Kishan Singh vs Board Of Revenue, U.P. At Allahabad And ... on 29 April, 1955

Equivalent citations: AIR1955ALL557, AIR 1955 ALLAHABAD 557

JUDGMENT

Mehrotra, J.

1. This is an application under Article 226 of the Constitution praying that a writ of certiorari be issued to the opposite party quashing the order of the Board of Revenue dated 2-2-1954. It is necessary to give certain facts in order to appreciate the grounds raised in the petition. Lala Ram Kishore, who is opposite party No. 5 to the present petition, was a zamindar and landholder of the disputed plots, mentioned in the petition, and Karan Singh, father of opposite parties Nos. 2 to 4 in the present petition, was the hereditary tenant of the said plots.

2. A suit was brought by Ram Kishore against Karan Singh under Section 163, U. P. Tenancy Act, for arrears of rent in respect of the disputed plots. In the said proceedings, it was found that Karan Singh had not paid the rent and therefore he was ordered to be ejected u/s. 165 on 1-6-1942. Possession was obtained by Ram Kishore over the plots to pursuance pf the aforesaid order. After obtaining possession Ram Kishore let out the land to the applicant Chaudhary Kishan Singh. After the coming into force of the U. P. Tenancy (Amendment) Act, 1947, the opposite parties 2 to 4 to the present petition made an application u/s. 27 of the said Act on 9-10-1947 for recovery of possession on the ground that the arrears of vent for which the father of the applicant who died on 1-1-1943, had paid to the zamindar outside the Court and two receipts dated 25-8-1941 and 1-1-1943 had been granted by the zamindar.

The petition was contested by the present applicant who alleged that the receipts produced by the opposite parties had been fraudulently issued by the zamindar to them subsequently and they were fictitious. In effect, the contention of the petitioner in those proceedings was that the alleged payment to the zamindar by the applicant was fictitious. The Tahsildar by his order, dated 21-9-1948, allowed the application Under Section 27 and ordered the reinstatement of the opposite parties Nos. 2 to 4, holding that the rent receipts filed by opposite parties 2 to 4 were genuine and the alleged payment to the zamindar by the tenant has been established.

3. It will be significant to note that the zamindar who was produced in the case admitted that the arrears of rent had been received by him. An appeal was filed by the present applicant against the aforesaid order of the Tahsildar before the Collector and the Assistant Collector, first class, on 31-12-1949, allowed the appeal and dismissed the application holding that the rent receipts "filed by the opposite parties 2 to 4 were fictitious and the payment of the arrears of rent alleged by them has not been consequently established.

The receipts were obtained in collusion with the zamindar. Against the aforesaid order of the Assistant Collector a revision was filed by the opposite parties 2 to 4 before the Commissioner.

4. It may be pointed out at this stage that the power of revision under the Tenancy Act is given to the Board of Revenue. The Board of Revenue has, however, framed certain rules of procedure under which a revision has to be filed before the Commissioner. Paragraphs 183 and onwards of the Board of Revenue Manual lay down the procedure prescribed in such cases. The Commissioner is given power to reject summarily an application for revision.

In case he finds that there is some ground for interference in revision, the Commissioner has to submit his report to the Board of Revenue and the party aggrieved by the order of the Commissioner is given powers to object to the report. Thereafter, the Board of Revenue hears the parties and either accepts or rejects the report submitted by the Commissioner, Whatever may be the position of these rules framed by the Board of Revenue, mentioned above, the ultimate order passed by the Board of Revenue is one under Section 275, U. P. Tenancy Act.

5. In the present case the Commissioner, Aligarh cum Agra Division before whom the revision had been filed on behalf of the opposite parties 2 to 4 by his order dated 13-4-1951 referred the matter to the Board of Revenue, recommending that the finding of fact arrived at by the Assistant Collector be set aside. The Commissioner during the course of the enquiry summoned the zamindar with the counterfoils of the receipts and after comparing them with the counterfoils produced by the opposite parties held that the receipts were genuine.

The Board of Revenue by its order dated 2-2-1954 concurred by the other Member on 6-2-1954 allowed the reference and set aside the finding of fact arrived at by the learned Assistant Collector first class and allowed the application made by the opposite patties 2 to 4. On these facts the present petition has been filed.

