(1971) 08 BOM CK 0013

Bombay High Court

Case No: Second Appeal No. 1064 of 1970

The Chief Officer, Sangli Municipal Council		APPELLANT
	Vs	
The Khadya Peya Vikretas Malak Sangh Sangli		RESPONDENT

Date of Decision: Aug. 3, 1971

Acts Referred:

- Prevention of Food Adulteration Act, 1954 - Section 16, 2, 23, 24, 7

Citation: (1972) 74 BOMLR 727

Hon'ble Judges: Nathwani, J

Bench: Single Bench

Judgement

This Judgment has been overruled by : The Khadya Peya Vikarate Malak Sangh Vs. The Chief Officer, Sangli Municipal Council and Another, AIR 1977 SC 527 : (1977) 1 SCC 455

Nathwani, J.

this appeal the main question relates to licence fee or fees payable by manufacturers-cum-retail-dealers of articles of food under the Prevention of Food Adulteration Act, 1954 (hereinafter referred to as the Act) and turns on a proper construction of categories of persons, i.e. manufacturers and dealers, wholesale or retail, mentioned in Appendix (1) in the Schedule to the Rules framed by the Maharashtra Government under the Act.

2. The facts leading to this appeal may briefly be stated. The plaintiff Association, respondent No. 1, (hereinafter referred to as the Association) is a trade union registered with the Registrar of Trade Unions under the Bombay Trade Union Act. Owners of hotels and restaurants at Sangli are members of the Association. They

prepare and serve tea and eatables in their hotels and restaurants. In exercise of the powers conferred upon them under the Act, the Central Government and the Maharashtra State Government have framed rules for giving effect to the provisions of the Act, Rule 50(1) of the Central Government Rules prohibits any person from manufacturing or selling any articles of food specified therein except under a licence. The State Rules require a licence to be obtained by a hotel or restaurant keeper for preparation of tea and other eatables on payment of licence fee as prescribed in Appendix (1) and Appendix (2) to the said Rules. It appears that the Sangli Municipal Council who is the licensing authority for granting such licences considered such hotel and restaurant keepers as liable to pay two separate licence fees, that is, both as manufacturers under Serial No. 1 and as retail dealers under Serial No. 8 of the Appendix (1). Accordingly, the Council charged these hotel and restaurant owners Rs. 30 and Rs. 25 as fees for renewal of their licence as manufacturers and retail dealers for the year 1967-68. For the nest year, i.e. 1968-69, it was necessary for them to renew their licences on or before February 29, 1968, They, however, contended that they were not liable to pay double licence fees, i.e. both as manufacturer and retail dealers. The Association, therefore, represented its members'' said point of view to various officers of the Government of Maharashtra and to the Sangli Municipal Council. Further, it appears that the Director of Public Health, Maharashtra State, who is the Food (Health) Authority under the State Rules, was of the opinion that if a manufacturer is given a licence under Serial No. 1 of the Appendix (1) he was not liable and should not be charged again licence fee for the purpose of retail business under Serial Nos. 3 to 8 of the Appendix (1). By his letter dated August 24, 1967, he expressed his above opinion to the Kolhapur Municipal Council. By his further letter dated November 30, 1967 addressed to the Secretary to Government, Urban Development, Public Health and Housing Department, the Director, in view of his having already expressed his said opinion requested the Government to issue suitable instructions to the Sangli Municipal Council. He also sent a copy of the said letter to the Municipal Council for information. The Association and its members relied upon the above opinion of the Director of Public Health as amounting to a direction binding upon the Municipal Council not to charge the owners of hotels and restaurants licence fees as manufacturers and retail dealers. However, the State Government did not move in the matter and though most of the Municipalities in the State charged hotel owners licence fees only as retail dealers, the appellant Council, by its letter dated February 7, 1968, informed the Association that it would continue to charge twice the licence fees as before and also gave public notice in the issue of daily paper ''Navsandesh'' published on February 18, 1968 at Sangli calling for payment of licence fees as before. The Association, therefore, filed on February 20, 1968, the present suit against the Sangli Municipal Council, inter alia, for (i) a declaration that the levy of licence fees on its said members and recoveries thereof made and to be made by the Municipal Council tinder the said two items, namely, Section No. 1 and Section Nos. 3 to 8 of Appendix (1) is illegal and beyond the jurisdiction of the Municipal

Council; (ii) a permanent injunction restraining the Municipal Council from making recovery of licence fee under both the said two heads; (iii) refund of Rs. 3,990 already recovered in excess from its members in the year 1967 with interest thereon.

