

(12) No exception can be taken to the reasoning given in this judgment. Accordingly, we fully concur with the reasoning adopted by their Lordships of the Gujarat High Court in *Star Radio Electric Co.'s* (supra), and adopt the same. In view of this, the question referred to us is answered as under :—

“Fluorescent tube, starter, choke and Phatti when sold separately instead of sale of complete appliance would not be covered under Entry 18 of Schedule ‘A’ to the Haryana General Sales Tax, 1973, and the dealer would not be liable to pay sales tax on these items when sold separately at the rate of 10 per cent.”

No costs.

R.N.R.

Before Hon'ble G. S. Singhvi & S. S. Sudhalkar, JJ.

SOHAN SINGH.—Appellant.

versus

KUSHLA DEVI & OTHERS.—Respondents

F.A.O. No. 2289 of 1995

The 12th April, 1996

Motor Vehicles Act, 1988—S. 173(1)—Maintainability of appeal filed by either party without prior compliance of proviso to S. 173(1) of the Motor Vehicles Act—Object behind incorporating the proviso to S. 173(1) is remedial and beneficial—Appeal to be entertained by High Court only if amount deposited—Exemption cannot be claimed on ground that co-respondent has already made requisite deposit.

Held, that the object behind incorporating the proviso to Section 173(1) of the Motor Vehicles Act, 1988 is remedial and beneficial. The requirement of the deposit of the amount as a condition precedent to the entertainability of the appeal protects the interest of the claimant in whose favour an award has been made. By making it obligatory to deposit the amount specified in the proviso to S. 173(1), it has been made clear by the Legislature that one who wants to challenge the award of compensation must part with a specific amount which can in appropriate cases may be made available to the claimants even

before final adjudication of the appeal. Keeping in view the object behind the legislative intent, we do not find any reason not to accept the plain language used in the proviso and apply different principles of interpretation which may lead to re-writing of the statute.

(Para 5)

Further held, that on a plain reading of the proviso to Section 173(1), any person who is required to pay any amount under an award passed by the Claims Tribunal, prefers an appeal, his appeal can be entertained by the High Court only if he makes deposit of a specific amount as required by the said proviso and he cannot claim exemption from making the deposit on the ground that a co-respondent before the Tribunal has filed an appeal and has made the requisite deposit.

(Para 13)

H. S. Gill, Senior Advocate with G. S. Gill, Advocate, for the Appellant.

C. B. Goel and Ashit Malik, Advocates interveners, for the Respondents.

JUDGMENT

G. S. Singhvi, J.

(1) An important issue which has arisen for determination by this Court in view of the office objection raised to the entertainability of the appeal is whether an appeal filed by a party against an award of the Motor Accident Claims Tribunal can be entertained by a Court without compliance of the proviso to Section 173(1) of the Motor Vehicles Act, 1988 (hereinafter referred to as 'the Act').

(2) Feeling aggrieved by the award dated 1st April, 1995 passed by the Motor Accident Claims Tribunal, Chandigarh, appellant-Sohan Singh, Driver of Bus No. HP-20-0601 filed this appeal on 3rd July, 1995. Registry of this Court raised an objection to the entertainability of the appeal on the ground that the appellant has not deposited Rs. 25,000 as required by the proviso to Section 173(1) of the Act. Learned counsel for the appellant submitted a reply to the said objection by stating that an amount of Rs. 25,000 has been deposited,—*vide* bank draft No. 01/c-135040, dated 7th June, 1995 in a connected appeal by the Himachal Pradesh Road Transport Corporation against the same award and, therefore, it was not necessary for the appellant to deposit Rs. 25,000.

(3) Shri H. S. Gill, learned Senior Advocate, appearing for the appellant, argued that Section 173(1) of the Act empowers any person aggrieved by an award of the Claims Tribunal to prefer an appeal to the High Court and once an appeal has been preferred by one of the aggrieved person by depositing Rs. 25,000 or fifty per cent of the amount awarded by the Tribunal, other persons filing appeal against the same award are not required to make deposit in terms of proviso to Section 173(1). Shri Gill argued that if the proviso to Section 173(1) is literally interpreted the same may lead to anomalous result inasmuch as in a given case the amount required to be deposited in terms of the proviso may exceed the total amount awarded by the Tribunal. On the other hand, Shri C. B. Goel, and Shri Ashit Malik, Advocates, argued that the requirement of the deposit of a specific amount as a condition precedent to the entertainability of the appeal has to be fulfilled by any person preferring an appeal against the award if he is required to pay any amount in terms of such award and there is no reason for the Court to interpret the proviso to Section 173(1) in such a manner which defeats the very purpose of incorporating the requirement of the deposit of the amount.

