PRIVY COUNCIL.

BALASUBRAHMANYA PANDYA THALAIVAR,
APPELLANT,

v.

M. SUBBAYYA TEVAR AND ANOTHER,
RESPONDENTS.

J.C.* 1937, December 3.

[ON APPEAL FROM THE HIGH COURT AT MADRAS.]

Hindu law—Succession—Mitakshara—Priority amongst atmabandhus inter se—*Adoption—Widow in Madras Presidency—Power of—Implied authority to make second adoption—Association in first adoption—Sapindas whose consent required for adoption—Confined to agnates, if—Absence of sapindas—Widow's power of adoption in—Court of Wards Act (Madras Act I of* 1902), *sec.* 34—*Confirmation of will by Court of Wards after death of testator and relinquishment of estate—Validity of.*

Under the Mitakshara, succession amongst bandhus of the same class *inter se* is governed by nearness of blood relationship and the test of religious efficacy is applied to determine priority only when members are related to the last male holder in equal degree. A maternal uncle is, therefore, preferred to a father's sister's son as he is one degree nearer to the last male holder.

In the Madras Presidency an adoption by a Hindu widow is only valid if made under the authority of her husband or, failing that, with the assent of his kinsmen, the term kinsmen being understood as not limited to agnates.

Where the boy adopted by the husband in conjunction with his wife died after the husband and where there is nothing to show that the husband ever contemplated a second adoption or that he was prepared to leave the selection of another boy to his wife, an authority in her favour to make a second adoption

* *Present*: LORD WRIGHT, SIR GEORGE LOWNDES and SIR GEORGE RANKIN.

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is not necessarily to be implied from her mere association in the first adoption.

It would be difficult to hold that under the Madras law there is any residuary power in the widow to make an adoption in the absence of sapindas.

Jatindranath Ray v. *Nagendranath Ray*(1), *Vedachela Mudaliar* v. *Subramania Mudaliar*(2) and *Muttusami* v. *Muttukumarasami*(3) referred to.

No limit of time is fixed by the proviso to section 34 of the Court of Wards Act within which the Court of Wards may confirm a will. The confirmation of a will by the Court of Wards after the death of the testator and the relinquishment of the estate is valid.

CONSOLIDATED APPEALS (Nos. 84 and 113 of 1936) from decrees of the High Court (April 2, 1935) which varied decrees of the District Judge of Tinnevelly (January 3, 1929).

The material facts are stated in the judgment of the Judicial Committee.

Pugh K.C. for appellant, Navanithakrishna.—Amongst Hindus the greatest importance is attached to adoption—*Amarendra Mansingh* v. *Sanatan Singh*(4). The four schools differ in their views as regards the widow's power to adopt—*The Collector of Madura* v. *Moottoo Ramalinga Sathupathy*(5)—but they all found on Vashista's text, "Nor let a woman give or accept a son in adoption except with the consent of her lord". The family council is required only to show that everything is done properly—*Patnaloo Appalswamy* v. *E. Moosalaya*(6), *Sri Balusu Gurulingaswami* v. *Sri Balusu Ramalakshmamma*(7) and *Kristnayya* v. *Lakshmipathi*(8). It is held in every school that, where a husband has given a power to adopt a son, his widow can make any number of successive

(1) (1931) L.R. 58 I.A. 372; I.L.R. 59 Cal. 576.
(2) (1921) L.R. 48 I.A. 349; I.L.R. 44 Mad. 753.
(3) (1892) I.L.R. 16 Mad 23, 38.
(4) (1933) L.R. 60 I.A. 242, 247, 248; I.L.R. 12 Pat. 642.
(5) (1868) 12 M.I.A. 397, 432.
(6) (1933) I.L.R. 12 Ran. 22.
(7) (1899) L.R. 26 I.A. 113; I.L.R. 22 Mad. 398.
(8) (1920) L.R. 47 I.A. 99; I.L.R. 43 Mad. 650.

