

(1900) 08 MAD CK 0003
In the Madras High Court

Sri Raja Ramachendra Suru

APPELLANT

Vs

President, District Board of Ganjam

RESPONDENT

Date of Decision : 31-08-1900

Acts Referred:

Madras Local Boards Act, 1884 — Section 57

Citation : (1900) 10 MLJ 381

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 Boards" Act).

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

dim 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 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 bythe Collector. As the President is

not responsible for any part of the wrong alleged to have been done, he 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 these second appeals with costs.