

Local & Munl. (1898) Department.

MISCELLANEOUS.

G.O., No. 654 M

DATED 28-3-98

INDEXED.

SL

DESPATCHED

[Despatch Abstract.]

Lands - Stating with remarks that the transfer of certain lands in the Com. Valore Municipality to the Forest Department cannot be approved.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

[L. & M.]
100-16-2-98.

Transfer of certain lands in the Combaratore Municipality to the Forest Department.
LOCAL AND MUNICIPAL DEPARTMENT.

Papers to be read in Proceedings:—

Again G.O., No. dated 189 ,
Again G.O., No. dated 189 ,
Current No. 477 m of 1898, dated 26 January 1898 from the Collector of Combaratore.
" " " 189 , " , "
" " " 189 , " , "

Secy
misc
ORDER. No. 654 Misc 8/28/3/98

The proposed transfer of the lands in question cannot be approved, as they do not appear to form part of a public street, as defined in the Madras District Municipalities Act IV of 1884, as amended by Act III of 1891 and cannot therefore vest in the municipal council under section. They are obviously the property of Government and should be dealt with in the Revenue Department.

(From Orders)

V.R.
22/3/98

AT 24 39

To the Chairman M.C. Combaratore
Collector of Combaratore
10/2 31/8/98

[G.]
[25]
250-7-4-97.

LOCAL AND MUNICIPAL DEPARTMENT.

C. No. 477. m. of 1878.

SUBJECT.

Transfer of certain lands in the
Coimbatore municipality, to the
Forest Department.

H. M.

FOR ORDERS.

The paper read above
relates to the transfer to the Forest
Department by the municipal council
of Coimbatore of three plots of land
lying in the vicinity of municipal
roads, required for the purpose of
constructing thanas. The sites were
handed over to the Forest Department
in anticipation of the sanction of
Government; but when the application
for sanction was submitted, the
collector questioned the Council's title
to the land, and in his letter read
above, the question is fully discussed.
The collector considers that the
Balampatti and Podanur road
thanas stand on the tank bund
and the 'tank poramboke' respective
which belong to Government, and
that the municipality has no

to them. As regards the Tadagam road thana, he states that it is situated on 'road poramboke' and as it would be unreasonable to describe it as "property reserved by Government for other purposes" within the meaning of the definition of "street", given in Madras Act III of 1897, he thinks the site vests in the municipality. He is also of opinion that strips of 'road poramboke' lying alongside the actual roadway should be regarded as falling within the definition of "street" and therefore as vesting in the municipal council, and requests to be informed whether this view is correct. The Government however has repeatedly held that municipal councils are not entitled to anything more than the actual roadway. The collector may therefore be informed that none of the three sites in question belongs to the municipal council.

V.R.
14/3/98

H.T.
16 3 98

17/3/98

Local & Munl. (1898) Department.

CURRENT No. 477 M

From The Collector of
Coimbatore

Order

R.O.C. No. 2537. + 4066A. of 9
Rev.

Dated 26th January 1898.

Received 28 - 1 - 98

Registered 28 - 1 - 98

Enclosures 3 and CN^o 2306. M of 1897
returned

Spare copies.

SUBJECT.

Soliciting orders of Govt.
in respect of a dispute
as to the ownership of
certain lands in the
Coimbatore Municipality

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Enc to c no 4066 ^{Rev} 1897

Cur 1825 of 97.
^{Rev}

Local & Munl. (189) Department.

Submitted.

g Wood 13/7/92

St. Collector

Current no 2537 ^{Rev} 1897
CURRENT No.



Order



From

The Chairman, Municipal Council Coimbatore

No. 459.

Dated 17th June 1897

Received

Registered

Enclosures Serial

Spare copies

SUBJECT.

Resubmitting through the Revenue Officer of the Division for Sanction to make over to the Forest Department certain plots of ground for the erection of Tanneries.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Enc to c no 4066 1897
Rev

Cur 1825 of 97.
Rev

Local & Munl. (189) Department.

Submitted.

g Wood 13/7/92

St. Collector

Current no 2537 1897
CURRENT No. Rev



From

The Chairman, Municipal Council Coimbatore

Order

No. 459.

Dated 17 June 1897

Received

Registered

Enclosures Seven

Spare copies

SUBJECT.

Resubmitting through the Revenue Officer of the Division for Sanction to make over to the Forest Department certain plots of ground for the erection of Tamaks.

263
1. P. 8

21/9/97

BACK PAPERS.

G.O.	No.	Department	Date

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Local & Munl. (1897) Department.

CURRENT No. 2306 M

From

The Chairman
Municipal Council,
Coimbatore.

No. 459

Order 718 dated 3rd July 1897.

Returned to the Chairman
for re-submission through the Col-
lector, as required by G.O. No. 1162 M,
dated 4th September 1893.

Secretary to Govt

V.B.
29/6/97

Dated 17th June 1897.

