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MADRAS RECORD OFFICE**Government of Madras***Revenue***DEPARTMENT****G.O. No.***1493***Press****B.P.—No.****—Mis—****Dated***29 - 12 - 1882, 195***Not to be folded or roughly handled**

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following letter from W. S. BETTS, Esq., Agent, South Indian Railway, to the Consulting Engineer for Railways, dated Negapatam, 19th August 1882, No. 696:—

A renewed demand for land-cess having been recently made by a Collector, I have the honor, in accordance with the desire of the Board of Directors, to request the favorable consideration by Government of this Company's claim to exemption from such payments, and I beg to express the hope that the Company may be freed from these charges, the payment of which would, as pointed out to me by the Board in the Managing Director's letter, No. 403, dated 14th July 1882 (*vide* extract enclosed), result in Imperial Funds being applied for Local and Municipal purposes. The Board suggest that the same immunity as that enjoyed by the Guaranteed Railways in Bengal may be afforded this Company, should such a course be necessary by means of an Act passed for the purpose.

2. A copy of Counsel's opinion and an extract of the Managing Director's letter, No. 403, are forwarded herewith.

ENCLOSURE.

Extract from Managing Director's letter to the Agent, S. I. Railway.

Copy of Counsel's opinion.

Transferred to the Revenue Department with reference to remarks by the Honorable Member.

(Signed) J. SHAW-STEWART, Colonel, R.E.,
Joint Secy. to Govt., P.W.D.,
Railway Branch.

21st September 1882.

READ—the following letter from the Hon. P. O'SULLIVAN, Advocate-General, to Assistant Secretary to Government, Legislative Department, dated Madras, 30th October 1882.

ABSTRACT.—Forwarding opinion upon the question as to whether Class A. land in permanent occupation of Railway Companies is liable to local cess under Act IV of 1871.

ENCLOSURE.

READ—the following Proceedings of the Board of Revenue, dated 1st November 1882, Mis. No. 8388:—

Read—the following letter from J. F. PRICE, Esq., Collector of the Chingleput District, to the Secretary to the Board of Revenue, dated Conjeevaram, 19th October 1882, No. 542:—

I have the honor to report, for such orders as the Board may deem fit, that the South Indian Railway Company have not up to date remitted the amount of

land-cess imposed on them under Act IV of 1871, agreeably to G.O., No. 1020, dated 26th May 1879, and G.O., R.D., No. 1857, dated 11th September following.

2. Under date the 17th August 1881, a demand for Rs. 1,029-3-8 was sent to the Agent brought up to the close of Fasli 1290. On the 15th September 1881, he asked for certain particulars which were duly furnished on the 4th of the succeeding month. On the 7th February and 5th June 1882, two special reminders were sent, and to these the Agent replied on the 12th idem as follows: "I have had a considerable amount of correspondence and investigation in the matter of land-cess which had finally to be referred to the Board of Directors in London in order that I might obtain their instructions. I am now in daily expectation of hearing from the Directors. As soon as I receive a letter from them on this subject, I will communicate with you."

3. On the 26th June last, Mr. McWatters sent another reminder, to which the Agent answered (17th July) that he had no orders yet from his superiors. On the 22nd August, a supplemental demand for Fasli 1291, amounting to Rs. 188-9-2, was sent with the request that the total amount due might be paid without further loss of time. Seeing that the Madras Railway Company have satisfied the demand without delay, I informed them at the same time that if this application proved unsuccessful, I would be compelled to bring the matter to the notice of higher authorities. On the 4th ultimo the Agent addressed me thus: "At the request of my Board of Directors I have recently made a representation to Government showing the grounds on which land-cess should not be charged to the South Indian Railway Company. The matter is now before Government, and I am awaiting a communication from the Consulting Engineer for Railways."

4. The demand remains unadjusted in the books of my office up to date.

5. There can be no doubt that the Railway should pay. The Madras Railway has acquiesced in the decision of Government upon the point, but the Agent of the South Indian Railway, in the face of continued applications and reminders, continues, in what appears to be a wholly uncalled for manner, to withhold payment.

Resolution—dated 1st November 1882, Mis. No. 8383.

Submitted for the orders of Government.

2. The Board fail to understand the delay, as it is stated in G.O., 26th May 1879, No. 1020, Financial Department, that "the Boards of the two Companies have instructed their Agents to pay."