adoptions—*Suryanarayana* v. *Venkataramana*(1). The fact that in the present case there was an adoption in conjunction with Meenakshisundaram is equivalent to giving her power to make other adoptions. If the husband's intention was that he should have a son, there is an implied authority to adopt. The fact that the husband prohibited his other wife from making an adoption must also be taken into consideration. There is a further question as to whether a widow can adopt when there are no sapindas. This was not pressed before the District Judge and is not dealt with by the High Court. Admittedly the point was not raised in the grounds of appeal to the High Court or in the statement of the case here. The authority to adopt, it is submitted, is fortified by the fact that forty-nine of the widow's relations signed a document evidencing their consent to the adoption.

Godfrey following.—[Reference was made to *Seetharamamma* v. *Suryanarayana*(2).] The Zamindar's purpose in making the adoption in conjunction with Meenakshisundaram, as the evidence shows, was to secure an heir. [*Annapurni Nachiar* v. *Forbes*(3) was also referred to.]

De Gruyther K.C. and *Sidney Smith* for respondent.—The Courts below have concurrently found as a fact that no authority was given by the husband to make an adoption. In *Suryanarayana's* case (1) the Board came to the conclusion that the actual authority was sufficiently large to provide for a second adoption. Here there was no authority. In *Seetharamamma's* case (2) the husband had manifested his intention to adopt and had taken preliminary steps. The widow merely completed what the husband had begun. In *Kesar Singh* v. *Secretary of State for India*(4) it was held that, in the absence of agnates, a widow can adopt with the consent of the nearest cognate. [Mulla's Hindu Law (last edition), page 523, was also referred to.] The only authority for the proposition that, if there are no sapindas, the widow is free to adopt is *Patnaloo Appalswamy's* case(5). But here no evidence was directed to the point that there were no sapindas. There were no agnates, but several defendants claimed as cognates. Moreover

(1) (1906) L.R. 33 I.A. 145; I.L.R. 29 Mad. 382.
(2) (1926) I.L.R. 49 Mad. 969.
(3) (1899) L.R. 26 I.A. 246; I.L.R. 23 Mad. 1.
(4) (1926) I.L.R. 49 Mad. 652.
(5) (1933) I.L.R. 12 Ran. 22.

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the point was not raised in the appeal to the High Court or in the appellant's case here. Some of the witnesses were sapindas of the husband and, if the consent of sapindas is necessary, there should be a remitter to ascertain whether consent was given. There is no allegation that sapindas were consulted. There is no reason for assuming from the fact that an adoption has been made that authority is given to make another adoption.

Pugh K.C. in reply.—The consent of sapindas meant consent of agnatic sapindas and cognatic sapinda's consent was not required.

Dunne K.C. and *Subba Rao* for appellant, Balasubrahmanya.—*Jatindranath Ray* v. *Nagendranath Ray*(1) is against me. I cannot say it is wrong but it rests on another decision and I can only submit that the whole question should be reargued. The position is this, that while Subbayya is nearer in degree, that is, in blood relationship, to the last male holder than Balasubrahmanya, the latter offers oblations in which the propositus would benefit and the former does not. Balasubrahmanya is in the line *ex parte paterna* while Subbayya is in the line *ex parte materna*. In some cases in Madras it has been held that the line *ex parte paterna* is to be preferred, in other cases the test applied is spiritual efficacy. In *Jatindranath's* case (1) there was equality in degree in the competitors and it was laid down that religious efficacy arose only when persons were equal in degree. It is submitted that what has been laid down by the Board in other cases is that, when there is competition in any class, then the test of religious efficacy must be applied, irrespective of the degree of nearness in that class. In *Muttusami* v. *Muttukumarasami*(2), spiritual efficacy in bandhus of the same class is laid down in the fourth rule. [Reference was made to the texts. Sons, gentiles, etc.; Setlur, page 36. On failure of agnates, cognates are heirs. Cognates are of three kinds ;....." The sons of his own father's sister, etc."; Setlur, section VI, page 48. Viramitrodaya, Setlur, Chapter II, Part I, page 343, and Viramitrodaya, Setlur, Chapter III, Part VII, paragraph 5, page 424, were referred to.] The greatest amount of spiritual benefit in each class regulates succession. This is what was laid down in *Muttusami's* case(2).

