

A VEMAREDDY KUMARASWAMY REDDY AND ANR.

v.

STATE OF A.P.

FEBRUARY 13, 2006

B [ARIJIT PASAYAT AND R.V. RAVEENDRAN, JJ.]

C *Andhra Pradesh Land Reforms (Ceiling on Agricultural Holdings) Act, 1973—Section 15—Surrender of land in excess of limit prescribed having fruit bearing cashew trees—Amount payable for trees—Held: Amounts were payable at 'seignorage rates' notified by District Forest Officer under Rule 11 of Andhra Pradesh Land Reforms (Ceiling on Agricultural Holdings) Rules, 1974, and as per notifications dated 21-3-1982 and 23-4-1982 published in Nellore District Gazette, amounts were to be calculated from 5th to 30th year.—As the trees were 12 years old at the time when land was surrendered, seignorage*  
D *rates payable for balance 18 years only, and not for 30 years.*

*Interpretation of statutes—To gather mens or sententia legis of legislature—Court cannot read anything into a statutory provision which is plain and unambiguous.*

E The appellants were holding land in excess of the limit prescribed under the Andhra Pradesh Land Reforms (Ceiling on Agricultural Holdings) Act, 1973. The surplus land was surrendered by them. However, on that land there were fruit bearing cashew trees. The dispute relates to the amount payable in respect of those trees. According to the authorities  
F the payment was to be made for one year only and not for thirty years as was claimed by the appellants. Writ petitions files by appellants before the High Court were dismissed. Hence the present appeal.

Allowing the appeal, the Court

G **HELD:** 1. There is no dispute that the amounts payable for fruit bearing trees shall be at the 'seignorage rates' notified from time to time by the District Forest Officer under Rule 11 of Andhra Pradesh Land Reforms (Ceiling on Agricultural Holdings) Rules, 1974. A bare reading of notifications dated 21-3-1982 and 23-4-1982 published in Nellore District Gazette makes the position clear that the amounts are to be calculated

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from 5th to 30th year. That being so, the stand of the State Government as accepted by the High Court that the seignorage rate is clearly for one year and accordingly fixing it for the 12 years is clearly unsustainable. It is to noted that the tees were 12 years old and stood on the surrendered land. It is further clear that upto 5 years cashew trees are held to be not fruit bearing trees. [192-E-F; 196-E-F]

2. The residual question is the number of years for which the Seignorage rates are to be accepted. There is no substance in the plea of appellants that the entitlement of the appellants is for 30 years. Admittedly the trees were 12 years old at the time the lands were surrendered and, therefore, for the balance 18 years only, the appellants will be entitled to at the relevant seignorage rates. Therefore, the amount payable for each 12 year old cashew tree at the seignorage rates, as per the Notification dated 21-3-1982 (as amended by the Notification dated 23-4-1982) will be the 'the seignorage rate for 12 year tree' multiplied by the 'remaining age of the tree' that is Rs 85 x 18 = Rs 1530. The amount shall be paid within 3 months, along with other statutory entitlements, if any. [199-B-D]

3. Statute is an edict of the legislature. The elementary principle of interpreting or construing a status is to gather the mens or sententa legis of the legislature. It is well settled in law that the Court cannot read anything into a statutory provision which is plain and unambiguous.

[197-A]

*Palace Admn. Board v. Rama Varma Bharathan Thampuran*, AIR (1980) SC1187, *Institute of Chartered Accountants of India v. Price Waterhouse and Anr.*, AIR (1998) SC 74, *State of Gujarat and Ors. v. Dilipbhai Nathjibhai Patel and Anr.*, JT (1998) 2 SC 253, *Jamma Masjid, Mercara v. Kodimaniandra Deviah and Ors.*, AIR (1962) SC 847, *Union of India and Ors. v. Filip Tiago De Gama of Veden Vasco De Gama*, AIR (1990) SC 981, *Dr. R.venkatchalam and Ors. v. Dy. Transport Commissioner and Ors.*, AIR (1977) SC 842, *Commissioner of Sales Tax, M.P. v. Popular Trading Company, Ujjain*, [2000] 5 SCC 515, *Maulavi Hussein Haji Abraham Umarji v. State of Gujarat and Anr.*, [2004] 6 SCC 672 and *State of Jharkhand and Anr. v. Govind Singh*, [2005] 10 SCC 437, relied on.

*Kirby v. Leather*, (1965) 2 All ER 441, *Crawford v. Spooner*, (1846) 6 Moore PC 1, *Vickers Sons and Maxim Ltd. v. Evans*, (1910) AC 445 (HL) and *Lenigh Valley Coal Co. v. Yensavage*, 218 FR 547, referred to.

