such a tax will not be hit by the doctrine of double taxation and also by the prohibition against extra-territorial taxation on the part of the States. It is, however, hoped that any further attempt in this direction would be ventured only after fully considering all the important aspects. It is relevant at this stage to point out that due care in drafting laws always helps minimising time-consuming conflicts over legislative intention in the judicial arena. I am deliberately using the word "minimise" because no matter how exacting one is in the use of legislative language, there will usually be a chance of there being a residue of uncertainty and ambiguity requiring resolution by the Courts. It is accordingly of the utmost importance that in the drafting of legislation, the draftsman should know precisely what is wrong with the existing law and whether under the constitutional limitations anything can be done by way of legislation to remedy the deficiency and should also be able to gauge the efficacy of the remedy. There is, in my view, hardly any kind of intellectual work which so much requires minds trained to the task through long and laborious study as the business of making laws. The quality of legislative organisation and procedure is reflected in the quality of legislative draftsmanship. In a country governed by the rule of law in which every citizen can approach the Courts against violations of law to his prejudice, it is of the utmost importance that laws are made after the due deliberation with an eye on the constitutional limits. This is all the more desirable in the case of taxing statutes, for, frequent interference by Courts, at the instance of citizens, with illegal impositions is neither a satisfactory nor a healthy state of affairs. Without saying anything more on the point, I agree with my learned brother in allowing the writ petitions with costs in each case.

B. R. T.

CIVIL MISCELLANEOUS

Before Prem Chand Pandit, J.

PHERU RAM AND OTHERS,—*Petitioners*

versus

CHIEF SETTLEMENT COMMISSIONER OF INDIA AND OTHERS,—*Respondents*

Civil Writ No. 2720 of 1965.

March 4, 1966.

Displaced Persons (Compensation and Rehabilitation) Rules (1955)—*Rules 34-C and 34-D—Join sub-lessees—Whether entitled to allotment of land worth Rs* 15,000 *each.*

Held, that Rule 34-C of the Displaced Persons (Compensation and Rehabilitation) Rules, 1955, deals with land the value of which is Rs 15,000 or less while rule 34-D is concerned with land the value of which exceeds Rs 15,000. Under rule 34-D, if a lessee cannot get land worth more than Rs 15,000 surely his sub-lessee cannot get land worth more than this amount. A *fortiori* the joint sub-lessee cannot individually get land worth Rs 15,000. They can jointly get land up to that limit. The position would not be different even if separate sub-leases were granted provided the original lease was one.

Petition under Articles 226 *and* 227 *of the Constitution of India, praying that a writ in the nature of* certiorari *or any other appropriate writ, order or direction be issued, quashing the impugned orders of respondent Nos.* 2, 3, *and* 4, *dated* 21*st August,* 1965, 29*th January,* 1965 *and* 8*th October,* 1964, *respectively and for quashing the impugned Press Note, dated* 10*th January,* 1961, *issued by Deputy Chief Settlement Commissioner, New Delhi, on behalf of respondent No.* 1, *in pursuance of which the impugned orders were passed by respondents Nos.* 2 *to* 4, *and further praying that dispossession of the petitioners with regard to the land in question which is over and above the value of Rs* 14,580 *be stayed till the final disposal of this writ petition.*

Rooop Chand, H. S. Wasu, and B. S. Wasu, Advocates, for the Petitioners.

C. D. Dewan, Deputy Advocate-General, R. S. Dhillon and B. S. Bindra, Advocates for, the Respondents.

ORDER

Pandit, J.—This petition under Articles 226 and 227 of the Constitution has been filed by Pheru Ram and his two brothers, Thakar Singh and Dalip Singh, challenging the validity of the order, dated 21st of August, 1965, passed by the Chief Settlement Commissioner, respondent No. 1

The petitioners are displaced persons and are sub-lessees of urban agricultural land comprised in various khasra numbers situate within the municipal limits of Jullundur. Out of the area with them, they were permanently transferred land of the value of Rs. 10,920 under certain Press Notes issued by the Central Government (Ministry of Rehabilitation). The Department, however, refused to transfer the remaining land to them and the same was sold by public auction. Thereupon petitioners Nos. 1 and 3 filed a writ petition in this Court challenging the validity of the aforesaid Press Notes and it was allowed on 15th of December, 1960 and the proceedings taken in pursuance of the Press Notes were quashed. In the meantime, in pursuance of a Division Bench decision of this Court, rules were

framed by the Central Government for the permanent transfer of urban agricultural land by adding Chapter V-A to the Displaced Persons (Compensation and Rehabilitation) Rules, 1955 (hereinafter referred to as the rules). On the addition of these rules, the petitioners submitted applications for the transfer of some additional land. On 28th of October, 1965, Shri R. S. Phoolka, Regional Settlement Commissioner, Jullundur, transferred some more land (of the value of Rs. 3,900) to them. Against this order the petitioners filed an appeal befofre Shri Parshotam Sarup, Deputy Chief Settlement Commissioner with delegated powers of Chief Settlement Commissioner, and it was contended before him *firstly* that the valuation of the land had been arbitrarily fixed by the Department without hearing the petitioners and *secondly* that the petitioners were not joint sub-lessees and, therefore, they were entitled to the transfer of land up to the value of Rs. 15,000 each. By means of Shri Parshotam Sarup's order, dated 6th of August, 1964, the first contention was accepted, and as regards the second the case was remanded with the following observations:—

> "As regards the second contention, if the appellants are not joint sub-lessees, they are to be treated as separate units and every one of them will be entitled to the transfer of urban agricultural land to the extent of allotable limit in his own right. If they are joint sub-lessees, they will be treated as one unit and in that case the allotable limit would be Rs. 15,000 in their joint names. They had no chance to prove that they were separate sub-lessees before the learned officer below. As such the decision made without hearing the appellants cannot be sustained."

