PETITIONER:
BALAJI

Vs.

RESPONDENT:
INCOME-TAX OFFICER, SPECIAL INVESTIGATION CIRCLE

DATE OF JUDGMENT:
04/08/1961

BENCH:
SUBBARAO, K.
BENCH:
SUBBARAO, K.
GAJENDRAGADKAR, P.B.
HIDAYATULLAH, M.
SHAH, J.C.
DAYAL, RAGHUBAR

CITATION:
1962 AIR 123 1962 SCR (2) 983
CITATOR INFO :

R	1962 SC1406	(27)
F	1962 SC1563	(10)
F	1962 SC1621	(45,165)
R	1965 SC 342	(25)
R	1965 SC1375	(13,35,40)
R	1965 SC1862	(10)
RF	1967 SC 517	(2)
R	1971 SC 792	(4)
RF	1972 SC 425	(25)
RF	1973 SC1056	(3)
R	1984 SC 420	(45)

ACT:
Income Tax-Computation of total income of individual-Inclusion of income of wife and minor children from partnership--Constitutional validity of enactment-Indian Income-tax Act, 1922 (11 of 1922), s. (16) (3) (a) (i) and(ii)-Constitution of India, Arts. 14, 19 (1) If) & (g).

HEADNOTE:
The petitioner and his wife started business in partnership and admitted their three minor sons to it, in computing the total income of the petitioner for the purpose of assessment
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the Income-tax Officer included the share of the income of the wife and three minor sons unders 16(3)(a) (i) and (ii) of the Indian Income Tax Act, 1922. The petitioner moved the Supreme Court under Art. 32 of the Constitution challenging the constitutionality the said provisions on the grounds, (1) that they were ultra vires the Legislature under Entry 54 of the Federal Legislative List of the Government of India Act, 19351,and (2) that they contravened the provisions of Arts. 14 and 19 (1) (f) and (g) of the Constitution,
Held, that the Entries in the Legislative Lists are not powers but fields of legislation and the widest import and significance should be attached to them. Thus interpreted, there could be no doubt that Entry 54 of the Federal Legislative List must cover such legislation as the impugned

provision intended to prevent the evasion of tax.
Sardar Baldev Singh v. Commissioner of Income-tax, Delhi and Ajmer. (1961) 1 S.C.R. 482, referred to.
The two tests of permissible classification tinder Art. 14 of the Constitution, as held by this Court, were (1) that the classification must be founded on an intelligent differentia and (2) that the differentia must be reasonably connected with the object of the legislation.
So judged, it could not be said that the differentia on which the 'impugned provision founded its, classification had no rational relation to its object, namely, the prevention of the evasion of tax. The impugned provision did not therefore, violate Art. 14 of the Constitution.
It was not appropriate to apply American decisions dealing with evasion of taxes to similar cases in India where the conditions were entirely different,Since the Legislature cognisant of the widespread evasion of taxes in this country, enacted the law for its prevention, it would not be proper for this court, in the absence of counterbalancing circumstances, to hold on the analogy of American decisions that there was no need for such legislation.
Albert A. Hoeper v. Tax Commissioner of Wisconsin (1931) 76 L. Ed. 248, distinguished and held inapplicable.
B. M. Amina Umma v. Income-tax Officer, Kozhikode, (1954) 26 I.T.R. 137, approved.
Nor did the impugned provision violate Art. 19(1) (f) and (g) of the constitution.
A tax authorised by law may be questioned as offending the fundamental freedom under Art. 19 of the Constitution.
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A tax law, like any other law, must also satisfy that (i) the appropriate legislature was competent to enact it and (ii) that it did not infringe any of the fundamental rights.
Md. Yasin v. The Town Area Committee,, Jalalabad, (1952) S.C.R. 572, Himmattai Harilal Mehta v. State Of Madhya Pradesh, (1934) S.C.R. 1122, K. K. Kochuni v. State of Madras, (1960) 3 S.C.R. 887 and K. T. Moopil Nair v. State of Kerala, (1961) 3 S.C.R. 77, referred to.
Even so, the restriction imposed by the impugned provision must be held to be reasonable. Although the mode of taxation it provided might be a little hard on a husband or a father in the case of genuine partnerships, that was sufficiently offset by the resulting benefit to the public as also by the fact that the additional payment of tax made by the husband or the father on the income of the wife or minor children would ultimately be borne by them in the final accounting between them.
State of Madras v. V. G. Row., (1952) S.C.R. 597, referred to.