(True Extract.)

(Signed) E. GIBSON,
Acting Secretary.

To the Secretary to Government, Revenue
Department, with Collector's letter, in original, to be returned.
Copy to Collector of Chingleput.

ORDER—dated 29th December 1882, No. 1493, Revenue.

Land Revenue, No. 83.

The Right Honorable the Governor in Council has taken the whole subject into reconsideration, but he sees no reason to modify the view enunciated in G.Os., 30th July 1877, No. 2937, and 26th May

1879, No. 1020: "He desires that the Agent, & demanded from him without any further delay

ailway, do pay the cess

(True Extract

(Signed) P. P. HUTCHINS,
Ag. Secretary to Government.

To the Public Works Department, with six enclosures,
" Board of Revenue, with one enclosure.
" Financial Department.

Exd. W. H. French.

80 Copies.

Chief
Govt. of (1882) Madras.
REVENUE.

Issued

Recd.

Encl.

G.O., 29th December 1882, No. 1493.

DECEMBER.

Liability of Railway Companies to
pay Local Cess

for land in their occupation.—Modification of previous orders on the subject, declined; and the Agent, South Indian Railway, desired to pay the cess demanded from him without any further delay.



Re claim of Collector of Chingleput against South Indian Railway Company for Road-Cess under Madras Act 3 of 1866 from Fusli 1276 to Fusli 1280, and for Land-Cess under Madras Act 4 of 1871 from Fusli 1281 to Fusli 1290.

OPINION.

The Recitals and Sections of the Agreement forming the Schedule to the South Indian Railway Act, 1874, which relate to the transfer by the Secretary of State to the South Indian Railway Company, and to the Companies to whose title the South Indian Railway Company has succeeded, of the possession of, and title to, the land required for the lines do not, except in the case of the Agreement with the Tramway Company (now superseded by a later Agreement), expressly say that he will make such transfer free of rent or other money consideration, but the wording of those Sections, taken with the whole Act, imply, we think, an obligation on him to do so. But it does not follow from this that he is under an obligation to convey it free from such charges as may from time to time be imposed thereon of the nature of cesses. These charges are in the nature of local taxes, not of rent, purchase-money, or other consideration for obtaining the land from the Government. The utmost we can gather from the Agreement is that the Secretary of State, as already said, is to hand over to the Company the land free of rent or other money consideration, which is our rendering of the Agreements, including that containing the expression "free of charge" and "free of cost." We can see no trace of any undertaking on the part of the Secretary of State to pay, it may be for a term of 999 years, local charges possibly unknown and unanticipated at the time of leasing the property.

The land-rate or cess leviable under Madras Act 4 of 1871 (Local Funds Act) can be levied on "all occupied land on whatever tenure held" (Section 36 i). It is leviable from "landholders," and not from "tenants" (Sections 40—50). "Landholders" and "tenants" are defined in Section 1. Unless therefore the Company come within the definition of landholders in the Act, we think they are not liable for the cess claimed under this Act. The definition of "landholders" is this:—"The term 'Landholder' shall include all persons holding under a sanad-i-milkiyat-i-istimrar, all 'other Zamindars, Poligars, Shroatriyandars, Jagirdars and Inamdars, and all persons 'farming the land-revenue under Government; also all holders of land under raiyatwar settlement, or in any way subject to the payment of land-revenue direct to Government, and all other registered holders of land in proprietary right." As the Secretary of State has never yet conveyed to the Company any title, either proprietary or other, we cannot see how the Company can be brought within the terms of this definition of "landholders." Even if the Company held the land on a lease from the Secretary of State, they would not come within the description of "landholders," but within that of "tenants." The Government, we presume, acquired the land under the powers of compulsory acquisition conferred on them by the Legislature, and acquired it, no doubt, for the use of the Company, but until they transfer a title to it to the Company the Government remain the proprietors of it, and, as such, are in our opinion the persons (if any) on whom the cess on it is made leviable by the Act. But, though no conveyance has been executed, the Company and their predecessors have been and are, in our opinion, in the position of tenants to the Government, and therefore, under the proviso in Section 47 of Act 4 of 1871, Government, if liable to cesses in respect of their own land, would after having paid the land-cess be entitled to recover one half of it from the Company as their tenants. Madras Act 3 of 1866 also makes the road-cess leviable thereunder leviable from landholders. It however does not contain any definition of "landholder." But from its use in that Act, as well as in other Acts in *pari materia*, and especially Act 2