After remand Shri M. S. Kapoor, Managing Officer, heard the petitioners and,—*vide* his order, dated 8th of October, 1964 he assessed the value of the land at Rs. 600 per *kanal*. Regarding the other matter he found that, according to the entries in the *khasra-girdawari* produced by the petitioners themselves, they were joint cultivators and. therefore, they were entitled to the transfer of land as one unit up to the limit of Rs. 15.000. Against this order the petitioners filed an appeal before Shri R. S. Phoolka, Regional Settlement Commissioner, Jullundur. Before him it was urged that prior to the framing of the rules, separate *khasra* numbers were offered to each of the petitioners and, therefore, they had been

treated as separate sub-lessees. On 29th of January, 1965 the Regional Settlement Commissioner found that that fact was not material for the determination of the point and because, according to the revenue records, the petitioners were joint cultivators, they were not separately entitled to the transfer of land up to the value of Rs. 15,000 each. As regards the valuation of the land made by the Department, he found that the same was rather low. Dis-satisfied with this order, the petitioners filed a revision before respondent No. 1, which was rejected by means of the impugned order, dated 21st of August, 1965, by Shri O. N. Vohra, Settlement Commissioner with delegated powers of Chief Settlement Commissioner. It was held that the petitioners were not entitled to claim transfer of urban agricultural land separately in their favour. Without making an application under section 33 of the Displaced Persons (Compensation and Rehabilitation) Act, 1954, the petitioners filed the present writ petition in this Court on 24th of September, 1965.

The only point for decision in this case, on which admittedly there is no reported or unreported authority, is whether under the rules the petitioners are entitled to the transfer of land up to the value of Rs. 15,000 each or all of them jointly have to be allotted land up to the value of Rs. 15,000. The relevant rules for the determination of this question are 34-C and 34-D which read:—

[His Lordship read rules 34-C and 34-D and continued :]

It is undisputed that the petitioners are displaced persons and are real brothers. It is not their case in the writ petition that they had separate lessors or that separate sub-leases were made in favour of each one of them. It means that there was only one lease and one sub-lease. It is common ground that the land in dispute is evacuee urban agricultural land, which consists of more than one *khasra* and the aggregate value of the land exceeds Rs. 15,000. It is also the common case of the parties that rule 34-D will apply in the instant case. This rule says that where evacuee urban agricultural land consisting of more than one *khasra*, the aggregate value of which exceeds Rs. 15,000, has been leased to a displaced person, the Regional Settlement Commissioner will select a portion of the leased land, the value of which does not exceed Rs. 15,000, and the same shall be allotted to the lessee. According to the proviso, if the lessee

had sub-leased the leased land or part thereof to a displaced person and that sub-lessee had been in occupation of that land or part thereof continuously from 1st of January, 1956, the Regional Settlement Commissioner would select the sub-leased land or part thereof, as the case may be, the value of which does not exceed Rs. 15,000 and the same shall then be allotted to the sub-lessee. It is further provided that no *khasra* shall be sub-divided for the purposes of allotment under this rule. It will be seen that this rule talks only of one lessee and one sub-lessee. Joint lessees or joint sub-lessees are not mentioned therein. Similar is the position under rule 34-C the only difference being that rule 34-C deals with land the value of which is Rs. 15,000 or less, while rule 34-D is concerned with land the value of which exceeds Rs. 15,000. Under rule 34-D, if a lessee cannot get land worth more than Rs. 15,000, surely his sub-lessee cannot get land worth more than this amount. In the instant case the petitioners' contention before Shri Parshotam Sarup, Deputy Chief Settlement Commissioner, with delegated powers of Chief Settlement Commissioner, was that their sub-leases were separate and it was not a joint sub-lease in favour of all of them as alleged by the Department. The case was specifically remanded for determining this point. After remand, on the evidence produced by the parties the finding given by the Managing Officer was that there was a joint sub-lease in favour of the petitioners, who were joint cultivators. This finding was confirmed on appeal by the Regional Settlement Commissioner and later on, in revision by the Chief Settlement Commissioner. This is a finding of fact based on evidence which cannot be interfered with in these proceedings. There being one joint sub-lease, the petitioners cannot individually get land worth Rs. 15,000 each. They can jointly get land up to that limit, as rightly found by the authorities below. The position, in my opinion, would not have been different even if separate sub-leases had been made in favour of these petitioners, *provided the original lease was one.* In the instant case however, as I have already mentioned above, it has been found as a fact that there was one joint sub-lease, and not three different sub-leases, in favour of the petitioners.

The result is that this petition fails and is dismissed, but with no orders as to costs.

B. R. T.