JUDGMENT:
ORIGINAL JURISDICTION : Petition No. 240 of 1960.
Petition under Art. 32 of the Constitution of India for the enforcement of Fundamental Richts.
T. M. Thakar, S. N. Andley and Rameshwar Nath, for the petitioner.
H. N. Sanyal, Additional Solicitor-General of India, K. N. Rajagopal Sastri and P. D. Menon, for the respondents.
1961. August 4. Judgment of the Court has delivered by SUBBA RAO, J.This writ petition filed under Art. 32 of the Constitution raises the question of' the constitutional validity of: S. 16(3)(a)(i) of the Indian Income-tax Act, 1922 (Act XI of 1922), (hereinafter called the Act).

The facts are not in dispute and may be briefly narrated. The petitioner., Balaji, his six soils
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and his wife, by name Godawaribai, constituted a Joint Hindu family. The family was a trading family and it had, besides business in money lending, considerable agricultural lands. On November 23, 1946, two of his sons became divided from the family. In the year 1951, through the intervention of mediators the other members of the family were also divided and another major member started a separate business on his own. Thereafter, the petitioner and his wife formed themselves into a partnership to carry on their business and admitted their three minor sons to the benefits thereof On September 22, 1952, a partnership deed was executed giving an equal share to each of the partners. On the basis of the partnership deed, in respect of the assessment year 1952-53 the petitioner filed two applications before the Income-tax Officer, Wardha, one under s. 25-A of the Act for recognizing the partition, and the other under s. 26-A for registration of the firm. Both the applications were finally ordered by the Income-tax Appellate Tribunal, Bombay, by its order dated September 3, 1958, that is, the parti. tion was recognized and the firm was granted registration. For the assessment years 1953-54 and 1954-55 also, the Income-tax Department registered the firm under s. 26-A of the Act. The assessment proceedings in respect of the said three years are pending before the concerned Income-tax authorities. For the assessment year 1955-56 also, the Income-tax Officer allowed the registration of the firm, but determined the total income of the petitioner at Rs. 2,44,625 as against the total income returned by him at Rs. 58,232. The disparity arose because, while the assessee excluded from his total income the income of the partnership falling to the shares of his wife and three minor sons, the Income-tax Officer included the share income of his wife and three minor sons in 'the said bussiness in the total income of the petitioner, The petitioner, by the present petition,
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challenges the constitutional validity of s.16(3)(a) (i) and (ii) of the Act, and prays for a declaration that the said provisions are ultra vires the Constitution and for the issue of a writ of certiorari quashing the assessment order dated March 15, 1960, and for the issue of a writ of prohibition restraining the respondents from including the share income, of his wife and minor children from the partnership firm in his total income and taxing the same in his hands.

The first question raised is whether the appropriate Legislature had the competence to enact s. 16(3)(a)(i) and (ii) of the Act. It would be convenient at the outset to read the relevant part of the said section.

Section 16. (3) In computing the total income of any individual for the purpose of assessment, there shall be included-

(a)so much of the income of a wife, or a minor child of such individual as arises directlyor indirectly-

(i) from the membership of the wife in a firm of which her husband is a partner ;

(ii)from the admission of the minor to the benefits of partnership in a firm of which such in-dividual is a partner.

Section 16 provides for the computation of' total income of a person and describes what sums are to be included and what sums are to be excluded therefrom. Under sub-cls. (i) and

(ii) of el. (a) of sub-s.. (3) of the said section, the shares in the profits of the firm received by the wife and the minor children shall,be included in the total income of the individual. Under the said sub-clauses an individual is made, liable to pay tax in respect of the income of' his wife and minor children,

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though the said liability is confined to the circum,stances mentioned therein.