of 1864, where it is defined (Section 1), and the definition in which is substantially the same as the definition in Madras Act 4 of 1871, we are of opinion that the term is used in Madras Act 3 of 1866 in the same sense as it is in Madras Act 4 of 1871, and consequently that under the Act of 1866 also the Government are the landholders and as such, liable to pay the road-cess leviable thereunder, if they do pay cesses on their own property. But by Section 15 of the Act of 1866 the landholder after having paid the road-cess is empowered to recover the portion of such road-cess due under this Act by his tenants or other occupants of his lands.

We think that the cess is not limited to "cultivable" land. Section 36 of Act 4 of 1871 and Section 2 of Act 3 of 1866 make it leviable on the annual rent-value of all "occupied" land. Section 38 of the former Act and Sections 3, 4, and 5 of the latter prescribe the modes of valuing the various classes of land, and the terms of these sections do not, we think, exclude non-cultivable land. If this were not so, the best cultivable land might be converted into uncultivable, by the construction of a railway, canal, or other work, and the owner of it thereby exempt himself from all liability to this cess, although the land in its converted state might be more profitable to him than it was in its original state, and though roads for which the cess is levied are the feeders of such railway and canal.

We are not instructed how the annual rent-value on which the cesses have to be calculated has been arrived at, or as to whether the procedure prescribed by the Acts for the levy of the cesses has been followed by the Collector. Section 40 of the Act of 1871 empowers the Collector, with the sanction of the Board of Revenue, to require every landholder to furnish him with a list of his lands, specifying their annual rent-value. Sections 41, 42, 43, 44, prescribe the procedure to be followed by the Collector for testing the correctness of the list, and for fixing the rent-value of the lands; and Section 45 gives the landholder an appeal to the Board of Revenue against the decision of the Collector. The provisions of the Act of 1866 regarding the procedure to be followed in levying the cess (Sections 6 to 17) are substantially the same as those in the Act of 1871. Under the Act of 1866 the landholder has to take the initiative by furnishing the Collector with the list of his lands of his own accord, instead of being called on by the Collector to do so, but in other respects the procedure is identical in the two Acts. Unless the procedure prescribed by the Acts has been followed by the Collector, the cesses are, we think, (apart from other grounds) not legally imposed. See *Levan versus Dandawaga*, Indian Law Reports, 1. Madras, 158.

As the land-cess is leviable by the Government (see Section 36 of the Act of 1871), and the road-cess by the Collector in his public capacity (see the Act of 1866), we think a suit to recover the rate, when once legally due, would not be barred till 60 years after it became due (Article 119, Limitation Act, 15 of 1879), a suit by the Government of Madras or by the Collector in his public capacity being a suit on behalf of the Secretary of State for India in Council. Act 9 of 1871, which gives 60 years to the Secretary of State, came into force on 1st July, 1871. Road-cess is claimed up to 1871-2 (Fusli 12-0). Therefore the whole of the claim for road-cess is governed by the Act of 1859 except that for 1871-2 which fell due after 1st July, 1871. Act 14 of 1859 does not, as the subsequent Limitation Acts do, provide any special period of limitation for suits by Government different from that for suits by private persons. It provides (Section 17) that the Act is not to extend to suits for any public claim whatever, and that such suits shall continue to be governed by the laws or rules of limitation in force previously to the coming into force of that Act. Madras Regulation 2 of 1802, Section 18, was the enactment in force before that time, and by that enactment 12 years was the period of limitation for all suits whatever. At the time when Act 9 of 1871 came into force the right

to recover all the road-cess claimed since 1867 was still unbarred, and as the Act of 1871 (as well as the Act of 1877) gave a 60 years period of limitation the result is that none of the claim is, in our opinion, barred.

We are of opinion, then, that the Company are not "landholders" within the meaning of the Acts (VI of 1866 and IV of 1871), and are not liable to the Collector for the cesses which have been claimed by him from them, but that if the Secretary of State or the Government are liable to pay cesses, and if the cesses now in question shall have been duly levied from and paid by the Secretary of State or the Government, the Secretary of State or the Government will be entitled to recover from the Company as their tenants one half of the land-cess so paid, and so much of the road-cess as is due by the Company as their tenants.