Received 19 JUN 1897

Registered 19-6-1897

Enclosures Serial

Spare copies

SUBJECT.

Soliciting Sanction to
make over to the Forest
Department certain
plots of ground for the
erection of Jamals.

The Chairman, Coimbatore



BACK PAPERS.

G.O.	No.	Department	Date

FURTHER PAPERS.

G.O.	No.	Department.	Date.

In a Letter from the Collector of Coimbatore to the Secretary
to Government, Local and Municipal Government, Madras,
dated 26th January 1898, R.O. No. 2537 & 4066-A / Rev.
of '97.

In the month of May 1895, the
Municipality, noted a new boundary line of land
for the effect of timber and other forest produce
and this year it has been proposed to erect three
Sheds for the Annadats on the site of the
bungalow within the limits of the Coimbatore
Municipality.

(1) 40 feet east to west and 100 feet north to south
in the open field, to erect below the existing
bank in the Coimbatore Village.

(2) 25 feet north to south and 100 feet east to west
in the field No. 105 on the bank of the Coimbatore
River, in the village of the Coimbatore Village.

(3) 30 feet north to south and 80 feet east to west
in the open field No. 74 on the Coimbatore
River, in the village of the Coimbatore Village.

Combe atore Collector's office
South Forest Branch
5 October 1896

Ref No 640
Cur of 1896-97

From

H. A. Goss Esq
District Forest Officer
South Forest at ore

To

The Chairman, Municipal Council
Combe at ore

Sir,

In the month of May 1895, the
Marsquially noted 3 new tanneries were opened
for the cleck of timber and other forest produce
and this year it has been proposed to erect three
Sheds for the tannadars on the sites noted
below within the limits of the Combe at ore
Municipality.

(1) 40 feet east to west and 100 feet North to South
in poramla field No 542 D below the Ceriakadum
tank in the Combe at ore Village.

(2). 25 feet North to South and 100 feet East to West
in field No 135 on the bank of Kalapalagum
tank in the Komapalagum Village and

(3). 30 feet North to South and 80 feet east to west
in poramla field No 78 on the Sadagum
road in the Combe at ore Village.

- (1) Tannery near the Ceriak
- Keelam toll gate on the
Sadagum, Galandhi and
Walgar roads.
- (2) - Do - near Gallar
- Palayam toll gate
on the Solampullipond.
- (3) - Do - near Maramuniaspallu
- Thovil toll gate on
the Sadagum road.

2. These sites were selected by the
Bolarupathi Range Officer in consultation
with the Karamuns of the respective villages.

3. The Collector has stated that he
has no objection to the grant of the sites
as far as he is concerned.

4. I have the honor therefore to request
that you will be good enough to sanction
the grant of the above sites to the Forest
Department for building the Lammale
shed.

I have the honor to be

Sd/- H. C. Goss

Deputy Forest Officer

1/True copy/1/

W. H. Goss

Chairman

1/True copy/1/

No. 74

COIMBATORE MUNICIPAL OFFICE,

Dated 5th February 1897.

FROM

THE CHAIRMAN,
MUNICIPAL COUNCIL,
COIMBATORE.

TO

The District Forest Officer

South Canara

SIR,

With reference to your letter No. 640
dated 27th current. I have the honor to inform you
that your letter No. 640 dated 5th October 1896
which had been referred to a Sub-committee
had been returned to this office with the
remarks regarding the sites proposed by you.

Copy of these remarks are
herewith forwarded for your information.

I request you will be good enough
to let me know whether the sites selected by the
Sub-committee will be suitable for building
Lammale shed for your department.

1/True copy/1/

W. H. Goss

Chairman

I have the honor to be,

SIR,

Your most obedient servant,

D. J. Venkataswamy

Chairman.

189

FROM

THE CHAIRMAN,
Municipal Council,
COIMBATORE.

To

Dated

Despatched

Received

189

ENCLOSURE.

SUBJECT.

Journalist or Collector's office
South Forest Branch.
3^d March 1897.

Refou 20 $\frac{640}{96}$.

From

C. J. Wouterdy Esq

District Forest officer

South Junction

Z

Sheffield Municipal Council
Comptroller

Si

With reference to your letter
No. 74 dated 5th February 1897, I have the
honor to inform you that I approve of
the following sites for building tannery
sheds.

- (1) Site Selected in field to 78 of the route at one village on the Tadagane road.
- (2) Land measuring 40 feet North to South by 20 feet East to West on the west side of the drain on the Godanur road Selected by Mr R. Ky. Athonimathu Sillai & M. Mackapani Meethais on 12-1-1897.
- (3). Land on the East of the Vallapalaganai Tank west to Kuthavanam near the road Side since Selected by Mr Kalatheavalo Sillai in company with Ranger

Maria Pragasam Sillai.

2. I request you will be good enough
to put the above sites in possession of
Maria Pragasam Sillai Range officer,
Belampally Range.