3. The Municipal Council resisted the Association''s claim and contended that the members of the Association were manufacturing for sale tea and other articles of food and were also retail dealers thereof and as such they were liable to pay licence fees of Rs. 30 under Serial No. 1 and of an appropriate amount under Serial Nos. 3 to 8 under the Appendix (1). It also contended that the Director of Public Health was not the final authority to give directions regarding licence fees to be charged by the Council to such manufacturers and retail dealers and that in fact he did not give any "direction" to the Council. By his judgment and decree dated April 21, 1969, the learned trial Judge rejected the Association''s contentions and held that its members were manufacturers of articles of food and also retail dealers thereof and were liable as such to pay the said two licence fees and it was not a case of double taxation as contended by the Association. He also held that the Director of Public Health was not the final authority to give directions regarding licence fees to be charged by the Municipalities and no such direction was given by him. He, therefore, dismissed the suit with costs. Against that decision the Association appealed to the District Court at Sangli. In the appeal it appears that the Association did not challenge the finding made by the trial Court that its members were manufacturers and retail dealers of tea and other eatables. By his judgment and decree dated August 27, 1970 the learned Assistant Judge held that on a proper interpretation of Appendix (1) the Council was not entitled to charge the proprietors of the hotel and restaurants licence fees both as manufacturers and retail dealers. He took the view that such an interpretation involving levying of two separate fees would make the whole position absurd inasmuch as a retail dealer having an annual turnover exceeding Rs. 25,000 would have to pay as licence fee Rs. 25 under Serial No. 8 and Rs. 30 as manufacturer under Serial No. 1, thus amounting to a total fee of Rs. 55, while a manufacturer whose turnover as a wholesale dealer running into lacs of rupees would have to pay Rs. 30. He also thought that such a recovery of separate fees amounted to double taxation in respect of the same subject matter. Further he held that the Director of Public Health is not the final authority regarding interpretation of the rules framed by the State Government and his opinion on such a point was not binding on the Council. In view, however, of his above interpretation of Appendix (1) he allowed the appeal with costs and declared that the Council can recover licence fee either under Serial No. 1 of Appendix (1) or under Serial Nos. 3 to 8 but not under both and also granted a permanent injunction restraining the defendants from claiming double licence fees as a manufacturer as well as a retail dealer. He also decreed refund of Rs. 3,990 with interest thereon. The Municipal Council has now come in this appeal against the said decision. After this appeal was admitted the Government of Maharashtra made an application for impleading the

State as a party respondent and, accordingly, the State is added as respondent No. 2 to this appeal and the learned Government Pleader who appears for it has supported the appellant-Council''s contentions.

4. Before adverting to the parties'' contentions regarding the construction of the words "manufacturer" and "retail dealer" in Appendix (1) it is convenient to refer at this stage to the provisions of the Act and the Rules framed thereunder relating to licence and the fees payable in respect thereof. As the preamble states, the Act is enacted to make provision for the prevention of adulteration of food. The definition of "adulterated" in Section 2(i) provides that an article of food shall be deemed to be adulterated in any of events or circumstances mentioned in Clauses (a) to (l) thereof. It shows that such an article can be "adulterated" at any stage while it is manufactured, sold-wholesale or retail-stored, exhibited or distributed for sale. Section 7(iii) says that no person shall himself or by any person on his behalf manufacture for sale, or store, sell or distribute any article of food for the sale of which a licence is prescribed except in accordance with the conditions of licence. Section 9 empowers the Central or State Government to appoint Food Inspectors for local areas. Section 23(1)(f) empowers the Central Government to make rules, inter alia, regulating by the issue of licences the manufacture or sale of any article of food; and Section 24(1) empowers the State Government to make rules for the purpose of giving effect to the provisions of the Act in matters not falling within the purview of Section 23; and Sub-section (2)(b) thereof, in particular authorises the State Government to prescribe the forms of licences and of application therefore and the fees payable in respect thereof. In pursuance of Sections 23 and 24 of the Act the Central Government and the State Government have framed rules respectively called "the Prevention of Food Adulteration Rules, 1955" and "the Maharashtra Prevention of Food Adulteration Rules, 1962." Sub-rule (1) of Rule 50 of the Central Rules prohibits a person from manufacturing, selling, stocking, distributing or exhibiting for sale any of the articles specified therein except under a licence; Sub-rule (2) authorises the State Government or the local authority to appoint licensing authorities; Sub-rule (4) requires separate licences in respect of premises if articles are manufactured, stored or exhibited for sale at more than one place; and Sub-rule (5) requires the licensing authority to inspect the premises and satisfy itself that it is free from sanitary defects. State Rules of 1962 were amended by the State Government in 1966. Rules 5 of the State Rules to the extent necessary for the present purpose is as follows:

5. Licences.-(1) Any person desiring for the manufacture for sale, for the storage, for the sale or for the distribution of articles of food in respect of which a licence is required under Rule 50 of the Central Rules shall apply for a licence in Form A to the licensing authorities appointed by the local authority.

(2) The applicant shall furnish in the application in Form ''A'', detailed information regarding location of the business premises which are intended for the manufacture

for sale, for the storage or for the sale or for distribution of any article of food.

(3) On receipt of such application, the licensing authority shall, if on inspecting the said premises is satisfied that the premises are free from sanitary defects and the applicant complies with other conditions for holding licence, grant the applicant a licence in Form B on payment of fees laid down in Appendix (1) and Appendix (2) in the Schedule....

(4A) A licence granted under this rule may be renewed by the licensing authority on an application made in that behalf thirty days before the day on which such licence is due to expire and on payment of fees laid down in Appendix (1) and Appendix (2) in the Schedule:...

It will be seen that Sub-rules (3) and (4A) of Rule 5 provide respectively for grant and renewal of a licence on payment of licence fees laid down in Appendix (1) and Appendix (2). Form ''A'' which is the prescribed form for application for licence mentions the purpose for which licence is applied, viz. "for the manufacture for sale/for sale/storage for sale/distribution/of..." and requires the applicant to strike out the words which are not necessary. Form ''B'' which is the prescribed form of licence also mentions the licence to be "for the manufacture for sale/for sale/storage for sale/distribution/of..." and further, the said Form ''A'' requires the applicant to enclose the requisite amount for the fees for the licence as per Appendix (1) or Appendix (2) or both as the case may be, in the Schedule to the said rules. Appendix (1) to the Schedule prescribes the fees for grant or renewal of a licence and as this appeal involves the construction of certain words denoting the categories of persons mentioned in the second column thereof it is fully set out below:

Fees for the grant or renewal of licence

APPENDIX (1)

[See Rules 5(3) and (4A)]

Serial No.	Category	Fr lic
1	2	
1.	Wholesale dealer or manufacturer or both (other than those covered by Appendix 2)	30
2.	Hawker or itinerant vendor or both..	
3.	Betail dealer with annual turnover upto Rs. 1,000	
4.	Retail denier with annual turnover exceeding Rs. 1,000, but not exceeding Rs. 5,000	5
5.	Retail dealer with annual turnover exceeding Rs. 5,000 but not exceeding Rs. 10,000	10
6.	Retail dealer with annual turnover exceeding Rs. 10,000 but not	

exceeding Rs. 15,000	15
7. Retail dealer with annual turnover exceeding Rs. 15,000, but not exceeding Rs. 25,000	20
8. Retail dealer with annual turnover exceeding Rs. 25,000 ..	2

5. Appendix (2) which is referred to as an exception in Serial No. 1 of Appendix (1) lays down the scale of fees for carrying on the wholesale business or manufacturing or preparing of ghee, butter, vasa or charbi, margarine, edible vegetable oils (Vanaspati) powdered spices, condiments and curry powder. First two Serial Nos. in the Appendix No. (2) are reproduced below as specimen of the contents thereof.

Serial No.	Purpose of Licence	Corporation area and Borough Municipalities	Cantonment and District Municipalities
		Rs.	Rs.
1.	For using the premises for carrying on the wholesale business of sale, purchase or supply of ghee ..	30	20
2.	For using the premises for carrying on the manufacture or preparation of ghee for the purpose of trade	30	20

6. Serial Nos. 3 to 12 are in respect of the wholesale business of sale, purchase, supply, packing the other articles or of manufacture or preparations thereof.