6. The contention of the petitioner is that the Board of Revenue had no jurisdiction to entertain and allow a revision under Section 275 of the Tenancy Act on a question of fact and the decision of the Board is therefore without jurisdiction and liable to be quashed by means of a writ of certiorari under Article 226 of the Constitution.

Mr. Section B. L. Gaur, who appears for the opposite parties 2 to 4, and the Standing Counsel who assisted us in the case, have urged that the question whether the Board could or could not nave interfered under Section 275 of the U. P. Tenancy Act is not a question relating to the jurisdiction of the Board and any decision by the Board on this point cannot be examined by this Court by means of a writ of certiorari.

7. ft was also contended by the Standing Counsel that the decision of the Board of Revenue interfering with the order passed by the Assistant! Collector was one justified under Section 275(c) of the U. P. Tenancy Act. Section 275 of the Act reads as follows:

> The Board of Revenue mar call for the record of any case decided by any subordinate revenue Court in which no appeal lies either to the District Judge or to the Board and if such subordinate Court appears
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> (a) to have exercised the jurisdiction not vested in it by law or
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> (b) to have failed to exercise a jurisdiction BO vested or
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> (c) to have acted in the exercise of its jurisdiction illegally or with material irregularity."
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> "The Board may pass such order in the case as it flunks fit."

This provision is similar to the provision contained in Section 115, Civil P. C. and, in our judgment the ground on which the Board of Revenue has interfered with the order passed by the Assistant Collector in appeal is not governed by any of the sub-clauses of this section.

8. It is conceded by counsel for the opposite parties that it is not covered by Sub-sections (a) or (b). Reliance, however, has been placed by the Standing Counsel on Sub-section (c) of the said section wad ft is contended that the Assistant Collector acted illegally in the exercise of his jurisdiction and as such the order was revisable under this sub-section.

In at recent case their Lordships of the Supreme Court in dealing with Clause (c) of Section 115 approved of the observations of Bose J. made in his order of reference in -- 'Narayan Sonaji v. Sheshrao Vithoba', AIR 1948 Nag 258 (FB) (A), and held that the words "illegally" and material irregularity" in Clause (c) do not cover either errors of fact or of law. They do not refer to the decisions arrived at but to the manner in which it is reached.

The errors contemplated relate to material defects of procedure and not to errors of either law or fact after the formalities which the law prescribes have been complied with. Applying this test to the present case it cannot be said that the Assistant Collector had committed either any error of procedure or any material irregularity in the. manner in which he reached the conclusion that the payments of the rent to the zamindar, as alleged by the opposite parties 2 to 4, was not proved.

The Assistant Collector is a final Court of appeal oa facts and on a consideration of evidence before it, it was open to the Assistant Collector to reject or to accept the contentions of fact raised by the parties. It was open to the Assistant Collector to believe or disbelieve any evidence produced by the parties and having done so a contrary decision arrived at by the Commissioner on the evidence is really an interference oh a question of fact which, in the opinion of the Commissioner, was erroneously decided by the Assistant Collector.

It is not an interference on any matter of procedure and such an interference is not contemplated by the provisions of Section 275 (c) of the U. P. Tenancy Act.

9. It was further contended by the counsel for the opposite parties that the referring order of the Commissioner was eminently just and correct on tho evidence in the case. There was no justifiable reason on which the Assistant Collector could have rejected the receipts produced by the opposite parties 2 to 4.

As we have already pointed out, this was a question of fact and the point which we have to consider is not whether the decision of the Commissioner was correct on the evidence on the record or that of tho Assistant Collector was correct. What we have to decide is whether the Commissioner had any jurisdiction under Section 275, U. P. Tenancy Act, to interfere with the decision of the Assistant Collector on a pure question of fact.

10. The main contention raised by the Standing Counsel is that this Court cannot under Article 226 of tho Constitution scrutinise the decision arrived at by the Board of Revenue, even though it may be erroneous either on a question of law or on a question of fact. In other words, the argument of the Standing Counsel is that the powers of this Court to interfere by means of a writ of certiorari are confined to the cases where a subordinate Court has acted in excess of its jurisdiction.

Any erroneous decision on a Question of law of on a question of the applicability of any section of the Statute, is not a ground for interference under Article 226 of the Constitution. It is, therefore, necessary to consider what is the scope of the powers of this Court under Article 226 of the Constitution of interference by means of a writ of certiorari with the decision of subordinate Courts.

