

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.

1014

Press

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Dated

29th July

1859.

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Revenue Department,
from 23d to 29th July 1859.*

No. 62. Read the following Proceedings of the Board of Revenue, dated 23rd June 1859, No. 2408.

Read Extracts Minutes Consultation, dated 5th April 1859, R. D., No. 469, and 30th idem, R. D., No. 591, forwarding for such observations as the Board may wish to offer the following Draft Acts prepared by Mr. R. D. Parker aided by Mr. D. Mayne.

- I. An Act containing certain provisions generally applicable to the Madras Revenue Code.
- II. An Act for regulating the powers and duties of the Revenue authorities in the Madras Presidency.
- III. An Act for constituting a Court of Wards.
1. The first of these Acts calls for no observations.
2. The points in the second on which the Board will offer remark, are the following.

Endowments.—3. The Board concur in the principle laid down for the treatment of future Endowments. Any grantor who wishes to assign lands, &c., for the support of a Charitable Institution but to retain the management of the Institution and its funds in his family, may apparently effect his purpose by omitting to register the deed of endowment, in accordance with Section XX. But if he wishes the aid of the constituted authorities, to secure the proper management of the charity, he can attain his object by making a formal registry. Thus free liberty of action is left to all grantors.

Section XVIII.

4. The wording of this Section might be held to require *Local Agents to be appointed.* that there shall always be more than one local Agent in each District. The Board think it would be best to leave this optional with Government. The Section might easily be altered for this purpose.

Section XXIV.

Who may sue, &c.

Section XXV.

Mode of proceeding where charge is laid before a local Agent.

5. Section XXIV. appears in consistent with Sec. XXV. The former allows the founder, his heirs or any interested party, at once to take proceedings, civil or criminal, against the Trustees or Managers of the charity, while the latter Section provides for charges being preferred, in the first instance, to a local Agent. The Board do not see the advantage of both courses of action being allowed in every case. Local Agents are intended for the protection of Trustees as well as for their control, and while there are such officers, it seems inexpedient that civil suits and criminal prosecutions, on matters relating to the trusts, should be permitted without their cognizance and approval. But if Section XXIV. is to stand the Board would, for the reasonable protection of trustees, desire to see a stricter definition of the persons entitled to prosecute, than that therein given, viz. "any person interested in the benefits" of the endowment. In the case of an alms house or hospital, for instance, the trustees and Managers would, under the Section, be liable to prosecution by every one. It might perhaps be declared that the tribunal before which the case is brought, shall *first* decide whether the plaintiff or complainant has such an interest in the Institution as to entitle him to prosecute, and that its decision on this point shall be final. The wording of Section XXV. seems also to contemplate the independent action of each local Agent, without reference to his colleagues, where more than one Agent has been appointed. This course seems likely to cause embarrassment.

Escheats.—6. Throughout the Sections on this subject the simple word "property" is used, which would apply to moveable, as well as immoveable property. This is a legal point requiring careful consideration. The Board think the notices prescribed in Section XXXV. should further shew the

Section XXXV.

Notice of intentions to claim as escheat.

party in possession; whether he be the Collector, acting on behalf of Government, or some private claimant. It would also seem better to say, that the notices shall be published in the manner required by Section XXX., as that Section does not describe the character of the notices.

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Summary Judicial powers of Collectors in certain Civil cases.—7. The first part of this section seems to imply, that persons may, generally, have a right to enter into possession of waste land, including in that term, land which has remained unassessed and unoccupied. The interests of Government in this respect, which are yearly becoming of greater importance, should be carefully guarded, by declaring that the right of Government or of parties occupying its place, such as Zemindars and others, to dispose of waste land, or prevent its occupation, is in no way abated. With all respect for Mr. Mayne, whose opinion is given in para. 16 of Mr. Parker's letter, the Board do not consider that it would be safe to leave this Section in its present state. Mr. Parker, in the para. above referred to, alludes to the uncertain nature of Meerassy rights, in explanation of the wording of this section; but even Mr. Ellis, the most strenuous supporter of Merass, does not claim, for Meerassidars, the right of breaking up waste, without the consent of Government. The second part of the section apparently refers only to disputes between Zemindar and ryot, as the Government right of taxation is specially protected. It, however, requires grave consideration, whether in regard to private lands, never previously assessed and of consequence not previously occupied, the Collector shall determine the exact rate of assessment, which the owner of an estate may demand, or whether this shall be left wholly to the latter.

Sections LXI., LXII. and LXIV. 8. Sections LXI., LXII. and LXIV. are rendered vague at present by not specifying the laws to which they refer in the following phrases. "Whenever any power of distraint which may exist by law, &c." The Collector "shall award such damages as the law may permit" and shall make such order "as the law directs." One great object of a Code is to be complete, and when the law cannot without inconvenient polixity be given in full detail, the Code should point out where the particular law is to be found, to which the reader is intended to be referred.

9. Sections LXXI. and LXXII. purpose to give power to Tahsildars to pass decrees in Summary Suits, and provide for an appeal from them to the Collector.

Board Proceedings 23rd April 1855, No. 968.
Extract Minutes Consultation 19th May 1855, No. 604.
Board to Government 4th June " " 1410.
Ex. Mins. Cons. 27th " " " 774.
Board's Proceedings 21st July " " 1841.
Ex. Mins. Con. 3rd Augt. " " 929.
Board's Proceedings 19th June 1856, " 1884 p. 19
Ex. Mins. Con. 18th Feb. 1857, " 173 p. 18

This question was argued by the Board and Government in the papers noted in the margin.

The Board considered it inadvisable to give these officers the power of passing decrees, but not from any mistrust of their integrity, since

it was proposed to allow a Collector to assign to them, the even more confidential office of taking the evidence and reporting upon any case, which from distance or other cause he was unable to investigate personally. The Board showed, from the Bengal Regulations and Mr. Thomason's Circular instructions, that the course which they preferred is in force in the Bengal Presidency and the North West Provinces, and they are still in favor of it for the following reasons;—It saves trouble to the parties and witnesses in petty suits and expedites their disposal—it diminishes the risk of embarrassment by decrees being passed in cases which should be left to the ordinary civil tribunals—it lessens formal appeals, and expedites the execution of the decision obtained by the injured party.

10. With these remarks the Board must leave the general question for the orders of Government. They observe that the present draft code is silent on one of the difficulties which they have felt must arise, if Tahsildars are allowed to pass decrees. An appeal from the Tahsildar to the Collector is provided for, but it is not stated whether the Collector's decision in such cases is to be final. The Board can scarcely suppose that the legislature would allow it to be so, and yet, if it is not, a suit can hardly continue to be called "Summary" which can be brought into the Civil Court after two decisions, and in which the first decision must always remain in abeyance for a month. If the appeal from the Tahsildar's decree should be made to lie to the Zillah Court, a part of this delay would be prevented, but the Collector would then lose the principal means of watching the proceedings of his subordinates, and ascertaining their general character and efficiency. The Board will only add an opinion, that if Tahsildars are to decide

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suits of this description, it seems sufficient to extend their jurisdiction to Rupees 100 instead of Rupees 500.

11. The principles on which the rules for Panchayets have been drawn out are described in para. 17 of Mr. Parker's letter, and the Board concur in their propriety. *Sections LXXIV. to LXXXVII.* But an addition should, they think, be made to place one point beyond doubt, now that the members of a Panchayet are not to be named by the litigant parties, viz. whether a party, who has consented to a Panchayet, can retract, if the Collector rejects his objections to the members who may have been appointed to serve on it. In such cases a party might decline to attend with his documents and witnesses, and it seems advisable to state what course a Panchayet is on such occasions to pursue.

Judicial powers of Collectors in certain Criminal Cases.—12. This subject is provided for in Sections LXXXVIII. to XCII, and has been already fully discussed* by the Board and Government. The provisions of the proposed new law are in accordance with the principles then settled, and there is only one subordinate point in which the Board will suggest an alteration. In the description of the persons who come under the Collector's authority, class 3 in the Draft Act is confined to "all private servants of Collectors, Sub Collectors, Assistant and Deputy Collectors and of persons serving in the Department of Public Works." In Regulation IX. of 1822 Section II. the description is extended to persons who pretend to be in the private service of the officers of Government or to act on their behalf, or who assume the character of public officers for the purpose of receiving or exacting money, and the Board are afraid that the law will be weakened, unless this fuller description is adhered to.

13. Under the new law Tahsildars are to have the power of passing sentence in minor cases of malversation, instead of only reporting upon them. This is an alteration of the law in which the Board entirely concur. Here the limits of a Tahsildar's jurisdiction are clearly defined, and time is gained instead of being lost by his passing a decision after his enquiry is brought to a close. The case is therefore different from empowering Tahsildars to pass decrees in those vague and undefinable cases which are comprised in the term of "Summary Suits."

14. The XCIII. and two following Sections give the Collector power to enforce the repair of tanks in Zemindary and Inam villages which are in such a state as to endanger the public roads, or persons and property in their vicinity. The Board proposed to go further, and still consider it proper to protect the rights of the landholders whose lands become comparatively valueless, if deprived of their irrigation. Govern-

Ex. M. C. 18th Feb. 1857, No. 173, p. 28. ment concurred in these views but observed that although undeniably sound, they seemed to be opposed "to those maintained lately by the Board on the question of liability of Zemindars to make and maintain roads," referring to the Board's Proceedings of 21st August 1856, No. 2660, paras. 2 to 7. The Board would, however, submit that a wide difference exists between the two cases. To prevent danger arising to life and loss to property, from the embankments of existing irrigation works being left in an insecure state, is a clear and generally recognised duty on the part of holders of estates. But to force these proprietors to make and maintain roads, and construct new works of irrigation is a different matter, and involves a departure from the tenure on which they have hitherto held their estates. Such a course would excite the more alarm, from a proprietor being unable to see a limit to the demands which might be made upon him for public purposes, such as roads, irrigation, education, &c.