(1) (1931) L.R. 58 I.A. 372; I.L.R. 59 Cal. 576.
(2) (1932) I.L.R. 16 Mad. 23.

There are persons in the *pitru bandhu* class who are nearer in degree than some in the *atma bandhu* class. It follows, therefore, that in construing propinquity under the Mitakshara, degree is not the test. [*Vedachela Mudaliar* v. *Subramania Mudaliar*(1) was referred to.] There is nothing in the texts, in Viramitrodaya or in *Muttusami's* case(2) which conflicts with the doctrine that in each class spiritual efficacy is the test.

De Gruyther K.C. and *Sidney Smith* for the respondents.—From the first edition of Mayne's Hindu Law in 1878 to the ninth edition in which all the rulings are referred to, it has always been stated that under the Mitakshara the rule is nearness in degree; Mayne (9th edition), pages 737, 742. Against this a different rule is suggested, founding on the fourth rule in *Muttusami's* case(2).

[The Board intimated that they did not wish to hear Mr. De Gruyther further.]

De Gruyther K.C. and *Sidney Smith* for the appellant, Subbayya.—The Act applicable is the Madras Court of Wards Act I of 1902. [Mr. Pugh agrees.] The consent of the Court of Wards to a will must be given before the death of the testator or in any event before the release of the estate. Here the estate was released on 23rd June 1931 and the consent was not given till after the preliminary judgment of the High Court in 1935. It is not disputed that the cash amounting to Rs. 9,000 which the Rani had might be disposed of as her own. As regards the dedication of the jewels on her body to the temple, I am content that the Rani's wishes should be respected. As regards the huq right of the temple, I accept the High Court's decision to leave the matter for adjudication. That Navanithakrishna takes as *persona designata* is not disputed, but it is submitted that the High Court was wrong in adding Rs. 9,000 to the Rs. 80,000. It is submitted that the words of the will, "I have transferred", should be read as "I have transferred by my will", that is, that the words should not be interpreted as used in regard to a transfer already made.

Pugh K.C. and *Godfrey* for the respondent.—The Rani could make a will without the sanction of the Court of Wards.

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(1) (1921) L.R. 48 I.A. 349; I.L.R. 44 Mad. 753
(2) (1892) I.L.R. 16 Mad. 23.

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[Section 34 of the Act was referred to.] If the Court of Wards has come in on the application of the proprietor, he may make a will. Here the Court of Wards took possession under Regulation IV of 1804. On Act I of 1902 being passed the Court of Wards must be deemed to have taken possession under that Act, but it was on the Rani's application that they took possession and she would come in under section 18.

[LORD WRIGHT: The next question is that of consent. Section 34 does not place any limitation on the discretion of the Court of Wards in granting its consent and secondly there is no limitation of time.]

De Gruyther K.C. in reply referred to sections 19 and 62 of the Act.

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The JUDGMENT of the Judicial Committee was delivered by SIR GEORGE LOWNDES.—In these consolidated appeals the main question to be decided is as to the right of succession to the Uttumalai Estate situated in the Tinnevelly district of the Madras Presidency. There are now three claimants each of whom filed separate suits in assertion of his claim and has appeared by Counsel before the Board in support of it. They are respectively :—

(i) Navanithakrishna Marudappa Tevar, who claimed by adoption to the father of the last male holder. He will be referred to for convenience as the "adopted son" ;

