

U.P. STATE AGRO INDUSTRIAL CORPORATION LTD. A

v.

KISAN UPBHOKTA PARISHAD & ORS.

DECEMBER 7, 2007

[A.K. MATHUR AND MARKANDEY KATJU, JJ.] B

Agriculture/Agriculture Implements:

*Animal driven vehicle—Purchase subsidy—Claim of—Held: C
Ordinary meaning of the word/expression in common parlance is
accepted unless it is defined otherwise in the statute/order—Popular
meaning overpowers etymological meaning—In common parlance
agriculture implements are tools used by human beings with their
hands/legs/driven by animal power—However, Animal Driven Vehicle D
used for carrying agriculture produce cannot be regarded as
agriculture implement to claim purchase subsidy in terms of the
Government Order since in common parlance it would not be regarded
by people as a agriculture implement—Interpretation of Statute—
Mimansa Rules of Interpretation—Sutra—रूद्धियोगमपहरति—Application E
of—Government of Uttar Pradesh order dated 20.11.1996 on purchase
subsidy on agriculture implements.*

Words & Phrases:

*'Animal driven vehicle'—Meaning of in the context of agriculture F
implements.*

The question which arose for consideration before this Court was as to whether the Animal Driven Vehicle, ADV carts are also agricultural implements so as to claim subsidy on its purchase from the Corporation in terms of the State Government Order dated G 20.11.1996 and also letter dated 5.3.1999 issued by the Cane Commissioner of the Government of Uttar Pradesh.

Dismissing the appeal, the Court

A **HELD: 1.1. One word can have several meanings, and several words can have the same meaning (synonyms).**

[Para 10] [1117-A]

B **1.2. No doubt the word 'implement' can have several dictionary meanings. However, in interpretation it is well settled that ordinarily the meaning of the word or expression in common parlance or in common use should be accepted, unless the statute or order in which it is used has defined it with a specific meaning. There is no definition of the word 'implements' in the G.O. of the State Government dated 20.11.1996. [Para 11] [1117-C]**

C *Concise Oxford English Dictionary, Tenth Edn.; Webster Comprehensive Dictionary, International Edn. and Advanced Law Lexicon by P. Ramanatha Aiyar, 3rd edn. 2005, referred to.*

D **1.3. In the Mimansa Rules of Interpretation, one of the principles is that the popular meaning overpowers the etymological meaning. [Paras 12 and 13] [1117-D, E]**

Mimansa Rules of Interpretation by K.L. Sarkar, referred to.

E **1.4. The reason behind this principle is that language is a tool of communication between human beings, and hence that meaning should be given to a word which helps communication between people. If the speaker of a word uses it in one sense but the hearer understands it in another sense, there will be a communication gap. Hence that meaning should be attributed to a word which everyone would understand as it has acquired a special meaning in common parlance. [Para 15] [1117-G; 1118-A]**

F **1.5. An Animal Driven Vehicle cannot be said to be an agricultural implement. For the obvious reasons that in common parlance implements are usually regarded as tools used by human beings with their hands (and sometimes with their legs), or driven by animal power. Thus, a plough which is driven by oxen or horses would be regarded as an agricultural implement. Similarly, a hoe or a spade would be agricultural implements. However, a bullock cart which is used for carrying the agricultural produce from the farm to**

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the market or the sugar factory cannot be regarded as an agricultural implement, because in common parlance it would not be regarded by people as an implement. [Para 16] [1118-B, C]

M/s. D.H. Brothers Pvt. Ltd. v. Commissioner of Sales Tax, U.P., AIR (1991) SC 1992, referred to.

EDITORIAL NOTE: The Court observed that the Mimansa Rules of Interpretation were the traditional principles of interpretation laid down by Jaimini whose Sutras were explained by Shabar, Kumarila Bhatta, Prabhakar, etc. These Mimansa Principles were regularly used by the great jurists like Vijnaneshwar (author of Mitakshara), Jimutvahana (author of Dayabhaga), Nanda Pandit (author of 'Dattak Mimansa') etc. whenever they found any conflict between the various Smritis or any ambiguity or incongruity therein. There is no reason why can't these principles be used by the courts on appropriate occasions.

Beni Prasad v. Hardai Devi, (1892) ILR 14 All.67 (FB) and *M/s Ispat Industries Ltd. v. Commissioner of Customs, Mumbai*, JT (2006) 12 SC 379, referred to.