15. The remaining Sections of the Act call for no remark on the Board's part.

Court of Wards.—16. The Board would omit this section altogether. A similar provision exists in Regulation V of 1804, (Section VI) and experience has proved its inutility. The general authority to sue the Collector, *Section VI.* for damages, for any wrong acts, which is given in sections 33 and *False Report by Collector.* 34, seems sufficient, for all occasions. Moreover, Government can

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otherwise punish a public officer guilty of such an act. Mr. Parker in para. 8 of his letter also deprecates the insertion of the section.

Section XV. 17. The first part of this section needs revision. The assessment referred to, is evidently that payable to Government. It would also, the Board think, be as well here expressly to give the Government dues priority over all claims other than those specified in Section XIV. The wording might be "the assessment payable to Government upon the estates of disqualified proprietors shall be discharged by the Collector, out of the proceeds of the estates, after satisfying the charges mentioned in the preceding Section and shall have priority over all other charges upon the estate."

Section XXI. 18. The Board think it advisable that the prior right of Government to its assessment should here also be declared and protected.

Section XXXI. 19. In the proviso of this section "order" would be more appropriate than "decision."

20. Lastly, the Board think it desirable that the provisions of Act XXI. of 1855 should be incorporated in this Act.

21. Ordered that a copy of these Proceedings be submitted to Government.

(A true Extract.)

(Signed) J. D. SIM, *Secretary.*

No. 63. ORDER THEREON, 29th July 1859, No. 1014.

* *Draft of an Act for regulating the powers and duties of the Madras Revenue Authorities.*
Do. do. constituting a Court of Wards.

The Board of Revenue submit their remarks on two* of the Revenue Draft Acts prepared by Mr. Mayne under Mr. Parker's instructions. These Acts for the most part only put in legal terms the provisions decided on by Government in 1855 and 1856 after much careful thought and discussion with the Board, and there was little consequently for the Board to remark on now. Their observations for the most part touch on verbal or other small changes which they advocate; on these points the Government request the Board to communicate with Mr. Mayne, as the phrases objected to are his, and he will either admit the correction or give reasons for his own language.

2. There are only a few questions not verbal, which Government will now notice. The first is that mentioned at the end of para. 7 of the Board's Proceedings, viz. whether the Collector should have the power to interfere to fix the assessment of land not being Government land, not previously assessed. It appears hardly necessary that there should be any interference in such a case; the ryot takes the land of his own free will, and might be left to make his own bargain. It would be hard, however, to shew why, if this is made the law, it should not apply also to the case of assessed land waste for several years, and taken afresh by a new tenant. It seems doubtful, however, whether the clause is intended to apply to other than Government land. If it is, it appears to need to be made clearer, and on this point also the Board will be pleased to confer with Mr. Mayne.

3. Para. 9 refers to a question which was largely discussed in 1855-56, and decided by Government to the effect provided in the Draft Act, viz. that in the Civil cases adjudicable by the Revenue officers, Tahsildars shall *decide* and not merely *report*. The Board still adhere to the opinion which they expressed before; but Government consider the change to be very important, especially with reference to the new and higher position shortly to be given to Tahsildars. With regard to the point raised in para. 10, viz. to what authority an appeal shall lie from the Tahsildar's decision, no reason appears for any change in the Draft Act. The appeal will be to the Collector; and a party still dissatisfied, may go if he likes to the Courts by regular suit, as if the Collector's decision had been in the first instance.

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4. In para. 14 the Board advise that Collectors should be empowered to compel Zemindars, &c., to repair tanks, not only when dangerous to Government works or to the public, but also in order to protect the interest of those holding land under the tank. This would be a new power given to Collectors, and a new interference with private proprietors; and the Government are not prepared to advocate such an enactment.

(Signed) J. D. BOURDILLON,
Secretary to Government.

2021-4
An Act containing certain Provisions generally applicable to the Madras Revenue Code.

Whereas it is expedient to consolidate and amend the laws which relate to the administration of the Revenue, and the powers and duties of the various authorities connected therewith, in the Presidency of Madras, it is enacted as follows.

Interpretation Clause.
the Madras Revenue Code.

I. The following words and expressions in ~~this Act~~ shall have the meanings hereby assigned to them, unless there be something in the subject or context repugnant to such construction, (that is to say)—

The expression "Local Government" shall mean the person or persons for the time being immediately administering the Executive Government of the said Presidency.

The expression "Madras Revenue Code" shall include the new Acts now substituted for those hereby repealed, and all other Acts to which the term may afterwards be extended.

The word 'money' shall include Government or other stock, shares in any Company, or any valuable security.

Words importing the singular number shall include the plural number, and words importing the plural number shall include the singular number.

Words importing the masculine gender shall include the feminine.

The word 'person' shall include Company or Corporation.

The word 'month' shall mean calendar month.

Repealing Clause.

II. The several Acts and Regulations mentioned in the Schedule hereunto annexed, are hereby repealed, except so far as they repeal the whole or any part of any other Act or Regulation, and except as to any offence which shall have been committed, or to any money which shall have become due, or to any fine or penalty which shall have been incurred, or to any proceedings which shall have been commenced, before this Act shall come into operation.

Indemnity Clause.

III. No past act of any officer of Government, done in good faith under the Laws hereby repealed, shall be deemed invalid by reason of want of conformity to their provisions, unless legal proceedings in respect thereof shall have been commenced within six months after the coming into operation of this Act.

Limitation of action, &c.

Act. XIII of 1856. s. 112.

IV. All actions for damages, and all prosecutions against any person, which may be lawfully brought for anything done, or intended to be done, under the provisions of the Madras Revenue Code, shall be commenced within six months after the Act complained of shall have been committed, and not otherwise; and notice in writing of such action, and of the cause thereof shall be given to the defendant one month at least before the commencement of the action; and no Plaintiff shall recover in any such action, if tender of sufficient amends shall have been made before such action brought, or if a sufficient sum of money shall have been paid into Court after such action brought, by or on behalf of the defendant; provided always, that where the object of a Civil Suit is to establish any right, or a title to any property, this section shall not apply.

Pleathat act was done under order of a Superior.

*taken from one of the English
Police Acts.*

V. Where any legal proceedings are taken against any person for any thing done, or intended to be done, under the provisions of the Madras Revenue Code, it shall be lawful for the defendant to plead that the act complained of was done in good faith, under the order of his superior officer; and upon establishing such plea, the defendant shall be entitled to a decree in his favour, although the superior officer had no jurisdiction to make such order; provided always, that nothing in this section shall affect any remedy which the party injured may have against the authority who gave such order; provided also, that this Section shall not apply where a suit is brought against a Collector, for Acts done under the orders of the Local Government, or of the Board of Revenue.

Oaths to be taken.

*Reg. I of 1803. s. 2.
II of 1803. s. 3.*

VI. Members of the Board of Revenue, Commissioners of Revenue, and Collectors shall, previously to entering on the functions of their office, take the Oath prescribed by Act of Parliament, in the forms appended to this Act.

Restrictions against trading, &c.

Reg. II of 1803. ss. 61. 62.

VII. Covenanted Servants of the crown in the Revenue Department, and uncovenanted Deputy and Assistant Collectors, shall not be engaged in trade or commerce, or in transactions for lending or borrowing money, with natives within the limits of their district, or parties under their official control.

Power to make rules.

VIII. It shall be lawful for the Local Government from time to time to frame such rules of Procedure as may be deemed fit, for the purpose of carrying out the provisions of the Madras Revenue Code, or for the purpose of suspending or limiting the exercise of the powers thereby conferred upon the Revenue

officers. And such rules shall, so long they are in force, be deemed to be a part of said Code; provided always, that no such shall have the effect of investing any person with any larger powers than he may be authorized to exercise by the said Code.

Powers of Appellate Court.

IX. Where a power of appeal may be given against any decision passed under the provisions of the Madras Revenue code, it shall be lawful for the appellate authority to annul, confirm, or amend the decision appealed against, or to remand the case to the inferior authority for reconsideration, or to pass such decision *de novo* as ought to have been given below, and to receive or call for such further evidence as may be deemed necessary. And wherever a power of review may be given, it shall be lawful for the authority vested therewith, to call for all proceedings which may have taken place below, though no appeal may have been brought, and thereupon to exercise all the powers above granted.

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An Act for regulating the powers and duties of the Revenue Authorities in the Madras Presidency.

Board of Revenue.

Appeal. I. All acts, orders and decisions of the Board of Revenue shall be open to the consideration of the Local Government on appeal, or by way of review, unless where the contrary may be expressly provided.

Constitution. II. The Board of Revenue shall consist of such number of Members as may be fixed from time to time by the Local Government. In the event of any of the Members being from any cause unable to attend, two Members shall be competent to form a Board for the transaction of business.

Reg. I of 1803. s. 7.

Duties of Superintendence.

ibid. s. 4.

III. It shall be the duty of the Board of Revenue to exercise a general superintendence over the revenues, from whatever source they may arise, unless where the same have been expressly entrusted to a separate agency, and to recommend to the Local Government such measures as they may deem advisable in the department entrusted to their charge.

Power of controlling Revenue Officers, &c.

ibid. s. 5.

IV. The Board of Revenue shall have authority to superintend and control all persons employed in the executive administration of the public revenue, as far as the said superintendence and control may relate to the executive administration of the revenues, under any laws which may now, or at any future time be in force.

Powers of fine and dismissal.

ibid. s. 33.