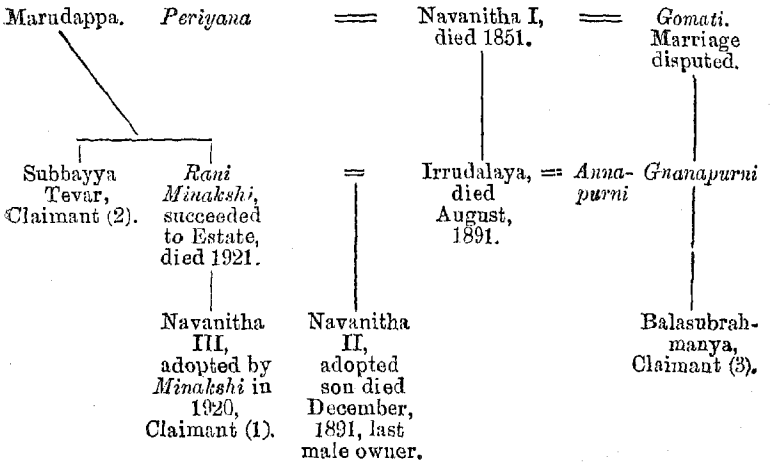
(ii) Subbayya Tevar, and

(iii) Balasubrahmanya,

each of these last-mentioned denying the validity of the adoption and claiming to be the nearest *sapinda* of the last male holder. There were other claimants in the Indian Courts and other parties to the suits, but none of them have

appeared before the Board and they may be disregarded for the purpose of these appeals.

The following pedigree sets out the position of the respective parties :—



N.B.—The names of females are printed in italics.

Navanitha II, the last male owner, was duly adopted by Irrudalaya and his second wife Minakshi to the exclusion of the first wife Annapurni, and after his death his adoptive mother Minakshi (hereinafter for convenience referred to as the "Rani") was held entitled to succeed for a Hindu widow's estate [see *Annapurni Nachiar* v. *Forbes*(1)]. In 1901 she handed over the management of the Uttumalai Estate to the Court of Wards, who remained in possession until her death in 1921, when the disputed succession opened. On 28th January 1920, the Rani purported to adopt Navanitha III. She also made certain testamentary dispositions in his favour which are disputed by the other claimants and

(1) (1899) L.R. 26 I.A. 246 ; I.L.R. 23 Mad. 1.

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which will be considered by their Lordships in a later part of this judgment.

As regards the main question, the succession to the estate, it is obvious that if the adoption of Navanitha III is valid no other question will arise. Their Lordships will, therefore, proceed in the first instance to deal with his claim.

The *factum* of the adoption, though at first in dispute, is now admitted, but, under the interpretation of the Mitakshara law as generally accepted in the Madras Presidency and by which the parties are governed, it would only be valid if made under the authority of the lady's husband, or, failing that, with the assent of his kinsmen. In the present case the express authority of the husband was alleged, but it has been negatived by both Courts in India, and in accordance with the established practice of the Board these concurrent findings on what is a pure question of fact must be held conclusive.

It was, however, contended in the Indian Courts that in the circumstances of this case, an implied authority should be inferred. The argument was that the association by Irrudalaya of the Rani with himself in the adoption of Navanitha II (the last male holder) which put her in the position of his adoptive mother, necessarily implied authority to make a second adoption if the first boy died (as he did) in infancy.

This contention was repelled by the Indian Courts. Both the District Judge by whom the suits were tried and the High Court on appeal held that the mere association of one's wife in an adoption by the husband was no indication of an authority to her to make a second adoption.

They therefore held that the adoption of Navanitha III was without authority.

There is nothing to show that the husband ever contemplated a second adoption or that he was prepared to leave the selection of another boy to his wife. Their Lordships are not laying down that the requisite authority must necessarily be express, but they agree with the District Judge that

> "in order to constitute an implied authority there must be circumstantial evidence of a cogent character",

and they are satisfied that no such evidence was forthcoming in the present case.

Whether a particular intention can be inferred from a particular set of circumstances is, their Lordships think, rather a question of fact than of law, and on this question the Courts in India have concurred in their findings. But apart from this their Lordships see no reason to differ from the conclusion at which they arrived.

