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HIGH COURT OF CHHATTISGARH, BILASPUR

Judgment Reserved on 13.7.2020
Judgment delivered on16.09.2020

Writ Appeal No.312 of 2020
(Arising out of order dated 17.3.2020 passed by learned Single Judge in WPC No.863/2020)

- Raymond Limited, an existing company formed and registered under the Companies Act 1913, having its registered office at Plot No. 156/ H. No.2, Village Zadgaon, Ratnagiri, (Maharashtra) 415612 and a Corporate Office at New Hind House, N.M. Marg, Ballard Estate, Mumbai, (Maharashtra) 400001.

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Versus

1. State of Chhattisgarh, through Chief Secretary, Government of Chhattisgarh, Atal Nagar, Raipur Chhattisgarh. 492001.
2. Collector of Stamps and District Registrar, Janjgir Champa Chhattisgarh.
3. Board of Revenue Chhattisgarh, exercising the powers of Chief Controlling Revenue Authority, under Section 56 of the Stamp Act, 1899 having its Raipur Circuit Office Near Raj Bhawan, Civil Lines, Raipur Chhattisgarh. 492001.

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For Appellant	:	Shri Ravish Chandra Agrawal, Senior Advocate with Shri V.K. Munshi, Shri Jatin Joshi, Shri Saurabh Sharma, Advocates
For Respondent No.1 & 2:		Shri S.C. Verma, Advocate General assisted by Shri Vikram Sharma, Dy. Government Advocate.

Hon'ble Shri PR Ramachandra Menon, CJ
Hon'ble Shri Parth Prateem Sahu, J

CAV ORDER

Per Parth Prateem Sahu, J

1. Challenge in this writ appeal is to the order dated 17.3.2020 passed by the learned Single Judge in WPC No.863/2020 dismissing writ petition filed by petitioner/ appellant against the order dated 20.1.2020 passed in Revenue Case No.1/B-

105/2002-03 by which the Board of Revenue Chhattisgarh rejected preliminary objection filed by petitioner/appellant regarding jurisdiction of the Board of Revenue Chhattisgarh to consider revision petition filed under Section 56 (4) of the Stamp Act, 1899 (for short 'the Act of 1899') received on transfer from the Board of Revenue Madhya Pradesh.

2. Facts of the case, in nutshell, are that the petitioner/appellant is a cement plant situated in Gopal Nagar, District Janjgir Champa (CG), which was established in the year 1982 in the then State of Madhya Pradesh. In the year 1999 the petitioner/ appellant decided to sell the said cement plant to Lafarge India Limited along with all movable & immovable properties including established sales and distribution networks, employees etc. On 1.11.2000 the then State of Madhya Pradesh has been bifurcated into two States and new State of Chhattisgarh has been carved out. On 12.12.2000 the petitioner moved an application under Section 31 of the Act of 1899 before respondent No.2 for adjudication of stamp duty which was to be paid on the market value of the immovable assets, supported with the report of the Chartered Designated Valuer dated 14.11.2000. In pursuance of said application under Section 31 of the Act of 1899, the Collector of Stamps constituted a Valuation Committee forming Sub-Divisional Officer (R) as Chairman and the Sub-Divisional Officer (Building & Roads), Public Works Department; Sub-Divisional Officer (Forest), Champa , Assistant Mining Officer, Janjgir Champa and District

Registrar, Janjgir Champa as Members. The Valuation Committee assessed the value of said cement plant and its properties under sale, and the stamp duty chargeable on it was assessed by the Collector at Rs.3,74,90,300/- and registration charges payable thereon as Rs.33,75,600/-. Based on the aforesaid valuation and assessment of the stamp duty and registration charges, the petitioner submitted the conveyance deed along with requisite stamp duty and registration charges on which endorsement was made by respondent No.2 on 16.1.2001 and a certificate under Section 33 of the Act of 1899 was also issued.

3. On 22.3.2001 respondent No.1, invoking provisions of Section 74 (1) of the MP Reorganization Act, 2000 (for short 'the Act of 2000') filed a revision under Section 56 (4) of the Act of 1899 before the Board of Revenue Madhya Pradesh, Gwalior (MP) challenging the order dated 16.1.2001 passed by respondent No.2 under Section 31 of the Act of 1899. In the said revision, the petitioner filed a preliminary objection before the Board of Revenue Madhya Pradesh, Gwalior questioning its jurisdiction to try and entertain the revision filed under Section 56 (4) of the Act of 1899.