Although scarcely within our province, we would suggest that in any reply sent by the Company to the demand which has been made upon them it may be as well to point out that, as far as the Company knows, this is the first instance, except in this Presidency, in which such a demand as the present has been made upon a Railway Company.

(Signed) H. J. TARRANT.
(do.) R. B. MICHELL.

HIGH COURT BUILDINGS,
Madras, March 7th, 1882.

P. W. Dr
5133 Jan

P A
as enclosed
to N. 1.

1
Rev: 5327/102

Rev: 6
6287/102

RAILWAY DEPARTMENT, MADRAS.

From

THE CONSULTING ENGINEER
FOR RAILWAYS.

No.

Dated

Received

9th September 1882.

No. of Enclosures. 3

Subject.

Submitting Agent Smith
Indian Railway Letter No.
696 of 17 August/82 with its
enclosures praying for re-
consideration of Land Case.
Hon. F. S. [unclear]

[unclear]

[unclear]

[unclear]

[unclear]

[unclear]

[unclear]

Print this out
only.

Transferred to the
Revenue Department
with reference to re-
marks by the Hon.
Member.

21-9-82.

Colonel R. S.

Jt. Sec. to Gov: P.W.D.

R. S. Beh.

21 Sept 1882.

that the Companies' occupation of
A. such land for a particular purpose
free of liability to pay land revenue,
brings them within the category of
Inamdar, and that, if they are
Inamdar, they are land holders
within the meaning of Sec 1 of
Act IV of 1871 Madras, and as
such, liable to the local cess.

Gideon Watson

5 October 1882 }
N } Secy. Secy.
N } Secy. to Govt.

The Advocate General, with
letter from the Agent S.I.R.
and its enclosures, and copies of
G.O. dated 30 July 1877 No. 2397 R.2
and 14 June 1877 No. 547 R.O. 11.3.

Submitting Agent Contn
Indian Railway letter No. 696,
dated 19 August /82 with its enclos
praying for reconsideration of land.

Mr. No. 3250.

Referred for the opinion
of the Advocate General as to whether
Class A land in permanent occu-
pation of Railway Companies is liable
to local cess under Act IV of 1871
or not.

2. It appears to Government

REVENUE (1882) DEPARTMENT.

No. 5329

From

The Consulting Engineer
Railways

Dated

Recd.

9 } September 1882
21 }

No.

Encs

SUBJECT.

Rev. L
6281/52

9
Selling, Copy 2th
Madras, 30 October, 1882

From

The Honorable P. O. Sullivan
Advocate General.

To

C. S. Laffan Esqre
Assistant Secretary to Government
Fort Saint George.

Sir

I have the honor to forward herewith
my opinion upon the question as to whether Class
A land in permanent occupation of Railway
Companies is liable to local cess under Act
IV of 1871, and to return the papers sent to
me.

I have the honor to be
Sir
Your most Obedient Servant

P. O. Sullivan
Advocate General.

Revenue (1882) Dept
No 628/
1882.

From

The Advocate General
Madras.

To E. S. Laffan Esq

Asst. Secy. to Govt
Fort

Dated 30th October.

Recd: 30th —

Enc: 8

pjt

Subject

Commanding opinion upon
the question as to whether
Class A land in permanent
occupation of Railway Com-
panies is liable to local
cess under Act IV of 1871 —

C. 13-12-82
R. 17-11-82

10/11/82

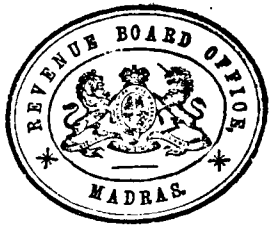
Opinion

The liability of the South Indian
 Railway Company to the payment of
 Road Cts under Madras Act IV of 1871
 in respect of the land in the possession
 of the Company depends upon the
 tenure or terms in which they hold
 it. The papers sent to me
 do not show this, except the Opinion
 of Messrs Tarrant and Michel in
 which certain facts are set forth
 tending to show the terms upon which
 the land is held by the Company.
 If the facts are fully and accurately
 stated in the Opinion I should
 be disposed to arrive at the same
 conclusion as Messrs Tarrant and
 Michel, except upon one point.

