Revenue Department

Minutes of Consultation

2nd June / 57

Book No 20 x 21

Order No 37 of 16th June / 57

(Seal)

Fort Saint George, Revenue Consultation of 22nd June 1858.

No. 20. Read the following letter from G. S. FORBES, Esq., Secretary to the Board of Revenue; to W. H. BAYLEY, Esq., Acting Secretary to Government, R. D., dated Fort Saint George, 12th May 1858, No. 1685.

SIR,

In Con. 12th May 1858. I am directed by the Board of Revenue to submit for the orders of the Right Honorable the Governor in Council, a letter from the Acting Collector of Masulipatam, dated 21st April 1858, objecting to make return to a precept of the Civil Court addressed to him by order of the Sudder Adawlut, and calling upon him to pay into Court a sum of money decreed to Brijee Mohun Doss out of the funds to the credit of the Kykaloor estate, which was bought on by Government on account of arrears of Revenue on the 30th March 1846.

From Collector 15th March in Con. 9th April 1858.
Pro. to do. 13th April 1858.
In Con. 9th April 1858.
* *Enclos A.*
† *Enclos B.*

2. The correspondence immediately relating to the point now at issue is also forwarded; the enclosures in the Collector's letter of the 15th March (among which are an Extract Proceedings of the* Sudder Adawlut, dated 18th February 1858, and the precept† issued by the Civil Court,) will chiefly be found useful in explaining the origin of the present reference. In his letter of the 15th March, Mr. Knox objects to the view taken by the Sudder Adawlut, and endeavours to shew that the calculation of Brijee Mohun Doss's claim as given in their Proceedings is erroneous. The Board replied to this letter on the 13th April, pointing out the error into which Mr. Knox had fallen, and directing that he should satisfy the requisition of the Civil Court out of the funds which remain in his hands to the credit of the Kykaloor estate. As the Board's Proceedings are but a brief recapitulation of the state of the account as obtained from Mr. Knox's own statements, it seems the simplest course to request that the reply which he has now returned may be compared with the figured statements there given, and with his former letter of the 15th March.

3. The Government will observe that the Sudder Adawlut have decreed that the collections made from the ryots on account of arrears due by them to the proprietor up to 30th March 1846, the date on which the sale was closed, should be paid to his creditor and representative Brijee Mohun Doss, the arrears of Peshcush due to Government having been fully satisfied from the purchase money up to that date. These arrears amounted to Rupees 5,536-5-8 for the kists due from July 1845, to 31st March 1846, and with this credit the account between Brijee Mohun Doss and the Government exhibits a balance in his favour of Rupees 4,811-15-7 as shewn in detail in para. 5, Board's Proceedings 13th April.

See para. 2 of his letter 21st April in Con. 12th May 1858.

4. The Board consider that Mr. Knox's objection founded on the time when these collections were made, besides being in itself unimportant, should not have been raised in the face of the decision of the higher Court awarding them to Brijee Mohun Doss.

5. Again in para. 4, he observes that if the account is to be kept open to January 1847, the amount to the credit of the estate is reduced by Rupees 960-0-6, because the collections up to that date fell short of the Government demand by that amount which he consequently made up from the balance of the purchase money. Now the Sudder Adawlut in their Proceedings already alluded to, expressly say that Brijee Mohun Doss is entitled to the benefit of the account as it stood up to the *day of sale*, so that he is clearly protected from all losses arising out of arrears on kists of a later date, hence the sum of Rs. 960-0-6 which the Acting Collector credited to Government out of the balance of purchase money has been drawn from the sum to which Brijee Mohun Doss is entitled under the orders of the Sudder Adawlut.

30th March 1856.

பாதுகாப்பு பிரிவு-1

செப்பமிடுபவர் பெயர் :

செப்பமிடுவதற்காக எடுத்துக்- கொள்ளப்பட்ட நாள்.

சரிபார்க்கும் முதல் முதியாள் கையொப்பம்

சரிபார்க்கும் 2ம் முதியாள் கையொப்பம்

ஆராய்ச்சி உதவியாளர் கையொப்பம்

6. The Board desire me to request the sanction of Government for replacing this sum to the credit of the estate, the balance in hand will then according to the account given in para. 11 of Mr. Knox's letter of 15th March, amount to

Rupees 4,084 0 1
" 960 0 6 } 5,044 0 7

out of which they request he may be directed to pay into Court Rupees 4,811-16-7 as required by the Civil Judge's precept.

No. 21. ORDER THEREON, No. 837; dated 18th June 1858.

