

S.M. Choudhuri Vs Corporation of Calcutta**None**

Court: Calcutta High Court**Date of Decision:** Jan. 20, 1930**Acts Referred:**

Calcutta Municipal Act, 1923 " Section 175

Citation: AIR 1930 Cal 368**Hon'ble Judges:** Cuming, J**Bench:** Division Bench

Judgement

Cuming, J.

The petitioner in this case who is an advocate of this Court is also the owner of a motor bus and apparently carries on the trade of a motor bus owner. He was prosecuted at the instance of the Corporation of Calcutta and has been fined Rs. 50 on the ground that he is liable

u/s 175, Calcutta, Municipal Act 1923 read with Schedule 6, Item 18, to take out a license as a carrier.

2. The petitioner contends that he carries only passengers and not goods for hire. His case is that small cases such as suit cases are allowed on his

bus but no hire is paid for the carriage of the goods and hire is only paid for passengers. His contention would seem shortly to be this that a person

who carries only passengers for hire is not a carrier within the meaning of Schedule 6, item 18, Calcutta Municipal Act. The whole case depends

upon the meaning of the expression "carrier." In Halsbury's Laws of England vol. 4, p. 2 we find the word "carrier" defined as

Any person who carries goods or passengers for hire or gratuitously by land or water is a carrier.

3. Accepting this definition there can be no doubt but that the petitioner is a carrier within the meaning of Section 175 read with Schedule 6, item

18 and as such he is liable to pay the tax. The decision of the lower Court is therefore right. The rule is discharged.