Section 173 of the Act reads as under :—

“173. Appeals :—(1) Subject to the provisions of sub-section (2), any person aggrieved by an award of a Claims Tribunal may, within ninety days from the date of the award, prefer an appeal to the High Court :

Provided that no appeal by the person who is required to pay any amount in terms of such award shall be entertained by the High Court unless he has deposited with it twenty-five thousand rupees or fifty per cent of the amount so awarded, whichever is less, in the manner directed by the High Court :

Provided further that the High Court may entertain the appeal after the expiry of the said period of ninety days, if it is satisfied that the appellant was prevented by the sufficient cause from preferring the appeal in time.

(2) No appeal shall lie against any award of a Claims Tribunal, if the amount in dispute in the appeal is less than ten thousand rupees.”.

(4) A careful reading of the above quoted provision shows that sub-section (1) of Section 173 gives a right of appeal to any person

aggrieved by an award of the Claims Tribunal. The period of limitation for filing such appeal is 90 days from the date of award. Second proviso to Section 173(1) empowers the High Court to entertain the appeal after the expiry of the period of 90 days in case the High Court is satisfied that the appellant was prevented by sufficient cause from preferring an appeal in time. First proviso to Section 173(1) refers to an appeal by a person who is required to pay any amount in terms of the award. It lays down that no appeal by a person who is required to pay any amount in terms of the award shall be entertained by the High Court unless such person deposits with the High Court Rs. 25,000 or 50 per cent of the amount so awarded by the Tribunal, whichever is less. The deposit is required to be made in the manner directed by the High Court. The significant difference between the language used in sub-section (1) of Section 173 and the first proviso is that whereas the expression "any person aggrieved by the award" has been used in the main sub-section, the proviso uses the expression "by the person who is required to pay any amount in terms of such award." This clearly means that the appeal can be filed by a person who may be aggrieved by the award but who may not be required to pay any amount in terms of the award. Ordinarily an appeal by the claimant will be covered by this category. However, the Legislature has thought it proper to impose a restriction to the entertainability of the appeal by the High Court by a person who is required to pay any amount in terms of the award appealed against by requiring deposit of Rs. 25,000 or 50 per cent of the amount awarded by the Tribunal, whichever is less. The Legislature must be deemed to be fully cognizent of the fact that the award can be against one party or more than one party and such parties may be jointly or severally made liable to satisfy the award. Keeping in view these situations, the Legislature has incorporated the requirement of the deposit by a person who wants to prefer an appeal against the award and who is required to pay any amount in terms of the award. If the Legislature intended that out of several respondent before the Tribunal, deposit of amount only by one should be sufficient to enable the filing of the appeal by more than one person who may be aggrieved by the award, then, the proviso would have altogether been differently worded and we do not find any reason to interpret the proviso in a manner which would lead to re-writing of the same.

(5) The object behind incorporating the proviso to Section 173(1) of the Act is remedial and beneficial. The requirement of the deposit of the amount as a condition precedent to the entertainability of the appeal protects the interest of the claimant in whose favour an award has been made. By making it obligatory to deposit the amount specified in the proviso to Section 173(1), it has been made

clear by the Legislature that one who wants to challenge the award of compensation must part with a specific amount which can in appropriate cases may be made available to the claimants even before final adjudication of the appeal. Keeping in view the object behind the legislative intent, we do not find any reason not to accept the plain language used in the proviso and apply different principles of interpretation which may lead to re-writing of the statute.

(6) We may reference to some of the celebrated decisions of the Supreme Court for applying the aforementioned principles of interpretation.

(7) In *Commissioner of Agricultural Income-tax v. Keshav Chander* (1), a Constitution Bench of the Supreme Court interpreted the provisions of the Bengal Agricultural Income-tax Rules, 1944 and while reversing the order passed by the Appellate Tribunal and the judgment of the High Court, the Supreme Court held that :

“the argument based on the hardship and inconvenience can not alter the meaning of the language used by the Legislature if such meaning is clear on the face of the Statute or Rules.”