I have &c &c

Sd/- B. Wankar
District Officer

/ Francis /

M. Amaran
Chairman

3
2206 10/11/97

No. 157

COIMBATORE MUNICIPAL OFFICE,
Dated 12th March 1897.

FROM

THE CHAIRMAN,
MUNICIPAL COUNCIL,
COIMBATORE.

TO

The District Forest Officer
South Canara.

SIR,

With reference to your
letter No 640, dated 3rd March 1897,
I have the honor to inform you
that the sites therein referred to were
put in possession of Mr. Maria Pra-
gasam Sillai in anticipation of the
Sanction of the Municipal Council
and of Government.

I have the honor to be,
Sir,
Your most obedient servant,

/ Francis /

M. Amaran
Chairman

Sd/- H. Rama Rao
Chairman.

189 . 171

FROM

THE CHAIRMAN,
Municipal Council,
COIMBATORE.

To

Dated

Despatched

Received

189 .

ENCLOSURE.

SUBJECT.

Extract from the Proceedings of the Municipal Council,
Coimbatore, dated 22nd March 1897.

2. Read letter from the District
Forest officer South Coimbatore
3rd March 1897 No 640, approving the sites
Selected for building tannak sheds and
that the same may be put in possession
of the Range officer and letter of the
Chairman No 157 dated 12th March 1897
putting the sites in possession of the
Range officer, in anticipation of
the Sanction of the Council.

Approved. The formal
Sanction of Government will be
obtained.

Signed, H. Rama Rao
Chairman
True extract,

Sham
Chairman

4
230/1897

Bolanipatti Range office
21 May 1897 Camp Irullupalam

Ref no 1065
cur.

From

The Range officer
Bolanipatti Range

To

The Chairman Municipal Council
Coimbatore

Thro'

The District Forest Officer
South Coimbatore

Sir,

I beg to forward herewith
the plans of the sites attached to
Dallapalayam; Mega mooniappan
Kovil and Serikolam Taluk at
Coimbatore and to inform you that
the buildings have been thatched
in anticipation of your sanction.

I beg to remain
Sd. Mariapragasam
Range officer

No. 2971
96-97

Forwarded to

5
230 of 1897

the Municipal Chairman.

Lt. A. A. Gao

Forest Officer

South Forester Range

31-5-97.

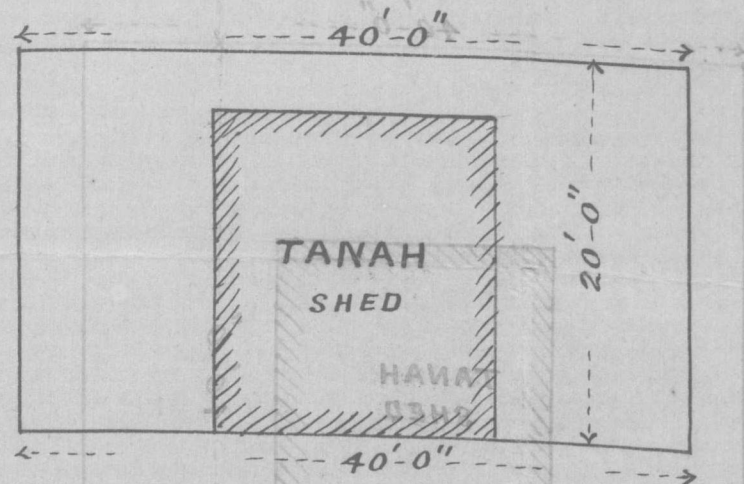
1 Truecopy.

Chairman

6
2308/1007

Site plan of Pallapolliam Tanah.