**A** CIVIL APPELLATE JURISDICTION : Civil Appeal No. 3066 of 2000.

From the Judgment and Order dated 27.12.1999/4.2.2000 of Andhra Pradesh High Court in C.R.P. Nos. 4480, 4608, 4609,4610,4611,4612 and 4613 of 1996.

**B** WITH

C.A. Nos. 3068, 3069, 3070, 3072, 3073 and 3110 of 2000.

M.N. Rao, A.V. Rangam, A. Ranganadhan, Buddy A. Ranganadhan, S. Shridhar Reddy for the Appellants.

**C** Anoop, G. Chaudhary, Manoj Saxena, Amit Meharia, Praveen Kumar Singh, Ms. Ahmed and Mohanprasad Meharia for the Respondent.

The Judgment of the Court was delivered by

**D** **ARIJIT PASAYAT, J.** These appeals involve identical issues and are, therefore, disposed of by this common judgment. Challenge in these appeals is to the order passed by a Division Bench of the Andhra Pradesh High Court. Factual background is almost undisputed and the controversy relates to the scope and ambit of Rule 11 of the Andhra Pradesh Land Reforms (Ceiling on Agricultural Holdings) Rules, 1974 (in short the 'Ceiling Rules').

**E** The appellants were holding land in excess of the limit prescribed under the Andhra Pradesh Land Reforms (Ceiling on Agricultural Holdings) Act, 1973 (in short 'the Act'). The surplus land was surrendered by them which had cashew nut tree plantation. On the surrendered land the trees were fruit bearing trees. The dispute relates to the amount payable in respect of fruit bearing trees standing on the land which were surrendered by the appellant. The number of trees is also not in dispute. The amount payable for the land vested in the Government the amounts were duly paid. With regard to the amount payable for fruit bearing trees a Commissioner was appointed, who submitted a report regarding number of fruit bearing trees and other trees standing on the land so surrendered. The Commissioner of Land Reforms Urban Ceiling,

**G** Hyderabad, Andhra Pradesh directed the District Collector to issue necessary instructions not to fix the compensation payable in respect of the trees under the Rules until further orders. According to the authorities the payment was to be made for one year only and not for thirty years as was claimed by the appellants.

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Writ petitions were filed before the High Court which came to be dismissed by the impugned orders. A

Mr. M.N. Rao, learned senior counsel for the appellants submitted that the High Court is not correct in its view that the appellants are not entitled to get the amount for 30 years and in accepting the stand of the Government that it was payable only for one year. B

Learned counsel for the respondent-State on the other submitted the view of the High Court is clearly unexceptionable. The purpose and object of the Statute under which the lands were surrendered cannot be lost sight of. The appellants have been rightly held to be entitled for amounts payable for one year. C

In order to appreciate the rival submissions a few provisions needs to be noted:

*A. Section 15 of the Act.* D

*"15. Amount payable for lands vested in the Government:*

The amount payable for any land vested in the Government under this Act, shall be a sum calculated at the rates specified in the Second Schedule and it shall be paid at the option of the Government, either in cash or in bonds or partly in cash and partly in bonds. The bonds shall be issued on such terms and carry such rate of interest as may be prescribed." E

*B. Schedule II to the Act*

Clause (3) of the Second Schedule to the Act provides as follows: F

*"Where the land contains any fruit bearing trees or permanent structures, the amount payable therefore shall be calculated in such manner as may be prescribed."*

*C. Rule 11 of the Rules.* G

*"11. Fixation on value for fruit bearing trees and structures etc. 91)* The amount payable for fruit bearing trees shall be at the seignorage rates notified by the District Forest Officer as applicable to the district from time to time and for the Tribunal may require the District Forest Officer in whose jurisdiction the land is situated to furnish an estimate H

A of the amount payable for such trees.

(2) The amount payable for the structures of permanent nature shall be equivalent to the depreciated value of the structure as on the specified date and for this purpose the Tribunal may require the Executive Engineer, Roads and Buildings Division, in the district to furnish an estimate of the depreciated value of such structure.”

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At this juncture it is important to take note of the notifications published in the Nellore District Gazettes dated 21.3.1982 and 23.4.1982. There is no dispute that the amounts payable for fruit bearing trees shall be at the “seignorage rates” notified by the District Forest Officer from time to time.

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Notification dated 21.3.1982 reads as follows:-

“R.C.D. 4 3209/82  
NELLORE DISTRICT GAZETTE  
EXTRA ODRINARY  
PUBLISHED BY AUTHORITY

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NELLORE                      SUNDAY MARCH 21ST 1982

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NOTIFICATION

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In exercise of the powers conferred under Rule 5 of the Rules to regulate the seignorage fees to be levied for the removal of timber and other procedure, issued U/s 26 of the A.P. Forest Act, 1882, the Collector hereby fixes the seignorage rates in respect of Cashew Trees (Fruit bearing) in Nellore District as specified in the ‘Annexure’.

