On this basis, the learned Judge, concluded that the First Information Report deserved to be quashed.

- (6) It appears, that another argument was sought to be raised that even if there is refusal to refund the money to the depositors, it would amount to breach of contract, for which only civil liability will arise. Firstly, this point did not directly arise in the case, and, therefore, the observations are obiter dicta. In case, it is considered that the point did directly arise in the case, we are of the opinion that the learned Judge was not right in coming to the conclusion, that it would be a case of civil liability, even if the complainant was able to prove before the Magistrate that he was dishonestly induced to deliver the huge amount to the accused, which he would have not done in case he had known the dishonest intention. Accordingly, the observations, which appear to be in the nature of obiter dicta are hereby overruled as not laying down the correct law.
- (7) For the purposes of framing charge, the only requirement is to see whether there is material from which prima facie case is made out. In this case, on the material on record, the trial Magistrate was right in framing the charge. We do not find any ground for interference.
- (8) For the reasons recorded above, all the four petitions are dismissed.

S.C.K.

Before: I. S. Tiwana and Amarjeet Chaudhary, JJ.

PANIPAT CO-OPERATIVE SUGAR MILLS LTD.,—Petitioner.

versus

HARYANA STATE BOARD FOR THE PREVENTION AND CONTROL OF WATER POLLUTION AND OTHERS,—Respondents.

Civil Writ Petition No. 2122 of 1989

August 25, 1989.

Water (Prevention and Control of Pollution) Cess Act, 1977—Schedule I, Entry 15—Manufacture of sugar/molasses from sugar-cane—Such industry—Whether a "vegetable products industry"—'Vegetable products'—Meaning of.

Panipat Cooperative Sugar Mills Ltd. v. Haryana State Board for the Prevention and Control of Water Pollution and others (I. S. Tiwana, J.)

Held, that herein we are concerned with vegetable products industry and not vegetable industry. The elementary principle of interpretation of statutes is that no word occurring therein has to be ignored or obliterated. The entry is not processing of animal or vegetable industry. Can these be called industries at all? The word 'Products' gives a definite colour and meaning to the word "vegetable" meaning thereby all that belongs to the world of plants. The age-old classification of living things into animal kingdom and vegetable/plant kingdom is well known.

(Para 2)

Further held that straight and forthright answer to the question posed is that sugar industry is covered by this entry.

(Para 2)

Writ Petition under Articles 226/227 of the Constitution of India praying that this Hon'ble Court may be pleased to issue:—

- (a) A writ of certiorari or any other writ direction or order quashing the order of respondent No. 3, dated 10th July, 1985, contained in Annexure P-1, and Notice dated 30th January, 1989, contained in Annexure P-3;
- (b) A writ of mandamus or prohibition or any other appropriate writ, direction or order, restraining the respondents from recovering the water cess amounting to Rs. 59481.00;
- (c) Any other writ, direction or order as may be deemed fit in the circumstances of the case;
- (d) Issuance of advance notices of motion may be dispensed with;

and

(e) costs of the petition be awarded in favour of the petitioner-Mills.

It is further prayed that during the pendency of the writ petition, recovery of the water cess mounting to Rs. 59481.00 may kindly be stayed.

- R. L. Batta, Sr. Advocate. with G. C. Tangri, Advocate and S. K. Pabbi, Advocate, for the Petitioner.
- S. C. Mohunta, Sr. Advocate, with A. Mohunta, Advocate, for the Respondents.

JUDGMENT

I. S. Tiwana, J.

- (1) The short but common question of some significance involved in these five writ petitions Nos. 2122, 2635, 8591 and 8231 of 1989 and 7139 of 1987, is as to whether the sugar/alcohol industry is covered by Entry No. 15 of Schedule I to Central Act No. 36 of 1977, i.e., Water (Prevention and Control of Pollution) Cess Act, 1977. In view of the pristinely legal nature of the question, it is hardly necessary to advert to any facts except to record that the petitioners manufacture sugar/molasses from sugarcane. All that is necessary to notice is the relevant provisions of the statute which are as follows:—
 - "3. Levy and Collection of cess.
 - (1) There shall be levied and collected a cess for the purposes of the Water (Prevention and Control of Pollution) Act, 1974 (6 of 1947) and utilisation thereunder.
 - (2) The cess under sub-section (1) shall be payable by-
 - (a) every person carrying on any specified industry; and xx xx xx

'Specified industry' is defined as per section 2(c) to mean :-

"Any industry specified in Schedule I".