4. Meanwhile, the State Government of Chhattisgarh constituted the Board of Revenue Chhattisgarh under Section 3 of the Chhattisgarh Land Revenue Code, 1959 (henceforth 'the Code of 1959') and conferred powers on the Board under Section 56 (4) of the Act of 1899. Upon constitution of the Board of

Revenue Chhattisgarh, the Board of Revenue Madhya Pradesh *suo motu* transferred the said revision in the month of January-February, 2003.

5. Preliminary objection was heard by the Board of Revenue Chhattisgarh and after hearing both sides on the preliminary objection filed by the petitioner with regard to maintainability of revision filed under Section 56 (4) of the Act of 1899, rejected the said preliminary objection vide order dated 25.7.2003 against which a writ petition bearing WP No.2451/2003 was filed by the petitioner before the High Court, which came to be dismissed vide order dated 10.9.2003 holding that revision under Section 56 (4) of the Act of 1899 is maintainable before the Board of Revenue. Feeling aggrieved therewith the petitioner preferred a special leave petition before Hon'ble Supreme Court, which came to be registered as SLP (C) No.17830/2003.

6. On 3.10.2003 the petitioner filed another preliminary objection before the Board of Revenue Chhattisgarh challenging *suo-motu* transfer of revision of respondent No.1 by the Board of Revenue Madhya Pradesh, Gwalior to the Board of Revenue Chhattisgarh.

7. As per pleadings made in writ appeal, an interim order was passed in the SLP filed before the Supreme Court staying further proceeding of Revenue Case No.01/B-105/2002-03. However, subsequently the Hon'ble Supreme Court dismissed

Civil Appeal No.8167/2003 arising out of SLP (C) No.17830/03 filed by the petitioner.

8. Upon hearing second preliminary objection filed by petitioner/ appellant challenging transfer of revision to the Board of Revenue Chhattisgarh, the same has been dismissed by the Board of Revenue Chhattisgarh vide order dated 20.1.2020 and the matter has been fixed for final hearing. Aggrieved by dismissal of preliminary objection, the petitioner approached the High Court by filing writ petition bearing WPC No.836/2020 and the same has also been dismissed by the learned Single Judge vide order impugned.

9. Mr. Ravish Chandra Agrawal, learned Senior Counsel representing the petitioner / appellant submits that the observations made by the learned Single Judge in Para Nos.24 & 25 of the impugned order are incorrect and contrary to the record. He points out that second preliminary objection filed on 3.10.2003, which is subject matter of this writ appeal, was with respect to *suo motu* transfer of revision petition to the Board of Revenue Chhattisgarh, which was otherwise fixed before the Board of Revenue Madhya Pradesh for filing of reply to preliminary objection. The proceeding in revision could not be continued for some period on account of interim order passed by the Supreme Court staying further proceeding of revision pending before the Board of Revenue Chhattisgarh. The entire record of the Board of Revenue Chhattisgarh was transmitted to the Registry of the Supreme Court in Civil Appeal No.8167/2003.

Even after dismissal of civil appeal by the Supreme Court, for quite long time the records of revision could not be received by the Board of Revenue Chhattisgarh. He submits that revision petition was filed before the Board of Revenue Madhya Pradesh, Gwalior on 22.3.2001 i.e. after reorganization of the State of Madhya Pradesh and formation of new State of Chhattisgarh. The 'appointed date' under Section 2 (a) of the Act of 2000 has been defined as the date notified by the Central Government in the Official Gazette and the Central Government notified "01.11.2000" as the appointed date. The observation made by learned Single Judge in Para-23 of the impugned order with regard to 'appointed date' referred in Section 83 of the Act of 2000 is not correct. If the 'appointed date' is interpreted in the manner as referred in Section 83 of the Act of 2000, the 'appointed date' would get extended to several other dates. It is submitted that when the Legislature has used some words in different parts of the same Section of the Statute, there is a presumption that the words are used in the same sense throughout. Referring to Section 74 of the Act of 2000, it is submitted that Section 74 forms part of Part-VIII of the Act of 2000 which deals with the 'provision as to service', whereas the Board of Revenue is a Court. Section 10 (1) of the Code of 1959 is with regard to the proceeding arising out of a proceeding under the Code itself, whereas the revision, which is subject matter of dispute, has arisen out of an order passed under Section 56 (4) of the Act of 1899. Therefore, the provision of