CIVIL APPELLATE JURISDICTION : Civil Appeal No. 7285 of 2001.

From the final Judgment and Order dated 22.2.2000 of the High Court of Judicature at Allahabad in W.P. No. 23662/1999.

Rajesh for the Appellant.

Vijay K. Jain for the Respondents.

The Judgment of the Court was delivered by

MARKANDEY KATJU, J. 1. This appeal has been filed against the impugned judgment of the Allahabad High Court dated 22.2.2000 in Writ Petition No.23662 of 1999.

2. Heard learned counsel for the parties and perused the record.

3. The respondent in this appeal, which is a Union of cane growers and looks after the interest of sugarcane farmers in Meerut District, was

A the petitioner in the writ petition before the Allahabad High Court. It was alleged in the writ petition that cane growers of the area require implements and other equipments for agriculture. For this purpose it purchases Animal Driven Vehicles (hereinafter called "ADV carts") in order to transport the sugarcane from the agriculture fields to the sugar factories or other places
B where it is required to be sent. The State Government from time to time has provided a subsidy on the purchase of ADV carts and other agricultural implements.

4. It appears that the State Government issued an order dated 20.11.1996 stating that all kinds of agricultural implements driven by hand
C operation or animal power should be purchased from the U.P. State Agro Industrial Limited. The short question in the writ petition before the High Court was whether the ADV carts are agricultural implements. If, they are then in order to get subsidy, purchases had to be made only from the Corporation and not from other parties.

D 5. The Cane Commissioner, U.P. issued a letter dated 5.3.1999, copy of which is Annexure P-2 to this appeal, stating that in pursuance of the aforesaid Government order dated 20.11.1996 of the U.P. Government, ADV carts can only be purchased from the U.P. State Agro Industrial Limited. This order dated 5.3.1999 of the Cane Commissioner
E was challenged in the writ petition on the ground that it was in conflict with the Government order dated 20.11.1996.

6. The short question in this appeal is whether ADV carts are also agricultural implements.

F 7. The Concise Oxford English Dictionary (Tenth Edn. Revised) defines 'implement' as "a tool, utensil or other piece of equipment used for a particular purpose". The same dictionary defines 'tool' as "a device or implement, *typically hand-held*, used to carry out a particular function".

G 8. In Webster Comprehensive Dictionary (International Edn.) the word 'implement' has been defined as "a thing used in work, especially in manual work; a utensil; tool". In the same dictionary the word 'tool' has been defined as a "simple mechanism or implement, as a hammer, saw, spade, or chisel, used chiefly in the direct manual working, moving, shaping, or transforming of material".
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9. In Advanced Law Lexicon by P. Ramanatha Aiyar (3rd edn 2005) A
the word 'tool' has been defined as "things designed to help the hand in
work, especially in industrial operations".

10. One word can have several meanings, and several words can B
have the same meaning (synonyms). Thus, for example, the word 'ball'
can mean the spherical object used in a game, or it can also mean a dance;
it can also mean having a nice time, etc. Similarly, several words can have
the same meaning e.g. the Sanskrit words 'pankaj', 'jalaj', 'kamal',
'padma', 'saraj', 'sarsij', etc. which all mean 'Lotus'.

11. No doubt the word 'implement' can have several dictionary C
meanings. However, in interpretation it is well settled that ordinarily the
meaning of the word or expression in common parlance or in common
use should be accepted, unless the statute or order in which it is used
has defined it with a specific meaning. There is no definition of the word
'implements' in the G.O. of the State Government dated 20.11.1996. D

12. In the Mimansa Rules of Interpretation, which is our indigenous
system of interpretation, one of the principles is :

रूढियोगमपहरति

13. The above principle means "the popular meaning overpowers E
the etymological meaning".

14. For example, the word 'pankaja' literally means whatever grows
in mud. The word 'panka' means 'mud', and the suffix 'ja' means
'which is born in'. Hence the etymological meaning of the word
'pankaja' is 'that which is born in mud'. Thus literally there can be F
several things which could mean 'pankaja' e.g. worms or insects born
in mud, all kinds of vegetation which are born and found in mud, etc.
However, by popular usage the word 'pankaja' has acquired a particular
meaning in common parlance i.e. lotus. This shows that we should prefer
the popular meaning or the meaning in common usage to the literal meaning G
of a word.