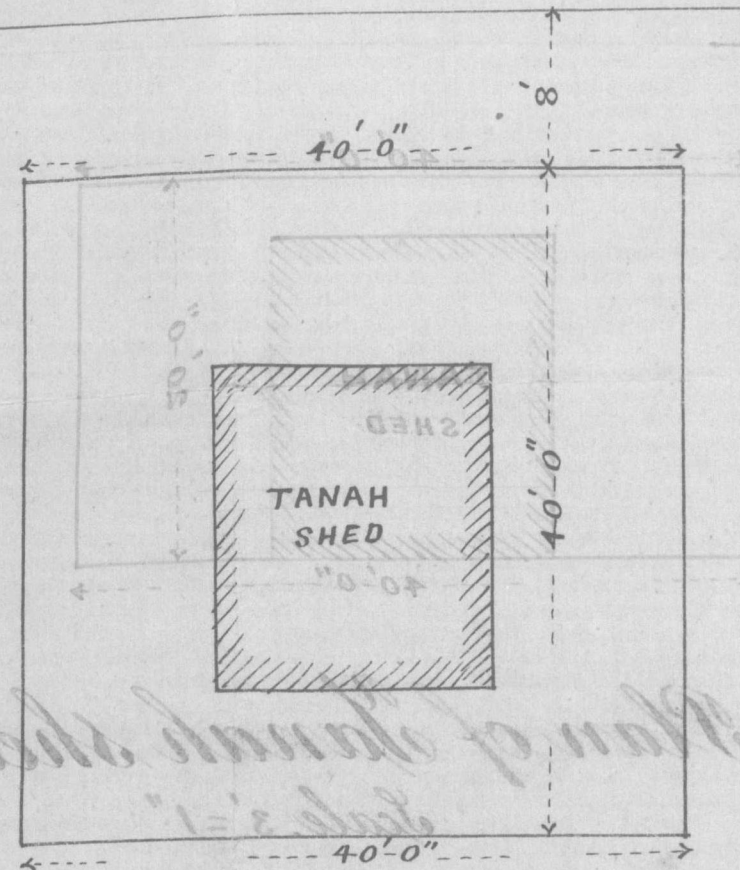
PALLAPOLLIAM ROAD



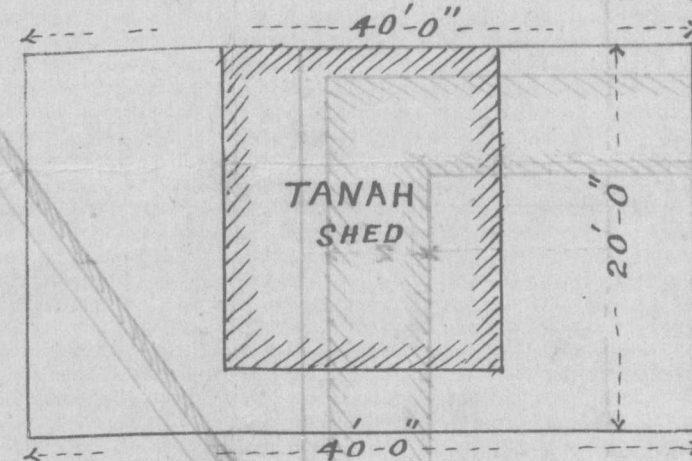
Plan of Tanah shed.
Scale. 3' = 1"

Site plan of Megamuniappan Govil Tanah.

