State of Kerala v. Pullangode Rubber and Produce Co. Ltd.

Who must prove that land was used for an exempt purpose (firewood and fire-belts for a rubber estate) under the Kerala Private Forests Act, 1971.

Date of Order: July 27, 1999
Case Law No: GIB-SC-1999-01
Source: GST INDIA Biz (www.gstindia.biz)

CASE DESCRIPTION / SUMMARY

Background

The Kerala Private Forests (Vesting and Assignment) Act, 1971 excludes from "private forest" land used principally for rubber and land used for purposes ancillary to it. The company claimed that 594.78 acres of jungle area was reserved for fuel for processing rubber, for its labourers and for green manure. The Forest Tribunal found that stock books before 1971 did not show regular supply of firewood from the area, and the State and the company appealed against the High Court's decision. This is a land and forest-law case, not a tax case.

Final Verdict

The Court held that **it is for the claimant to establish by appropriate evidence that the land was actually being used on the appointed day for a purpose falling within the exception; an assessment of the area that might reasonably be needed is not permissible.** The Court therefore held that the High Court's approach of exempting an area by estimating the need for firewood and fire-belts was erroneous. The Court did not find it necessary to consider the correctness of the earlier decision in Bhavani Tea.

The State's appeals were allowed. The company succeeded only to the extent of 28.40 acres in one survey number which was an enclave inside its plantation and therefore exempt.

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