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These rates shall come into force with immediate effect.

Sd/-  
H.K. Babu,  
District Collector, Nellore,

Item No.64/82.”

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Seignorage rates of Cashew Trees (Fruit Bearing) in Nellore District.

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S.No.	Tree	Age provide Year	Approximate Girth	yield	Rate per kg.	Seignorage rates Rs. P.	
1.	2.	3.	4.	5.	6.	7.	
1.	Cashew	5th	78(g)	0.75	10	7.50	B
		6th	79.50	11.50	10	5.00	
		7th	80.00	3.00	10	30.00	
		8th	80.50	4.50	10	45.00	
		9th	81.00	6.00	10	60.00	
		10th	81.00	7.50	10	75.00	C
		11th	82.00	8.00	10	80.00	
		12th	82.00	8.50	10	85.00	
		13th	83.00	9.00	10	90.00	
		14th		9.50	10	95.00	D
		15th		10.00	10	100.00	
		16th	84.00	10.00	10	100.00	
		17th	85.00	10.00	10	100.00	
		18th	85.00	10.00	10	100.00	
		19th	80.00	10.00	10	100.00	E
		20th	86.00	10.00	10	100.00	
		21th	87.00	10.00	10	100.00	
		2nd	87.50	10.00	10	100.00	
		23rd	88.00	10.00	10	100.00	
		24th	88.00	10.00	10	100.00	F
		25th	89.00	10.00	10	100.00	
		26th	89.00	9.00	10	90.00	
		27th	90.00	8.00	10	80.00	
		28th	90.00	7.00	10	70.00	
		29th	90.00	6.00	10	60.00	G
		30th	90.00	6.00	10	60.00	

Nellore.  
Dated 21.03.82"

(Sd) H.K. Babu,  
Dist. Collector.

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A The notification dated 23.4.82 which is crucial for this case reads as follows:

"R.C.D. 4 3209/82  
NELLORE DISTRICT GAZETTE  
EXTRA ODRINARY  
PUBLISHED BY AUTHORITY

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NELLORE

APRIL 23 - 1982

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NOTIFICATION

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The following sentence may be added to the Notification published Nellore District Gazette (Extra-ordinary) dated 31.03.1982.

The seignorage rate in the column No.7 are the rate of trees per year and the tree will yield for 30 years. The seignorage rate per tree is to be calculated for 30 years.

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Sd/-

H.K. Babu,

District Collector, Nellore.

Dt. 23.04.1982

U.M. No.97/82"

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A bare reading thereof makes the position clear that the amounts are to be calculated from 5th to 30th years.

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That being so, the stand of the State Government as accepted by the High Court that the seignorage rate is for one year and accordingly fixing it for the 12 year is clearly unsustainable. It is to be noted that the trees were 12 years old and stood on the surrendered land. It is further clear that up to 5 years cashew trees are held to be not fruit bearing trees.

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The emphasis for the State was that the object of the concerned statute was not to confer any benefit beyond the statutory entitlements and for that purpose according to learned counsel for the State the object of the statute was vital. According to him for the purpose of construction of the notifications of the District Collector, the same has to be read in a manner which would give true effect to the intention of the statute.

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We shall deal with this plea in some detail.

It is said that a statute is an edict of the legislature. The elementary principle of interpreting or construing a statute is to gather the *mens* or *sententia legis* of the legislature. It is well settled principle in law that the Court cannot read anything into a statutory provision which is plain and unambiguous. A

Interpretation postulates the search for the true meaning of the words used in the statute as a medium of expression to communicate a particular thought. The task is not easy as the "language" is often misunderstood even in ordinary conversation or correspondence. The tragedy is that although in the matter of correspondence or conversation the person who has spoken the words or used the language can be approached for clarification, the legislature cannot be approached as the legislature, after enacting a law or Act, becomes *functus officio* so far as that particular Act is concerned and it cannot itself interpret it. No doubt, the legislature retains the power to amend or repeal the law so made and can also declare its meaning, but that can be done only by making another law or statute after undertaking the whole process of law-making. B C D

Statute being an edict of the legislature, it is necessary that it is expressed in clear and unambiguous language. In spite of Courts saying so, the draftsmen have paid little attention and they still boast of the old British jingle "I am the parliamentary draftsman. I compose the country's laws. And of half of the litigation, I am undoubtedly the cause", which was referred to by this Court in *Palace Admn. Board v. Rama Varma Bharathan Thampuram*, AIR (1980) SC 1187 at. P. 1195). In *Kirby v. Leather*, [1965] 2 All ER 441 the draftsmen were severely criticized in regard to Section 22(2)(b) of the (UK) Limitation Act, 1939, as it was said that the section was so obscure that the draftsmen must have been of unsound mind. E F

