

Pal (T.A.)

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**SooperKanoon Citation :** [sooperkanoon.com/430243](http://sooperkanoon.com/430243)

**Court :** Andhra Pradesh

**Decided On :** Sep-20-1965

**Reported in :** (1968)ILLJ310AP

**Judge :** Mahomed Mirza, J.

**Appellant :** Pal (T.A.)

**Judgement :**

**Mahomed Mirza, J.**

1. The petitioner is convicted under Rule 16(t) read with Rule 16(7) of the Madras Shops and Establishments Act, 1947, and sentenced to pay a fine of Rs. 20. A chargesheet was filed against the petitioner, who is the managing director of the Canara Industrial and Banking Syndicate (Private), Ltd., on the allegation that, when the Assistant Inspector of Labour, inspected the establishment at Guntur on 30 March 1963, It was found that the petitioner had failed to maintain the employment register up to date by not entering the names of Sri D. Narayana Rao and Sri N.V. Appalachari.

2. This revision petition can be disposed of on a short point. G.O. Ms, No. 5684, dated 39 November 1949, which baa been marked as Ex. P. 5, was issued by the Governor of the composite State of Madras under the powers conferred by Section 6 of the Madras Shops and Establishments Act.

3. The notification runs as follows:

In exercise of the powers conferred by Section 6 of the Madras Shops and Establishments Act, 1947 (Madras Act 36 of 1947), His Excellency the Governor of Madras hereby exempts the 'accountant' and the chief cashier of branches of all banks in the Province of Madras from all the provisions of the said Act.

4. The learned magistrate took a view that the word 'accountant' did not disclose that the intention was to exempt all the accountants working in the branch because the notification had used the singular and not plural. It is an admitted fact that both these persons, Narayana Rao and Appalachari, were working in the branch as accountants. They have been examined by the prosecution and they have stated on oath that they were 'C' rank probationary officers and they were deputed to work as accountants and to support this evidence, several documents have also been filed. I do not think that the learned magistrate took a correct view of the notification. The word 'accountant' would, in my view, cover any number of accountants working in a particular establishment.

5. I, therefore, allow this revision petition, set aside the conviction and sentence and acquit the petitioner. The amount of fee, if paid, will be refunded to him.