opposite party then it is clear that section 115 of the Civil Procedure Code will apply and that an application for revision will lie.

For these reasons I allow the application with costs, set aside the order and decree of the Subordinate Judge, and direct that the application be restored and that the hearing proceed according to law.

Before Mr. Justice Niamat-ullah.

BINDESHRI (JUDGMENT-DEBTOR), v. BANSHI LAL (Decree-holder).**

Civil Procedure Code, section 60, clauses (a) and (b)— "Cooking vessels"——"Tools of an artisan"—Paraphernalia of soup-boiling.

The expression "cooking vessels" in section 60 (a) of the Civil Procedure Code does not mean only vessels in which food is actually cooked but includes vessels necessary for cooking operations; a *thali* and a gagra (water jug) are "cooking vessels".

One who practises the art of soap making is an "artisan" within the meaning of that word in section 60 (b) of the Civil Procedure Code, and the paraphernalia for his manufacture of soap, such as iron pan, canisters, tubs, etc., would be included in the expression "tools of an artisan" in section 60 (b).

Mr. Mansur Alam, for the applicant.

Mr. Damodar Das, for the opposite party.

NIAMAT-ULLAH, J. :--This revision arises out of execution proceedings. The respondent obtained a decree for Rs. 297 against the applicant, Bindeshri, who is a soap manufacturer by profession. The respondent attached certain articles specified in lists A and B annexed to his application for execution. It was objected by the judgment-debtor that the articles attached were his "cooking vessels" and "tools of an artisan" within the meaning of section 60, clauses (a) and (b) of the Code of Civil Procedure and were not liable to attachment and sale in execution of a decree. This

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objection was dismissed by the lower court except as regards a batua. Besides the batua exempted, list B mentioned two other articles, a thali and a gagra. List A gave particulars of a number of articles which formed the paraphernalia of the judgment-debtor's soap. factory. It includes a brass seal for marking soap cakes, an iron pan, canisters, tubs etc. It cannot be disputed that all these articles are necessary for manufacturing soap. The order of the lower court proceeds. on the ground that gagra and thali are not cooking utensils and that the articles specified in list A cannot beconsidered to be tools of an artisan. Accordingly it directed the sale of all the properties attached except a batua as already stated. In revision it is contended that all the articles aforesaid are exempt from attachment and sale in execution of a decree in view of the provisions of section 60, clauses (a) and (b), of the Code: of Civil Procedure.

In my opinion, section 60, clauses (a) and (b), ought to receive a liberal interpretation. A thali is one of the most necessary cooking vessels in a Hindu household. Gagra, which is a brass jug for water, though not indispensible, is generally part of kitchen requirements in the society to which the judgment-debtor belongs. The expression "cooking vessel" does not mean only vessels in which food is actually cooked but includes vessels necessary for cooking operations. I am satisfied that the two articles are "cooking vessels" within the meaning of section 60, clause (a), of the Code of Civil Procedure. As regards the paraphernalia for manufacturing soap, the question is whether the judgment-debtor can be considered an artisan within the meaning of section 60, clause (b), and the articles which form such paraphernalia can be considered to be his "tools". The meaning of the word "artisan" as given by Murray in his Dictionary is "one who practices or cultivates an art; an artist". If this definition

of the word "artisan" be accepted, and there is no reason why it should not be (though in common parlance it is generally taken to mean handicraftsman), one who practises the art of soap-making should be considered to be an artisan within the meaning of that word in section 60, clause (b). The word "tool" is defined in the same dictionary as "any instrument of manual operation; a mechanical implement for working upon something, as by cutting, striking, rubbing, or other process, in any manual art or industry; one helu in and operated directly by the hand (or fixed in position, as in a lathe), but also including certain simple machines, as the lathe." This is a very comprehensive definition of the word "tool" and would prima facie include the entire paraphernalia for the soap factory of the judgment-debtor. I held that all the articles mentioned in list A should be considered as tools of an artisan within the meaning of section 60 (b) of the Code of Civil Procedure and therefore exempt from attachment and sale in execution of a decree.

The result is that this application for revision is allowed. The articles attached in execution of the respondent's decree shall be forthwith released.

APPELLATE CIVIL.

Before Mr. Justice Banerji and Mr. Justice King. AMBIKA PRASAD AND OTHERS (APPLICANTS) V. DEBI DAYAL AND OTHERS (OPPOSITE PARTIES).*

Civil Procedure Code, section 109 (a) and (c)—"Final order passed on appeal"—Order granting review of judgment.

An order granting an application for review does not finally dispose of any case but reopens the decree that was passed originally by the court, and therefore the order is not a final order within the meaning of section 109 (a) of the Civil Procedure Code. Further, section 109 (a) lays down that the final order which is appealable is a final order "passed on appeal" and does not say that any order finally or otherwise

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