Learned counsel for the petitioner contended that Entry 54 in the Federal Legislative List of the Government of India Act, 1935, did not confer on the Legislature any power to tax A on the income of B and, therefore, the sub-section was ultra vires the Legislature. Entry 54 of the Federal Legislative List ran : "Taxes on income, other than agricultural income". The said Entry is identical with item 82 of List I of' the Seventh Schedule to the Constitution. The argument is that income-tax is a tax imposed upon a person in relation to his income and, therefore, A can only be taxed on his income and not oil the income of B Learned counsel for the respondents, oil the other hand, would contend that the express terms of the Entry did not restrict the legislative power to tax only the income of the person assessed, that what could be taxed under that Entry was "in-come" and, therefore, nothing prevented the legislature from imposing the incidence of the tax Oil a person other than the person whose income was to be assessed. Alternatively, he would make. a distinction between the taxability of the income and the machinery for its collection and contend that though the income of the wife and the minor sons was only'taxable, there was nothing illegal in imposing the immediate incidence on the father, as there was sufficient intimate nexus between the individual, his wife and minor sons, doing business in partnership, leaving the ultimate liability inter se to be settled between themselves. This question was directly raised in B. M.. Amina Umma v. Income-tax Officer, Kozhikode (1) and was answered in favour of the Income-tax Department. The same question was posed before this Court in Sardar Baldev Singh v. Commissioner of Income Tax, Delhi and Ajmer (2) and was left

(1) (1954) 26 I.T.R. 137.

(2) (1961) 1 S.C.R. 482, 493.

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open. A final decision by this Court oil such an important question at the earliest point of time is highly desirable, but, with some reluctance are leaving open this question once again, as the petition call be satisfactorily disposed of on a narrower basis.

It is well settled that the Entries in the Lists are not powers but are only fields of legislation, and that widest import and significance must be given to the, language used by Parliament in the various Entries. Sarkar, J., speaking for this Court, observed in Sardar Baldev Singh's Case thus :

> " So entry 54 should be read not only as authorising the imposition of a tax but also as authorising all enactment which prevents the tax imposed being evaded. If it were not to be so read, their the admitted power to tax a person on his own income might often be made infructuous by ingenious contrivances."

This decision holds that the said Entry can sustain a law made to prevent the evasion of tax.

The short question, therefore, is whether s.16 (3)(a)(1) and (ii) is a provision made by the Legislature to prevent

evasion of tax. Under the relevant provision of the Income-tax Act, if a firm its registered, the share of each partner in the profit of the firm would be added to his other income and changed as part of his total income. After 1956, the position is the same except in one regard with which we are not now concerned. This provision ",as intended for the. benefit of partners of a business, for it made them liable only to pay tax on their own income. But it gave an effective handle to evade, taxation in another direction. A husband or a father could nominally take his wife or his minor SODS in partnership with him so that tax burden

(1) (1961) 1 S.C.R. 482, 493.

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might be lightened, for, if the income was divided between a number of people, the income derived by an individual therefrom might fall under the limits of taxable income or under a less onerous slab. This device enables an assessee to secure the entire income of the business but at the same time to evade income-tax which he would have otherwise been liable to pay. The Income-tax Enquiry Commission of 1936 made certain recommendation to prevent evasion of tax in such cases. The Legislature accepted those recommendations and the loopholes were sought to be plugged by enacting the said sub-section. Sub-section (3)(a)(1) and (ii) was therefore enacted for preventing evasion of tax and was well within the competence of the Federal Legislature.

The constitutional validity of the said provision was next questioned on the ground that it violated the doctrine of equality before the law enshrined in Art. 14 of the Constitution. Under Art. 14, "The State shall not deny to any person equality before the law or the equal protection of the laws within the territory of India." But decisions of this Court permitted classification if there was reasonable basis for the differentiation. It was held that what Art. 14 prohibited was class legislation and not reasonable classification for the purpose of legislation. Two conditions were laid down for passing the test of permissible classification, namely,(i) the classification must be founded on an intelligible differentia which distinguishes persons or things that are grouped together from others left out of the group, and (ii) that the differentia must have rational relation to the object sought to be achieved by the statute in question. Under the impugned sub-section, an individual is taxed on the income of his wife or his minor children., if he carries on business in partnership with his wife or if he admits his minor sons to the benefits of the partnership, whereas an individual, if he carries on business in: partnership