Section 10 (1) of the Code of 1959 will not come into play for transfer of the revenue proceeding pending before the Board of Revenue Madhya Pradesh, Gwalior (MP) in revision under the Act of 1899. In support of his contention with regard to jurisdiction of the Board of Revenue Chhattisgarh to entertain revision filed under Section 56 (4) of the Act of 1899, which was filed on 22.3.2001 i.e. after the appointed date, learned Senior Counsel places his reliance on the decision rendered in the matters of **Gulshan Rai Jain vs. State of UP** reported in **(2017) 5 ALJ 667** and **State of Uttaranchal Vs. Golden Forest Company Private Limited** reported in **(2011) 5 SCC 127**.

10. Per contra, Mr. Satish Chandra Verma, learned Advocate General representing the State submits that Section 74 the Act of 2000 provides for continuation of function and jurisdiction of every Commission, Authority, Tribunal, Board etc. by successor State till prescribed time. He points out that Section 74 specifically refers that a Board constituted under the Central Act or State Act or Provincial Act and having jurisdiction over the existing Board of Revenue shall on and from the appointed date to continue function in the successor State of Madhya Pradesh and also exercise jurisdiction as existed before the appointed date over the State of Chhattisgarh for a maximum period of two years. Under the provision of Section 74 of the Act of 2000, the Board of Revenue Madhya Pradesh continued to exercise jurisdiction to entertain proceedings to be filed before the Board of Revenue of the disputes within the territorial jurisdiction of the

State of Chhattisgarh. The Board of Revenue Chhattisgarh came into existence on 23.11.2002. Referring to various provisions of the Act of 2000 including Sections 79, 80, 82, the learned Advocate General submitted that the laws existing in the erstwhile State of Madhya Pradesh have been adopted and as per provision of Section 82 of the Act of 2000, wherever the State of Madhya Pradesh was impleaded as a party, it was deemed to have been substituted by the State of Chhattisgarh. He submits that in case at hand also, the proceeding under Section 31 of the Act of 1899 was filed before the Collector on 12.12.2000 by the appellant, which is after formation of the State of Chhattisgarh under the Act of 2000 and in respect of immovable properties, plant etc. situated within the territorial jurisdiction of the State of Chhattisgarh i.e. at Gopal Nagar, District Janjgir-Champa. He also submits that power of *suo-motu* review or exercising jurisdiction of revision on an application filed by any party has been vested with the Chief Controlling Revenue Authority under Section 54 (6) of the Act of 1899. As the Board of Revenue is the highest revenue authority, the revision under Section 56 (4) of the Act of 1899 was filed before the existing Board of Revenue in terms of Section 74 (1) of the Act of 2000. He also referred to Para-11 & 16 of the judgment rendered in **Raymond Cement Ltd. vs. State of CG** reported in **(2007) 3 SCC 79** to support his contention that the Board of Revenue is the highest authority of revenue. He also submits that the Board will deal with the power of revision under

Section 56 (4) of the Act of 1899 in its capacity as an 'Authority' and not as a 'Court'.

11. In reply to the submissions made by the learned Advocate General for the State, Mr. Ravish Chandra Agrawal, learned Senior Counsel for the appellant submits that under these proceedings the valuation and assessment of immovable property was made on an application filed under Section 31 of the Act of 1899. The Chief Controlling Authority functions as a Court. Section 83 of the Act of 2000 deals with the transfer of pending proceedings. Referring to sub-section (2) of Section 83 of the Act of 2000 it has been argued that if any dispute or question arises with regard to transfer of proceeding, then it shall refer to the High Court of Madhya Pradesh to take decision and the order/ decision of the High Court shall be final. In this case, no such proceeding was drawn and directly the revision pending before the Board of Revenue Madhya Pradesh has been transferred to the Board of Revenue Chhattisgarh. Section 19 of the UP Reorganization Act is *pari materia* to Section 83 of the Act of 2000 and the said provision was dealt with by the Allahabad High Court in the case of Gulshan Rai Jain (supra) and also by Hon'ble Supreme Court in the cases of Golden Forest Company Pvt. Ltd. (supra). The order passed by the learned Single Judge does not disclose cogent and genuine reasons for dismissing writ petition at the admission stage itself. Respondent No.1- State in its reply to second preliminary objection with regard to jurisdiction of the Board of Revenue