A further question was debated in the Indian Courts as to the necessity of the consent of the Court of Wards to the adoption, but having regard to what has been said above, it is not now material to discuss it.

No assent of kinsmen is alleged, but in the plaint a somewhat novel point was taken, that there being no agnates of Irrudalaya in existence at the time of the adoption, whose assent could be sought, the lady had an inherent authority to adopt of her own volition. An issue was raised as to this in the trial Court but the contention was subsequently abandoned. It found no place in the argument before the High Court and is not referred to in the printed case filed on behalf of

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the adopted son before the Board, but the contention is sought to be revived before it by his Counsel. Their Lordships would not be prepared to hold on the authorities that the only kinsmen whose assent need be sought are the agnates, nor is there any evidence as to what sapindas of Irrudalaya were in existence at the date of the Rani's adoption. Their Lordships think, moreover, that it would be equally difficult for them to hold that under the Madras law there would be any residuary power in the widow to adopt in the absence of sapindas but the contention was so clearly abandoned in India that it is not necessary to consider it further.

For these reasons their Lordships are of opinion that the judgments of the District Judge and the High Court on the claim of the adopted son to the estate were right and that his appeal upon this part of the case fails.

Their Lordships now turn to the contentions of the other two claimants, Subbayya and Balasubrahmanya. They are respectively the mother's brother, and the son of an alleged half sister of the father, of the last male owner.

The marriage of Gomati (*see* the pedigree above) to Navanitha I is not admitted. The District Judge held that it was not proved and the High Court did not think it necessary to decide the question as, assuming it to be established, they affirmed the superiority of Subbayya's claim. Their Lordships for the purpose of this judgment will make the same assumption.

Both of these claimants admittedly belong to the class of cognates known to the Hindu law as *atma bandhus*, i.e., cognates of the propositus (the

last male owner) who have precedence in questions of succession over *pitri bandhus*, i.e., cognates of his father, and *matri bandhus*, cognates of his mother. The question between the claimants is as to the rights of such *atma bandhus* inter se. It is not disputed that Subbayya as the maternal uncle is a step nearer in degree to the propositus than the rival claimant as father's sister's son. But for the latter it is contended that nearness in degree is no test as between *atma bandhus*, and that the sole criterion should be religious efficacy, i.e., which of the two claimants would by his religious offerings confer most benefit upon the propositus in the other world, and it is admitted that upon this test Balasubrahmanya's claim would prevail. The question between them therefore seems to be a clear cut one, namely, which of the two is the proper test to apply.

At first sight it would appear that the question is covered by the direct authority of the Board [*Jatindranath Ray* v. *Nagendranath Ray*(1).] In this case it was laid down that the test of religious efficacy was applicable between *atma bandhus* only when the parties were equal in degree.

At the time the District Judge gave his judgment this case had not come up to the Board, but a decision given ten years previously [*Vedachela Mudaliar* v. *Subramania Mudaliar*(2)], in which a question as to the right of succession between *atma bandhus* was discussed, was before him, and relying upon it and upon the view taken in Mayne's Hindu Law he held that Subbayya was the preferential heir.

(1) (1931) L.R. 58 I.A. 372; I.L.R. 59 Cal. 576.
(2) (1921) L.R. 48 I.A. 349; I.L.R. 44 Mad. 753.

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It was not until six years later—a delay which their Lordships greatly regret—that the appeal was heard in the High Court, and by that time the report in *Jatindranath's* case(1) was available. The learned Judges thought that any possible doubt as to the rule to be applied was set at rest by this later decision, and they accordingly affirmed the judgment of the District Judge on this point.