ROAD

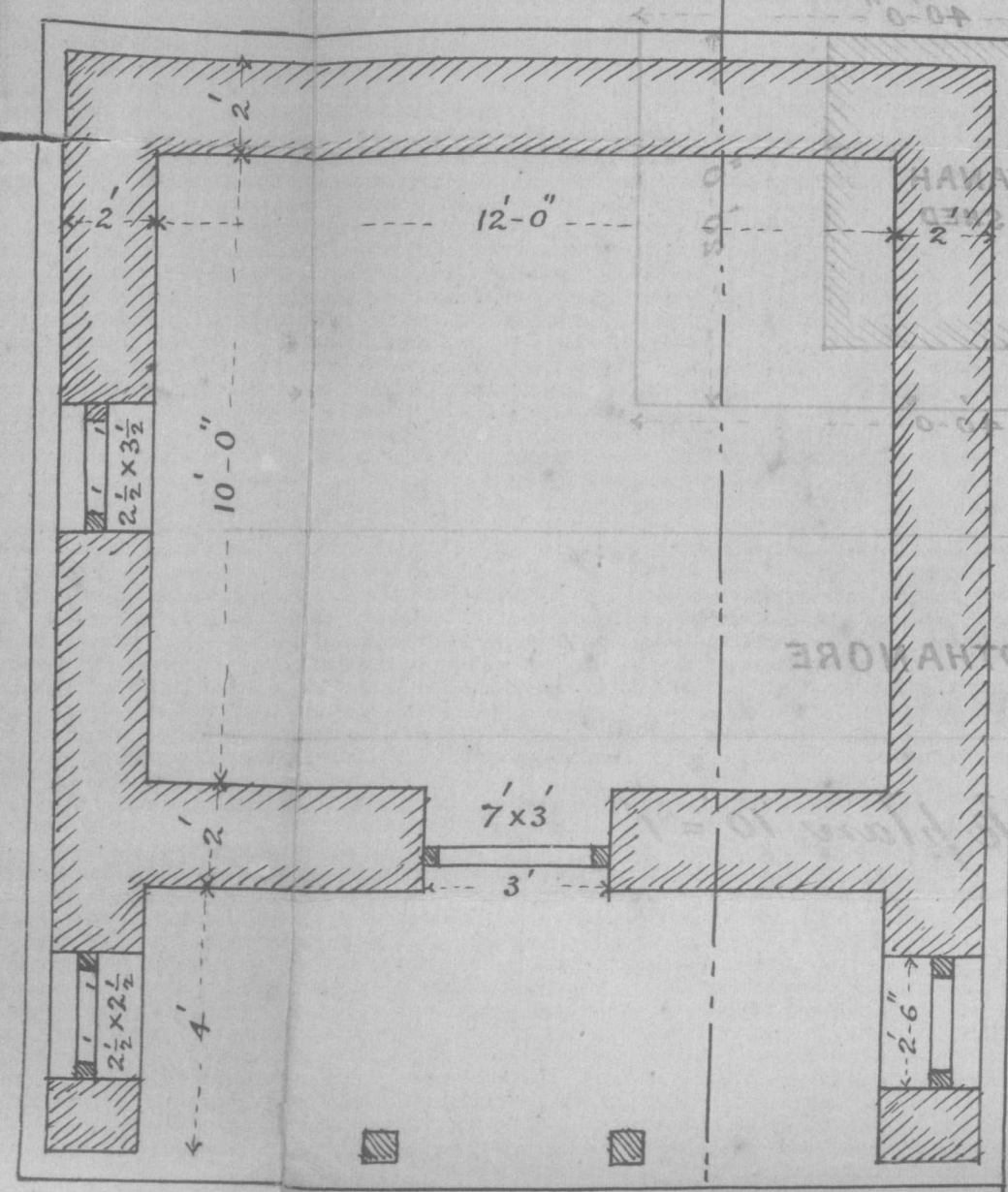


Periakolam Tanah. Site plan.

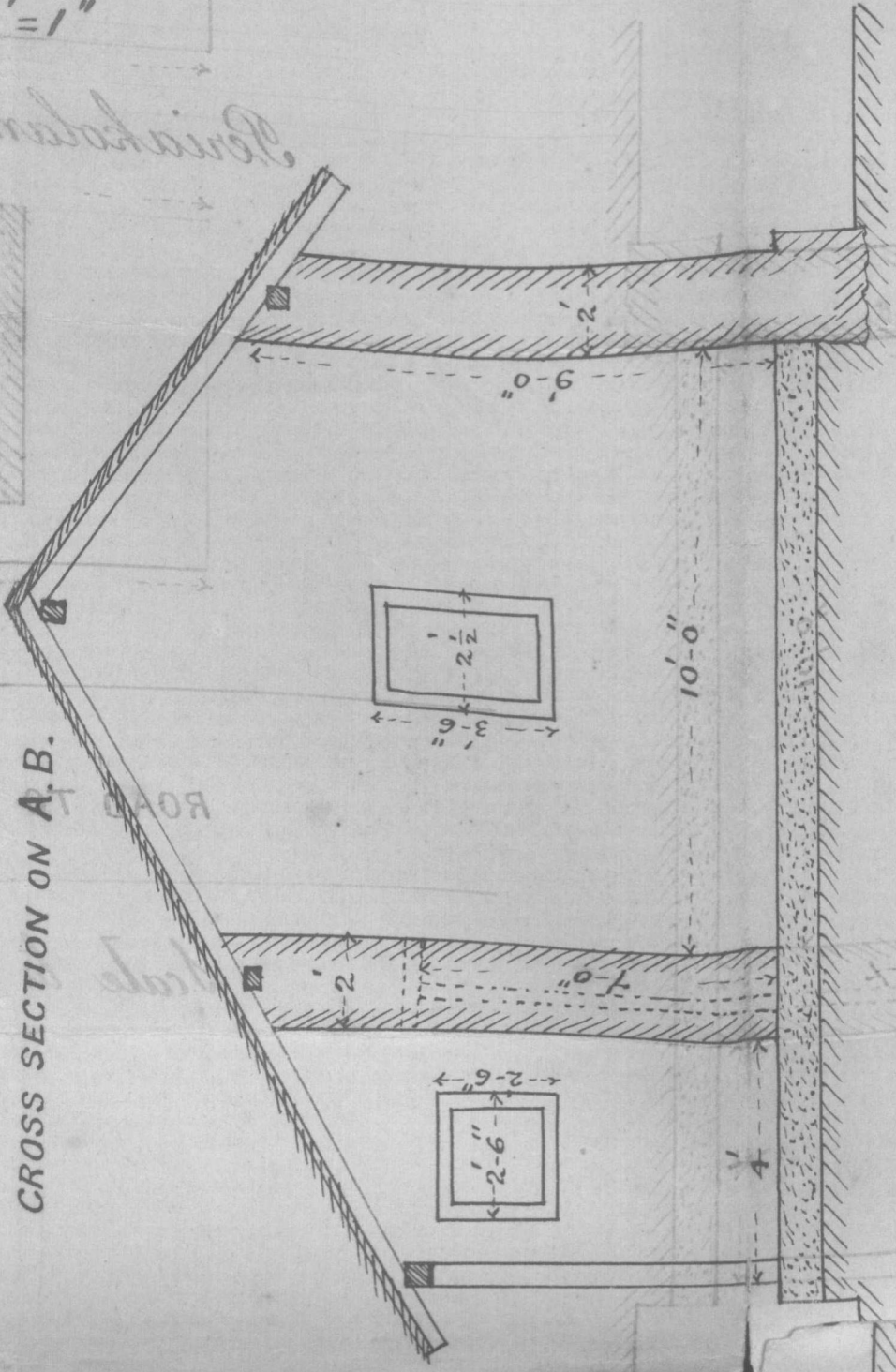


ROAD TO POTHANORE

Scale to site plan 10' = 1"



CROSS SECTION ON A.B.



