(1900) 08 MAD CK 0009

In the Madras High Court

Harischandra Devu APPELLANT

Vs

President, District Board of Ganjam RESPONDENT

Date of Decision : 31-08-1900

Acts Referred:
Madras Local Boards Act, 1884 — Section 149, 57, 64

Citation : (1901) ILR (Mad) 114

Hon'ble Judges : Moore, J;Benson, J

Bench : Division Bench

Judgement

1. A sum of money was collected from an inamdar in Ganjam district as land cess u/s 57, Act V of 1884, (Madras Local Board''s Act).

2. The amount was assessed by the Collector (Section 64, Clause II), collected by him and paid in by him to the credit of the District Fund

(Section 149). The inamdar filed a suit against the President, District Board, to recover the sum on the ground that it had been illegally collected

from him, He did not claim damages. The District Munsif decreed as prayed for. The District Judge reversed the decision of the District Munsif on

the ground that the Collector, as the person who had collected the money, was liable, and not the President, District Board. For the appellant

(inamdar) it is urged that the money was illegally collected from him, that it has been paid over to the President, District Board, by the Collector

who collected it, and that he is entitled to recover it from the former in whose possession it now is. For the President, District Board, the main

argument put forward is that the suit should have been brought against the Secretary of State, and that the question of the liability or otherwise of

the inamdar is an important one in which the interests of Government are involved. It is urged that the assessment, collection and in fact everything that the inamdar complains of was done by the Collector, and that the mere fact that the money has found its way into the hands of the President,

District Board, does not make him liable. We are of opinion that the decision of the District Judge is right. All the wrong that the appellant alleges

was caused to him was caused by the acts of the Collector. It is the Collector who, he contends, has wrongly assessed him and illegally collected

the tax from him. The President of the Local Board was powerless in the matter and could not have relieved the appellant from the liability imposed

on him by the Collector. As the President is not responsible for any part of the wrong alleged to have been done, be cannot be called on to make

good the amount said to have been wrongfully collected merely because that sum has eventually been paid over by the Collector to the credit of

the District Board.

3. We dismiss the second appeal with costs.