V. It shall be competent for the Board of Revenue to fine, suspend, or dismiss any of the uncovenanted Revenue officers who may be convicted of misconduct, neglect or breach of duty, or found to be otherwise unfit for their position; provided always, that no uncovenanted servant, whose removal requires the order of the Local Government, shall be dismissed, or fined till such order has been obtained.

Pro. B. of Rev. June 1856. para. 3.
E. Min. Coun. Feb. 1857. para. 2.

Board not to grant pensions, &c.

Reg. I of 1803. ss. 42. 43.

VI. The Board of Revenue shall not grant any pensions, shrotriums, muctahs, fixed rents, enam or free gift lands, or confirm the title of any persons claiming to succeed to such grants, without the authority, general or special, of the Local Government.

Powers of Appeal and Review.

VII. The Board of Revenue shall be a Court of Appeal and Review, in respect of all decisions passed by any Revenue Officer, unless the contrary be expressly enacted.

Reg. V of 1804. s. 2. Board to be a Court of Wards.

VIII. The Board of Revenue shall also be a Court of Wards, and shall exercise all such

Official orders how to be signed.

Prov. B. of Rev. June 1856. para. 3. cl. II.
E. Mins. Cons. Feb. 1857. para. 2.

powers as now are, or by any future Act may be entrusted to it in such capacity.

IX. All official orders and communications of the Board of Revenue shall be authenticated by the signature of its Secretary, or Sub-Secretary, or of the person for the time being authorised to act as such.

Mode of Voting.

X. All questions upon which differences occur shall be determined by the majority, the Senior Member having a casting vote, when votes are equally divided.

Recording dissent.

XI. Any Member dissenting from the opinion of the majority, may record his dissent, and may claim to have the fact of such dissent brought to the notice of the Local Government.

Power to frame rules.

XII. The Board of Revenue may from time to time, subject to the approbation of the Local Government, frame such rules as may seem fit, for the regulation of its own procedure, and for the guidance of the authorities placed under its control.

Board not to be sued.

XIII. The Board of Revenue shall not be sued in any Court, but where any acts ordered by them, shall become the subject of a civil action, the Collector of the District for the time being shall be made defendant, in behalf of Government and thereupon the suit shall proceed as if such acts had been done by him on his own authority.

Member of the Board of Revenue on Deputation, and Commissioners of Revenue.

Deputation from the Board.

XIV. The Board of Revenue may, with the sanction of the Local Government, depute a Member of their own body, or any other person, to perform any special duty within the scope of their authority, which may be considered expedient. The person so deputed shall exercise the whole or such part of the powers of the Board as may be assigned to him, but shall possess no authority independent of it, and shall be bound by the instructions which the Board may from time to time issue for his guidance; provided always, that where the person so deputed shall be a Member of the Board, his opinion, communicated to it, shall count as a vote in ascertaining the majority on any disputed question, connected with the business on which he is deputed.

Government Commissioner.

XV. The Local Government may, whenever it shall be deemed necessary, appoint a Member of the Board of Revenue or any other person, to be a Commissioner of Revenue to perform alone in any of the districts of the Madras Presidency, all or any of the duties which by law belong to the Board of Revenue

collectively. During the continuance of such appointment, the Board shall cease to exercise such powers as are assigned to the Commissioner, within the same limits, and such Commissioner shall be independent of the Board, and shall receive his instructions from, and correspond directly with the Local Government; provided always that every such Commission shall be published in the Fort St. George Gazette.

Endowments.

Board of Revenue to superintend endowments.

Reg. VII of 1817. s. 2.

E. Mins. Cons. Feb. 1857. paras. 4. 5.

To maintain the due appropriation of the funds.

ibid. s. 3.

Local Agents to be appointed.

ibid. ss 7. 10.

Deed of endowment to be registered, &c.

sec 9 Geo. II. c. 36.

XVI. The general superintendence of all endowments, granted by Government or individuals for the support of public edifices, or objects of public charity or utility, and not being for purposes of religious worship, is hereby vested in the Board of Revenue.

XVII. It shall be the duty of the Board of Revenue to take such measures as may be necessary, to ensure that all endowments made for the maintenance of such establishments as are abovementioned, are duly appropriated to the purpose for which they were originally destined; and, with the sanction of the Local Government, to provide for the due maintenance and repair of the buildings, tanks, or other matters connected therewith.

XVIII. Local Agents, of whom the Collector shall *ex officio* be one, shall be appointed in every District with the sanction of the Local Government, and it shall be their duty to procure all such information as may be required by the Board of Revenue, and to do such other acts under its orders and guidance, as may be necessary to carry out the purposes abovementioned.

XIX. No endowment made after the passing of this Act for any public or charitable purpose, shall be valid against the grantor thereof or his heir, until six months shall have elapsed after some document evidencing the same shall have been executed, and registered as hereinafter mentioned.

Form of deed.

XX. Every grant of lands, or money, or of the rent or profits of land, for any of the purposes abovementioned, shall be in writing, signed by the grantor, and attested by two or more witnesses, and shall be presented to the Collector, or Assistant, or Deputy Collector, who shall satisfy himself of the genuineness of the signatures annexed thereto, and forward the document to the Collector's office, where it shall be attested on every page by the Collector's seal and signature. The original deed shall be retained in the Collector's cutcherry, and registered in a book kept for that purpose, and an attested copy shall be delivered to the party

Registry. XXI. The Registry shall contain a statement of the nature and value of the property granted, of the purpose of the endowment, and of the name of the parties making it, and such registers shall be open to public inspection at all reasonable hours, and all persons shall be at liberty to procure copies of the same on payment of such fees as may be fixed by the Board of Revenue.

Publication. XXII. When any document shall have been registered as aforesaid, a notice of such Registry shall be forwarded to the party purporting to have executed the grant, unless he shall have presented the document in person, and duplicates of such notice shall be affixed to the door of the Collector's Cutcherry, the Zillah Court, and the Moonsiff's Court nearest to the residence of the grantor; provided always, that no document executed, attested and registered as aforesaid, shall be invalid for want of such notices, as are herein directed.

Founder to be Visitor. XXIII. The founder of every endowment to be made hereafter, and his heirs, shall, unless the contrary is specifically provided by the instrument creating the trust, have the power of inspecting the charity, and examining into the appropriation of the funds, and of removing the managers or trustees in case of any proved incapacity, misconduct, or neglect of duty, and of appointing fresh trustees or managers in the room of those who shall have been so removed, or who from any cause shall have ceased to act; provided always, that nothing herein contained shall authorize the founder or his heirs to divert the trust funds from the purposes for which they were originally granted.

Who may sue, &c. XXIV. It shall be lawful for the founder of any endowment, or his heirs, and also for any person interested in the benefits thereof, to bring a civil suit, or to institute criminal proceedings in the ordinary tribunals under Act XIII of 1850, or otherwise as the case may require, against all trustees, managers, or others, by whose conduct such endowment shall have been injuriously affected, or who shall be incompetent to conduct the business thereof; and it shall be lawful for the tribunal trying the case to deprive the party accused of any office which he may hold in connection with the charity.

Mode of proceeding where charge is laid before a Local Agent.

XXV. Where any charge of incompetency, or of any misconduct, breach of trust, or other wrongful act, done to the injury of such endowment, may be preferred to one of the Local Agents aforesaid, it shall be lawful for him to refer the complainant to a Civil suit, or, with the sanction of the Board of Revenue, to insti-

tute a prosecution against the offender, according to the ordinary course of criminal law; provided always, that where such charge shall be laid before a Magistrate or other person having criminal powers, it shall be lawful for him to dispose of the case himself, to the extent of his ordinary jurisdiction.

Suits, &c., ordered by Board of Revenue.

XXVI. Where any such incompetency, or wrongful act as is abovementioned may reach the knowledge of the Local Agent, it shall be his duty to investigate the same, and report thereon to the Board of Revenue, who may thereupon direct such legal proceedings, civil or criminal, to be taken as shall seem fit, and may direct such suit or prosecution to be instituted in the name of the Local Agent, or of any other fit person who shall be willing to undertake the same, and any suit or prosecution commenced in the name of any Local Agent, who may be removed from office before final judgment, shall be continued in the name of his successor for the time being.

Vacancies how to be filled.

Reg. VII of 1817. ss. II. 13.

XXVII. Whenever the office of trustee or manager of any endowment shall, from any cause, become vacant, and shall not be filled up by hereditary succession, or by the act of some person competent to appoint to the same; or whenever any contest shall arise between parties claiming to hold the office, it shall be lawful for the Local Agent to place in temporary possession such person as he shall consider best entitled to fill the post, and he shall thereupon report all the facts to the Board of Revenue, who may confirm his act, or appoint such other person as may be deemed proper; and such appointment shall become absolute unless a suit is commenced in some Civil Court to try the right, within three months from the date of the appointment so made, or confirmed, by the Board of Revenue; provided always, that every such suit shall be brought against the party placed in possession, and not against the Collector or Local Agent.

ibid. §. 14.

Change in the purpose of the charity.

*Pro. B. of Rev. June 1856. para. 5.
C. Mins. Cons. Feb. 1857. para. 4.*

XXVIII. Whenever the funds appropriated to any charity shall become insufficient for the purpose for which they were originally designed, or whenever a surplus may accrue after satisfying such purpose, or whenever the original object of the institution may become impracticable or useless, or whenever from any other reason it may be desirable to divert the property so assigned, or any part thereof, to some other use, charitable such change may be effected in the manner following.

Procedure to be adopted.

XXIX. The Board of Revenue may, upon petition presented by the founder of the charity or his heirs, or by any of the parties interested therein, or upon the representation of the Local

Agent, call upon such Local Agent, or any other person whom they may depute for the occasion, to report upon the advisability of a change, and to propose a new scheme for the future.