I doubt whether land tax can
be recovered from the govern-
ment, or whether it is payable
by the government, under the Act.
My impression is that there is no
liability under the Act in the case
of lands held by the government;
in other words that the govern-
ment is not a "landholder" under
the Act. If this be so and the
government paid tax for which it
was not legally liable it probably
could not recover half the amount
from the tenant.

The only other question is whether
the Company is liable as "Jamaica
"dar" and so far as the facts have
been disclosed I think it is not.

12
The Company seems in some way to
have given valuable consideration
for the land, in which case although
it pays no revenue assessment it is
extremely doubtful whether its legal position
as to the land is that of Jamaica
"dar" - A person who by payment
redeems the quit rent for which his
holding is liable and is therefore
entitled to hold free from revenue
assessment would not, I apprehend,
be deemed to be a Jamaica "dar"
in a legal point of view.
30th Oct. 1832. J. Muller
Advocate General



Proceedings of the Board of Revenue,

Dated 1st November 1882.

No. 8388 Miscellaneous.

READ Letter from the Collector of Chingleput dated 19th October 1882 No 542.

Resolution

Submitted for the orders of Government.

2. The Board fail to understand the delay, as it is stated in G.O. 26th May 1879 No 1020 F.D. that the Boards of the two companies have instructed their agents to pay

True Extract

L. S. S.
Secretary

To

The Secretary to Government R.D. with collector's letter in original to be returned.

Copy. Collector of Chingleput

Chingleput
10/11/82

Put
any money enclosure

Rev. 1/281/82

Revenue 1382. de partt
Board of Revenue,
MADRAS.

To
No. 6233
The Secretary to Government R.D.

S. B. P.
2. 1. 1882

Recd: 2nd Nov. : - Enc: 1
Proceedings, dated 1st Nov. 1882.
No. 8385. Miscellaneous
Subject.

Print

Submitting for the order of Govt. to
from collector of Chingleput bring
to notice that the South Indian
Railway Company have not up to now
remitted the amount of land tax
imposed on them under Act IV
of 1871

REVENUE DEPARTMENT

No. 6281 of 1882

From the Advocate-General of 30 October and from the
Board of Revenue, of 11 November 1882. No. 8385.
Dated 187

FOR ORDERS.

This is the Advocate-General's
reply to the reference made to
him as to whether land tax
in the occupation of Railway
Companies is liable to the
Local Act under Act IV of
1871 or not.

2. The agreement app-
ended to the said South
Indian Railway Company
Act, 1871, has been obtained
from the Public Works Dept.
and is put up. This appears
apparently is the agreement in
which the Council's opinion
appended to the letter of
the Agent of the South

Indian

* In C. No. 5329.

Indian Railway is based.

The covenants relating to the provision of land are contained in sections 22, 24, 30, 32 and 36 of the agreement.

3. The Advocate General, it will be seen, agrees so far with Messrs Larrant and Michel as to think that the Company is not a Landholder under Act II of 1877, and goes further in that he does not consider that the Government is a "landholder" either and is such liable to pay the local cess in the case of land in its own occupation. This raises a new and important question.

4. The fact that the Company pays no Revenue assessment

assessment does not, in Mr. P. O. Sullivan's opinion, render it liable as "landholder" in as much as the Company has in some way given valuable consideration for the land.

5. From C. N. 6233, it appears that the Madras Railway Company does not object to pay the local cess for Class A land in its occupation.

Shortly stated the opinion of Messrs Larrant & Michel is that the R. Co. is not a registered proprietor of the land but merely a lessee, and they are not a "landholder"; but that if so, it is a landholder, and if it has paid the cesses which (I presume) it has not, then it can recover half from the C. as its tenant.

The Advocate agrees that the C. is not a registered proprietor. So this seems questionable for the C. is in not so much under a lease seeing that no rent whatever is received, as under a conditional

Grant for a term of years. But it will not be necessary to go further into this question if the view I follow is accepted.

Mr O'Sullivan further holds

- (1) that the Govt is not a landholder within the meaning of the Act;
 - (2) that the C^o is not an Inamdar, a point at which the opposing Council seem to have taken for granted.
- If these conclusions are right, the S.T.R.C^o at all events, and probably the M.R. also, are not liable then for a moiety of the cesses.