7. In this appeal Mr. Pratap, the learned advocate for the appellant-Council, assails as erroneous the construction of the provisions of Appendix (1) by the learned Appellate Judge where-under he declared the Council as entitled to recover from the owners of hotels and restaurants licence fee either as "manufacturer" under Serial No. 1 or as "retail dealer" under an appropriate item out of Serial Nos. 3 to 8 according to his annual turnover but not under both the said serial numbers. He relies for the appellant on the provisions of Sections 2(1), 7(iii), 16(i)(a), 23(i)(c)(f)(g) and 24(2)(b) of the Act and Rule 50 of the Central Rules and also on Rule 5 and prescribed Forms ''A'' and ''B'' of the State Rules and contends that these provisions mention separately "manufacture for sale" and "sale" and these two business activities are provided for as separate purposes for which the licence can be granted, lie further urges that the provisions of the Appendix (1) including'' the classification of manufacturer, wholesale and retail dealer therein are clear and unambiguous and on a plain reading thereof a manufacturer who also sells retail his

own articles is liable to pay licence fee both as a manufacturer under Serial No. 1 and as a retail dealer under Serial Nos. 3 to 8, and that no hardship or absurdity alleged to arise on such construction can be taken into consideration. It is also urged that as these licence fees were levied for two different business activities, i.e. manufacturing and sale, it could not be said that such fees were levied twice in respect of the same subject-matter, and, therefore, no occasion arises in the present case for invoking the rule of constructing a taxing statute which prohibits double taxation in respect of the same subject-matter. On the other hand, Mr. Abhyankar for the Association, respondent No. 1, supports the decree of the learned Appellate Judge. He submits that since there is a finding of fact that members of the Association-owners of hotels and restaurants-are both manufacturers and retail dealers in respect of articles of food prepared by them they are, on a proper construction of the categories of persons mentioned in the Appendix (1), liable to pay licence fee as manufacturers under Serial No. 1 and not to pay further licence fee as retailers under Serial Nos. 3 to 8 depending upon their annual turnover. He contends that since a manufacturer mentioned in Serial No. 1 prepares articles for sale find his licence also would be for that purpose, i.e. manufacture for sale, he need not even apply for licence for the purpose of sale-wholesale or retail-of such articles, and even if he applies for licence for purpose of "sale" he should be charged" licence fee only as manufacturer under Serial No. 1. He also emphasised the fact that in the present case manufacture and sale of articles were carried on by the owners of hotels and restaurants at the same place and therefore no question of two licences arose under Rule 50(4)(5) of the Central Rules. Mr. Abhyankar further argues that there were no conditions in the Rules applicable to dealers-wholesale or retail-which prevented a manufacturer from selling his products without holding a licence also for the purpose of sale. ,He further urges that if there are two interpretations of Appendix (1) possible then effect is to be given to the one that favours the citizen and not the one that imposes a burden, and in support of this he cited an authority of the Supreme Court in The Central India Spinning and Weaving and Manufacturing Company, Limited, The Empress Mills, Nagpur Vs. The Municipal Committee, Wardha, . He further points out that the definition of "wholesale dealer" in Rule 2(g) of the State Rules is wide and takes in a person engaged in the business of storage for sale or distribution. In view of all his above contentions Mr. Abhyankar urges that there are only three exclusive categories of persons, viz. manufacturer for sale, wholesale dealer and retail dealer who are liable to pay the requisite licence fee only once under one or other of the Serial Nos. 1 to 8 of Appendix (1). According to Mr. Abhyankar, such three categories are:

(i) Manufacturers who sell their products wholesale or retail;

(ii) Wholesale dealers who are not themselves manufacturers; and

(iii) Retail dealers who are not themselves manufacturers. They will include hawkers and. itinerant vendors.

Mr. Abhyankar argues that the categories of persons mentioned in Serial Nos. 1 to 8 in the Appendix (1) will fall under only one or other of the above three categories. Thus according to him,

(1) Manufacturers and wholesale dealers at Serial No. 1 will cover respectively the above mentioned first and second category of licence holders, viz. manufacturers who sell their own products and wholesale dealers who are not themselves manufacturers for sale, and the persons in Appendix (2) are the only exceptions to the rule that a manufacturer for sale can sell his own products without applying for and obtaining a licence for purpose of carrying on wholesale business in such articles.

