an application for the redemption of land in a summary manner provided by this Act has no power to review his orders, and the only way in which these orders can be avoided is by having recourse to the provisions of section 12. Therefore, it is clear that the order of the Collector dated the 1st April, 1950, whereby he reviewed his previous order, is without jurisdiction and invalid. The Courts below were, therefore, right in awarding a decree to the plaintiff.

Birbal and others
v.
Harlal and others
Khosla, J.

The Custodian is a party to these proceedings and the question might arise at some future time whether his interests have also been affected and finally adjudicated upon in this suit. This is a matter upon which I do not choose to make any pronouncement at this stage. The dispute in the present proceedings is entirely between the plaintiff, who claims to have a right to redeem the mortgage, and the mortgagees. As to whether the lease in the plaintiff's favour can or cannot be avoided by the Custodian is a matter which was not considered in the present suit and, therefore, we need not express any opinion upon it.

The appeal, therefore, fails and is dismissed but in the circumstances of the case I would leave the parties to bear their own costs as far as this Court is concerned.

Soni, J.—I agree.

Soni, J.

APPELLATE CIVIL

Before Khosla and Soni, JJ.

DAYA RAM, ETC., -Plaintiffs-Appellants

versus

GURTEG SINGH, minor, and others,—Defendants-Respondents.

Regular Second Appeal No. 183 of 1950

Custom (Punjab)—Source of—Principles in deciding disputed cases of custom, stated—Adoption—Jats of Rupar Tahsil, District Ambala—Custom of adoption, whether exists.

1953

May 26th

Held, that the custom is tribal as well as local. When dealing with the existence of custom Judges have recognized that there is such a thing as General Custom. Custom is nothing more than personal law, Muslim or Hindu, modified in certain respects by force of usage and in a very large number of cases usage is derived more from Hindu law than from any other source.

Where a certain custom is universally recognized the onus lies heavily upon him who seeks to prove a special custom to the contrary. The onus becomes all the heavier when there is a number of instances which go to rebut the special custom set up.

Held further, that the custom of adoption obtains among the Jats of Rupar Tahsil, District Ambala. In the eastern and central districts of what was united Punjab, the custom of adoption among Hindus is almost universal.

Second appeal from the decree of Shri Sultan Singh, Senior Sub-Judge, Ambala, dated the 15th day of December, 1949, reversing that of Shri B. L. Malhotra, Sub-Judge, 1st Class, Rupar, dated the 12th March 1949, and dismissing the plaintiffs' suit and leaving the parties to bear their own costs in both the courts.

TER CHAND, for Appellants.

D. N. AGGARWAL and RAJINDAR NATH, for Respondents.

JUDGMENT.

Khosla, J. Khosla, J. The only question that arises in this second appeal is whether the custom of adoption obtains among the Jats of Rupar Tahsil, District Ambala. The learned trial Judge found that this custom did not exist and decreed the suit of the collaterals in respect of ancestral property belonging to one Chuhra who is alleged to have adopted one Gurteg Singh. The learned Senior . Subordinate Judge on appeal considered the entire evidence produced in this case and came to the conclusion that custom did sanction adoption in this tribe. He accordingly dismissed the suit of the collaterals.

 $\mathbf{r}_{i} = \mathbf{r}_{i} + \mathbf{r}_{i}$

In second appeal Mr. Tek Chand has taken us through the various instances relied upon by the parties in this case. The decision of the matter rests upon the evidence produced in the case. A

large number of instances, both judicial and nonjudicial, were cited by both sides. The learned trial Judge discussed the instances cited by the defendants-respondents at some length and held Gurteg Singh, that they were of no value. At any rate they were not sufficient to rebut the entry in Mr. Whitehead's Customary law that the custom of adoption did not obtain in this tribe. After sorting out all these instances we find that there are nine clear cases of adoption having been recognized among Jats of Rupar Tahsil as against seven in which it was held that the custom of adoption did not obtain.

Daya Ram, etc. υ. minor, and others

Khosla, J.

There can be no doubt that custom is tribal as well as local, but when dealing with the existence of custom Judges have recognized that there is such a thing as general custom. Rattigan in his book of Customary Law, has referred to the existence of such a custom. If we trace the history of custom we find that custom is nothing more than personal law, Muslim or Hindu, modified in certain respects by the force of usage and in a very large number of cases usage is derived more from Hindu Law than from any other source, and we find that, at any rate, in the eastern and the central districts of what was the united Punjab, the custom of adoption among Hindus was almost universal and that being so it may be said that the existence of this custom is a general incident of Customary Law in the eastern and central districts of Punjab. If any tribe alleges that there is no custom of adoption, then the special custom must be proved by evidence. This is exactly what is meant by saying that where the special or local custom is at variance with the general custom, the special custom must be proved satisfactorily by cogent evidence. The matter was examined from this aspect by Mr. Justice Mahajan, in a case heard by a Division Bench of the Lahore High Court, reported as Naurang Singh v. Arjan Singh (1). case almost the entire material produced in the examined and disbefore was case us in that the decision given and cussed adoption ofthat the custom case was

^{(1) 1947} P.L.R. 370.

Daya Ram, etc. v. minor, and others

Khosla, J.

did exist among the Jats of Rupar Tahsil. dition to this case, there are two other reported decisions—one of the Lahore High Court and the Gurteg Singh other of the Punjab Chief Court. Kalu and others v. Sardara and another (1), is also a Division Bench ruling which has dealt with a case arising out of the judgment of the District Judge of which the copy is Exh. D. 18. This case also related to Jats of Rupar Tahsil. The third case is Suba and others vs. Gurdit Singh (2). Then there are three instances of adoption mentioned in the pedigreetables. These are Exhs. D. 7, D. 9 and D. 17 and finally there are three other instances, namely, Exhs. D. 10, D. 20 and D. 22. There are thus nine distinct cases in which adoption was recognized as sanctioned by custom among Jats of Rupar Tahsil. As against these instances there are seven instances in which adoption was held to be invalid under custom. In a case of this type where one party seeks to prove a special custom the onus lies heavily upon him and if we find that there are no less than nine instances which go to rebut the special custom the onus becomes all the heavier and in the present case the weight of evidence is clearly in favour of the custom of adoption obtaining among the Jats of Rupar Tahsil. I am, therefore, of the view that the collaterals have failed to prove their case and their suit is liable to be dismissed. I would accordingly dismiss the appeal with costs throughout.

Soni, J.

Soni, J.—I agree.

1953

May 27th

CIVIL MISCELLANEOUS Before Falshaw and Kapur, JJ. MESSRS KHUSHI RAM RAGHUNATH SAHAI,

JULLUNDUR CITY,—Petitioners

versus THE COMMISSIONER OF INCOME-TAX, PUNJAB, PEPSU, HIMACHAL PRADESH and BILASPUR, SIMLA,—Respondent.

Civil Miscellaneous No. 450 of 1951

Indian Income-tax Act (XI of 1922)—Section 66(1)— Income-tax Appellate Tribunal Rules (1946)—Rules 7 and 36, construction of—Period of Limitation for moving the Tribunal under Section 66(1), when commences.

#1

⁽¹⁾ A.I.R. 1935 Lah. 939 (2) 62 P.R. 1888