Notice to be given of new scheme.

XXX. The Board of Revenue shall, with the sanction of the Local Government, adopt such new scheme for the management of the said endowment as they may think fit, and such new scheme shall be published in the Fort St. George Local Gazette, and posted on the doors of the Collector's Cutcherry, and Zillah Court, and of the Moonsiff's Court, nearest to the place of the charity, and otherwise disseminated as widely as possible, among all persons having any interest therein; provided always, that no such new scheme shall be carried out, during the time allowed for appeal, or pending appeal, where any such has been preferred.

Appeals to lie within six months.

XXXI. All appeals against such alteration shall be preferred to the Board of Revenue, within six months after such notice as aforesaid has been affixed to the doors of the Collector's Cutcherry, and such new arrangement shall become final if no appeal is commenced within the said time, and ultimately prosecuted with success.

Escheats.

Procedure in case of failure of heirs.

Reg. VII of 1817. s. 6.

XXXII. Where the last holder of any property shall have died, without leaving any person having an apparent title to succeed to the same, it shall be the duty of the Collector to report all the facts to the Board of Revenue, and in the meantime to assume charge of the property in trust for the person who shall prove eventually entitled, or for the Crown in case of an escheat; provided always, that where any person shall be in actual possession, under a bonâ fide claim of title, it shall not be lawful for the Collector to oust him without a Civil Suit.

Appeal against ouster by Collector.

XXXIII. Where the Collector shall have entered into possession in violation of the preceding section, an appeal may be preferred to the Civil Judge within one month, and thereupon the appellant shall be re-instated in possession, without prejudice to any suit that may afterwards be brought by the Collector, or any other person, to decide the title to the property.

The Board may direct Collector to give up possession.

XXXIV. The Board of Revenue may, with the sanction of the Local Government, direct the Collector to retire from possession, and to give up the property to any person who may, in their opinion, have shown a better title thereto, and all proceedings taken by any other claimant, shall be brought against the party so placed in possession, and not against the Collector.

Notices of intention to claim as Escheat.

XXXV. Whenever it shall seem fit to the Board of Revenue, with the sanction of the Local Government, to claim any property as an escheat to the Crown, such notices as are described in Section XXX of this Act shall be issued, in which the situation and nature of the property, and the name of the last holder shall be stated, and all persons intending to contest the title of the Crown shall be called on to lay their claims before the Collector within six months from the date of the notice, and such claims shall be referred by him to the Board of Revenue for consideration, and if rejected, the claimant, or his authorised agent, shall, where it is practicable, be informed of the fact of such rejection, and of the Collector's intention to bring a suit on behalf of the Crown.

Collector to hold for Crown where no claim within six months.

XXXVI. Where no such claims shall have been made within the period aforesaid, the Collector shall, if previously in possession, hold the property in trust for the Crown, subject to being ejected by Civil suit within the ordinary period of limitation.

Suit to be brought within a year.

XXXVII. Where any such claims shall have been made, they shall be adjudicated on by a Civil suit, in which the Collector shall be plaintiff, and all the said claimants shall be defendants, and such suit shall be brought within one year from the date of the said notice, and in default thereof, the right of the crown against the said claimants shall be barred; provided always, that it shall be lawful for the judge trying the case, to admit as defendants any other persons who have an interest in the property, although they have not sent in any such claims as are above mentioned.

Form of suit.

XXXVIII. Such suit shall be in the form of a prayer for a declaration of the right of the Crown to take the property as an escheat, and where the suit is decided against the Crown, the judge trying the case shall order possession to be given to such of the defendants as may have established the best *prima facie* title thereto, leaving the other defendants to proceed against him by ejectment; provided always, that such order shall not be executed during the time allowed for appeal, or pending appeal, where such has been commenced.

Not to bar rights of third parties.

XXXIX. The issue of such suit shall not affect the rights of any persons, not parties thereto, except in so far as it may be evidence of acquiescence or waiver of title.

Powers and Duties of Collectors in matters of Revenue.

Number of Collectors, &c., to be fixed by Government.

XL. The number of Collectors, and of Collectorates, with their limits, shall be fixed from time to time by the Local Government.

Collector to grant receipt for cash, &c., received from his predecessor.

Reg. II of 1803. s. 69.

ibid. s. 2.

ibid. s. 5.

To collect Revenue.

ibid. ss. 8. 14. 33. 39.

To enforce payment, &c.

ibid. ss. 43. 49.

Not to make grants without authority.

E. Mins. Cons. Feb. 1857 para. 6.

ibid. ss. 23. 24.

Reg. XXVI of 1802. s. 2.

Registry of land.

Reg. II of 1803. s. 16.

Reg. XXVI of 1802. s. 6.

Apportionment of assessment.

Reg. II of 1803. s. 17.

Principle of apportionment.

ibid. s. 18.

XLI. On assuming charge of the office of Collector, the officer shall pass a receipt in duplicate for the balance of money, stamps, and other property in the treasury, one to be sent to the Board of Revenue, and the other to be kept by his predecessor.

XLII. The collection of all such revenues as are not expressly entrusted to some separate agency, is vested in the Collectors, who shall be guided by such laws as may from time to time be in force, and in the absence of any express laws, by the orders of the Local Government or of the Board of Revenue, or of the person who may, for the time being, exercise its functions within the limits of their district.

XLIII. It shall be the duty of the Collectors to enforce the punctual payment of the revenue, to cause receipts to be duly given for all payments, to suggest to the Board of Revenue all such measures as may in their opinion conduce to the prosperity of their District, and generally to administer their charge with a view to the happiness of the people, and the advantage of the state.

XLIV. It shall not be lawful for the Collector to exempt land from assessment, to grant pensions, or to make disbursements without the previous sanction of Government, general or special.

XLV. Collectors shall keep registers of land, wholly or partially exempt from the payment of public revenue, and also of all subdivisions of estates, and all transfers of landed property, or changes of ownership therein. Such registers shall be in such form as may be sanctioned by the Board of Revenue, and shall be open to inspection at all reasonable hours, and all persons shall be entitled to copies of any part thereof, on payment of such fee as the Collector may fix.

XLVI. Where it may be necessary that an estate held under a sunnud Milkut i Istimrar should be sub-divided in order that a portion thereof may be sold for the discharge of arrears of revenue, or in pursuance of a Decree of Court, or for the purpose of being transferred in a manner allowed by law from one individual to another, it shall be the duty of the Collector to apportion the assessment thereof on each sub-division.

XLVII. The amount of such assessment shall be regulated at a rate proportionate to the value which such sub-divisions of estates bear to the gross assets of the whole estates, and it shall be the duty of the Collector to give information of the new assessment to the pro-

Procedure in case of appeal.

Reg. II of 1803. s. 18.

Persons deputed to attach estates to have written powers.

ibid. 15.

Power to fine or dismiss.

ibid. ss. 9. 37.

*Pro. B. of Rev. June 1856. para. 13.
E. Mins. Cons. Feb. 1857. para. 8.*

Powers of Collector over persons not in Government employ.

ibid. s. 9.

Reg. III of 1831. s. 5.

Estates of disqualified land holders.

Reg. II of 1803. s. 25.

No acts which may affect intercourse with Foreign States to be done without authority.

ibid. s. 65.

Employment of public and private servants.

ibid. s. 36.

prietors of each portion of the land so subdivided.

XLVIII. Every appeal against such new assessment shall be lodged with the Collector within two months after the same shall have been communicated to the party interested therein, or his agent authorised to act in that behalf, or within two months after notice of the assessment shall have been affixed upon the door of the last known place of residence of such party, in cases where neither he, nor any authorised agent can be found; and the Collector shall, with all reasonable dispatch, forward the appeal to the Board of Revenue, with his remarks thereon, and the decision of the Board shall be final.

XLIX. Collectors shall furnish the persons deputed by them to attach estates, in pursuance of the decree of a court of judicature, or for an arrear of revenue, with certificates of appointment, and with written instructions under their seal and signature.

L. The Collector shall have authority to control and superintend all revenue servants, of a rank inferior to his own, employed within his district, and to punish them with fine or dismissal in such cases, and within such limits as may be sanctioned by law, or by the orders of the Local Government, or of the Board of Revenue.

LI. The Collector shall have authority to summon all Zemindars, Ryots, or proprietors of land paying revenue direct to Government, and all Jaghiredars, Poligars, Shrotriendars, Enamdars, and holders of land wholly or partially exempt from payment of public revenue, as well as all Renters and Farmers of land revenues, Ferries, Tolls or other Privileges, and all Sureties, or other persons responsible for any part of the revenue to Government, to appear before him, either by person or vakeel, when their presence may be deemed necessary, and all persons, who, without sufficient cause, neglect or refuse to comply with such requisition, may be fined by the Collector to an extent not exceeding rupees and an appeal against all such fines may be preferred to the Sessions Judge within one month.

LII. Collectors are to manage the estates of disqualified land holders, as prescribed by law, or under the orders of the Court of Wards.

LIII. Collectors may not, without the express sanction of the Local Government, do, or authorise, any act which may affect the intercourse of the British nation with Foreign States.

LIV. Collectors may not employ public servants in private affairs, nor private servants

in public affairs; provided always, that the employment of authorised volunteers shall not be deemed unlawful.

Collector's seal.

Reg. II. of 1803. s. 10.

Summary Judicial Power of Collector in certain Civil Cases.

*Powers of Collector in case of forcible dis-
possession.*

Reg. V. of 1822. s. 11.

