as to offend the principle just stated. Shri Seth has strenuously contended that classification profession-wise is unjust and inequitable because persons engaged in same business or profession may—and generally are—not equally prosperous and, therefore, to bracket them together amounts of unconstitutional discrimination. By way of illustration the financial inequality between a big flour mill-owner and an average cigarette and *pan* seller has been pointed out. I agree that the financial capacity of all the persons engaged in different trades, professions or callings may even in the same trade, profession or calling may not be equal, but that, in my view, is not the test for considering the constitutionality of the imposition in hand, from the point of view of Article 14. The principle underlying legislation imposing tax on trades, professions and callings is not based on the relative financial capacity or the income of the person to be taxed. It is the nature of the profession, etc., broadly considered, which provides the determining factor. The very fact that the maximum amount of tax per annum is Rs. 25 only and professions and callings subject to the imposition are classified in only two categories (the higher category liable to pay Rs. 25 per annum and the rest Rs. 15 per annum) clearly shows that the actual income is not the crucial intended test laid by the law-giver. The actual income test may more aptly apply to income-tax laws than to the profession tax laws. The tax in hand appears to me to be intended to

secure reasonable revenue for the local body for its administration which is perhaps necessary in the interest of our democratic society. The classification made in the impugned notification would thus seem to be based on an intelligible principle having a reasonable relation to the subject of providing revenue for the local self-Government administration by imposing a modest amount of tax on trades, professions or callings. I am thus of the view that merely because certain persons broadly falling in one of the groups in the notification in question are otherwise financially unequal, does not attract the challenge on the basis of Article 14. It may also be pointed out that this Article prohibits a conscious discrimination and not a hardship which may ensure from the working of a tax measure which is otherwise within the constitutional competence of the law-giver. Nothing has been shown in the case in hand disclosing any conscious discrimination considered in the background of the object of imposing professional tax. The observations in the unreported case of *Dr. Kahan Chand* do not lay down a different rule of law.

For the foregoing reasons, this appeal fails and is hereby dismissed but without costs in this Court.

*B.R.T.*

APPELLATE CIVIL

*Before D. Falshaw, C. J., and Harbans Singh, J.*

GOPAL CHAND BHALLA,—*Appellant.*

*versus*

GOBIND SARUP AND ANOTHER,—*Respondents.*

**Letters Patent Appeal No. 5 of 1959.**

1962

December, 1

*Code of Civil Procedure (Act V of 1908)—S. 48 (1)(b)—"Subsequent order"—Order passed by executing Court directing payment of decretal amount by instalments or at a future date—Whether amounts to "subsequent order".*