

using such knowledge in drawing inferences from the evidence before him and in coming to conclusions as to the rights of the parties before him. In the present case, the learned Judge has gone no further than to use the general knowledge which he had acquired as a past revenue officer and as a revenue Court of experience in the course of the performance of his duties in zamindari cases, and I hold that he was entitled to use such knowledge in coming to a conclusion on the facts after the consideration of the evidence let in in this case. One other short point has to be noticed, whether evidence as to leases granted after 1st July 1898 is wholly shut out as evidence by section 185 of the Estates Law Act. I am inclined to hold that they are so shut out if sought to be used for the purpose of proving the character of the tenure of the land and even if such leases are sought to be proved merely in order to show that land was treated in the same manner after July 1898 as before July 1878. I agree, however, with my learned brother that leases granted before 1st July 1898, though they were to come into force only after 1st July 1898, are admissible in evidence and in the result, I agree that these Second Appeals should be dismissed with costs.

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### PRIVY COUNCIL.

JOOPOODY SARAYYA AND OTHERS (PLAINTIFFS),

v.

LAKSHMANASWAMY (DEFENDANT).

P.C.  
1918.  
Feby. 26  
Marr.

[On appeal from the High Court of Judicature at Madras.]

*Limitation Act (XV of 1877) Schedule II, article 106—Suit for partnership account—Presumption of dissolution of partnership from facts of case—Cessation of annual accounts rendered yearly for many years and rendering of final account showing division of capital and revenue.*

The question in this appeal which arose out of a suit brought in 1902 for a partnership account and to recover the plaintiffs' share in the properties of a business carried on by them and the defendants, was whether the suit was barred by limitation; the defendants contending that there had been a dissolution of the partnership in 1891 which the plaintiffs denied.

*Held* (affirming the decision of the High Court) that when annual accounts of the partnership business which had been rendered year by year from 1868 to 1891, ceased in the latter year and on 12th April 1891, a final account showing

\* Present.—Lord ATKINS.  
Mr. A. FERRELL

and Lord MOULTON. S

n of both capital and revenue was made out, the defendants afterwards n the business without any interference from the plaintiffs, the presumption in favour of the dissolution of the partnership as at the definite date of when the account was thus closed. And their Lordships were of opinion se facts taken with the other acts and conduct of the parties, and the circumstances of the case which greatly strengthened the presumption, he inference in favour of the dissolution having occurred at the above u-stantially conclusive. The suit, therefore, not having been brought a three years from that date was barred by article 106 of schedule II of the tion Act (XV of 1877).

AL from a judgment and decree (10th December 1908) of High Court at Madras, which reversed a judgment and decree 5th September 1905) of the Subordinate Judge of Rajahmundry.

The only question for decision on this appeal was whether the appellants were entitled to an account of a partnership business carried on at Akuvidu, and to recover their share of the assets and properties thereof, or whether their claim was barred by limitation.

The plaintiffs' (appellants') case was that they and the first defendant, one Ramamurthi, were members of a Hindu joint family, owning and possessing joint properties. They carried on a business at Kottapally of which they were the sole proprietors; and they also carried on a business at Akuvidu in partnership with the second defendant, one Venkanna, in which the joint family had a one-half share, and Venkanna the other half share. The joint family business at Kottapally was managed and financed solely by members of the joint family; the business at Akuvidu was to a large extent financed by the joint family, but was managed by Venkanna as the working partner. That business commenced about 1868, and mutual transactions took place between the business at Akuvidu and that at Kottapally. The accounts of the Akuvidu business were settled and adjusted periodically, and a balance was struck in the books of account showing the sum due to the joint family. The last of such adjustments took place on 12th April 1891 (Exhibit A12) and the sum of Rs. 53,765-14-6 was debited in the books of account as representing the share capital of the Kottapally branch of the business. Various properties were from time to time acquired out of the funds of the business by Venkanna for and on behalf of the partnership, which were managed by him thereafter and formed part of the assets of the partnership business.

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