Thuttupallam
21.5.97

M. V. Arasaram
Range office
Bolanipatti

The Revenue Officer of the District
Municipal Office,

No. _____

LOCAL & MUNICIPAL DEPT.
Coimbatore, 17th June 1897.
CURRENT TO 2300/11

FROM
M. R. Ry. H. Rama Row Avergal,
Chairman, Municipal Council,
COIMBATORE.

TO
THE Secretary to Government
Local and Municipal Department
Madras.

Sir,

I am forwarding herewith
Copies of Correspondence I have
the honor to request that Government
will be pleased to accord their
Sanction to make over to the District
Forest officer the plots of ground
therein referred to for the erection of
Tanneries

I have the honor to be,
Sir,
Your most Obedient Servant,

W. Ramaswami
Chairman.

7
2300 Nos 1897

from the Survey Plan
showing the position of
Forest Tannah
on Thadagam Road

Scale 5 Chains = 1 inch

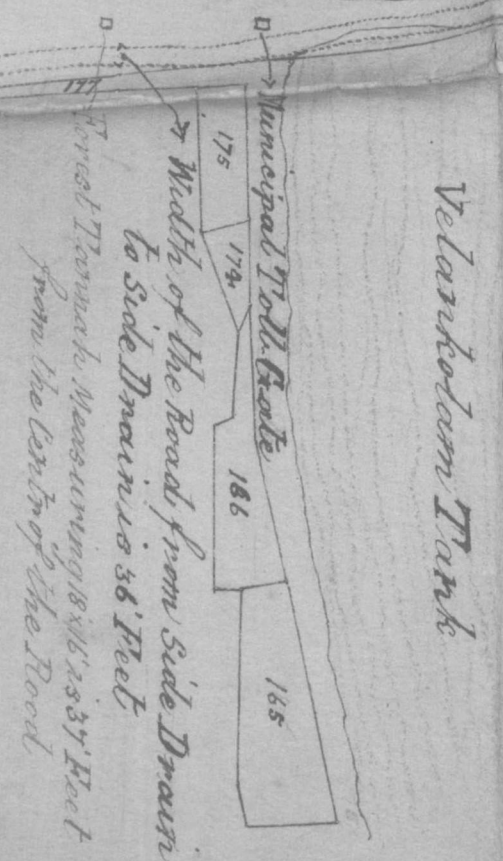
Tracing from the Survey Plan
showing the position of
The Forest Tannah
on Bolanampatti Road

Scale 5 Chains = 1 inch



Tracing from the Survey Plan showing the position
of the Forest Tannah on Bolanampatti Road

Scale 5 Chains = 1 inch



Hand-drawn
August 1897

Enc to C no 4066 1897

Extract from the Proceedings of the Municipal Council,
Coimbatore, dated 2nd December 1897.

15. Read reminder from the Collector of
Coimbatore dated 14-10-97 to his letter No 2537 dated
17th July 1897 requesting to explain the nature of the
Council's title to the plots of ground over which
Dorcas Dannahs have been built.

Resolution

Vide resolution No 10 and such
further remarks as the Chairman may add to
show that the lands belong to the Council.
[Signed] H. Norma Row
Chairman

Resolution No 10

The Council adheres to the opinion
that the land belongs to it. It adjoins a public
highway and as such became vested in the Municipal
Council by virtue of provisions of Section 11 of the
Town's Improvement Act. In this view the Council
is supported by G.O. No 1716 dated the 15th of December
1889. A small strip of land lying to the south of
the one forming the subject of reference was once
before granted to Mr Skanes on an application
made therefor by him. Land similar to this near the

1/4077 No 1898

of the application himself without necessitating

Spinning & Weaving Company premises was alienated
to the said Company with the sanction of Government.
(vide G.O. No. 413 Gm. Oms dated 13th April 1889)

One Jamaludeen a Mohammodan had
encroached upon and taken wrongful possession of
a piece of land lying to the north of the Avenashy
Road on the other side of the drain. The Municipal
Council filed a suit in O.S. No. 7 of 1895 on the file of
the Coimbatore District Munsiff's Court for recovery
of possession thereof. The defendant pleaded a
grant by the Revenue Authorities. The plea was
rejected and a decree passed in favor of the
Municipality. This decision was upheld by the
District Court in Appeal Suit No. a.s. 291 of 96.

Any subsequent change introduced by
the Legislature in Section 23 of Act IV of 1884 cannot
affect or interfere with the rights which became
vested in the Municipal Council, long before the
change was made, by virtue of provisions of
Sections of prior enactments corresponding to
Sections 23 of Act IV of 1884.