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with a third party, whether a man or a woman, or even with his major children, or if he and his or children carry on business separately, will be liable only to pay tax on his share of the partnership income, that is, for the purpose of' this subsection, the former is put in a category different from the latter. It cannot be said that there is no differentia between the two groups; but what is contended is that the said differentia has no rational relation to the object sought to be achieved by the statute in question. It was asked how, from the standpoint of imposition of tax, the difference between an individual and his wife doing business in partnership, and between an individual and his wife doing business separately and an individual doing business hi partnership with his wife and an individual doing business in partnership with a third party, male or female, and between an individual who has admitted his minor children to

the partnership business and an individual who is doing business in partnership with his major children or outsiders, would have any reasonable basis. This argument ignores the object of the legislation. We have held that the object of the legislation was to prevent evasion of tax. A similar device would not ordinarily be resorted to by individuals by entering into partnership with persons other than those mentioned in the sub-section, as it would involve a risk of the third-party turning round and asserting his own rights. The Legislature, therefore, selected for the purpose of classification only that group of persons who in fact are used as a cloak to perpetrate fraud on taxation.

It was then said that there might be genuine partnerships between an individual and his wife and, therefore, there is no reasonable relation between the classification and the object sought to be achieved, at any rate to the extent of those, genuine cases. But there is no classification between genuine and non-genuine cases: the classi-

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fication is between cases of partnership between husband, wife and/or minor children, whether genuine or not, and partnerships between others. In demarcating a group, the net was cast a little wider, but it was necessary, as any further subclassification as genuine and Don-genuine partnerships might defeat the purpose of the Act.

Strong reliance is. placed upon the decision of the Supreme Court of America, in Albert A. Hoeper v. Tax Commissioner of Wisconsin (1) and it is, therefore, necessary to consider it in some detail. There, the appellant married a widow. Both the parties had separate incomes and made separate returns. Under the relevant tax Act, the incomes of the wife were added to the-income of the husband for the purpose of taxation. The result was to increase the rate of the appellant's income-tax and to charge him with a tax otherwise payable by his wife. It was contended that the said law deprived the tax-payer of the due process and equal, protection of the law. Roberts, J., who expressed the majority view, accepted the contention and struck out the law. The learned Judge observed thus :

> "We have no doubt that, because of the fundamental conceptions which underlie our system, any attempt by a state to measure the tax on one person's property or income by reference to the property or income of another is contrary to due process of law as guaranteed by the 14th Amendment. That which is not in fact the taxpayer's income cannot be made such by calling it income."

The Court of Appeal in that case assigned two reasons for sustaining the provisions one was that the provisions under attack were necessary to prevent frauds and evasions of tax by married persons, and, the other was that it was

(1) (1931) 76 L. Ed. 248, 251.

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a regulation of marriage. The first-reason was not accepted by the Supreme Court on the ground that the claimed necessity could not justify the otherwise unconstitutional exaction ; and the second reason was rejected for the reason that it could hardly be claimed that a mere difference in social relations so altered the taxable status of one receiving income as to justify a different measure for the tax. Holmes, J., in his dissenting judgment, justified his view on the ground that the statute was the outcome of thousand years of history indicating that husband and wife were one and also for the reason that it had a tendency to

prevent tax evasion. Prima facie the majority view supports the contention of learned counsel for the petitioner, but a deeper scrutiny reveals fundamental differences between that decision and the present case. There, there was no question of any partnership between husband and wife, and the income of the wife was added to that of the husband with the result that he had to pay not only increased rate on his income but also a portion of the tax otherwise payable by wife ; in the present case, the impugned provisions do not impose any such general liability but confine it only to a case where the husband takes his wife in partnership. There is a greater scope for fraudulent evasion by constituting fictitious. partnership along with one's wife and minor children than in a case of separate income of the spouses derived from different sources. That apart, the present social and economic position of women in India as compared with their compeers in America, even as it existed in 1931, is so low that it would be inappropriate to apply the decision made in America to a similar case arising in India. A wife in India, particularly if she be illiterate large majority of them are illiterate-would ordinarily be in economic matters a tool in the hands of her husband. Many things are done in her

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name without her knowledge of the same. When the Legislature of this country, which is assumed to know the conditions of the people and their requirements, with the awareness of this particular widespread fraudulent device in the matter of evasion of taxes, made a law to prevent the said fraud, it is difficult for this Court in the absence of any counterbalancing circumstances to hold, on the analogy drawn from American decisions, that the need for such a law is not in existence. On the contrary there is a direct decision of the Madras High Court in B. M. Amina Umma v. Income Tax Officer, Kozhikode (1) sustaining the said provision on the ground of reasonable classification. Rajagopalan, J., speaking for the division bench, after considering the relevant decisions on the subject, observed thus :

> "The reasonableness or otherwise of a classification has to be decided with reference to all the circumstances of the case including the social and economic structure prevalent in the area where the taxing statute is in operation..... An attempt to prevent by legislation an evasion of just tax liability and the necessary classification to give effect to that object cannot, in our view, be termed unreasonable."