Chhattisgarh to entertain *suo motu* transferred proceeding by the Board of Revenue Madhya Pradesh, had not supported the *suo motu* transfer of revenue case, but had only relied upon the amendment made in Section 10 of the Code of 1959. The amendment made in Section 10 of the Code of 1959 does not attract revision application under Section 56 (4) of the Act of 1899. Learned Single Judge failed to take into consideration that there is no provision under the Act of 2000 authorizing the Board of Revenue Madhya Pradesh to transfer cases pending / filed after the appointed date to the Board of Revenue Chhattisgarh upon constitution of the Board of Revenue Chhattisgarh. Transfer of cases under Section 10 (1) of the Code of 1959 is limited to appeals / applications/ revisions/ reviews and other proceedings under the Code of 1959 pending before the Board of Revenue Madhya Pradesh relating to the State of Chhattisgarh on 31.10.2002 and it does not cover the revisions / applications filed under the Act of 1899 and pending before the Board of Revenue Madhya Pradesh. The issue travelled upto the Supreme Court was not with respect to transfer of revision filed under the Act of 1899. He submits that the impugned order passed by the learned Single Judge is patently illegal and not sustainable in law.

12. We have heard learned counsel for both sides and perused the record.

13. The pleadings and documents annexed along with writ appeal & writ petition and also submissions made by learned Senior

Counsel for appellant as well as learned Advocate General for the State, reveal that the only question which is involved in this appeal for adjudication is whether the revision filed under Section 54 (6) of the Act of 1899 by the State of Chhattisgarh on 22.3.2001 before the Board of Revenue Madhya Pradesh could be transferred *suo motu* by the Board of Revenue Madhya Pradesh to the Board of Revenue Chhattisgarh.

14. It is not in dispute that proceeding under Section 31 of the Act of 1899 was initiated by appellant after formation of the State of Chhattisgarh and after the notified appointed date under the Act of 2000 i.e. 1.11.2000. The order under Section 31 of the Act of 1899 was passed by the District Collector on 16.1.2001. As per pleadings made by appellant in this writ appeal, the State of Chhattisgarh chose to challenge the order passed under Section 31 of the Act of 1899 and accordingly a revision under Section 56 (4) of the Act of 1899 was preferred on 22.3.2001 before the Chief Controlling Revenue Authority i.e. Board of Revenue Madhya Pradesh, Gwalior, invoking provision of Section 74 (1) of the Act of 2000. A preliminary objection regarding maintainability of revision under Section 56 (4) of the Act of 1899 was filed by appellant before the Board of Revenue Madhya Pradesh, Gwalior. During the pendency of first preliminary objection, on 23.11.2002 the Board of Revenue Chhattisgarh has been constituted and the powers under Section 56 (4) of the Act of 1899 have been conferred on it. On receipt of revision on transfer from the Board of Revenue Madhya Pradesh, Gwalior,

the Board of Revenue Chhattisgarh decided first preliminary objection against the appellant vide order dated 25.7.2003. Writ petition filed against the said order was also dismissed. The Supreme Court also dismissed civil appeal preferred by appellant, upholding the order passed by the Board of Revenue and the High Court of Chhattisgarh that revision under Section 56 (4) of the Act of 1899 is maintainable before the Board of Revenue. During the pendency of proceeding before Hon'ble Supreme Court, on 03.10.2003 the appellant filed another preliminary objection challenging transfer of proceeding under Section 56 (4) of the Act of 1899 by the Board of Revenue Madhya Pradesh to the Board of Revenue Chhattisgarh on the ground that the revision has been filed after the appointed date i.e. on 22.3.2001, therefore, the Board of Revenue Madhya Pradesh, Gwalior has no jurisdiction to *suo motu* transfer the revision pending before it to the Board of Revenue Chhattisgarh.