C. Mins. Cons. Feb. 1837. para. 15.

LIV. Whenever any persons who may lay claim to lands, crops, tanks, or watercourses, or to any buildings used for the purpose of farming or agriculture, in the possession of others, shall forcibly take possession of the subject matter in dispute, the party dispossessed shall be at liberty, within one month after the fact, to bring the case before the Collector, who, upon proof of such forcible ejection, and of the actual previous possession by such ejected party, shall cause the matter in dispute to be restored to the complainant, or the value of the crops to be paid to him, if they shall be damaged, destroyed, or not forthcoming; and shall further award against the offender such damages as may be equitable, and costs; provided always, that no execution shall issue in respect of so much of the decree as awards costs or damages, for one month after the date thereof, or during such further period as any appeal may be pending.

Appeal.

LVII. It shall be competent to either party to appeal to the Civil Judge against such decision, on the ground that the Collector has wrongly decided the question of previous possession, or that he has given excessive, or inadequate damages.

Not to bar Civil Suit.

LVIII. Nothing contained in the two preceding sections shall prevent the party, against whom such decision may have been passed, from instituting a suit in the proper tribunal, against the person in possession, to try the right to the property; and in such suit he may in addition to the land in dispute, recover back any damages which may have been formerly awarded against him; and such suit may be brought within the ordinary period of limitation; provided always, that unless such suit is commenced within one month from the date of the Collectors decision, or of the last appeal founded thereon, the right to claim in respect of damages shall be lost.

Right to enter on waste lands.

LIX. Where any dispute may arise as to the right to enter into possession of waste land, or of land which shall not have been in the occupation of any person for one year next preceding; or as to the proper rate of assessment to

be imposed upon lands not previously assessed, it shall be lawful for either party to bring the case before the Collector, who shall proceed to adjudicate upon the right to such land, or upon the rate of such assessment, as between the parties before him; provided always, that nothing in this section shall affect the right of Government to assess the land, as shall seem fit, for purposes of taxation.

Disputed boundaries, claims to water.

*Reg. XII of 1816. s. 4.
Act. XX of 1855. s. 6.*

*Case of distraint or arrest for arrears of rent
or revenue.*

*Reg. V of 1822. s. 4.
XXVII of 1802. s. 6.
ibid. s. 9.
ibid. ss. 3. 4.
ibid. ss. 8. 14. 15. 19. 21.*

C. Mins. Cons. Feb. 1837. para. 17.

*Disputes as to amount of rent, refusal of put-
tahs, or receipts.*

*Reg. XXX of 1802. s. 7.
ibid. s. 8.*

ibid. s. 10.

ibid. s. 14.

Reg. V. of 1822. s. 2.

LX. It shall be lawful for the Collector to adjudicate upon any question of uncertain or disputed boundaries or land marks, within the limits of his district, which may be preferred before him by any party interested therein; and also upon any claims as to the right to use any water, for purposes of irrigation.

LXI. Wherever any power of distraint, which may exist by law in case of arrears of rent or revenue, may be enforced against any person, who shall deny that such rent or revenue is in arrear, or that the entire sum claimed is due, or who shall assert that tender of payment was previously made and refused, or that property or goods, privileged from distraint have been seized, or that the distraint is null and void on account of any defect in procedure, it shall be lawful for the person aggrieved to prefer his complaint to the Collector, who shall thereupon investigate the matter, and decide whether any, and how much, rent or revenue is due, and shall confirm or annul the distress in whole or in part, and shall order the restoration of any property, goods or money that may have been wrongfully seized, and shall give such damages as the party injured may have incurred, or as the law may award; provided always, that the Collector shall have no jurisdiction in any case in which the complainant refuses to admit the title of the party distraining, or in any case in which the distraint may be in respect of Government assessment.

LXII. Where any person shall have levied, or attempted to levy, upon those holding land under him, any rent or assessment, differing in amount or species from that which he is entitled to exact; or where any person who is bound by law to grant puttahs to those holding land under him, shall for six months after demand refuse to grant such puttahs as they are entitled to receive; or shall grant puttahs to any persons other than those to whom they ought, by law, to be given; or where any person shall refuse to grant to those holding land under him receipts for discharges of rent or revenue, when duly made, it shall be lawful for the party aggrieved to prefer a complaint to the Collector,

Fraudulent transfer of property, or resistance to attachment.

Reg. XXVIII of 1802. s. 16.

ibid. s. 17.

ibid. s. 18.

Personal arrest for arrears of rent or revenue.

ibid. s. 34.

Reg. V. of 1822. s. 2.

Procedure in cases before Collector.

Satisfaction of claim.

Powers of amendment.

who shall adjudicate upon the same, and grant such relief, and award such damages as the law may permit.

LXIII. Wherever any person whose land or property is liable to be attached or distrained for arrears of rent or revenue, shall make a fraudulent conveyance of the same, with the view to prevent such attachment or distress; or wherever such attachment or distress shall be forcibly resisted; or whenever property so attached or distrained shall be unlawfully removed from the custody of the person entitled to retain the same, it shall be competent to the party aggrieved to lodge a complaint before the Collector, who shall thereupon investigate the charge, and grant such redress, and award such damages, to the injured party as shall seem fit.

LXIV. It shall be lawful for the Collector to investigate all cases, duly brought before him, in which any party is arrested for arrears of rent or revenue, and to ascertain whether any and what amount is due, and how far such arrears could have been satisfied by distress, and thereupon to make such order as to releasing the defendant, or committing him into custody, and otherwise, as the law directs; provided always, that the Collector shall have no jurisdiction where the matter has already been decided by a competent authority.

LXV. All proceedings taken under sections LVI to LXIII inclusive, shall commence by a written summons addressed to the defendant, which shall contain the name of the complainant, and state concisely the nature and amount of the claim, the position of the land, water, or premises in dispute, and the damages sought, if any, and no further pleadings shall be necessary. The costs of issuing and serving the summons shall be endorsed thereon.

LXVI. It shall be lawful for the defendant at any time before the day fixed for the hearing, to acknowledge the justice of the claim, and to pay into Court, or into the hands of the defendant or his agent, the amount sought to be recovered, and the costs of the summons, and thereupon all further proceedings shall be stayed, and an order shall be issued in favour of the plaintiff. It shall also be lawful for the defendant to acknowledge such part of the plaintiff's claim as he shall think fit, or to pay, as aforesaid, so much of the money claimed as he admits to be due, and if the plaintiff fails to recover something beyond the amount so paid or acknowledged, he shall pay all subsequent costs.

LXVII. On the hearing of the cause it shall be competent for the Collector to amend all variances between the claim, as stated in the sum-

mons, and that proved by the evidence, upon such terms as to postponement of trial, or payment of costs as he may think necessary, to prevent the opposite party from being prejudiced in his defence, and the decision shall be given wholly on the merits of the case.

Record. LXVIII. The record shall consist of a copy of the original or amended summons, a brief statement of the defence set up, a list of the documents filed, which shall be appended thereto, the evidence of the witnesses, which shall be taken down in the form of a narrative, and the decision of the Collector.

Appeal. LXIX. All decisions passed under the provisions of the said sections shall be final as between the parties thereto, upon such points as the Collector had jurisdiction to decide, unless an appeal shall be preferred to the Civil Judge within one month from the date thereof, and such appeal shall be decided solely upon the merits, and not upon matter of form.

Powers of ordinary tribunal saved.

Act. XXXIX of 1858. s. 31.

Judicial powers of Tahsildars.

P. Mins. Com. Feb. 1857. para. 18.

LXXI. All disputes such as are mentioned in sections LVI to LXIII inclusive, where the total value of the subject matter in issue, and of the damages claimed, shall not exceed Rupees 500, may be preferred before the Tahsildar, who shall thereupon proceed in the same manner, and exercise the same powers as are given to Collectors. And it shall be competent to the Collector to refer all such disputes, whatever be the value, to the Tahsildar, to be adjudicated on as abovementioned.

Appeal from Tahsildar.

ibid.

LXXII. All such decisions shall be final, unless an appeal shall be preferred to the Collector within one month from the date thereof; and where the subject of dispute exceeds the value of Rupees 500, the Tahsildar's decision shall not be put into execution till the time for appeal has expired, or pending such appeal, where any has been preferred; and it shall be competent to either party to such appeal to require the Collector to examine the witnesses anew; provided always, that it shall not be necessary to

record their evidence again, unless any discrepancies may occur, or any new and material facts be elicited, beyond those which are already taken down.

Returns of cases decided.

E. Mins. Cons. Feb. 1857. para. 19.

LXXIII. Monthly returns of all such cases as are decided by Tahsildars, and by Collectors, whether originally or on appeal, under the provisions herein before contained, shall be made to the Court of Sudr Udalut, and such returns may be in the same form as those now made by the Civil Courts under Reg. IX of 1828.

Reference to Punchayets.

*Reg. III of 1816. s. 2
V. of 1822. s. 15.*

LXXIV. Where such complaints as are specified in Sections LVI to LXIII inclusive, shall be preferred before a Collector, it shall be competent to him, where both parties consent thereto, to refer the matter to a Punchayet as hereinafter mentioned.

Mode of choosing Punchayet.

Reg. V. of 1816. s. 3.

LXXV. Such Punchayet shall consist of an uneven number, ranging from three to nine, and shall be chosen by the Collector, or by the District, or Village Moonsiff, as he may direct; where the parties to the proceeding are of different castes or professions, the officer naming the Punchayet shall, if they desire it, select one person from a caste or profession different from that of either of the disputants, and choose the remaining members equally from the castes or professions to which the parties belong; provided always, that if either party shall object to any of the persons nominated to compose such Punchayet, and the selecting officer shall consider the objection to be reasonable, the person objected to shall be withdrawn, and another substituted in his place.

Procedure.