There are a number of decisions of their Lordships of the Supreme Court which lay down clearly the law on the subject. In the case of -- 'Hari Vishnu Kamath v. Ahmad Ishaque', (S) AIR 1955 SC 233 at p. 243 (B), their Lordships of the Supreme Court have summarised the propositions established on certain earlier authorities of their Court, as follows:

> (1) 'Certiorari' will be issued for correcting errors of jurisdiction, as when an inferior Court or Tribunal acts without jurisdiction or in excess of it, or fails to exercise it.
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> (2) 'Certiorari' will also be issued when the Court or Tribunal acts illegally in the exercise of its undoubted jurisdiction, as when it decides without giving an opportunity to the parties to be heard or violates the principles of natural justice.
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> (3) The Court issuing a writ of 'certiorari' acts in exercise of a supervisory and not appellate jurisdiction. One consequence of this is that the Court will not review findings of fact reached by the inferior Court or Tribunal even if they be erroneous. This is on the principle that a Court which has jurisdiction over a subject-matter has jurisdiction to decide wrong as well as right and when the Legislature does not choose to confer a right of appeal against that decision it should be defeating its purpose and policy if a superior Court were to rehear the case on the evidence, and substitute its own findings in 'Certiorari'.

In that case they further accepted the law as laid down in -- "Rex v. Northumberland Compensation Appeal Tribunal; Ex parte Shaw', 1951-1 KB 711 (C) and affirmed in appeal in -- 'Rex v. Northumberland Compensation Appeal Tribunal: Ex Parte Shaw', 1952-1 KB 338 (D) and held that it was settled that a writ of certiorari could be issued to correct an error of law. But it was essential that it should be something more than a mere error which was manifest on the face of the record.

11. This decision, to our mind, clearly lays down that the power of this Court to issue a writ of certiorari is not confined to the grounds where the subordinate Court has acted without jurisdiction or in excess of its jurisdiction but also on the ground that there is an error of law apparent on e face of the record. The difficulty does arise in deciding whether a particular error of law is an error on the face of the record.

To our mind, if a certain order passed by the subordinate tribunal gives the reasons for the decision, that is to say, it is a speaking order as it is termed by English Courts, then it is open to this Court, in the exercise of its power under Article 226 of the Constitution, to scrutinise the reasoning of the subordinate Tribunal so far as can be done without going outside the order itself, examine it and if this Court finds that the reasons are manifestly wrong on a question of law and the conclusions arrived at by the Courts below are apparently erroneous then it is open to this Court to exercise its jurisdiction under Article 226 of the Constitution and quash such a decision.

Reference in this connection may be made to the case of -- 'Dr. Ishwari Prasad v. Registrar, University of Allahabad', (S) AIR 1955 All 131 (E), where it has been held that--

> "in the exercise of its jurisdiction to issue a writ of certiorari the Court does not and has no power to substitute its own views for those of the inferior Tribunal, nor has it power to quash a decision because it thinks it wrong unless the error is an error of law and is apparent on the face of the record."

If the record of the proceedings of an inferior tribunal discloses, on examination, an error of law the proceedings can be quashed by a writ of certiorari.

12. In the case of (1952) 1 KB 338 (D), it was observed by Singleton J. at p. 344--

> "The decision of the Tribunal was a speaking order in the sense in which the term has been used. The Court is entitled to examine it and if there be error on the face of it to quash it--"not to substitute another order in its place but to remove that order out of the way, as one which should not be used to the detriment of any of the subjects of Her Majesty, as Lord Cairns said in -- 'Walsall Overseers v. London and North Western Rly. Co.', (1878) 4 AC 30 (F).
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> To our mind, it is perfectly clear that their Lordships of the Supreme Court approved of the principle underlying this decision and, therefore, it is open to this Court to examine an order passed by a subordinate tribunal and quash it if, on an examination of the order, it comes to the conclusion that the order is erroneous on the face of it. In

the present case it is contended that the Board of Revenue by exercising its power under Section 275 had by implication held that interference in the case could be made within the terms of that section.

This Court can, therefore, examine the decision of the Board to see whether or not the Board was competent to interfere with the matter before it under the terms of Section 275 and if this Court found that the order of the Board on an examination of the order was erroneous or that the interference made by the Board was beyond the scope of the interference prescribed by Section 275 then the order of the Board could be set aside bv this Court.