15. To appreciate the submissions made by learned Senior Counsel for the appellant and learned Advocate General for the State, we have perused the provisions under the Act of 2000 which are relevant for disposal of this writ appeal. There is no doubt that the 'appointed date' was notified by the Central Government in the Official Gazette as '1.11.2000'. Section 74 of the Act of 2000 deals with the jurisdiction of the Commissions, Authorities, Tribunals etc., which reads as under:-

> "74. Jurisdiction of the Commissions, Authorities and Tribunals.—(1) Notwithstanding anything contained in any law for the time being in force, every Commission,

Authority, Tribunal, University, Board or any other body constituted under a Central Act, State Act or Provincial Act and having jurisdiction over the existing State of Madhya Pradesh shall on and from the appointed day continue to function in the successor State of Madhya Pradesh and also exercise jurisdiction as existed before the appointed day over the State of Chhattisgarh for a maximum period of two years from the appointed day or till such period as is decided by mutual agreement between the successor States—

(i) to continue such body as a joint body for the successor States; or

(ii) to abolish it, on the expiry of that period, for either of the successor States; or

(iii) to constitute a separate Commission, Authority, Tribunal, University, Board or any other body, as the case may be, for the State of Chhattisgarh, whichever is earlier.

(2) No suit or other legal proceeding shall be instituted, in case such body is abolished under clause (ii) of sub-section (1), by any employee of such body against the termination of his appointment or for the enforcement of any service conditions or for securing absorption in alternative public employment against the Central Government or any of the successor States.

(3) Notwithstanding anything contained in any law for the time being in force or in any judgment, decree or order of any court or Tribunal or contract or agreement, any Chairman or member of any body abolished under clause (ii) of sub-section (1) shall not be entitled to any compensation for the unexpired period of his tenure.

(4) Notwithstanding anything contained in this section or any law for the time being in force, the Central Government, shall, in accordance with any mutual agreement between the successor States or if there is no such agreement, after consultation with the Governments of the successor States, issue directions for the resolution of any matter relating to anybody referred to in sub-section (1) and falling within the jurisdiction of any of the successor States within any period referred to in sub-section (1).”

16. Section 82 of the Act of 2000 deals with the ‘legal proceedings’ and Section 83 deals with the transfer of pending proceedings. Sub-section (3) (b) of Section 82 defines the words ‘corresponding court, tribunal, authority or officer’ in the State of Chhattisgarh. Sub-section (3) (b) reads thus:-

> "(b) "corresponding court, tribunal, authority or officer" in the State of Chhattisgarh means— (i) the court, tribunal, authority or officer in which, or before whom, the proceeding would have laid if it had been instituted after the appointed day; or
>
> (ii) in case of doubt, such court, tribunal, authority or officer in the State of Chhattisgarh, as may be determined after the appointed day by the Government of that State or the Central Government, as the case may be, or before the appointed day by the Government of the existing State of Madhya Pradesh to be the corresponding court, tribunal, authority or officer."

17. From the title of Section 83 of the Act of 2000 it is clear that it talks about the transfer of pending proceeding and also defines the corresponding court, tribunal, authority or officer. Section 74 of the Act of 2000 envisages that every Commission, Authority & Tribunal including University, Board or any other body constituted under the Central Act or State Act or Provincial Act and having jurisdiction over the existing State of Madhya Pradesh, shall on and from the appointed date continue to function in the successor State of Madhya Pradesh and also exercise jurisdiction as existed before the appointed day over the State of Chhattisgarh for a maximum period of two years from the appointed date or till such period as is decided by mutual agreement.