LXXVI. All suits referred under Section LXXIV shall be conducted as nearly as possible according to the same forms of procedure, and the Punchayets shall have the same powers in reference to witnesses, and their decision shall have the same legal effect, as if the matter had been adjudicated on by the Collector.

Appeal.

Reg. XII of 1816. s. 9.

LXXVII. All appeals from the decisions of such Punchayets shall be preferred to the Civil Judge within one month from the date thereof, and such decisions shall only be set aside on the ground of gross and corrupt partiality; and where any such appeal is dismissed, it shall be lawful for the Civil Judge, if he is of opinion that the appeal was frivolous and vexatious, to inflict upon the appellant such fine, not exceeding Rupees as he shall think fit, and to award the same as damages to such members of the Punchayet as were accused of misconduct; provided always, that no such fine shall be levied during the time allowed for appeal, or pending appeal, where any shall have

been commenced, and that the decision of the Civil Judge upon such appeal shall be final.

Judicial Powers of Collectors in certain Criminal Cases.

Criminal jurisdiction of Collector.

LXXVIII. The Collector shall have authority to punish the several offences hereinafter specified, when committed by persons of the following description; that is to say:—

Persons to whom it extends.

Reg. IX of 1822 s. 2 cl. 3.

1. All the Uncovenanted Servants on the Collectors' public establishment, whether magisterial or revenue, or in the Department of Public Works, except such as cannot be removed without the sanction of the Local Government.

2. All Heads of Villages, Kurnums, and their Goomastahs, or persons officiating for them, and all other Village officers and servants, within their respective Districts.

3. All private servants of Collectors, Sub-Collectors, Assistant and Deputy Collectors, and of persons serving in the Department of Public Works.

Criminal Acts.

ibid. s. 2. cl. 2.

LXXIX. The offences cognisable by Collectors are declared to be as follows, that is to say:—

1. Extorting, or corruptly receiving, directly or indirectly, any money or valuable consideration, for doing or procuring to be done, or for omitting or preventing, any public or official act, or for the purpose, or under the pretence, of obtaining some undue benefit for any person.

2. Knowingly levying any other, or greater fees, taxes or collections, than are sanctioned by law.

3. Embezzling, or fraudulently misappropriating, the public money or property.

4. Making false or fraudulent entries in the public accounts, or other records, either in regard to the receipt or expenditure of public money in any of the departments under the Collectors' superintendence, or concerning the cultivation, irrigation, extent, value, classification, or assessment of land.

5. Knowingly falsifying, destroying, or concealing public accounts, or vouchers or documents relating to the receipt or expenditure of public money or property.

Penalty.

ibid. s. 5. cl. 1.

E. Mins. Cons. Feb. 1857. para. 24.

LXXX. Where any of the persons described in section LXXVIII shall be convicted of any of the offences of the 1st, 2nd or 3rd class specified in the preceding section, it shall be lawful for the Collector to sentence them to pay any sum not exceeding twice the value of the money or thing extorted, unduly received, embezzled, or misappropriated, so that such double value is not greater than Rs. 500; or

Reg. IX of 1822. S. 5. Cl. 4.

Committal to Criminal Court.

ibid. s. 17.

E. Mins. Cons. Feb. 1857. para. 24.

Appeal.

ibid. para. 26.

Reg. VII of 1828. S. 4. Cl. 1.

E. Mins. Cons. Feb. 1857. para. 18.

ibid. Cl. 4.

Tahsildars.

Appeal.

Procedure.

in cases of the 4th or 5th class above specified, it shall be lawful for him to impose a fine not exceeding 500 Rs; and in either case, to sentence the offender to imprisonment for a period not exceeding one year, in default of payment.

LXXXI. When a fine of Rs. 500 shall, in the opinion of the Collector, be inadequate to the offence, or where the double value of the money or property unlawfully obtained shall exceed such sum of Rs. 500, it shall be lawful for the Collector to commit the case to the Criminal Judge, who shall have authority to inflict a fine, or to exact such double value as aforesaid, to an amount not exceeding Rs. 5,000, and to commit the offender to gaol for a period not greater than five years, in default of payment; provided always, that where the crime shall seem to the Criminal Judge to require a more severe punishment, it shall be his duty to send the case to the Sessions Court.

LXXXII. Where the money ordered to be paid shall not exceed Rupees 100, or the period of imprisonment in default thereof shall not be greater than two months, the decision of the Collector shall be final. In all other cases of convictions under the preceding sections, an appeal may be preferred to the Sessions Judge within one month from the date of the sentence.

LXXXIII. It shall be lawful for Collectors to refer petty cases of the nature above specified, to the Tahsildar, for investigation and decision; but such Tahsildar shall not be authorised to order payment of a greater sum of money than Rupees 50, or to impose a longer period of imprisonment than one month, in default thereof.

LXXXIV. An appeal to the Collector shall lie against the decision of the Tahsildar, whether it be for an acquittal or conviction, within one month from the date thereof, and it shall be competent to either party to such appeal to require the Collector to examine the witnesses anew; provided always, that it shall not be necessary to record their evidence again, unless any discrepancies may occur, or any new material facts be elicited, beyond those which are already taken down.

LXXXV. In all trials for the offences hereinbefore specified, the charge shall be stated concisely in writing, and read over to the prisoner, who shall be asked if he wishes to say anything, and his answer shall be taken down in writing, and read over to him, and he shall affix his signature or mark thereto, and if he refuses to do so, the authority trying the case

shall sign the same, and add a note of the fact of such refusal; and the record shall consist of such statement and answer, the evidence of the witnesses, taken down in narrative form, a list of the documents filed, which shall be appended thereto, and of the decision of the presiding authority; and it shall be competent to such authority to amend any variance which may occur between the offence, as stated in the charge, and that proved by the evidence, provided such variance shall not in his opinion have misled the prisoner, or prejudiced him in his defence.

Disposal of fines.

Reg. IX of 1822. S. 12.

Summary recovery of money embezzled.

ibid. s. 6.

LXXXVI. All fines levied in any conviction under this Act shall be paid into the local Treasury, but it shall be lawful for the officer trying the case to order such reasonable costs as may have been incurred in the prosecution, to be paid therefrom, and also to return all money unduly exacted or extorted, to the person from whom it was so obtained.

LXXXVII. Wherever any person of the classes specified in section LXVIII shall admit, or wherever his accounts shall shew, the receipt by him of a larger sum of public money than he is able to produce, or account for, it shall be lawful for the Collector to make a demand in writing upon him for the specific sum so ascertained to be due, and to enforce the payment thereof, as provided in the following section, and such payment shall not be a bar to any proceedings which may be instituted against him before the ordinary Criminal tribunals, in respect of the same defalcation.

Mode of levying fines, &c.

Act XXXIX of 1858. S. 30.

Evidence.

Reg. I of 1824. S. 2.

E. Mins. Cons. Feb. 1857. para. 23.

LXXXVIII. All fines imposed, and all sums of money ordered to be paid, in any judicial proceedings, Civil or Criminal, under the authority of this Act, shall be levied in the same manner as arrears of revenue.

LXXXIX. All persons exercising judicial authority, whether Civil or Criminal, under the authority of this Act, shall have the same powers as to compelling the production of documents, summoning and enforcing the attendance of witnesses, and punishing those who fail to appear, or to give evidence, as are possessed respectively by Civil and Sessions Judges.

Judicial functionary not to be sued.

XC. No person exercising any judicial authority under the provisions of this Act, shall be liable to be sued in respect of any decision which he may have passed, and where any suit may be brought against such person, it shall be the duty of the Judge trying the case to strike his name off the record, without requiring any answer to be put in.

Power to prosecute not affected.

*taken from one of the English
Police Acts.*

XCI. Nothing contained in this Act shall be construed to prevent any person from being prosecuted for any offence made punishable on summary conviction by this Act, or to prevent any person from being liable under any other Law, Regulation, or Act to any other or higher penalty or punishment than is provided for such offence by this Act. So nevertheless, that no person be tried twice for the same offence.

Abuses committed by District Moonsiffs.

Reg. II of 1821. s. 6.

XCII. Whenever a Collector shall receive information of any acts of extortion, undue exaction, or other gross misconduct, alleged to have been committed by a District Moonsiff, he shall make such enquiries as the nature of the case may suggest, for the purpose of ascertaining whether any grounds exist for a more full and formal investigation of the charge; and if he shall find such grounds to exist, he shall forward a statement of the case, together with a list of the witnesses to the Civil Judge, to be dealt with by him according to law.

Irrigation Works.

Collector may order tanks, &c., to be repaired.

*Pro. B. of Rev. June 1856. paras. 35. 38.
E. Mins. Cons. Feb. 1857. paras. 27. 28.*

XCIII. Wherever any tank, or other work for the purpose of irrigation, upon the property of any Zemindar or Enamdar, may be so badly constructed, or may have fallen into such disrepair, as to be dangerous to the public roads, or to persons or property in the vicinity, it shall be lawful for the Collector to call upon the Zemindar or Enamdar, to put the same into a safe state, and if such proprietor shall for one month after notice fail to comply with the order, it shall then be lawful for the Collector to proceed to execute the necessary repairs or alterations, by such means as are at his disposal; provided always, that where there is ground to apprehend any immediate danger, the Collector may at once carry out the necessary works, unless the proprietor is prepared to perform them forthwith.

Expenses of repair to be paid by the proprietor.

XCIV. All expenses properly incurred in the performance of such works shall be charged to the proprietor, and a written demand shall be made upon him for the amount, and if he shall fail to pay the same, within such reasonable time as may be fixed by the Collector, it shall be recoverable in the same manner as arrears of revenue.

Civil suit or indictment.

