(1993) 10 SC CK 0094

Supreme Court of India

Case No: Civil Appeal No. 3585 Of 1989

Municipal Committee, Abohar		APPELLANT
	Vs	
Kanshi Ram and Others		RESPONDENT

Date of Decision: Oct. 14, 1993

Citation: (1994) 2 SCC 547 Supp

Hon'ble Judges: S. P. Bharucha, J; Kuldip Singh, J

Bench: Division Bench

Final Decision: Dismissed

Judgement

@JUDGMENTTAG-ORDER

1. The question for determination before the High court was whether Municipal Committee, Abohar, had the jurisdiction to impose water tax, in the municipal area, under Section 61 of the Punjab Municipal Act, 1911 (the Act). Following its earlier judgment in Khalsa Shoe Co. v. Municipal Committee, Ambala City, the High court answered the question in the negative and against the appellant Municipal Committee, Abohar.

2. The Municipal Committee can impose various taxes enumerated under Section 61 of the Act. Water tax has not been included therein. It is not disputed that Section 61 of the Act was amended in the year 1923. Prior to the amendment the said section specifically authorized the Municipal Committee to impose water tax. The net result is that by way of amendment in the year 1923, the legislature took away the power of the Municipal Committee to impose water tax in the municipal area. In Khalsa Shoe Co. case, a learned Single Judge of the High court held as under: .

"The question which now falls to be determined is whether by excluding a tax expressly mentioned in the earlier Acts from the category of taxes mentioned in Section 61(1 of the Act, the legislature still intended to authorise a municipal committee to impose the same

tax under Section 61(2 of the Act. In State of Bombay v. R.M.D. Chamarbaugwala, it has been observed that in order to interpret the provisions of a statute it is permissible to a court to take into consideration the history of the legislation. Section 61 of the Punjab Municipal Act, 1911, noticed above clearly shows that the legislature had made an express provision for the imposition of water tax. When the Act was amended in the year 1923, the legislature expressly repealed this provision. In this situation, it cannot be said that the legislature entitled the municipal committee to impose the same tax under Section 61(2 of the Act. I am fortified in this conclusion by reading of Section 61(1 of the Act which enumerates the categories of taxes which a municipal committee can impose. If it was desired to give all embracing powers to the municipal committee to impose taxes by inserting Section 61(2 in the Act, then it was a simple thing to do away with the enumeration of the categories of taxes expressly mentioned in Section 61(1 of the Act."

3. WE see no ground to interfere with the reasoning of the High court in Khalsa Shoe Co. case which has been followed in the present case. The appeal is dismissed. No costs,