18. From the language of Section 74 of the Act of 2000 itself it is clear that it has been enacted only to meet out the time-gap till constitution of the Commissions, Authorities, Tribunals, Universities, Boards etc. and proceedings to be filed before the aforesaid Commissions, Authorities, Tribunals, Boards will be continued to be entertained till the corresponding courts or tribunals or boards or university are not constituted by the

successor State of Chhattisgarh. It is argued by learned Senior Counsel for appellant that Section 74 of the Act of 2000 has been placed under Part VIII of the Act of 2000, heading of which is "provisions as to service", but from the reading of Section 74 of the Act of 2000 it does not appear to us that it only relates to the service only, rather it talks about the jurisdiction of Commission, Authorities, Tribunals, Boards, Universities etc. and exercise of their powers conferred upon them by the Statute.

19. Now again coming to the provision of Section 83 of the Act of 2000 which provides for transfer of pending proceedings to the corresponding courts, tribunals, authorities or officers. The 'corresponding courts' mean the same forum to be constituted in the newly carved out State of Chhattisgarh. Since at the time of formation of new State of Chhattisgarh, the Board of Revenue was not constituted, the Board of Revenue Madhya Pradesh was having jurisdiction in terms of Section 74 (1) of the Act of 2000 to exercise jurisdiction as Board of Revenue for any proceeding under any Act under which the jurisdiction to entertain application, appeal, revision has been vested with it.

20. By invoking provision under Section 74 (1) of the Act of 2000, the respondent No.1 filed revision under Section 56 (4) of the Act of 1899 and the jurisdiction of the Board of Revenue to entertain the said revision was challenged by appellant by raising a preliminary objection which was turned down by the Board of Revenue and the same was also affirmed by the High Court. A Civil Appeal filed against the order passed by the High Court also came to be

dismissed by the Hon'ble Supreme Court holding that revision under Section 56 (4) of the Act of 1899 is maintainable before the Board of Revenue. Here it is not the case of appellant that the revision itself is not maintainable under Section 74 (1) of the Act of 2000, the only grievance of appellant is that the Board of Revenue Madhya Pradesh could not have *suo motu* transferred the proceeding to the Board of Revenue Chhattisgarh. Once the applicability of the provisions of Section 74 (1) of the Act of 1899 is accepted and verdict of Hon’ble Supreme Court is to the effect that revision under Section 56 (4) of the Act of 1899 filed before the Board of Revenue invoking provision of Section 74 (1) of the Act of 2000, is maintainable, then there cannot be an argument that provision of Section 74 of the Act of 2000 will not be applicable for the purpose of dispute raised by appellant in their second preliminary objection. Section 74 of the Act of 2000 in clear terms empowers the Commissioners, Authorities, Tribunals, Boards, Universities of the successor State of Madhya Pradesh for exercising jurisdiction, as it existed before the appointed date, over the State of Chhattisgarh for a maximum period of two years from the appointed date or till such period as it decided by mutual agreement. The words used in Section 74 are “maximum period of two years’ for exercising jurisdiction by the Commissions/Authorities/ Tribunals/ Boards etc. functioning within the successor State of Madhya Pradesh and from the language of Section 74 itself it is clear that it will cease to exercise its jurisdiction after completion of period of two years. After the period prescribed under the Act of 2000 the Board of Revenue Madhya Pradesh has no jurisdiction to entertain and consider the pending revision.

21. In exercise of power under Section 74 (3) of the Act of 2000, the State Government of Chhattisgarh constituted separate Board of Revenue on 23.11.2002 and by virtue of law, the pending proceedings before the Board of Revenue Madhya Pradesh, which was functioning in the territorial jurisdiction of the successor State of Madhya Pradesh ceased off the power to exercise its jurisdiction over pending cases before it from 1.11.2002. Met with the situation, the State of Chhattisgarh had issued Notification dated 23.11.2002 specifically for the transfer of appeals, applications for revision, review and other proceedings pending under the Code of 1959 before the Board of Revenue Madhya Pradesh relating to the State of Chhattisgarh as on 31.10.2002 that the same shall stand transferred to and be heard and decided by the Board of Revenue Chhattisgarh.

22. Section10 (1) of the Code of 1959 starts with "all appeals, applications for revision, review and other proceedings under the Code of 1959", the word '**<u>and</u>**' has been used under Section 10 (1). Section10 (1) is extracted below for ready reference:-

> "10.(1) All appeals, applications for revision, review and other proceedings under the Code pending before the Board of Revenue of Madhya Pradesh, relating to the State of Chhatisgarh on 31st October, 2002 shall

stand transferred to and, be heard and decided by the Board of Revenue of Chhattisgarh."

