

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	943	Press ~~Mis.~~
<i>310-11</i> Dated	24-6-1870	<i>N</i>

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
24th June 1870.*

No. 310. Read the following letter from the Government Solicitor, Madras, to the Acting Secretary to Government, Revenue Department, Fort Saint George, dated 24th May 1870, No. 271 :—

I HAVE the honour to acknowledge the receipt of the Order of Government noted in the margin, requesting the
Dated 17th May 1870, No. 728, Revenue Advocate-General's opinion whether the
Department.

Water-tax payable to the Madras Irrigation and Canal Company is chargeable with Village and Road-cess under Acts IV. of 1864 and III. of 1866.

2. I submitted the papers for the consideration of the Advocate-General; and,
3. I now forward herewith a copy of his Opinion.

OPINION.

I concur in the doubt expressed by the Collector of Kurnool and the Board of Revenue.

2. The words used in the Village-cess and Road-cess Acts are different, and the words of the latter perhaps admit of a construction in favour of collecting the cess on water supplied by the Irrigation Company, which the former do not.

3. But looking to the whole scope of the Acts I think that the water-rate intended in both is that charged by the Government on water supplied by the Government from works conducted by itself, and not any rate which, for convenience' sake, it may collect for a third party or body, such as the Irrigation Company for water supplied by it, and as to which Government appears to me simply to act as an agent.

(Signed) J. B. NORTON,
Advocate-General.

24th May 1870.

No. 311. ORDER THEREON, 24th June 1870, No. 943.

Miscellaneous.

COMMUNICATED to the Board of Revenue who will instruct the Collector to be guided by the Advocate-General's opinion.

(True Extract.)

(Signed) R. S. ELLIS,
Chief Secretary.

To the Board of Revenue.
„ the Government Solicitor.
„ the Legislative Department.

Exd. F. R. Bantleman.

Government Solicitor

Opinion.

I dissent in the doubt expressed by the Collector of Kurnool and the Board of Revenue.

2. The words used in the Village-cess and Road-cess Acts are different, and the words of the latter perhaps admit of a construction in favor of collecting the cess on water supplied by the Irrigation Company, which the former do not.

3. But looking to the whole scope of the Acts, I think ^{that} the water rate intended in both is that charged by the Government on water supplied by the Government from works conducted by itself, and not any rate which for convenience sake it may collect for a third party or body such as the Irrigation Company for water supplied by it, and as to which Government appears to me simply to act as an Agent.

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to fact. The
water is taken
the fact
in the company
as by them
the water.

24th May 1870.

180f John Bruce Norton
Adv. Genl.

(True Copy)

H. Richard

Government Solicitor.

Gobt. of 1870	
REVENUE.	
To	THE BOARD OF REVENUE.
	Dec. Ac. &c.
Dated June, 21 th .	Recd.
G. O. 21 st June 1870, No. 913.	
JUNE.	
Nos. 316-311.	

Water-tax payable to Irrigation Company.—Board of Revenue to instruct the Collector of Kurnool to be guided by the opinion of the Advocate-General on the question of its liability to Village and Road-cess.

