

Babu Ram Vs. Emperor

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Court : Allahabad

Decided On : May-31-1918

Reported in : AIR1919All26; 46Ind.Cas.848

Judge : P.C. Banerji, J.

Appellant : Babu Ram

Respondent : Emperor

Judgement :

P.C. Banerji, J.

1. The applicant Babu Ram has been convicted under Section 155 of the Municipalities Act, No. II of 1916, on a charge of having introduced into the limits of the Municipality certain bags of sugar without payment of octroi duty. It has been fully proved by the evidence, which the Court below has believed, that the applicant, who is a broker, took delivery of sixty bags of sugar and did not pay the octroi duty payable for the goods. It is said that as he was merely a broker and the agent of the consignee, the consignee should have been punished. This contention is, in my opinion, not tenable. The person liable to punishment is the person who introduces the goods into the limits of the Municipality without payment of octroi duty. It was the accused who did this, and, therefore, he has been rightly convicted. I do not consider the fine inflicted on him to be unduly excessive having regard to the circumstances of the case. The application is

dismissed.

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