(2) Hawkers and itinerant vendors at Serial No. 2 are retail dealers falling in the above third category hut they are separately mentioned from other retail dealers as they are liable to a fixed licence fees of Rs. 3 for fresh licence and Re. 1 for a renewal thereof in contrast to other retail dealers, who have to pay such licence, fees depending on their annual turnover.

(3) Serial Nos. 3 to 8 : Retail dealers who are not manufacturers fall in the above third category and have to pay licence fees depending upon their total annual turnover.

8. Thus respondent-Association''s contention is that as on a proper construction of Appendix (1) a manufacturer or a dealer will fall within only one or other of the said Serial Nos. 1 to 8 and though in the present case the proprietors of hotels and restaurants arc found to be manufacturers as well as retail dealers of articles manufactured by them, they are liable to pay only one licence fee as manufacturers under Serial No. 1 and not also further licence fee as retail dealers under Serial No. 8.

9. Now, at the outset, it is important to observe that the Act and the Rules framed thereunder use in juxtaposition the words "manufacture for sale" and "sale" See Sections 7(iii), 16(i)(a), 23(i)(c)(f) and 24(i)(b). Further in the prescribed form of application for licences and of licence the same words are similarly used to indicate the purpose for which the licence is applied for and granted. It is, therefore obvious that "manufacture" and "sale" of articles are treated under the Act as two distinct business activities to be carried on under a licence obtained for such purposes; and there appears to be a good reason for such a distinction since adulteration or misbranding of an article of food can take place at any stage during the period between its manufacture and its actual sale-wholesale or retail-even by the manufacturer himself. Thus respondent-Association''s contention that the licence for "manufacture for sale" also impliedly contains a permission to sell articles of food and, therefore, no licence for "sale" is necessary is not well-founded and the meaning of the terms "manufacturer", "wholesale dealer" and "retail dealer" in Appendix (I) will have to be in consonance with the distinction made between

"manufacture for sale" and "sale" of articles of food in the Act and the Rules thereunder.

10. Turning then to the construction of the categories of persons in Appendix (1) it will be at once seen that the Association''s above approach to it is opposed to the distinction between "manufacture for sale" and "sale". Further, according to the Association the two categories of "manufacturer" and "wholesale dealer" in Serial No. 1 are exclusive, but such an interpretation is opposed to the plain and natural meaning of the words used to describe the category of persons, namely, "wholesale dealer or manufacturer or both." The words "or both" clearly indicate that the "manufacturer" does not include "wholesale dealer". But to accept the interpretation of "manufacturer" sought to be placed by the Association will render the expression "or both" redundant inasmuch as, according to it, "manufacturer" includes a wholesale dealer also in so far as he sells wholesale his own products. This position is made still more clear by making an exception in case of a manufacturer who is also a wholesale dealer of food articles mentioned in Appendix (2), who is made liable to pay licence fees both as manufacturer and as wholesale dealer. Further in the category of persons at Serial No. 2 also the words "or both" are used. Thus the use of words "or both" in the categories of persons against Serial Nos. 1 and 2 shows that the rule making authority was aware that a person may engage in more than one kind of business activity and therefore whenever only one licence fee was intended to be levied in respect of two such activities it is expressly so stated. Moreover, it is important to observe that the classification sought to be made for the Association of manufacturers and dealers in only three broad divisions as mentioned above does not provide for a ease of a dealer who is engaged both in wholesale and retail trade. Further, it is significant to note that the prescribed Form ''A'' of application for licence specifically refers to "the fees for the licence as per Appendix (1) or Appendix (2) or both, as the case may be." Thus a manufacturer or a wholesale dealer under Appendix (2) may have also to pay licence fee as a retail dealer under Appendix (1). In my opinion, therefore, the interpretation of Appendix (1) contended for by the respondent-Association is quite untenable being against the clear provisions of Appendix (1); and a manufacturer who sells his products is bound to apply for licence for both the purposes of manufacturing of articles of food and sale thereof and if he is a retail dealer he must pay licence fees both as a manufacturer and a retail dealer as provided in the Appendix (1). It, therefore, follows that in the present case, the proprietors of hotels and restaurants who are found to be manufacturers as well as retail dealers were liable to pay licence fees under Serial No. 1 and Serial No. 8 of Appendix (1).