Reliance has been placed by the Standing Counsel on three cases of this Court to contend that the Board had the power to do what it has; it is, therefore, necessary to refer to them at this stage. The first case is -- 'Sunder Lal Saxena v. Hindustan Commercial Bank, Ltd.', AIR 1953 All 260 (G). In that case the petitioner Sunderlal was employed as a sub-agent at the Kanpur main office of the Hindustan Commercial Bank Ltd. He was suspended by the Bank. The dispute relating to his suspension was placed by the U. P. Bank Employees Union before the State Government which under Section 3, Industrial Disputes Act, 1947, referred it for decision to an adjudicator.

The adjudicator held that the petitioner was a workman and gave an award that the petitioner was entitled to the withdrawal of the order of suspension and that he was entitled to his full salary, This awaTd was enforced and the petitioner was reemployed. Certain other reliefs which were claimed by Sunderlal were not granted to him and the petitioner then represented his case to the Union Government.

When these proceedings were going on the petitioner was dismissed by the Bank. He then took his case of dismissal to the Central Government and the said dispute was referred by the Central Government to the Industrial Tribunal at Calcutta for adjudication. The Tribunal held that Sunderlal was not a workman within the meaning of the word as used in the Industrial Disputes Act, 1947, and consequently refused any relief to him. An appeal was filed by him to the Labour Appellate Tribunal of India which dismissed it.

Thereupon a petition was filed before this court challenging the correctness of this order of the Labour Appellate Tribunal on the ground that as the petitioner was a workman, both the Calcutta Industrial Tribunal and the Labour Appellate Tribunal wrongly refused to exercise their jurisdiction in favour of the petitioner.

It was held under those circumstances by this Court that the determination of the question whether the petitioner was a workman was not a determination of an issue preliminary or collateral to the proceedings but was the determination of a fact which was itself one of the subject matters of the dispute referred for adjudication and the decision on such a matter by a tribunal in the exercise of its jurisdiction could not be

challenged by a writ of certiorari. It was after the examination of a number of cases of the English Courts and the observations made by their Lordships of the Supreme Court in the case of -- 'Ebrahim Aboobaker v. Custodian General of Evacuee Property, New Delhi', AIR 1952 SC 319 (H) it was held that this Court could not interfere with an order passed by a Subordinate Court on the ground that it was erroneous unless it was on a matter collateral of the issue in the cause itself.

In this case the question, whether this Court could or could not interfere on the ground that the decision of the tribunal was on the face of it erroneous on a question of law, was not canvassed.

The contention mainly urged by the counsel for the petitioner was that the question whether the petitioner was or was not a workman is a question on which the jurisdiction of the Industrial Tribunal depended and, as such, it was the very foundation of the exercise of the jurisdiction by the Labour Appellate Tribunal and, as such, this Court could scrutinise the finding of the tribunal on that point and if it found that such a decision was erroneous, it could interfere by means of a writ of certiorari.

This contention was repelled by this Court. H was held that the question whether the petitioner was or was not a workman was a part of the issues to be decided by the tribunal itself and was not a collateral issue and, as such, this Court could not interfere with a decision on that matter, given by a tribunal which had jurisdiction to determine it, in the exercise of its power under Article 226 of the Constitution.

13. If this case can be said to have laid down that this Court cannot interfere with an erroneous decision of law of a tribunal even on the finding that such a decision is erroneous apparent on the face of the record then we would respectfully differ from such a decision as the Supreme Court has laid down to the contrary in the decision referred to above, but to our mind this case did not lav clown any proposition which was in conflict with the view that we have taken.

The other case of this Court referred to by the Standing Counsel is the case of -- 'Firm Dewan Sugar Mills v. Govt. of the State of Uttar Pradesh', AIR 1953 All 531 (I). That was a case where some dispute had arisen between the employees and the management of the Diwan Sugar Mills. The State Government referred the matter to the adjudication of the Regional Conciliation Officer, Meerut, who came to the conclusion that the dismissal of the employees was wrongful. The employers went up in appeal against the said order to the Labour Appellate Tribunal which was rejected by the Tribunal on the ground that it raised no substantial question of law and against that order the above writ petition was filed.

14. It was contended that the jurisdiction of the tribunal to entertain an appeal depended upon the existence of a substantial question of law and any decision of the tribunal whether a substantial question of law arose in the case or not was a decision on a question collateral to the matter in issue and, as such, this Court could interfere by a writ of certiorari.