Entry No. 15 of this Schedule reads :--

"Processing of animal or vegetable products industry."

(2) Though my straight and forthright answer to the question posed above is that sugar industry is covered by this entry, yet it is urged by Mr. Batta, learned counsel for the petitioners in the light of the Supreme Court judgments in Ramavtar Budhaiprasad etc. v. Assistant Sales Tax Officer, Akola and another (1), M/s Motipur Zamindary Co. (Private) Ltd. v. State of Bihar (2), Mangulu Sahu Ramaghari Sahu v. Sales Tax Officer, Ganjam (3), and State of West Bengal and others v. Washi Ahmed etc. (4), that

⁽¹⁾ A.I.R. 1961 S.C. 1325,

⁽²⁾ A.I.R. 1962 S.C. 660.

⁽³⁾ A.I.R. 1974 S.C. 390.

⁽⁴⁾ A.I.R. 1977 S.C. 1638.

Panipat Cooperative Sugar Mills Ltd. v. Haryana State Board for the Prevention and Control of Water Pollution and others (I. S. Tiwana, J.)

sugarcane by no stretch of imagination can be held to be "vegetable". He may be right and in fact he is that sugarcane is not "vegetable", but does it mean that it is not even a vegetable product? Herein we are concerned with vegetable products industry and not vegetable industry. The "vegetable products" essentially mean what belongs to the plant kingdom as opposed to the animal kingdom. In other words, the word "vegetable" has been used in contradistinction to the word "animal". As per Webster's Third New International Dictionary, the word "vegetable" means anything living or growing in the manner of simple living things (as plants). As per this dictionary, the word "animal" means any member of the group of living beings typically capable of spontaneous movement and rapid motor response to stimulation (by external or internal agents) as distinguished from a plant As one or more of these attributes may be entirely wanting in some animals, and present in some plants, the various characters of an organism must be taken collectively into account in classing it as an animal or a plant. In the very nature of things the Parliament could not specifically and separately mention each and every industry which leads to pollution of water. It had essentially to resort to and has specified, if I may say so, only the species or types of industries whose activities normally lead to pollution of water. The fallacy in Mr. Batta's argument is that he wants to read the 'vegetable' disjunctively, i.e., in isolation and without reference to products. As a matter of fact it has to be read in conjunction with that word. The elementary principle of interpretation of statutes is that no word occurring therein has to be ignored or obliterated. The entry is not processing of animal or vegetable industry. Can these be called industries at all? The word "products" gives a definite colour and meaning to the word "vegetable" meaning thereby all that belongs to the world of plants. The age-old classification of living things into animal kingdom and vegetable/plant kingdom is well known. In the light of this analysis of mine, the above noted judgments of the Supreme Court are of no help to It is not his case that sugarcane is not a plant even. A Division Bench of the Allahabad High Court in Kishan Sahkari Chini Mills Ltd. v. State of Uttar Pradesh and others (5), while interpreting this entry has recorded a similar conclusion but for different reasons.

⁽⁵⁾ A.I.R. 1987 Allahabad 298.

- (3) At one stage it was sought to be urged by Mr. Batta that though sugar is manufactured from sugarcane, yet there being a difference in the meaning and connotation of manufacturing and processing, the petitioner mills would not be covered by this entry. I, however, see no merit in this submission of the learned counsel as to my mind, manufacturing is also one of the processes of producing sugar. It is more so in the context in which the word "processing" has been used in this entry.
 - (4) No other point has been urged before us.
- (5) For the reasons recorded above, we find no merit in these petitions and the same are dismissed but with no order as to costs?

S.C.K.

35280 HO-Goxt. Press, U.T. Chd.