XCV. All tanks or other works for the purpose of irrigation, kept in such a dangerous state, shall be deemed to be nuisances, and it shall be lawful for the Collector, or any person likely to be injuriously affected by the same, to bring a suit for damages against the proprietor of the

land; and the authority trying the cause may order the proprietor to execute all proper works, for the purpose of abating the nuisance, within such reasonable time as shall seem fit.

Villages held by Joint Enamdars.

Collectors may call on them to choose a Manager.

E. Mins. Cons. Feb. 1857. para. 29.

XCVI. Where any village or part of a village shall be held as joint property by several Enamdars, it shall be lawful for the Collector to call upon them to choose one or more Managers for the transaction of the village affairs with the Revenue Officers, and all acts which may be done by such Managers, within the scope of their authority, shall be binding upon the whole body of Enamdars.

XCVII. Where the Enamdars shall neglect or refuse to select Managers within one month after they have been called upon so to do, it shall be lawful for the Collector to present a statement of the facts to the Civil Judge, and it shall be his duty to proceed with all convenient despatch to appoint such person, or persons, as he may think proper for that purpose.

In case of default, Civil Judge to choose.

XCVIII. It shall be lawful for the Enamdar to remove their Manager, and appoint a new one, at their own discretion, where the office is not by usage hereditary; provided always, that where the person so appointed shall prove incompetent, it shall be lawful for the Collector to represent the matter to the Civil Judge, who shall examine into the case, and issue such orders as to the Manager's removal, or otherwise, as he shall think proper.

Obstructing Public Business.

Act XXX of 1841. s. 2.

XCIX. All persons whatsoever, whether British subjects or otherwise, who shall use menacing expressions or gestures, or otherwise obstruct the course of public business, in the presence of any Collector, or Deputy from the Board of Revenue, or Government Commissioner, then engaged in the discharge of his duties, shall be liable to be fined by the authority whose proceedings are obstructed, to any amount not exceeding Rupees 200, or in case such fine be not paid, to be imprisoned for any period not exceeding one month.

Appeal.

C. An appeal against all such sentences shall lie to the Sessions Judge, within one month from the date thereof.

Subordinate, Assistant and Deputy Collectors.

Subordinate Collectors, &c., to have *ex officio* the same powers as Collectors.

Reg. VII of 1828. s. 3. Cl. 1.

CI. Every Subordinate, Assistant, or Deputy Collector in charge of a particular division of a district, shall *ex officio* have authority to exercise within the division under his charge, all the powers equally possessed by Collectors.

Authority of Collectors to delegate their power.

Reg. VII of 1828. s. 3. cl. 2.

ibid. cl. 3.

30/6/98

Appeal and Review.

CII. It shall be lawful for Collectors to delegate at their discretion, in writing under their official signature, any of the powers existing in them, to any of their Subordinates, or Assistants, or Deputies, not in charge of a particular division of a district: or to any such officers in charge of a particular division, beyond the limit of such division.

CIII. All proceedings of such inferior authorities shall be open to the consideration of the Collector on appeal, or by way of review; and it shall be lawful for him to direct, either generally or in any particular instance, that such proceedings shall be submitted to him before they are carried into execution; provided always, that in all cases of decisions passed under Sections LVI to LXIII inclusive, LXXII, LXXVIII to LXXXII inclusive, and XCIX, an appeal shall lie direct from the order of such inferior authority to the tribunal which would have had appellate jurisdiction, had the order been passed by the Collector, and such decision, if not appealed against within the prescribed period, shall be final.

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No. 2408.

PROCEEDINGS of the BOARD of REVENUE, dated 23rd June 1859.

Read Extracts Minutes Consultation, dated 5th April 1859, R. D., No. 469, and 30th idem, R. D., No. 591, forwarding for such observations as the Board may wish to offer the following Draft Acts prepared by Mr. R. D. Parker aided by Mr. D. Mayne.

- I. An Act containing certain provisions generally applicable to the Madras Revenue Code.
- II. An Act for regulating the powers and duties of the Revenue authorities in the Madras Presidency.
- III. An Act for constituting a Court of Wards.
1. The first of these Acts calls for no observations.
2. The points in the second on which the Board will offer remark, are the following.

ENDOWMENTS. 3. The Board concur in the principle laid down for the treatment of future Endowments. Any grantor who wishes to assign lands, &c. for the support of a Charitable Institution but to retain the management of the Institution and its funds in his family, may apparently effect his purpose by omitting to register the deed of endowment, in accordance with Section XX. But if he wishes the aid of the constituted authorities, to secure the proper management of the Charity, he can attain his object by making a formal registry. Thus free liberty of action is left to all grantors.

Sec. XVIII.

Local Agents to be appointed.

4. The wording of this Section might be held to require that there shall always be more than one local Agent in each District. The Board think it would be best to leave this optional

with Government. The Section might easily be altered for this purpose.

Sec. XXIV.

Who may sue, &c.

Sec. XXV.

Mode of proceeding where charge is laid before a local Agent.

5. Sec. XXIV appears inconsistent with Sec. XXV. The former allows the founder, his heirs or any interested party, at once to take proceedings, civil or criminal, against the Trustees or Managers of the Charity, while the latter Section provides for charges being preferred, in the first instance, to a local Agent.

The Board do not see the advantage of both courses of action being allowed in every case. Local Agents are intended for the protection of Trustees as well as for their control, and while there are such Officers, it seems inexpedient that civil suits and criminal prosecutions, on matters relating to the Trusts, should be permitted without their cognizance and approval. But if Sec. XXIV is to stand the Board would, for the reasonable protection of Trustees, desire to see a stricter definition of the persons entitled to prosecute, than that therein given, viz. "any person interested in the benefits" of the endowment. In the case of an alms house or hospital, for instance, the Trustees and Managers would, under the Section, be liable to prosecution by every one. It might perhaps be declared that the tribunal before which the case is brought, shall first decide whether the plaintiff or complainant has such an interest in the Institution as to entitle him to prosecute, and that its decision on this point shall be final. The wording of Sec. XXV seems also to contemplate the independent action of each local Agent, without reference to his colleagues, where more than one Agent has been appointed. This course seems likely to cause embarrassment.

ESCHEATS.

6. Throughout the Sections on this subject the simple word "Property" is used, which would apply to moveable, as well as immoveable property. This is a

Sec. XXXV.

Notices of intention to claim as Escheat.

legal point requiring careful consideration. The Board think the notices prescribed in Sec. XXXV should further shew the party in possession; whether he be the Collector, acting on behalf of Government, or some

private claimant. It would also seem better to say, that the notices shall be published in the manner required by Sec. XXX, as that Section does not describe the character of the notices.

SUMMARY JUDICIAL POWERS OF COLLECTORS IN CERTAIN CIVIL CASES.
Sec. LIX.

Right to enter on Waste Lands.

this respect, which are yearly becoming of greater importance, should be carefully guarded, by declaring that the right of Government or of parties occupying its place, such as Zemindars and others, to dispose of waste land, or prevent its occupation, is in no way abated. With all respect for Mr. Mayne, whose opinion is given in para. 16 of Mr. Parker's letter, the Board do not consider that it would be safe to leave this Section in its present state. Mr. Parker, in the para. above referred to, alludes to the uncertain nature of Meerassy rights, in explanation of the wording of this section; but even Mr. Ellis, the most strenuous supporter of Merass, does not claim, for Meerassidars, E. M. C. 11th Feb. 1856, No 156 para. 3. the right of breaking up waste, without the consent of Government. The second part of the section apparently refers only to disputes between Zemindar and ryot, as the Government right of taxation is specially protected. It, however, requires grave consideration, whether in regard to private lands, never previously assessed and of consequence not previously occupied, the Collector shall determine the exact rate of assessment, which the owner of an estate may demand, or whether this shall be left wholly to the latter.

Sections LXI, LXII and LXIV. 8. Sections LXI, LXII and LXIV are rendered vague at present by not specifying the laws to which they refer in the following phrases—"Whenever any power of distraint which may exist by law, &c." The Collector "shall award such damages as the law may permit" and shall make such order "as the law directs." One great object of a Code is to be complete and when the law cannot without inconvenient polixity be given in full detail, the Code should point out where the particular law is to be found, to which the reader is intended to be referred.

9. Sections LXXI and LXXII purpose to give power to Tahsildars to pass decrees in Summary Suits, and provide for an appeal from them to the Collector.

Board Proceedings 23d April 1855, No. 968.
E. M. C. 19th May " " 604.
Board to Govt. 4th June " " 1410.
E. M. C. 27th " " " 774.
B's Proceedings 21st July " " 1841.
E. M. C. 3d Aug. " " 929.
Board's Proceedings 19th June 1856 " 1884 p. 19.
E. M. C. 18th Feb. 1857 " 173 p. 18.

This question was argued by the Board and Government in the papers noted in the margin.

The Board considered it unadvisable to give these Officers the power of passing decrees, but not from any mistrust of their integrity, since it was proposed to allow a Collector to assign to them, the even more confidential office of taking the evidence and reporting upon any case, which from distance or other cause he was unable to investigate personally.

The Board showed, from the Bengal Regulations and Mr. Thomason's Circular instructions, that the course which they preferred is in force in the Bengal Presidency and the North West Provinces, and they are still in favor of it for the following reasons;—It saves trouble to the parties and witnesses in petty suits and expedites their disposal—it diminishes the risk of embarrassment by decrees being passed in cases which should be left to the ordinary civil tribunals—it lessens formal appeals, and expedites the execution of the decision obtained by the injured party.