23. Section 10 (1) of the Code of 1959 deals with the transfer of pending proceedings before the Board of Revenue Madhya Pradesh, as on 31.10.2002, to Board of Revenue Chhattisgarh. The normal interpretation of words under any provision of law has to be made in order to sub-serve the purpose of object of the Act. From bare reading of the language used in Section 10 (1) of the Code of 1959, it is clear that all appeals, applications for revision, review and other proceedings of the Code of 1959 pending before the Board of Revenue Madhya Pradesh relating to the State of Chhattisgarh, are to be transferred to the Board of Revenue Chhattisgarh. It is to be understood that any proceeding of appeal or revision arising out of any law over which the Board of Revenue is having jurisdiction to entertain, shall stand transferred. The Board of Revenue is constituted under the Code of 1959, therefore, the amended provision with regard to transfer of proceedings pending before the Board of Revenue Madhya Pradesh, as on 31.10.2002, has been made under Section 10 of the Code of 1959.

24. So far as the decision rendered in Golden Forest Company Pvt. Ltd. (supra) and relied upon by learned Senior Counsel for the appellant in support of submission with respect to exercise of jurisdiction to entertain the revision filed before the Board of Revenue Uttar Pradesh after formation of new State of Uttranchal (renamed as 'Uttarakhand') is concerned, in the said case the

order of the Collector dated 21.8.1997 was challenged by the aggrieved persons by filing revision petition before the Board of Revenue Uttar Pradesh which came to be decided on 24.11.2000. It is this order dated 24.11.2000 which was challenged on the ground that Reorganization Act came into force on 9.11.2000, therefore, the Board of Uttar Pradesh could not have decided the revision on 24.11.2000. In these circumstances, the Hon'ble Apex Court has considered it to be automatic transfer to the corresponding court on account of coming into force of the Reorganization Act, 2000 w.e.f. 9.11.2000. However, in the case at hand, the Act of 2000 came into effect on 1.11.2000 but the corresponding court/board i.e. Board of Revenue Chhattisgarh, was not constituted within the State of Chhattisgarh, therefore, by virtue of provision under Section 74 of the Act of 2000, the Board of Revenue, which was functioning in the then State of Madhya Pradesh for whole of its jurisdiction continued to function as Board of Revenue for exercising jurisdiction over the territory of the State of Chhattisgarh for a maximum period of two years. Therefore, to transfer the cases pending before the Board of Revenue by virtue of Section 74 of the Act of 2000, as on 31.10.2002, Section 10 (1) of the Code of 1959 has been brought into force by way of amendment.

25. In the case of Gulshan Rai Jain (supra) the applicant therein has filed the case before the Tribunal at Lucknow in the year 2002 challenging the order of punishment based upon the inquiry report dated 26.3.1998. In that case part of cause of action was in the

State of UP and the applicant therein has filed the petition before the Tribunal at Lucknow (UP) itself. In that circumstance and facts of the case, the orders have been passed taking consideration the judgment passed by the Hon'ble Apex Court in the case of Golden Forest Company Pvt. Ltd. (supra). In the case at hand, by virtue of the provision of Section 74 of the Act of 2000, respondent No.1 filed revision under Section 56 (4) of the Act of 1899. Without application of Section 74 (1) of the Act of 2000, the revision could not be maintainable before the Board of Revenue of Madhya Pradesh. Hence, in view of the provision of Section 10 (1) of the Code of 1959 all the appeals, revisions including other proceedings were transferred by the Board of Revenue Madhya Pradesh. The facts of aforementioned case relied upon by the appellant are distinguishable and not applicable to the facts of present case. The general rule is that the provisions under the Statute are to be read so as to achieve the object and purpose of the provisions under the Act.

26. In view of above discussions, considering the provision of Section 74 of the Act of 2000 and Section 10 (1) of the Code of 1959, we do not find any substance in this writ appeal. The writ appeal fails and is dismissed accordingly.

Sd/-	Sd/-
(P. Ramchandra Menon)	(Parth Prateem Sahu)
Chief Justice	Judge

Roshan/-