The Board of Revenue request the sanction of Government for replacing to the credit of the Kykaloor estate in Masulipatam, the sum of Rupees 960-0-6, which has been erroneously carried to the credit of Government from the proceeds of that estate.

2. The estate in question was sold by public auction for arrears due to Government, and was bought in by them on the 30th March 1846 for Rupees 55,000. From the sale proceeds, the sum of Rupees 960-0-6 is stated to have been carried to the credit of Government over and above the arrears and kists due to them up to 31st March 1846, from the circumstance of the Collector having kept the account with the estate open till January 1847, pending the confirmation of the sale by Government. But the Court of Sudder Udalut have authoritatively decided that as the 30th of March 1846 was the day of sale, the accounts should be adjusted as they stood on that day. The Right Honorable the Governor in Council therefore authorizes the Collector to repay on account of the Kykaloor estate the sum of Rupees (960-0-6) nine hundred and sixty and pice six.

	Rs.	A.	P.
Balance in hand...	4,084	0	1
To be replaced under the authority now granted..	960	0	6
Total...	5,044	0	7

3. The total amount in the Collector's Treasury on account of that estate will amount to Rs. 5,044-0-7 and that officer will lose no time in remitting Rupees 4,811-15-7 there, of to the Civil Court in accordance with precept issued by order of the Court of Sudder Udalut, being the sum decreed to Brijee Mohun Doss out of the funds of the said estate.

(Signed) W. H. BAYLEY,
Acting Secretary to Government.

No. 1278.

Extract from the Proceedings of the Board of Revenue, dated 13th April 1858.

In Con. 9th April 1858.

Read letter from the Acting Collector of Masulipatam, dated 15th March 1858, requesting the attention of the Board to a supposed error in the account quoted by the Court of Sudr Adalut in their Proceedings, dated February 18th, 1858, and to a precept* addressed to him by the Civil Judge of Masulipatam requiring a payment to be made into Court on account of one Brijee Mohundoss, calculated on the above mentioned account.

* Dated 3d March 1858.

(Here enter No. 48.)

The Board have scrutinized the account furnished by Mr. Knox in his tabular Statement C, and in the Memorandum marked E, and have compared these figured statements with the account as quoted by the Sudr Court.

2. They observe that in the latter the liabilities of the Kykaloor estate up to the 1st March 1846 are thus given.

Arrears to 31st January 1846, inclusive of interest (to that date)	39,240	6	2
Interest to 31st March	231	10	10
Kists for February and March	5,536	5	8
Total Rupees.....	45,008	6	8

3. Although this result corresponds with that given in the advertisement for the sale of the Estate (vide statement E centre column) an error appears to have been committed in classifying and describing the arrears, and the account should have run as follows:—

Arrears to 31st *July* 1845					39,240	6 2
Subsequent interest					231	10 10
Kists from 31st *July* 1845 to 31st *March* 1846 with interest					5,536	5 8
(viz.)				Total	5,536	5 8
From October to January	2,772	4	8			
From that date to March 31st	2,764	1	0			
					45,008	6 8

4. This error however is immaterial to the decision pronounced by the Court, because in any case the estate has been debited with the entire sum of Rupees 5,536-5-8 and a corresponding deduction made from the balance which remained due to the proprietor (or his representative) out of the sale proceeds.

5. As the claims of the Government against the estate up to the 31st March were thus satisfied, it is clear that when the Kists from July 1845 to March 1846 (in all Rupees 5,536-5-8) were collected by Government from the Ryots they should have been credited to the estate, Government having already as above explained, satisfied their claim for these kists.

Amounting to Rs. 45,008-6-8.

The account should therefore stand as follows.

Sale Proceeds	55,000	0	0
* Collections subsequent to March 31st	1,877	1	0
	56,877	1	0
Deduct for all claims of Government up to March 31st 1846	45,008	6	8
	11,868	10	4
Balance due to estate	5,536	5	8
Add amount of collections made by Government for kists due from July 1845 to 31st March 1846			
	17,405	0	0
Due to Brijee Mohun Doss	12,593	0	5
Deduct.			
Already paid to him	4,811	15	7
Balance	Due to Mohun Doss.		

* Old arrears due by ryots and realized by Collector.

6. The Collector gives an account in para. 11 shewing the receipts and disbursements on the estate up to January 1847. The result of which is to leave an ostensible balance in hand of 4,084-0-1, a sum which falls short of the amount still remaining due to Mohun Doss according to the explanation just given.

This account appears to the Board to be incorrect, there is either a signal error, or a very essential explanation is omitted.