10. With these remarks the Board must leave the general question for the orders of Government. They observe that the present Draft Code is silent on one of the difficulties which they have felt must arise, if Tahsildars are allowed to pass decrees. An appeal from the Tahsildar to the Collector is provided for, but it is not stated whether the Collector's decision in such cases is to be final. The Board can scarcely suppose that the Legislature would allow it to be so, and yet, if it is not, a suit can hardly continue to be called "Summary" which can be brought into the Civil Court after two decisions, and in which the first decision must always remain in abeyance for a month. If the appeal from the Tahsildar's decree should be made to lie to the Zillah Court, a part of this delay would be prevented, but the Collector would then lose the principal means of watching the proceedings of his subordinates, and

ascertaining their general character and efficiency. The Board will only add an opinion, that if Tahsildars are to decide suits of this description, it seems sufficient to extend their jurisdiction to Rupees 100 instead of Rupees 500.

Sections LXXIV to LXXVII. 11. The principles on which the rules for Punchayets have been drawn out are described in para. 17 of Mr. Parker's letter, and the Board concur in their propriety. But an addition should they think be made to place one point beyond doubt, now that the members of a Punchayet are not to be named by the litigant parties, viz. whether a party, who has consented to a Punchayet, can retract, if the Collector rejects his objections to the members who may have been appointed to serve on it. In such cases a party might decline to attend with his documents and witnesses, and it seems advisable to state what course a Punchayet is on such occasions to pursue.

JUDICIAL POWERS OF COLLECTORS IN CERTAIN CRIMINAL CASES.

* Board's Proceedings 19th June 1856, No. 1884, p. 20 &c.
E. M. C. 18th February 1857, No 173, p. 22 &c.

12. This subject is provided for in Sections LXXVIII to XCII, and has been already fully discussed* by the Board and Government. The provisions of the proposed new law are in accordance with the principles then settled, and there is only one subordinate point in which the Board will suggest an alteration. In the description of the persons who come under the Collector's authority, class 3 in the Draft Act is confined to "all private servants of Collectors, Sub Collectors, Assistant and Deputy Collectors and of persons serving in the Department of Public Works." In Regulation IX of 1822 Section II the description is extended to persons who pretend to be in the private service of the Officers of Government or to act on their behalf, or who assume the character of public Officers for the purpose of receiving or exacting money, and the Board are afraid that the law will be weakened, unless this fuller description is adhered to.

13. Under the new law Tahsildars are to have the power of passing sentence in minor cases of malversation, instead of only reporting upon them. This is an alteration of the law in which the Board entirely concur. Here the limits of a Tahsildar's jurisdiction are clearly defined, and time is gained instead of being lost by his passing a decision after his enquiry is brought to a close. The case is therefore different from empowering Tahsildars to pass decrees in those vague and undefinable cases which are comprised in the term of "Summary Suits."

14. The XCIII and two following Sections give the Collector power to enforce the repair of tanks in Zemindary and Inam villages which are in such a state as to endanger the public roads, or persons and property in their vicinity. The Board proposed to go further, and still consider it proper to protect the rights of the landholders whose lands become comparatively valueless, if deprived of their irrigation. Government concurred in these views but observed that although undeniably sound, they seemed to be opposed "to those maintained lately by the Board on the question of liability of Zemindars to make and maintain roads," referring to the Board's Proceedings of 21st August 1856, No. 2660, paras. 2 to 7. The Board would, however, submit that a wide difference exists between the two cases. To prevent danger arising to life and loss to property, from the embankments of existing irrigation works being left in an insecure state, is a clear and generally recognised duty on the part of holders of estates. But to force these proprietors to make and maintain roads, and construct new works of irrigation is a different matter, and involves a departure from the tenure on which they have hitherto held their estates. Such a course would excite the more alarm, from a proprietor being unable to see a limit to the demands which might be made upon him for public purposes, such as roads, irrigation, education, &c.

15. The remaining Sections of the Act call for no remark on the Board's part.

COURT OF WARDS.

Section VI. 16. The Board would omit this section altogether. A similar provision exists in Regulation V of 1804, (Section VI) and experience has proved its inutility. The general authority to sue the Collector, for damages, for any wrong acts, which is given in sections 33 and 34, seems sufficient, for all occasions. Moreover Government can otherwise punish a public Officer guilty of such an act. Mr. Parker in para. 8 of his letter also deprecates the insertion of the section.

Section XV. 17. The first part of this section needs revision. The *Government assessment how to be paid.* assessment referred to, is evidently that payable to Government. It would also, the Board think, be as well here expressly to give the Government dues priority over all claims other than those specified in Section XIV. The wording might be "The assessment payable to Government upon the estates of disqualified proprietors shall be discharged by the Collector, out of the proceeds of the estates, after satisfying the charges mentioned in the preceding Section and shall have priority over all other charges upon the estate."

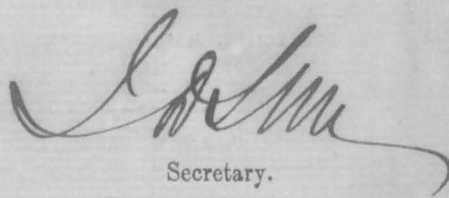
Section XXI. 18. The Board think it advisable that the prior right of Government *When Suits may be brought.* to its assessment should here also be declared and protected.

Section XXXI. 19. In the proviso of this section "order" would be *Enforcing bond in case of embezzlement.* more appropriate than "decision."

20. Lastly, the Board think it desirable that the provisions of Act XXI of 1855 should be incorporated in this Act.

21. Ordered that a copy of these Proceedings be submitted to Government.

(A true Extract.)



Secretary.

To

J. D. BOURDILLON, Esq., Secretary to Government, R. D.

3 There are only a few questions not verbal, which I will notice. The first is that at the end of Para 7. It ^{hardly} appears ~~unnecessary~~ that there should be any interference in the case supposed: the ryot takes the land of his own free will, and might be left to make his own bargain. But it would be hard to shew why, if this is made the law, it should not apply also to the case of a spoiled land waste for several years, and taken afresh by a new tenant. I doubt however whether the clause is intended to ^{apply to} other than Govern-
ment land; if it is, I think it needs to be made clearer.

4 P 9 refers to a question which was largely discussed in 1855/56, and decided by Government to the effect provided

in the Draft Act; viz, that in the Civil cases adjudicable by the Revenue Officers, Tahsildars shall decide & not merely report. The Board still cling to the old practice, but I think the change very important, especially with reference to the new and higher position shortly to be given to Tahsildars. With regard to the point raised in Para 10, viz to what authority an appeal shall lie from the Tahsildar's decision, I see no reason for ^{in the draft act} any change. The appeal will lie to the Collector, and a party still dissatisfied, may go if he likes to the Courts by regular suit, as if the Collector's order had been in the first instance.

5 In Para 14 the Board advise that Collectors should be empowered to compel Zamindars to repair tanks not only ^{when}

when dangerous to Government
works or to the public, but also
to protect the interest of those
holding land under the tank.

This would be a new power,
and I don't think it is ne-
cessary even if it could justly
be given. A Collector may often
see a Zamindary tank in what
he calls bad repair; but there
is a power of adjustment under
Zamindary management which
there is not under Government,
and it is very rare I
believe to see much land
waste under Zamindary tanks.



1014

Proceedings of the Madras Government
Under date the 29th July 1859

Read the following
Proceedings of the Board
of Revenue.

Submitting observations
on Draft acts prepared by
Messrs Parker and Mayne
as called for by Government (Here enter 23 June 59 No 240
in Ex^{ts} Memo. Cons. dated
5th and 30th April 1859 R.D.
Nos 469 & 591.

For perusal

* Draft of an Act for regulating the
powers and duties of the Madras
Revenue Authorities.
-do. do. constituting a Court of Wards.

The Board of
Revenue submit their
remarks on two of the
Revenue Draft acts
prepared by Mr Mayne
under Mr Parker's
instructions. These
acts for the most part
only put in legal terms
the provisions decided
on by Government in
1855 and 1856 after
much careful thought
and

Rev. July. 29th July 59 1014

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4 July 1859

with the Board,
and discussion, and
there was little consequence.
sequently for the Board
to remark on now. Their
observations for the
most part touch on
verbal or other small
changes which they
advocate; ^{on these points, the} ~~and the best~~
~~Government request~~
~~course for the Board~~
~~therefore will be to~~
communicate with Mr.
Mayne, ~~on these points,~~
^{phrases objected to are} ~~as the language is his,~~
and he will either
admit the correction
or give reasons for
his own ^{language} ~~expressions~~.

2 There are only
a few questions not
verbal, which Govern-
ment will now notice.
The first is that
mentioned at the end
of

Para 7 of the Board
proceedings, viz, ^{whether} the
~~right of the Collector~~
~~to ~~assess~~ land~~ ^{not being} ~~other than~~
for the apportionment of

Government land, not
previously assessed. It

appears hardly ne-
cessary that there should
be any interference in
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~~the~~ case, ~~supposed~~; the

ryot takes the land of
his own free will, &
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his own bargain. But
It would be hard, ^{however,} ~~to~~
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to the case of assessed
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fresh by a new tenant.

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however, whether the
cause

clause is intended to
apply to other than
Government land. If
it appears to
it is, ~~they think it~~
need to be made.

cleared, and in this point also the Board will be pleased
to confer with Mr. Mayne.

3. The Board refers to a
question which was
largely discussed in
1855/56, and decided
by Government to the
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in the civil cases ad-
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actment.

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under Zamindari
tanks.

[Signature]

6 Copies

To The Board of Revenue. Dis^y-30

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Revenue 1859 Departs.
Pro: of Govt. 29th July.

No. 1014.

Pro: of the Madras Government.
Df 29th July 1859.

Paving observations on
Draft Acts prepared by
Messrs Maigne and Parker

No 62 + 63.