Enclosed extracts

M. R. Ry. H. Rama Row Avergal

Chairman

2/17/97

Municipal Office,
Coimbatore, 15th December 1897.
No. 918.
FROM
M. R. Ry. H. Rama Row Avergal,
Chairman, Municipal Council,
COIMBATORE.

To
THE Collector of Coimbatore

Sir,

With reference to your reminder
dated 27th ultimo to letter No. 2537 of 97 dated
17th July last, I have the honor to enclose an
extract from the Proceedings of the Municipal
Council Coimbatore, dated the 2nd Instant
explaining in detail the nature of the Council's
title to the plots of ground over which
Forest Dammahs have been built.

Further, I have the honor to point out
as follows:-

1. Pallapalaiyam Forest Dammah shed
The site selected for the Dammah shed
is quite contiguous to the public highway
and is not even separated by a drain between.
The spot is of the same level as the road itself
and so closely adjoins the road that it forms

a part & parcel of it. Even assuming that it forms part of Pallapalayam Tank Poromhake, I am of opinion, it became vested in the Municipal Council in as much as the tank itself was made over to the Municipality by Government (Vide G.O. No. 48 Dated 15th January 1892)

ii Pediyakolam Forest Tannah Shed

Revenue accounts no doubt show that that the site selected here lies in Tank Poromhake Field No. 542. But the main Road itself leading to Padanur is shown in the same accounts to form part of the same Poromhake Field No. 542. Mere inclusion of the site in the said Poromhake cannot divest the Municipal Council of its right over it. The spot lies in a line with the space in the north occupied by the Municipal Toll-gate Keepers station. The toll-gate Keepers station and the land over which it stands have been in the possession and enjoyment of the Municipality for a long series of years. I am of opinion the strip of land lying to the south of that occupied by the toll-gate Keepers station and adjoining the main road leading to Padanur &c. is Municipal property.

iii Dhodayam Road Forest Tannah Shed

This site is in the margin of the Municipal road & is a road poromhake. The place a little to the north of this has all along been in the enjoyment & possession of the Municipal Council and used as a Rubbish Depot. It will be seen from the sketch now forwarded that the Rubbish Depot is in the same line with the site intended for the Tannah.

3. It appears from ~~para 31~~ the letter addressed by the District Forest Officer South Canara No. ⁶⁴⁰ ~~540~~ of 96-97 dated 5th ~~Aug~~ 96 that he had consulted the Collector before he made the application to the Municipality and had been informed that the Collector had no objection to make a grant of the piece of land as far as he was concerned. The wording of the Collector is indicative of the doubt entertained by him as regards the proprietorship of the land. If he felt satisfied they were Government property he could have disposed of the application himself without necessitating

a reference to the Municipal Council at all.

4. A sketch plan showing the different situation of the Tannah shed is herewith forwarded.

5. The papers received with your letter No. 2537 of 17th only last ^{Dec} are herewith returned.

I have the honor to be,

Sir

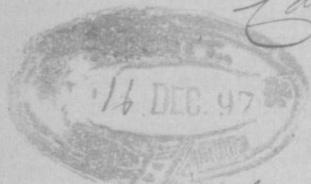
Your Most Obedient Servant

W. L. L. L.
Chairman

Ad
21

From Current ²⁵³⁷⁴ ~~no~~ 4066 ^{Rev} 1897

The Chairman
Municipal Council
Coimbatore



To
The Collector of
Coimbatore

No. 918

Dated 15th December 1897

Despatched 16th do

Received

Subject

Explaining in detail the nature
of the Council's title to the
plots of ground over which
Forest Damruks have been

3/477 ^{10/11/98}

46586

Submitted with the reference

Coimbatore
R.O. No. ²⁵³⁷⁴ 4066 ^{Rev} 1897

DISTRICT COLLECTOR'S OFFICE,

26th January 1898.

FROM

A. Butterworth, Esq.,

acting COLLECTOR OF THE

Coimbatore DISTRICT,

TO

THE SECRETARY TO GOVERNMENT,

Local & Municipal DEPARTMENT,

Madras.

SIR,

I have the honour to request the orders of
Government in respect of a dispute as to the owner-
ship of certain lands in the Coimbatore Municipality.

2. Recently three Forest Thanas were erected
at the following sites:—

(1) Near Periyakulavum Toll Gate on the Podanur
road.

(2) Near Pallurpalayam Toll gate on the Bolampatti
road

(3) Near Megamuniappan Kovil toll gate on the
Tadagam road.

These are all within the limits of the Municipality.

3. Before erecting them the District Forest
Officer applied to the Chairman of the Municipal
Council for grant of the sites to the Forest Department
observing that the Collector, so far as he was
concerned, had no objection to the grant. The Council
accorded sanction and the Chairman sought the
approval of Government in his letter dated 17th June
1897 herein enclosed.