Balasubrahmanya has nevertheless appealed to His Majesty in Council against the rejection of his claim. In his petition to the High Court for leave to appeal it was urged that the learned Judges of the High Court had misinterpreted *Jatindranath's* case(1). But before their Lordships, Mr. Dunne, with characteristic courage, admits that he cannot distinguish it, but attacks the decision as unsound and in conflict with the reasoning in the earlier case, *Vedachela Mudaliar* v. *Subramania Mudaliar*(2).

It might be sufficient in the present case to say that the question is clearly covered by the latest decision of the Board, but in view of the able argument of Mr. Dunne it may perhaps be desirable to examine the position a little more closely.

The argument put shortly is that in *Vedachela Mudaliar* v. *Subramania Mudaliar*(2), in which the contest was between the father's sister's son's son and the maternal uncle, the Board expressly affirmed certain rules which had been enunciated by MUTTUSAMI AYYAR J. in a previous Madras case, *Muttusami* v. *Muttukumarasami*(3),

> " that as between bandhus of the same class the spiritual benefit they confer upon the propositus is as stated in the Viramitrodaya a ground of preference ".

(1) (1931) L.R. 58 I.A. 372; I.L.R. 59 Cal. 576.
(2) (1921) L.R. 48 I.A. 349; I.L.R. 44 Mad. 753.
(3) (1892) I.L.R. 16 Mad. 23.

The affirmation of this rule, it was contended, made spiritual benefit the sole test as between members of the class and treated nearness of degree as irrelevant. Mr. Dunne admitted that agnatic succession under the Mitakshara law as interpreted in Madras depends solely upon proximity of blood connection, and that the Bengal doctrine of religious efficacy has no application, but he claimed that the rule quoted above established that among cognates the exact opposite was the case, i.e., that proximity of blood relationship went out altogether and religious efficacy came in as the sole test.

Their Lordships think that such a change over would be, to say the least of it, remarkable. Mr. Mayne, in a passage that has often been quoted before the Board, after a detailed discussion of the Bengal law, says (section 509) :

> "When we go a stage back to the Mitakshara, and still more to the actual usage of those districts where Brahminical influence was less felt, the whole doctrine of religious efficacy seems to disappear. In the chapters which deal with succession, the Daya Bhaga and the Dayakrahma-sangraha appeal to that doctrine at every step, testing the claims of rival heirs by the numbers and nature of their respective offerings. The Mitakshara never once alludes to such a test."

It is also clear that the Viramitrodaya, Chapter III, part VII (5), which is the principal authority for the well recognised priority of *atma bandhus* over the two other classes, clearly bases it on propinquity. Their Lordships think therefore that it would be impossible to say that under the Mitakshara the principle of propinquity does not apply beyond agnatic succession.

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A reference to the judgment delivered by Mr. AMEER ALI in *Vedachela's* case(1) makes it clear that no such change over in the case of cognates was contemplated, and the rule above referred to, which was affirmed towards the end of the judgment, obviously does not make religious efficacy the only test among *bandhus* of the same class, though it does make it an admissible test, and it is perhaps worth noting that the view taken by the Subordinate Judge, to whose judgment their Lordships have referred and which was held to be well founded, was that the religious test was only applicable if the proximity test failed. The final conclusion at which the judgment of the Board then arrived is stated as follows (page 364):—

> "In the present case before their Lordships, the appellant and the deceased were sapindas to each other; and he (the appellant) is undoubtedly nearer in degree to the deceased than Subramania (the respondent). He also offers oblations to his father and grandfather to whom the deceased was also bound to offer pinda. The deceased thus shares the merit resulting from the appellant's oblations to the manes of his ancestors, whereas the father's sister's son's son offers no pinda to the deceased's ancestors. On all these grounds their Lordships think that the view taken by the Subordinate Judge was well founded."

It is difficult to suggest that the Board here discarded the test of nearness of degree, and adopted only that of religious efficacy; they clearly applied both, and it is perhaps not without significance, in view of what the Subordinate Judge had said, that nearness of degree is put first.

(1) (1921) L.R. 48 I.A. 349; I.L.R. 44 Mad. 753.

