In the present case there was no erection of any new building or the drain. There was only a repair of the existing covering which had been there for the past 40 years.

We do not think that such repair can be said to be interference with the drain within the meaning of section 211. The interference referred to in that section is, as the District Judge remarks, interference similar in character to the kinds of interference specifically referred to in the earlier part of the section.

We, therefore, conclude that the decision of the Courts below is correct, and we dismiss this second appeal with costs.

APPELLATE CIVIL.

Before Sir Arthur J. H. Collins, Kt., Chief Justice, and Mr. Justice Benson.

MUNICIPAL COUNCIL, COCANADA (DEFENDANT), PETITIONER,

v.

ROYAL INSURANCE COMPANY, LIVERPOOL (PLAINTIFF), RESPONDENT.*

1897. September 10, 24.

District Municipalities Act—Act IV of 1884 (Madras)—Profession tax—English Insurance Company carrying on business by agents in India.

The plaintiff was an English Insurance Company which carried on business Cocanada by its agents, merchants of that place, at the business premises of agents. The Municipal Council of Cocanada having levied profession tax the plaintiff, this suit was brought in 1896 to recover the amount:

Held, that the tax had been illegally levied, and that the plaintiffs were itled to a decree for its refund.

PETITION under Small Cause Courts Act, section 25, praying the High Court to revise the proceedings of K. Krishna Rao, Subordinate Judge of Cocanada, in Small Cause Suit No. 81 of 1896.

The plaintiffs were the Royal Insurance Company, Liverpool. They had no place of business of their own at Cocanada, but Messrs. Wilson & Co., merchants of that place, acted as their

* Civil Revision Petition No. 245 of 1896.

MUNICIPAL COUNCIL, COCANADA v. ROYAL INSURANCE COMPANY, LIVERPOOL.

agent there. Defendants were the Municipal Councillors, Co nada, who had levied from the plaintiffs Rs. 50 on account profession tax under the District Municipalities Act (Madra Act IV of 1884.

The present suit was brought to recover the amount so levi

The Subordinate Judge passed a decree in favour of the plai iffs.

The defendants preferred this revision petition.

Mr. *N. Subramaniam* for appellant.

Mr. *R. A. Nelson* and Mr. *R. F. Grant* for respondent.

JUDGMENT.—The decision of the Subordinate Judge is rig The case is exactly similar to that reported as *Corporation of Ca cutta* v. *Standard Marine Insurance Company*(1), which construe the substantially similar provisions of Bengal Act II of 1888. W concur in the reasoning of the learned Judges in that case an must hold that the plaintiff company was not liable to any under schedule A of the Madras District Municipalities Act of 1884.

We can only gather the intention of the Legislature from language it uses in its enactments, and that language does make the plaintiff company liable to the tax levied from them the defendant Municipality.

We may observe that, in the recent revision of the Act Madras Act III of 1897, the schedule has been amended s to include every company, no matter what may be the busine carried on by it; but this revision cannot have retrospective effe so as to legalize the levy of the tax under the former Act. O the contrary, the change of language is significant as indicat that the Legislature considered the provisions of the old A defective.

We dismiss the petition with costs.

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(1) I.L.R., 22 Calc., 581.