7. Under the head of receipts is an item described as Collections from March 1845 to January 1847, Rs. 9,703. For March it is clear that July must be read as the arrears were calculated up to 31st July. Assuming this, it follows that under the head of disbursements to the credit of Government the same sum should be given as representing the kists from July 1845 to January 1847, instead of which the Board find these kists given in two several items viz.

(The amount already given in previous accounts.)

From July 1845 to March 1846	Rs.	5,768	0 6
and from March 1846 to January 1847...	,,	4,895	0 0
Total,		10,663	0 6

8. A portion therefore of the latter item Rs. 4,895, must have been credited to Government without being collected, because the actual collections for this period amount only to Rs. 9,703, of which Rs. 5,768-0-6 representing the Kists from July 1845 to March 31st 1846, are known to have been collected, leaving Rupees 3,934-15-6 actually collected between 1st April 1846 and 20th January 1847, instead of Rs. 4,895. The difference is Rupees 960-0-6, which should be added to the cash in hand given at 4,084-0-1, thus leaving a total balance in hand of Rupees 5,044-0-7.

9. Out of the sum thus shewn to be remaining to the credit of the estate, Mr. Knox will proceed to satisfy the requirements of the precept by paying into the Court, the sum of Rs 4,811-15-1, on account of Mohun Doss.

10. If money not actually collected from the ryots has been credited to Government, the Acting Collector will at once apply for sanction to refund the money to the credit of the estate, explaining how the error has occurred.

(A true Extract.)

(Signed) G. S. FORBES,
Secretary.

To

T. J. KNOX, Esq., *Acting Collector of Masulipatam.*

K4

Rec Dep 4

K 887

Extract from the Minutes of Consultation

Under date the 18th June 1855

Read the following

letter from the Secretary

to the Board of Revenue

(Here enter 12 May/58 K 1850

The Board of Revenue
request the sanction
of the Govt to the sale of the Hykaloor Estate
for replacing the
in Manbhoom, the sum
of Rupees 960-4-6 which
has been overpaid
to Government carried to the
credit of Govt from the
proceeds of Hykaloor Estate
the sale of that Estate

2 The Estate in question
was sold by public auction
for arrears due to Govt and
was bought in by Thomas
on the 30th March 1846 for
Rupees

K4

1855 Dated 18th June

Enclosure in a letter from the
Secretary to the Board of
Revenue to the Petitioner
Secretary to Government
Revenue Department dated
12th May 1858.
No 1858

Copy

Proceedings of the Board of
Manbhoom dated 13th
April 1858.

Rupees 5,500. From the sale
proceeds, the sum of Rs.
Rupees 960-n-6 is stated to have
been carried to the credit
of Govt. over and above the
arrears + Fisht due to them as
at 31st March 1846, from
the circumstance of the
Collector having kept the
account with the Estate
open till January 1847
pending the confirma-
tion of the sale by Govt.
But the Court of Sudder
Udalut have authoratively
decided that as the 30th of March
1846 was the day of sale
and that the account
should be adjusted as they
stood on that day. The
Right Honorable the Go-
vernor in Council therefore
authorizes the Collector
to repay on account of the
Kykaloor

4b

5

Kykaloor Estate the sum
of Rupees 960-n-6 nine
hundred and sixty and
five six

3 The total amount
in the Collectors Treasury
on account of that Estate
will amount to Rupees
5,044-n-7 and that of-
-fice will lose no time
in remitting Rupees 4,084-n-1
thereof to the Civil Court
in accordance with Receipt
received by
and filed upon by the
order of the
Court of Sudder Udalut-
being the sum decreed to
Brijoo Mohun
Doss out of the
funds of the
said Estate

Balance on hand Rs. 4,084-n-1
To be replaced under
the authority now
granted } 960-n-6

Total Rs 5,044-n-7

3 Copies to Bd of Rev with 8 Encls Cir No 19
[illegible]
1 " " Accountant Genl
1 " " Paul Asst Sec

Cons 21st July/46 — No 19 b 21
— 8th Nov/46 — 39 b 48

Revenue 1848 Dpt

D. J. to Cons 7th June

Cr No 837

Extract Minute of Cons
D/ 18th June/48

Ex from the Proceedings of Bd of Revenue
of 10th February/49 Cr No 248 in Cons
15 March

For instructions to
authorizing the Collector
of Mauritius to pay
on account of the
Estate certain
sum of money decreed
by the Said Court to
Brijee Nichun Dosee
out of the funds of
the said estate.

No 21 a 21

Cr 4th June 49.