With respect we, give our full assent to the said observations. We, therefore, reject this contention.

The next attack on the validity of the provisions is based upon Art. 19 (1) (f) and (g) of the Constitution. The said constitutional provisions read :

Art. 19(1) : All citizens shall have the right-

(f) to acquire, hold and dispose of property; and

(1) (1954) 26 I.T.R. 137,150.

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(g) to practise 'any profession, or to carry on any occupation, trade or business.

It was argued that as the husband is statutorily made to pay certain amount as tax on the income of his wife, to that extent, he is deprived of his property by the State action and, therefore, his fundamental right under s. 19 (1) (f) is infringed. The impugned statutory provision, the argument

proceeds, is an unreasonable restriction on the said right, as the husband is, compelled 'to pay tax on the income of his wife and children who are in law distinct legal persons. The learned Additional Solicitor-General broadly contended that a tax imposed by authority of law cannot be questioned on the ground that the law infringes the provisions of Art. 19 of the constitution. We cannot see any justification for this contention in any of the constitutional provisions. The relevant provisions of the Constitution read :

> Art. 265 : No tax shall be levied or collected except by authority of law.
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> Art. 13 (1) : All laws in force in the territory of India immediately before the commencement of this Constitution, in so far as they are inconsistent with the provisions of this Part shall, to the extent of such inconsistency, be void.
>
> (3) In this Article, unless the context other wise requires,-
>
> (a) 'law' includes any Ordinance, order, bye-law, rule, regulation, notification, custom or usage having in the territory of India the force of law
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> (b)"law in force' includes laws passed or made by a Legislature or other competent authority in the territory of India before the
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> commencement of this Constitution and not previously repealed, notwithstanding that any such law or any part thereof may not be then in operation either at all or in particular areas."

A combined and plain reading of the said provisions makes it abundantly clear that a law which is inconsistent with any of the provisions of Part III is void. It cannot be denied that a law providing for levy and collection of taxes is a law within the meaning of Part III of the Constitution, and therefore it must stand the test laid down by Art. 13 of the Constitution. The 'law' in Art. 265 of the Constitution must be a valid law. A law to be valid must not only be one passed by the Legislature in exercise of a power conferred on it, but must also be one that does not infringe the fundamental rights declared by the Constitution. When a licence fee was imposed by a municipality under a bye-law framed in excess of the power conferred on it by the provisions of the U. P. Municipalities Act, this Court in Mohammad Yasin v. The Town Area Committee, Jalalabad (1) held that the enforcement of the said bye-law against a citizen constituted an infringement of his right under Art. 19 (1)(g) of the Constitution. Where a State sought to impose sales-tax in exercise of a power conferred under a provision which was ultra vires the State Legislature, this Court held in Himmatlal Harilal Mehta v. The State of Madhya Pradesh (2) that a threat by the said State to realise tax from the assesse without the authority of law by using the. coercive machinery of the impugned Act was a sufficient infrigement of his fundamental right under Art. 19(1)(g) of the Constitution. The same principle must necessarily apply even in a case where the law imposing a tax is void as offending the fundamental rights under the Constitution. This

(1) (1952) S.C.R. 572.
(2) (1954) S.C.R. 1122.

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Court in Kavalappara Kottarathil Kochuni &Moopil Nair v.

State of Madras (1), after considering the earlier decisions observed thus :

> "It is, therefore, manifest that the law must satisfy two tests before it can be a valid law, namely, (1) that the appropriate legislature has competency to make the law ; (2) that it does not take away or abridge any of the fundamental rights enumerated in Part III of the Constitution."

Section 16 (3)(a) of the Act must, therefore, pass both the tests and if it violates any of the provisions of Art. 19, to the extent it is inconsistent with the said provisions, it will be void. This view is in consonance with that expressed by this Court in Kunnathat Thathunni Moopil Nair v. The State of Kerala (2). There, the petitioners impugned the constitutionality of the Travancore-Cochin Land Tax Act, XV of 1955, as amended by the Travancore-Cochin Land Tax (Amendment) Act, X of 1957, and Sinha, C. J., speaking for the Court held that the Act was void as infringing not only Art. 14 of the Constitution but also Art. 19 (1) (f) thereof. The learned Chief Justice, after considering the relevant provisions of the Act and having regard to the unreasonable nature of the restrictions, came to the conclusion that the provisions of the Act were unconstitutional viewed from the angle of the provisions of Art. 19 (1)(f) of the Constitution.