So far as the S.T.R. Act 1874 bears on the subject it shows the position of the C^o, in regard to the land provided or to be provided by Govt, to be that of an occupier with a right to demand a lease, or other security for quiet possession, for 999 years (S.T.R. Act, p. 24). The passages marked at pp. 11, 13, 15 (relating to the Railway & obsolete), 17, 18 & 22 merely lead up to this. That at p. 30 merely gives protection against certain mortgages. Then at pp. 32, 33, 34 & 36 simply provide that the land shall revert to Govt after the determination of the contingent lease by effluxion of time, surrender, purchase or reversion in certain events.

It seems clear therefore that the Govt has ceded, or is bound to cede, to the C^o the right to occupy the land free of assessment, and this is just the posⁿ of an Inamdar.

C Nos 6231 and 6233

FOR ORDERS.

From

Dated

FOR ORDERS.

The distinction taken by the Adv^{ce} General is that the C^o has given value for the land, ~~Revenue Department~~ for the land, has redeemed the quit rent (assessment) for which the holding was liable & is therefore entitled to hold it rent free. Such a person, he apprehends, would not be deemed to be an Inamdar, but on reflection he seems to have added "in a legal point of view".

It seems questionable if this view can be maintained. Inamdar is simply a holder of an Inam and Inam is rather a popular than a technical or legal term. It has however assumed a sort of definition in more than one Act & may be taken as in pari materia with that in question. See for instance § 3, Madras Act IV/63- "inam lands, or lands held wholly or partially free from assessment". Certainly there are lands held by the C^o free from assessment & if so, why are they not included in Inams?

Moreover the question is not one between the parties to the Contract embodied in the S.T.R. Act/74, but between the C^o & the Local Fund Boards. Have the Govt assigned to the C^o the right to hold the land free of assessment? If so, why are not the C^o be deemed an Inamdar by the Local Fund Board & what difference can it make that Govt was induced to make the assignment by a grateful sense of past services or by an undertaking to do this or that? I doubt very much if the Adv^{ce} Genl. bore in mind

that there were such things as
Service Inams. These might be
held for a term as this land is,
& they are like it also in that they
will revert to Govt if the service
ceases to be rendered.

As much for the legal aspect of the
question. As for the political aspect
it has been declared in G.O. 30 July 77, 2029 37 (in C. 205329)
that there is no reason for exemption
under § 37. It is however stated
in the Managing Director's letter
that the policy in Bengal is different,
& if desired the papers might be
asked for. As for the Bengal District
Roads Act 17, the very fact that
the proviso quoted was necessary
seems to show (if the wording is the
same as our Act) that the C. is
not already liable otherwise.

It is urged that "Imperial funds
will be applied to local & Municipal
purposes". Even if that is the
result for the time this Pres^y
must benefit & hereafter the
Railway may pay its guaranteed
interest. The Hon. Mr. Sullivan
has already observed, on C. 205329,
for reasons given, that if the
C. is not already liable it is
made so by Express enactment.

The Adv^t Genl's opinion of 21st of Nov^r
is not printed. It is submitted
that the other papers will be
sufficiently disposed of by the Draft
G.O. on the next page.

Cons. Review 88.

I do not see how
the position of the
Company can be
distinguished
from that of our
Imperial
I agree to the order
Dec 28/82

21- The P. M. D. & Co. ✓
21- " Board of Directors ✓
6- " Financial Dept ✓ } Dec. 23-1-83.

7498729-12

The Hon. the S. in C. has
taken the whole subject in
reconsideration but he sees
no reason to modify the
view enunciated in G.O.
30 July 77, 2029 37 & 26 May 79,
201020. He desires that
the Agent, S. I. R., do pay the
cess demanded from him
without any further delay.

M. R.
10 Dec 82

Go 20. 12. 82. 1493.

FOR ORDERS.

Liability of Ry Co. for local lines

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read Proceedings of the Board of Revenue dated 1st November 1882 No. 8388 Ins.

Letter from the Advocate General dated 30th October 1882.

Land Revenue 88.

Order thereon 29th December 1882 No. 1493

The Right Honorable the Governor in Council has taken the whole subject into consideration but he sees no reason to modify the views enunciated in L. O. 30th July 1877, No. 2937 and 26th May 1879, No. 1020. He desires that the Agent, South India Railway, do pay the fees demanded from him without any further delay.

/ True by order of
/ Sd/- P. V. Hutchins
Sd/- Secy to Govt

To
The M. S. Reports with enclosures
" Mr. J. P. with enclosure
" Financial Report

Sd/-