Where, however, the words were clear, there is no obscurity, there is no ambiguity and the intention of the legislature is clearly conveyed, there is no scope for the court to innovate or take upon itself the task of amending or altering the statutory provisions. In that situation the Judges should not proclaim that they are playing the role of a law-maker merely for an exhibition of judicial valour. They have to remember that there is a line, though thin, which separates adjudication from legislation. That line should not be crossed or erased. This can be vouchsafed by "an alert recognition of the necessity not to cross it and instinctive, as well as trained reluctance to do so". (See: Frankfurter, *Some Reflections on the Reading of Statutes* in "Essays on G H

A *Jurisprudence*", Columbia Law Review, P.51.)

Words and phrases are symbols that stimulate mental references to referents. The object of interpreting a statute is to ascertain the intention of the Legislature enacting it. (See *Institute of Chartered Accountants of India v. M/s Price Waterhouse and Anr.*, AIR (1998) SC 74). The intention of the Legislature is primarily to be gathered from the language used, which means that attention should be paid to what has been said as also to what has not been said. As a consequence, a construction which requires for its support, addition or substitution of words or which results in rejection of words as meaningless has to be avoided. As observed in *Crawford v. Spooner*, (1846) 6 Moore PC 1), Courts, cannot aid the Legislatures' defective phrasing of an Act, we cannot add or mend, and by construction make up deficiencies which are left there. (See *The State of Gujarat and Ors. v. Dilipbhai Nathjibhai Patel and Anr.*, JT (1998) 2 SC 253). It is contrary to all rules of construction to read words into an Act unless it is absolutely necessary to do so. (See *Stock v. Frank Jones (Tiptan) Ltd.*, [1978] 1 All ER 948 (HL)). Rules of interpretation do not permit Courts to do so, unless the provision as it stands is meaningless or of doubtful meaning. Courts are not entitled to read words into an Act of Parliament unless clear reason for it is to be found within the four corners of the Act itself. (Per Lord Loreburn L.C. in *Vickers Sons and Maxim Ltd. v. Evans* (1910) AC 445 (HL), quoted in *Jamma Masjid, Mercara v. Kodimaniandra Deviah and Ors.*, AIR (1962) SC 847).

The question is not what may be supposed and has been intended but what has been said. "Statutes should be construed not as theorems of Euclid". Judge Learned Hand said, "but words must be construed with some imagination of the purposes which lie behind them". (See *Lenigh Valley Coal Co. v. Yensavage*, 218 FR 547). The view was re-iterated in *Union of India and Ors. v. Filip Tiago De Gama of Vedem Vasco De Gama*, AIR (1990) SC 981).

In *Dr. R. Venkatchalam and Ors. etc. v. Dy. Transport Commissioner and Ors. etc.*, AIR (1977) SC 842, it was observed that Courts must avoid the danger of a priori determination of the meaning of a provision based on their own pre-conceived notions of ideological structure or scheme into which the provision to be interpreted is somewhat fitted. They are not entitled to usurp legislative function under the disguise of interpretation.

H While interpreting a provision the Court only interprets the law and

cannot legislate it. If a provision of law is misused and subjected to the abuse of process of law, it is for the legislature to amend, modify or repeal it, if deemed necessary. (See *Commissioner of Sales Tax, M.P. v. Popular Trading Company, Ujjain*, [2000] 5 SCC 515). The legislative casus omissus cannot be supplied by judicial interpretative process. (See *Maulavi Hussein Haji Abraham Umarji v. State of Gujarat and Anr.*, [2004] 6 SCC 672) and *State of Jharkhand and Anr. v. Govind Singh*, [2005] 10 SCC 437). A B

The residual question is the number of years for which the Seignorage rates are to be computed.

We do not find any substance in the plea of learned counsel for the appellants that the entitlement of the appellants is for 30 years. Admittedly the trees were 12 years old at the time the land were surrendered and, therefore, for the balance 18 years only the appellants will be entitled to at the relevant seignorage rates. Therefore, the amount payable for each 12 year old cashew tree at the seignorage rates, as per the Notification dated 21.3.1982 (as amended by Notification dated 23.4.1982) will be 'the seignorage rate for 12 year tree' multiplied by the 'remaining age of the tree' that is Rs.85x 18 = Rs.1530. The amount shall be paid within 3 months, along with other statutory entitlements, if any. C D

The appeals are accordingly allowed to the aforesaid extent. No costs.

V.S.

Appeal allowed. E