(8) In *Nagpur Corporation v. Its Employees* (2), their Lordships held :—

“that the true meaning of the section must be gathered from the expressed intention of the Legislature. If the words of the Statute are in themselves precise and unambiguous no more is necessary than to expound those words in their natural and ordinary sense, the words themselves in such case best declaring the intention of the legislature.”

(9) The same rule of interpretation has been applied for interpretation of Section 207-A of the Code of Criminal Procedure in *Shri Ram v. State of Maharashtra* (3).

(10) In *State of Uttar Pradesh v. Vijay Anand* (4), their Lordships of the Supreme Court were interpreting the provisions of the U.P. Agricultural Income-tax Act 1948 and it was held therein that :

“the fundamental and elementary rule of construction is that the words and phrases used by the legislature shall be given their ordinary meaning and shall be construed

(1) A.I.R. 1950 S.C. 265.

(2) A.I.R. 1960 S.C. 675.

(3) A.I.R. 1961 S.C. 674.

(4) A.I.R. 1963 S.C. 946.

according to the rules of grammar. When a language is plain and unambiguous and admits of only one meaning, no question of construction of a statute arises, for the Act speaks for itself. It is a well recognized rule of construction that the meaning must be collected from the expressed intention of the legislature.”

(11) In *Om Parkash Gupta v. Dig Vijendrapal Gupta* (5), the Supreme Court interpreted the provisions of the U.P. Urban Buildings (Regulation of Letting, Rent and Eviction) Act, 1972. An argument was advanced that the exemption granted from the application of the Act only to the buildings which were constructed after the enforcement of the Act. While repeling the argument, their Lordships held that :

“there is no ambiguity in the language of sub-section (2) of Section 2 and in the absence of any ambiguity, there is no question of taking any external aid for the interpretation of sub-section. In plain words, the sub-section contemplates that the Act shall not apply to a building during a period of 10 years from the date on which its construction is completed. It nowhere says that the building should have been constructed after the enforcement of the Act and to interpret it in that way the learned counsel for the appellant seeks to interpret it, we would be adding words to the sub-section which is not permissible. Ordinarily the language employed is the determining factor of the intention of the legislature. *The first and primary rule of construction is that the intention of the legislature must be found in the words used by the legislature itself. The question of interpretation arises only when the language is ambiguous and, therefore, capable of two interpretations. In the present case, the language of the sub-section (2) of Section 2 of the Act is explicit and unambiguous and it is not capable of two interpretations.*”

(12) In *Dr. Ajay Pardhan v. State of Madhya Pradesh* (6), the Supreme Court relied on the following rule of interpretation for rejecting an argument that a candidate has a right of admission

(5) A.I.R. 1982 S.C. 1230.

(6) A.I.R. 1988 S.C. 1875.

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against the seat falling vacant in the midst or towards the end of the session. Their Lordships observed :

“A rule must be interpreted by the written text. If the precise words are plain and unambiguous, the Court is bound to construe them in their ordinary sense and give them full effect. The plea of inconvenience and hardship is a dangerous one and is only admissible in construction where the meaning of the statute is obscure and there are alternative methods of construction. Where the language is explicit its consequences are for the Parliament and not for the Courts. to consider.”

(13) Applying the above referred rule of interpretation, we are clearly of the opinion that on a plain reading of the proviso to Section 173(1), any person who is required to pay any amount under an award passed by the Claims Tribunal, prefers an appeal, his appeal can be entertained by the High Court only if he makes deposit of a specific amount as required by the said proviso and he cannot claim exemption from making the deposit on the ground that a co-respondent before the Tribunal has filed an appeal and has made the requisite deposit. It is a different thing that the High Court will not order the disbursement of the entire amount deposited by different parties under the proviso to Section 173(1).

(14) In view of the above, we uphold the office objection and direct the appellant to deposit the amount specified the proviso to Section 173(1) of the Act within a period of six weeks, failing which this appeal shall stand dismissed.

J.S.T.

Before Hon'ble Dr. Sarojnei Saksena, J.

GURSHARAN SINGH GHAI,—*Petitioner.*

versus

THE AMRITSAR CENTRAL CO-OPERATIVE BANK LIMITED,
AMRITSAR AND OTHERS,—*Respondents.*

C.R. No. 3643 of 1995

19th July, 1996

*Code of Civil Procedure, 1908—S. 60—Subsistence allowance
whether subject to attachment in execution of award—Employer*