4. Thereupon my predecessor called upon the Council to explain the nature of its claim to the sites, observing that they seemed to vest in Government. The matter was considered by the Council which, in the enclosed Resolution of the 2nd December 1894, expressed its opinion that the sites belong to the Municipality. The Chairman supports the same view in his letter of the 15th idem.

5. I enclose a plan of the sites which I have inspected. The thana on the Tadagam road is well off the road-way being, according to the plan, 28 feet to the west of the ditch. It stands on Road Poramboke No. 78. The thana on the Bolampatti road is just north of the line which the roadside drain would occupy if it were prolonged past the building. According to the plan it stands at a distance of 15 feet from the road. The building is erected on Tank bund poramboke No. 135 through which poramboke the public road runs. The hut is just at the foot of the actual tank bund which does not cover by any means the whole of No. 135. The thana on the Podannur road is 19 feet from the side drain of the road & stands at the foot of the actual tank bund on tank Poramboke No. 542. Over this poramboke, too, a public road runs.

6. The claim of the Municipality is
Supported

Supported by the following arguments:—

1. The Bolampatti Road thana is not separated from the Road by a ditch, is quite close to the road and on the same level with it.

This is true but, as already observed, the thana stands beyond the line which the side drain would take if prolonged.

2. The Pallarpalaiyam tanks on the bund poramboke of which the said thana is situated has become vested in the Municipality by virtue of G.O. dated 15 January 1892 No. 48, Rev., and the bund therefore belongs to the Municipality.

This contention is obviously inadmissible, for, in the first place, only the bed of the tank, not the bund, has been handed over to the Municipality & secondly, the Municipality is merely occupying the bed on payment of assessment.

3. The thana on the Podannur road lies in a line with the toll ^{gate} keepers' hut & the land on which it stands has long been in the enjoyment of the Municipality.

There is no force in the former argument & as to the latter, the Chairman has not explained the manner in which the Council has asserted its claims. The thana stands on what is, practically, a part of the actual tank bund & there are no indications of the alleged long enjoyment of the adjacent land by the Municipality.

(4) The Tadogam Road Thana stands, no doubt, on road poramboke & off the road but the Municipality uses part of the same poramboke in a line with the shed as a rubbish depot.

I do not see how this affects the question.

The above are the arguments set out in the Chairman's letter, but the Council has mentioned others in its Resolution which, it should be noted, deals also with a separate case regarding which Government will shortly be addressed. The Council's main argument is that the sites in question were vested in the Council by Sec. II of the Towns' Improvement Act, 1865 & that it is not competent to the Legislature to withdraw from the Council any property which has once vested in that body.

Wrongly
quoted
by the Council
as the Towns
Improvements
Act,
1871.

Sec. II of Act X of 1865 (Madras) merely vests in Municipalities all public highways not being the property of Government or repaired by and kept under the control of Government & not being private property. The definition of 'highway' is the same as that of 'street' in Act III of 1871 except that it is restricted to the actual roadway. Act X of 1865 certainly does not help the Council. On the contrary, it is clear that that Act gave much more restricted rights over roads than did its successors. The troublesome provision vesting land at the sides of roads in Municipal Councils came in with Act III of 1871 & was repeated in Act IV of 1884. The Act of 1897 attempts to define more accurately the nature of the margin which vests in the Council. If the effect of Sec. 23 of the Amended Act, read along with the new definition of 'street', is to withdraw from a Council property to which it was entitled prior to the commencement of Act III of 1871, it is not open to that Council to contend, as the Coimbatore Council contends, that the amendment of the law is ultra vires of the Legislature. The Legislature has, of course, full power to withdraw from Municipal Councils any property previously vested in them by

by a local enactment. The only real question is whether the sites on which the thanas stand can be regarded as property adjacent to the roadway & reserved by Government for other purposes. If they cannot be so regarded, they are vested in the Council. As regards the Bolampatti & Podanur Road Thanas which stand on Tank bund & Tank Poramboke, I think it should unquestionably be held that they are on "land reserved by Government for other purposes" & that, therefore, the Municipality has no claim to the sites covered by them. As regards the Taragan road thana I am less certain. It seems somewhat unreasonable to describe "road poramboke" as property reserved by Government for purposes other than those of a road, and, if it cannot be so described, the site vests in the Municipality. I incline to think that strips of Road Poramboke lying alongside the actual roadway should be regarded as falling within the definition of 'street' & therefore, as vesting in Municipal Councils & I request to be favoured with orders whether this opinion is correct.

8. It is not necessary to discuss the local Civil Court decisions to which the Council refers in its Resolution. They are in favour of the view taken by the Council.

Council but Government was not a party to the suit in which they were passed & is not bound by them.

I have the honour to be,
Sir,
Your most obedient servant,

E. W. Lefth
for Acting Collector.

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