11. The learned appellate Judge took the view that an absurd position would arise if the interpretation contended for by the Council was accepted as correct and tried to illustrate this by showing that whereas a person who is both a manufacturer and a wholesale dealer is liable to pay the licence fee of Rs. 30 only a manufacturer who is a retail dealer having an annual turnover of Rs. 25,000 is liable to pay the licence

fees of Rs. 30 and Rs. 25 respectively as a manufacturer and a retail dealer, thus aggregating to Rs. 55. lie considered that a poor retail dealer who is also a manufacturer has to pay double the amount of taxation and a rich (wholesale dealer) was let off by payment of small amount of licence fee, and such absurd position was against all canons of taxation in a civilised world (see paras. 14 and 16 of his judgment). In my opinion, the learned appellate Judge was wrong in so approaching the question of the liability to pay licence fees by different categories of persons mentioned in Appendix (1) without first considering the language employed therein. The learned appellate Judge did not consider at all the language used to describe the different categories of persons liable to pay licence fees, and in particular failed to notice the words "or both" in the first category and to appreciate their effect on the liability of a manufacturer who is also a retail dealer to pay licence fees both under Serial Nos. 1 and 3 to 8. As already stated he considered that the payment of two licence fees by a retail dealer who was also a manufacturer was absurd and inequitable and also involved double taxation. As regards the alleged absurdity and inequity of construction, it is worthwhile to point out that it is an elementary rule of construction that the words and phrases are used in their ordinary meaning and that the Legislature intended to have meant what they have actually expressed. In this connection the following observations in Maxwell in his Interpretation of Statutes, twelfth edn., p. 29, are most apposite:

...Where, by the use of clear and unequivocal language capable of only one meaning, anything is enacted by the legislature, it must be enforced however harsh or absurd or contrary to common sense the result may be. The interpretation of a statute is not to be collected from any notions which may be entertained by the court as to what is just and expedient : words are not to be construed, contrary to their meaning, as embracing or excluding cases merely because no good reason appears why they should not be embraced or excluded. The duty of the court is to expound the law as it stands, and to ''leave the remedy (if one be resolved upon) to others''.

12. As already noticed the language of Appendix (1) is clear and unambiguous and is not susceptible of two meanings. Therefore, it was not open to the lower appellate Court to enquire whether what was enacted was absurd or harsh. There is nothing on the record to show why the rule framing authority prescribed levying of licence fee of Rs. 30 in respect of a wholesale dealer who was also a manufacturer. However, as is evident from the passage quoted above from Maxwell where the language used is clear, as it is in this case, it is not for the Court to speculate whether there appear good reasons for making the statutory provisions as they stand.

13. I may here add that no question of constitutional validity of two separate licence fees payable by a manufacturer-cum-retail-dealer has been raised in the present case on account of any discrimination made under the said Appendix (1) between a

manufacturer who is a wholesale dealer and a manufacturer who is a retail dealer. The question raised in the present case is one of construction of the true meaning of categories of persons enumerated in Appendix (1) and Appendix (2).

14. Lastly, it remains to be observed that the above construction of "manufacturer" and "retail dealer" does not involve double taxation in respect of the same subject-matter. It is a well established principle that the construction which would make a person liable to pay the same tax twice in respect of the same subject-matter should not be adopted unless the words used were very clear and precise to that effect. There was some discussion before me as regards the question whether the licence fees sought to be charged under Appendix (1) and Appendix (2) are a tax as distinguished from a cess or a fee in its proper sense, but, in my opinion, this discussion is not material for the purpose of construing the provisions of Appendix (1), and I proceed on the basis that the principle of construction of a taxing statute which would make a person liable to pay the same'' tax twice in respect of the same subject-matter should not be adopted is applicable to the levy of licence fees in the present case. However, it would have been noticed from the above discussion that separate licence fees are levied for two different purposes, i.e. of manufacturing articles and for selling the same. Though the articles are manufactured for sale, these are two separate operations and entails supervision and inspection of premises and the articles concerned at different stages. It cannot, therefore, be said that the same licence fee is charged in respect of the same subject-matter. In my opinion, the learned appellate Judge overlooked this aspect of the matter and, was wrong in holding that levy of above two fees amounted to double taxation.

15. For the reasons stated above I hold on a construction of the entries in Appendix (1) that a manufacturer-cum-retail-dealer is liable to pay licence fees both, under Serial No. 1 and Serial Nos. 3 to 8 according to his annual turnover.

16. The rest of the judgment is not material to this report.