The Bench repelled this contention and held that the decision whether a substantial question of law arose in the case or not was a decision on a question which was an issue in the appeal itself. It was held that if a Court while exercising its jurisdiction made a mistake, then the wronged party could not ask the High Court to set matters right as a Court having jurisdiction can decide rightly as also wrongly.

This decision is based on the principle on which Sunderlal's case (G) was decided and our remarks dealing with the case of Sunderlal equally apply to the present case.

15. The third case is the Full Bench decision of this Court reported in -- 'Deoria Sugar Mills Ltd. Deoria v. Govt. of U. P.', AIR 1954 All 497 (FB) (J). In this ease in distributing the bonus to the employees the Sugar Factory of Gorakhpur had taken into consideration the employees of the Head office at Calcutta and the question raised by" tho workers was that the employees of the Head Office could not be taken into account in awarding bonus to the workers of the mills at Gorakhpur.

This contention was accepted by the adjudicator and the point raised in the writ petition was that the adjudicator was not right in holding that the number of employees in the bead office could not be considered in awarding bonus to the employees of the mill at Gorakhpur. It was held by the Full Bench that the decision of this question was an issue in the case itself and any erroneous decision on this question could not be interfered with by means of a writ of certiorari.

16. In all the aforementioned three cases, however, the question whether this Court could interfere by a writ of certiorari against- an order, erroneous on a question of law on the face of it, was not considered but if these cases be regarded as having laid down such law, then we are of opinion that the authority of these cases has been considerably shaken in view of the recent decisions of the Supreme Court.

17. The next contention of the Standing Counsel was that since the Board of Revenue had not, in its order, considered the question of the applicability of Section 275 (c) the Board's order could not b'e said to be a 'speaking Order' in respect of this question and therefore it was argued that this Court had no power to quash the order.

It is no doubt true that the Board of Revenue in its order has said nothing in regard to the scope of its powers under S, 275 but it is nonetheless not only clear but admitted, on all hands, that the Board of Revenue interfered with the appellate decision of the Collector, an interference mat could only be possible by the Board under S, 275, it is therefore, open to this Court to examine the grounds on which the Board interfered and to see if those grounds could fall within the ambit of the powers conferred on the Board under Section 275.

If on an examination of the grounds it appears that the Board had exceeded its powers then obviously this Court could interfere to quash the order by a writ of certiorari. The matter was not one which could correctly be termed an erroneous decision of a matter within the jurisdiction of the Board but it was, so to speak, an erroneous assumption of jurisdiction. The erroneous assumption of jurisdiction in this case took place because of the erroneous view which the Board took of Section

275.

If a Court can exercise jurisdiction only on certain conditions and within certain limitations then if that Court takes an erroneous view in regard to those conditions or those limitations then in such a case the Court does not decide a matter which can be said to be an issue in the case falling within its undoubted jurisdiction.

Particular reliance was placed on the following passage in tho case of AIR 1952 SC 319 at p. 322 (H):

> "Like all Courts of appeal exercising general jurisdiction in civil cases, the respondent has been constituted an appellate Court in words of the widest amplitude and the legislature has not limited his jurisdiction by providing that such exercise will depend on the existence of any particular state of facts. Ordinarily, a Court of appeal has not only jurisdiction to determine the soundness of the decision of the inferior Court as a Court of error but by the very nature of things it has also jurisdiction to determine any points raised before it in the nature of preliminary issues by the parties.
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> Such jurisdiction is inherent in its very constitution as a Court of appeal. Whether an appeal is competent, whether a party has locus standi to prefer it, whether the appeal, in substance, is from one or another order and whether it has been preferred! in proper form and within the time prescribed are all matters for the decision of the appellate Court so constituted. Such a tribunal falls within Class 2 of the classification of the Master of the Rolls."

In our judgment the question whether a matter is to be decided by a subordinate Court as an issue in the case and as such relating only to the exercise of its jurisdiction or it is a matter on which the jurisdiction itself depends and is collateral to the exercise of the jurisdiction is a question which can be determined on the language of the section under which the Court has been constituted or has been given the power to entertain and decide a matter.

The contention of the Standing Counsel is that In cases where a Court has been constituted under a special Act, it is open to the legislature, which constitutes the Court, to lay down limitations under which such a Court has to act and if. the Court in acting under that Act has transgressed those limits an argument may be available to the aggrieved party to say that any decision by the Court outside the ambit of its power is a decision beyond its jurisdiction but when a Court is not constituted by any special Act but is a Court of "general jurisdiction" and a certain section lays clown the grounds on which such a Court can aet then those grounds cannot be regarded as limitations placed on the jurisdiction of the Court: they are matters which the Court has to consider while exercising its jurisdiction.