In *Jatindranath Ray* v. *Nagendranath Ray*(1) the question was between *atma bandhus*, admittedly equal in degree so that the test of proximity was no guide, and it was laid down, strictly as their Lordships think in accordance with the general scheme of the Mitakshara, that it was only when the test of proximity failed that religious efficacy came in. Their Lordships can see no inconsistency between the two decisions of the Board, and no antagonism between the later decision and the rule enunciated by MUTTUSAMI AYYAR J. upon which Mr. Dunne relies so strongly. They must therefore confirm the decision of both Courts in India that, as between Claimants 2 and 3, Subbayya as nearer in degree to the last male owner is entitled to succeed to the estate.

There remains to be considered the testamentary dispositions made by the Rani in favour of her adopted son. By her will, dated 9th May 1921, the due execution of which is not now disputed, she bequeathed to him the accumulations of the income of the estate amounting to Rs. 89,000 and her jewels, vessels, etc. The District Judge held that the savings were not her property but went with the estate, and that it was not established that the jewels, etc., in her possession at the time of her death were her personal property. He therefore rejected the claim of the adopted son. The High Court on appeal came to a different conclusion. They held that the savings which were found to be a sum of Rs. 80,900 in the hands of the Court of Wards and Rs. 9,244 in the lady's own possession, were the personal property of the Rani and would pass under her will. With regard to the jewels,

(1) (1931) L.R. 58 I.A. 372; I.L.R. 59 Cal. 576.

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etc., they came to the same conclusion. Subbayya has appealed against this decision, but the correctness of the High Court's finding has not been seriously contested before the Board in either case, and their Lordships see no reason to differ from the High Court's findings.

A further point, however, remains. The Rani's estate being in the hands of the Court of Wards, she was not qualified to dispose of her property by will without the consent of the Court, provided, nevertheless, that the Court could confirm a will made without its previous consent (Madras Court of Wards Act, 1902, section 34). In this case there was admittedly no previous consent, but the Court of Wards, which had been a party in each of the suits, intimated its readiness to confirm the will so far as the dispositions made by it were otherwise legally valid. The High Court accordingly, after affirming the validity of the bequests referred to above, invited the Court of Wards to confirm them, and the Court's confirmation has been given. It is however contended that no confirmation could be given after the death of the Rani, or after the Court of Wards had given up possession of the estate, which they admittedly did in June 1921.

Their Lordships think that there is no substance in this contention, the proviso to section 34 fixed no limit of time within which such confirmation must be made, and their Lordships think that in this respect the confirmation is sufficient.

Another and possibly a more serious objection was taken to the confirmation as given, namely, that it confirmed part only of the will. Besides the bequests of the savings and jewels, the Rani

also purported by her will to make over to the adopted son the management of a temple on the estate with a certain endowment for the idol. No issue had been raised as to this in the lower Court and the High Court had refused to deal with it, leaving the question to be decided, if necessary, in another suit, and the confirmation by the Court of Wards does not purport to cover this part of the will. At the hearing of the appeal, however, both parties were satisfied that all questions as to the temple should be left over, and the Court of Wards' confirmation treated as sufficient for the purposes of the present appeal. Their Lordships are therefore relieved from the further consideration of this objection.

For the reasons stated above, their Lordships will humbly advise His Majesty that each of the present consolidated appeals should be dismissed, that the decrees of the High Court so far as they affect the parties to these appeals should be affirmed, including such orders as have been made thereunder as to costs. Their Lordships think that there should be no order as to costs before the Board. A petition to adduce further evidence lodged by M. Subbayya Tevar was not supported and stands formally dismissed.

Solicitors for Balasubrahmanya Pandya Thalaivar: *Hy. S. L. Polak & Co.*

Solicitors for M. Subbayya Tevar: *Sanderson Lee & Co.*

Solicitors for Navanithakrishna Marudappa Tevar: *Nehra & Co.*

C.S.S.