15. The reason behind this principle is that language is a tool of
communication between human beings, and hence that meaning should
be given to a word which helps communication between people. If the H

A speaker of a word uses it in one sense but the hearer understands it in another sense, there will be a communication gap. Hence that meaning should be attributed to a word which everyone would understand as it has acquired a special meaning in common parlance.

B 16. Keeping the above principle in mind we may now consider whether an Animal Driven Vehicle can be said to be an agricultural implement. In our opinion it cannot, for the obvious reasons that in common parlance implements are usually regarded as tools used by human beings with their hands (and sometimes with their legs), or driven by animal power. Thus, a plough which is driven by oxen or horses would be regarded as an agricultural implement. Similarly, a hoe or a spade would be agricultural implements. However, a bullock cart which is used for carrying the agricultural produce from the farm to the market or the sugar factory cannot, in our opinion, be regarded as an agricultural implement, because in common parlance it would not be regarded by people as an implement. A bullock cart is surely not a tool, though the plough which it pulls (for furrowing the land) is certainly a tool and therefore, an agricultural implement.

E 17. Learned counsel for the respondent has relied on the decision of this Court in *M/s. D.H. Brothers Pvt. Ltd. v. Commissioner of Sales Tax, U.P.*, AIR (1991) SC 1992, in which it was held that sugarcane crushers are not agricultural implements. In that decision this Court held that a sugarcane crusher is not used in the agricultural operation, rather it is only when the agricultural operations have ended and the cane harvested and transported to the cane crusher that the activity of the cane crusher begins. Learned counsel submitted that in the present case also the ADV carts which are used for transporting the sugarcane from the agricultural field to the sugar factory are not part of the agricultural operations, as these ADV carts begin their activity of transportation only after the agricultural operations are over.

G 18. It is not necessary for us to deal with this submission because we have earlier held that an ADV cart is not an agricultural implement since it is not a tool. In view of the above we find no merit in this appeal and it is accordingly dismissed. No costs .

H 19. Before parting with this case, we would like to say that it is deeply

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regrettable that in our Courts of law, lawyers quote Maxwell and Craies A
but nobody refers to the Mimansa Principles of Interpretation. Today our
so-called educated people are largely ignorant about the great intellectual
achievements of our ancestors and the intellectual treasury they have
bequeathed us. The Mimansa Principles of Interpretation is part of that B
intellectual treasury, but it is distressing to note that apart from a reference
to these principles in the judgment of Sir John Edge, the then Chief Justice
of Allahabad High Court, in *Beni Prasad v. Hardai Devi*, (1892) ILR
14 All 67 (FB), there has been almost no utilization of these principles
even in our own country (except by one of us, M. Katju, J. in some of
his judgments delivered at Allahabad High Court and in this Court vide C
M/s. Ispat Industries Ltd. v. Commissioner of Customs, Mumbai, JT
(2006) 12 SC 379.

20. It may be mentioned that the Mimansa Rules of Interpretation
were our traditional principles of interpretation laid down by Jaimini whose D
Sutras were explained by Shabar, Kumarila Bhatta, Prabhakar, etc. These
Mimansa Principles were regularly used by our great jurists like
Vijnaneshwar (author of *Mitakshara*), Jimutvahana (author of *Dayabhaga*),
Nanda Pandit (author of 'Dattak Mimansa') etc. whenever they found
any conflict between the various Smritis or any ambiguity or incongruity E
therein. There is no reason why we cannot use these principles on
appropriate occasions. However, it is a matter of deep regret that these
principles have rarely been used in our law Courts. It is nowhere
mentioned in our Constitution or any other law that only Maxwell's
Principles of Interpretation can be used by the Court. We can use any F
system of interpretation which helps us solve a difficulty. In certain
situations Maxwell's principles would be more appropriate, while in other
situations the Mimansa principles may be more suitable.

21. Since we have used a Mimansa principle in this judgment we
thought it necessary to briefly mention about the Mimansa principles of G
interpretation (the original works on Mimansa are all in Sanskrit, but there
is a very elucidating book in English on the subject by K.L. Sarkar called
'The Mimansa Rules of Interpretation' published in the Tagore Law
Lecture Series).

S.K.S.

Appeal dismissed. H