In this connection it was pointed out that the Board of Revenue has been created under the Land Revenue Act and the definition of the Board given there has been adopted by the Tenancy Act. It is, therefore, not a creation of any special statute but it is a Court of general jurisdiction. We do not see that there is any warrant for such a distinction to be drawn. In order to find out the limits of the

jurisdiction to be exercised by the Court one has to go to the language of the statute which gives power to such a Court to act.

As will appear from the observations made in the Supreme Court decision referred to above, Section 27 of the Evacuee Properties Act gave a power to the appellate Court in its widest amplitude and under those circumstances their Lordships held that the words in which power was given were wide enough to include a power to decide issues of a preliminary nature.

Reference was also made to the case of -- 'Hirday Nath Roy v. Ram Chandra Barna', AIR 1921 Cal 34 (FB) (K). Particular reliance was placed on the following passages in that case:

> "An examination of the cases in the books discloses numerous attempts to define the term "jurisdiction", which has been stated to be "the power to hear and determine issues of law and fact", "the authority by which the judicial officers take cognizance of and decide causes, "the authority to near and decide a legal controversy", "the power to hear and determine the subject matter in controversy between parties to a suit and to adjudicate or exercise any judicial power over them";
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> "the power to hear, determine and pronounce judgment on the issues before the Court"; "the power or authority which is conferred upen a Court by the Legislature to hear and determine causes between parties and to carry the judgment into effect," "the power to enquire into the facts, to apply the law, to pronounce the judgment and to carry it into execution.". .... This jurisdiction of the Court may be qualified or restricted by a variety of circumstances.
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> Thus, the jurisdiction may have to be considered with reference to place, value, and nature of the subject matter. The power of a tribunal may be exercised within defined territorial limits. Its cognizance may be restricted to subject-matters of prescribed value. It may be competent to deal with controversies of a specified character, for instance testamentary or matrimonial causes, acquisition or lands for public purposes, record of rights as between landlords and tenants..... The authority to decide a cause at all and not the decision ren dered therein is what makes up jurisdiction; and when there is jurisdiction of the person and sub ject matter, the decision of all other questions aris ing in the case is but an exercise of that jurisdic tion."

We do not think that that case has exhaustively laid, down the scope of what could be regarded as questions of jurisdiction. On a plain reading of Section 275 of the Tenancy Act it is clear that the Board could only interfere with an order passed by the subordinate Court if the grounds enumerated in Clauses (a) to (c) of the said section exist. It was a conditional jurisdiction exercisable by the Board of Revenue. The existence of the grounds mentioned in that section is necessary for the exercise of the revisional jurisdiction by the Board of Revenue, and any decision by the Board on the question whether any of such grounds existed or not is a decision which could be examined and interfered with by this Court in the exercise of its jurisdiction under Article 226 of the Constitution.

The Board of Revenue could not by an erroneous decision on this point assume jurisdiction where it had none. When a statute confers a "conditional" jurisdiction on a tribunal it cannot by wrongly deciding with regard to the existence of the conditions clutch at jurisdiction. The jurisdiction which the Board had to pass an order in a case as, "it thinks fit" could only be passed by the Board it the conditions prescribed for the exercise of such a jurisdiction existed and those conditions are enumerated in Sub-sections (a) to (c) of Section 275 and any decision by the Board of Revenue as to the existence or non-existence of such conditions is not a decision on any issue in the case which the Board had to decide.

It was a decision with regard to the existence or non-existence of the conditions on which its jurisdiction depended and we are of opinion that any decision by the Board whether explicit or by implication on this point can be looked into by this Court in the exercise of its writ jurisdiction and if this Court is of opinion that the Board of Revenue has exceeded its power of interference with the order of the Assistant Collector, on grounds not permissible under Section 275, then such a decision can be interfered with by this Court.

18. It was also urged by the petitioner that the rules framed by the Board laying down the proce dure for the filing of revisions are 'ultra vires'. In view of our opinion on the other points we do not think it necessary to decide this question.

19. We, therefore, allow this petition and quash the order of the Board of Revenue dated 26-2-1954. The applicant will get his costs from opposite parties Nos. 2 to 5.