

1928.

Present : Fisher C.J. and Garvin J.DE SILVA *v.* KONAMALAI.162—D.C. (*Inty.*) *Trincomalee*, 1173.*Execution—Implement of trade—Fishing boat—Civil Procedure Code, s. 218.*

A fishing boat is not an implement of trade with the meaning of section 218 of the Civil Procedure Code.

A PPEAL from a judgment of the District Judge of Trincomalee.*H. V. Perera*, for plaintiff, appellant.

No appearance for defendant, respondent.

October 22, 1928. FISHER C.J.—

For the purposes of this case it must be taken that the defendant, the judgment-debtor, carries on the trade or business of a fisherman, and the only question for our decision is whether a fishing boat, 18 cubits in length and 5 cubits in girth, is an implement of trade or business within the meaning of section 218 of the Civil Procedure Code, and not liable to seizure or sale.

I do not think that the fact that a boat is, as the learned District Judge said, “absolutely necessary to those who are engaged in the business of fishing in this part of the country,” is conclusive of the matter. In my opinion there is very little distinction between the word “tools” and the word “implements” as used in this part of this section, and I think by the word “implement” is intended something which is actually handled for the purpose of carrying on the trade or business and would not include a boat, which is in the nature of a vehicle. A man may say that without having the boat he cannot catch fish, but he does not actually catch fish with the boat. It is not part of his tackle. A boat can be used for other things besides for the purpose of going fishing. It differs in that respect from an implement of husbandry as for instance a plough. Colloquially one would never think of speaking of a boat as an implement of trade or business, and I do not think the law intended that the expression should be construed as a term of art having a wider significance than it does colloquially.

For these reasons I think that the decision of the learned Judge in holding that it was an implement of trade or business and exempt from seizure or sale was wrong. His order, therefore, will be set aside, and the appellant is entitled to his costs in this Court and in the Court below.

GARVIN J.—I agree.

Appeal allowed.