We cannot, therefore, accept broad contention of the learned Additional Solicitor-General that a tax law cannot be questioned on the ground that it infringes Art. 19 of the Constitution.

Even so the learned Additional Solicitor-General contended that the provisions of

(1) (1960) 3 S.C.R. 887, 91 1.

(2) (1961) 3 S.C.R. 77.

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s. 16 (3) (a) (1) and (ii) of the Act constituted only reasonable restrictions on the exercise of the rights conferred under Art. 19(1)(f) and (g) of the Constitution, in the interest of the general public.

Learned counsel for the petitioner argued that the restrictions are not reasonable for the following reasons (1) the husband is made to pay tax on the income which his wife derived from the business, that is, a tax is levied on one person on the income of another ; (2) such an imposition 'not only prevents a husband from taking his wife as a partner in his business but also prevents a wife, who has got a business 'of her own, from taking her husband as a partner in the business ; (3) the husband has to pay a tax at a rate higher than that he would have to pay if the income of the wife was not added to his income ; (4) the same situation is created inter se between a parent and his minor children vis-a-vis their joint business. Learned, counsel, therefore, contended that the provisions prevented the honest pooling of resources of the members of a family so intimately connected with each other to the detriment of the family prosperity, and that it amounted to an unreasonable restriction on the said fundamental rights. There is some plausibility in this argument, but if an overall picture of the situation is taken, the reasonableness of the restrictions will be apparent. In the State of Madras v. V. G. Row (1) Pattanjali Sastri, C. J., lays down the following test of reasonableness

> "The nature of the right alleged to have been infringed, the underlying purpose of the restrictions imposed, the extent and urgency

of the evil sought to be remedied thereby, the disproportion of the imposition, the prevailing conditions at the time, should all enter into the judicial verdict."

So judged, can it be said that the restrictions imposed

(1) (1952) S.C.R. 597.

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under the impugned provisions are not reasonable? The object sought to be achieved was to prevent the prevalent abuse, namely, evasion of tax by an individual doing business under a partnership nominally entered with his wife or minor children. The scope of the provisions is limited only to a few of the intimate members of a family who ordinarily are under the protection of the assessee and are dependants of him. The persons selected by the provisions, namely, wife and minor children, cannot also be ordinarily expected to carry on their business independently with their own funds when the husband or the father is alive and when they are under his protection. Doubtless some of the said partnerships may be genuine and the wife or minor children may have contributed capital to the business; but the provisions do not in any way affect their rights and even the liability inter se between the husband and the wife or the minor children, as the case may be, in respect of the tax paid. It is true that in computing the total income of an individual for the purpose of assessment, their income in their capacity as partners shall be included in the income of the individual; but the section doer, not prevent the husband or the father, as the case may be, from debiting against them in the partnership accounts that part of the tax referable to the share or shares of their income. It may be that a father or a husband may have to pay tax at a higher rate than ordinarily he would have to pay if the addition of the wife's or children's income to his own brings his total income to a higher slab. But it may not necessarily be so in a case where the income of the former is not appreciable ; even if it is appreciable, he can debit a part of the excess payment to his wife and children. In short, the firm, though registered, would be treated as a distinct unit of assessment, with the difference that, unlike in the case of a registered firm, the entire income of the unit is added to the personal income of the father or the husband

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as the case may be. This mode of taxation may be a little hard on a husband or a father in the case of genuine partnership with wife or minor children, but that is offset, to a large extent, by the beneficient results that flow therefrom to the public, namely, the prevention of evasion of income-tax, and also by the fact that, by and large, the additional payment of tax made on the income of the wife or the minor children will ultimately I be borne by them in the final accounting between them. In these circumstances, we cannot say that the provisions of s. 16(3) of the Act impose an unreasonable restriction on the fundamental rights of the petitioner under Art. 19(1)(f) and (g) of the Constitution.

In the result, the petition fails and is dismissed with costs.

Petition dismissed.

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