M.R.O. 1—30,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 210	Press Mis.
Dated 5-2-1930	19 .

Not to be folded or roughly handled

No. 143. Read the following letter from the Government Pleader, Madras, to the Acting Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 2nd February 1870, No. 11 :—

I HAVE the honour to inform you that I have received notice from the High Court to appear in support of the convictions in Criminal Regular Appeals, Nos. 10 and 11 of 1870, from the Sessions Court of Cuddalore, and to request that you will favour me with information on the following point in connection with these cases.

2. The prisoners were convicted of giving false evidence in relation to a petition, presented by one of them to the Tahsildar, against the assessment of Income-tax made by that officer. It is contended for the prisoners that the Tahsildar had no power to hear any such petition, and that therefore the proceedings before him were *coram non judice* ; and this contention is based upon the wording of the Notification published in the *Fort Saint George Gazette* of 13th April 1869, page 557, conferring upon Tahsildars powers under the Income-tax Act " for the purpose of making assessments under the Act." It is argued that these latter words limit the Tahsildar's power to the mere first assessment under Section 14 of the Act, and reliance is placed upon the difference between the wording of this Notification and that of the other of the same date, conferring powers under the Act upon Sub-Collectors, Head Assistants, etc.

3. It appears to me that the power to receive petitions against his own assessment is one of the " powers and duties conferred and imposed by the Act on Collectors of Land Revenue for the purpose of making assessments under the Act," and therefore is vested in the Tahsildar by virtue of the Notification referred to ; but in order to be prepared for any objection, I should wish to be informed as to the reason for the difference in the wording of the two Notifications; and to what extent it was intended to limit the powers of Tahsildars under the Act; as also to be furnished with any other information on the subject which may occur to you as likely to assist me in arguing the case.

4. The Court sent for the record of the case, and as soon as it is received the rehearing will take place. Probably this will be some time next week.

No. 144. ORDER THEREON, 15th February 1870, No. 220.

Miscellaneous.

THE opinion expressed in paragraph 3 of the foregoing letter appears to the Right Honourable the Governor in Council to be strictly correct. One of the powers conferred on Collectors of Land Revenue by the Income-tax Act is to receive and dispose of petitions of objection, and the assessment cannot be said to be finally made until such petitions have been disposed of.

2. The slight variation in the wording of the two Notifications referred to by the Government Pleader makes no real difference in the powers conferred on the respective officers. All the powers and duties imposed upon Collectors of Land

Revenue by the Act are "for the purpose of making assessments" in accordance with its provisions, hence all these powers and duties (with the single exception of authority to institute prosecutions) are conferred by the Notification upon Tahsildars.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

To the Government Pleader.
,, the Board of Revenue.

Ed. F. R. Bantleman.

Proceedings of the Madras Govt. Rev. Dept.
under date the 15 July 1870
Read the following
letter from the Port Blair
No. 2 — Feby 1870, No. 11.

The opinion expressed in para 3 of the foregoing letter appears to the Rt Hon'ble the Governor in Council to be strictly correct.

One of the principal functions of a Collector of land Revenue by the means of Tax Collectors, to receive and dispose of petitions of objections, and the assessment should be paid to the party liable until such

If seems clear that a Tahsildar can receive a petition asking him for reasons stated, to alter the original assessment & the facts may be brought before him & to debar him from considering them facts would be to force the person aggrieved to the trouble & expense of an appeal. If dissatisfied with the explanation the Tahsildar rejects the person

GOVT. OF INDIA.
MINUTE.
THE GOVERNMENT OF INDIA
TO
Dept.
P.O. No. [illegible]
FEBRUARY
NOT LATER THAN
Letter or Telegram from Port Blair
Dated 2nd Feby 1870
Proceedings of the Madras Govt.
Rev. Dept. dated 15th July 1870

petitions have been appreciated by the constituted appellate authority. S. B.L.

declared of.

The slight variation in the wording of the two notifications referred to by the Govt Pleader make no real difference in the powers conferred on the respective Officers. Both the powers & duties imposed upon Collectors of Land Revenue, by the Act, are "for the purpose of making Assessments" in accordance with the provisions, hence all these powers and duties (with the single exception of authority to institute prosecutions) are conferred by the notification upon Tahsildars.

S.B.

In 8 Cases No the Govt Pleader Deputy 18 Dec 18 C 3 Dec 18
In 8 Cases — Bd of Revl Deputy 18 C 16 Dec 18