

proad and strong petioles. Flower stalks are strong and long. Nuts are light green, oval and medium-sized.

Analysing the various factors which influence the yield of trees, one finds the inherent quality of the tree counts and not the environmental factors like soil, manure, etc. The fundamental difference between any two plants whether it be in the physical appearance or yielding capacity, is due to their heredity. It is seen from the individual records of trees that, in spite of the uniform cultural treatment, certain trees are inherently superior yielders and certain others poor yielders. Better cultivation or manuring can improve the yields only up to a certain limit. It is the inherent yielding quality that is primarily responsible to make a certain individual a good yielder, another a medium yielder and a third a poor yielder.

The ultimate aim in the improvement of this crop should therefore be to get a strain which has an inherent good yielding quality and develop a race from it. The first step to achieve this object is to see that the seeds are selected from the best types; for, it is clear that it is through seeds that all characters are inherited. Hence, seed-selection from reputed bearers is one of the important things that can be done at present to improve the progeny.

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THE MOTOR VEHICLES TAXATION ACT AND MADRAS AGRICULTURE

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Readers of the Journal are aware of the recent passing of the Madras Motor Vehicles Taxation Act. They may be also aware of Section 11/A of the Act which came in at the instance of our President-elect, Rao Bahadur T. A. Ramalingam Chettiar. The section reads thus:

'Nothing in this Act shall apply to a motor vehicle used solely for the purposes of Agriculture.

Explanation—A Motor Vehicle used for transporting agricultural produce along a road shall not for the purpose of this section be deemed to be used solely for the purposes of Agriculture.'

The main body of the section gives an appearance that the Act is out to help the Agriculturists. Mr. Chettiar in proposing the amendment said 'as in other countries, in this country also motor tractors and other machinery are coming to be used for agricultural purposes. If the Government are going to tax these vehicles as is proposed in the schedule, then the practice of using machinery for agricultural purposes will be suppressed completely. I think that is not the intention of anybody here.' But the explanation takes off the merit of the body of the section when it says 'transporting agricultural produce along a road' (say to a market or godown) is not an agricultural purpose under this section. Many of us are aware that Indian agriculture suffers for want of facilities for quick transport and easy means of communication. If taking paddy to a market for sale or to a godown

along a public way is not an agricultural purpose, then what is the merit of the section? Reliance is placed on a similar provision in the Bihar Act. There is no obligation to copy a wrong legislation elsewhere, and Bihar need not offer us an example. Why should not Madras take a new position and make Bihar copy us?

In fact the explanation to 11/A is against the decisions and ordinary meaning understood by the phrase 'agricultural purpose'. Rowlatt J. in the *London County Council v. Lee*, 19143, K. B. 255 would state 'that the purpose of their farms would in my opinion include the carriage of farm produce to market'.

Sherman J. wrote in the same case 'In my view the exemption of agricultural locomotives was made with the object of favouring agriculture. Section 17 sub-S. 1 (b) shows an intention to consider the case of a farmer who can afford to own a locomotive and also the case of a number of persons who combine to buy one, the use in either case being solely for the purpose of their farms. It seems hardly arguable that, when they proceed to take their farm produce to market, they must pay this tax from which it was the object of the legislature to exempt them.' This view of the English court has not been dissented from anywhere. In fact 'lease to an agriculturist for rearing fish and stacking grass for cattle' was held as one for a purpose auxiliary to cultivation and is deemed to be an agricultural purpose under the Bengal Tenancy Act *Surendra Kumar Sen vs. Chandra Tara Nath* 130. I. C. 219; 34 C. W. N. 1063; 1931 C. 135. The Indian case is more liberal than the English case.

Such being the prevailing legal view all over, it is strange that our Madras legislature should have taken a reactionary attitude and should have declared 'transport of agricultural produce along a road is not an agricultural purpose.' This sort of legislation is not going to give an impetus to our agricultural marketing in spite of the express statement that the Act stands for the Agriculturists.

It is stated in justification that the motor transport for agricultural produce is not common and a restrictive explanation of the type we have, is not going to affect the prospects of agriculture. If that were so, and if the number of vehicles for agricultural transport is few, why should there be any restriction at all? Is the Government growing richer by taxes on these few vehicles? Whether this is true or no, at any later time when the motor transport of agricultural produce becomes the order of the day, pleas will be then put forward that to grant exemption to such vehicles would mean a huge loss of revenue. I feel that the explanation to Section 11/A cannot be tolerated by any co-operator or an agricultural economist¹. It is the duty of both to agitate and have it cancelled.

¹ For a more legal commentary on Section 11/A of the Act, refer to the Author's forthcoming book on the Act—obtainable from the Author.