M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1586 Press / ~~Mis.~~

14-15

Dated November 22, 1859.

Not to be folded or roughly handled

No. 14. Read the following letter from W. HUDLESTON, Esq., Acting Secretary to the Board of Revenue; to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department; dated 8th November 1859, No. 4560.

With reference to the Proceedings of Government in the Revenue Department, No. 1206, dated 9th September 1859, observing that the simple dismissal of the Tahsildar, Muzumdar and Tarafdar of Punchamal talook in Tinnevelly, which appeared in the District Gazette of the 15th August last, did not seem an adequate punishment for the offence (falsifying public accounts) which led to it, and requiring the Board of Revenue to submit the facts of the case for the information of Government, I am directed to report as follows.

In Con. 10th September 1859, *No.* 4519.

2. The lands to which the said accounts relate in favorable seasons are irrigated entirely by running water; while, in drought, they require manual labor for raising the water to them by picottahs or baskets when it is customary, on the ground of insufficient irrigation, to remit a portion of the assessment. An order was issued to the Tahsildars *on the 23d October* 1857, directing that whenever remission was thus claimed, the Curnums were to report the circumstance to them early in the season, furnishing full details, which were to be tested by another officer deputed for that purpose, and the result communicated to the Collector without delay. The order further required a second report from the Curnums *before the crops were cut* to shew whether they had been matured by raised water or not, and a second check examination, the result of which was to be also reported at once to the Collector.

3. In Fusly 1268, A. D. 1858-59, or that following the year in which the above order was issued, the Collector called on the Tahsildar *on the 11th December* 1858, to report what extent of land had thus been irrigated, but received no reply until five months afterwards, viz. *on the 9th May* 1859, when for the first time (the crops having been cut long before) the accounts in question were submitted with the Tahsildar's explanation "that the examination had not been properly made, and that not till the Jummabundy Goomastah had reported that the preparation of the puttahs, &c., was delayed for want of these accounts."

4. From subsequent enquiries made by the Acting Collector, it appeared that no reports whatever were received by the Tahsildar, showing that water was being raised in any of the villages, until he unnecessarily, as it appears, (the season having been very favorable,) sent eight orders purporting to be dated *September* 1858, to the Muzumdar, Attúr, Tarafdar, and certain Curnums, directing an examination of certain lands, and that these orders did not reach them (except the Muzumdar who states that he received his in the same month,) until the following *December* during which and the two following months, *when the carr crop had been cut and removed, and the peshanum crop was growing*, it is pretended that examinations were made, the accounts furnished as their result being *antedated September* and *October*, under, as alleged by the Curnums, the Tahsildar's instructions. The first mentioned officers also confess that *no memoranda or rough accounts were made at the time*, and that in some instances the accounts forwarded by the Tahsildar, on which remissions were claimed, were prepared so long as *one, two, and three months*, after such examinations are said to have been held.

5. On an inspection of the eight orders issued by the Tahsildar, which are stated to be so brief that they could have been all written in half an hour, it appeared that, though bearing indications of having been written at one and the same time, each of them was prepared by three different individuals, the names of the officers and villagers being written by one, the body by another, and *the dates* by a third party, who has not confessed to it. They are also not entered in the Talook Miscellaneous Diary, nor numbered, but appear in a separate book, together with the original order of the Tahsildar the date in which bears marks of having been *altered* to *September* from *December*.

6. From a consideration of all these circumstances, the Acting Collector was convinced that the order of the Tahsildar dated *September* 1858, was not written until *after* the receipt of the Húzúr reminder dated *11th December* 1858, and that the opportunity was taken to procure false accounts, through which an attempt was made to defraud Government of a large amount of revenue by establishing a claim to the usual remission of half the tax due on the aforesaid lands. The Tahsildar in his defence stated that he was the victim of a conspiracy, but cannot show any grounds for the plea, and, moreover, declared his inability to account for the delay and irregularity that occurred in the preparation of the accounts submitted by him. The chief witnesses against him having, however, been his accomplices or tools, according to their own showing, the Acting Collector did not think their evidence sufficient to warrant the infliction of the penalties provided by Regulation 9 of 1822, but he decided that the Tahsildar was not fit to be retained in the public service, and the Board concurring in this opinion, confirmed his dismissal.

7. The Muzumdar's statement was that he received an order from the Tahsildar *in September* to examine certain lands, that he did so on *the 24th of the same month* in company with the Curnums, that he kept no memoranda of the examination or other means of check, and received certain accounts *in November* from one of those officers, which he signed and *antedated*

in proof of the precious examination. The evidence of the two Curnums produced as witnesses was quite at variance both as to the *time* at which the examination was said to have been made, and as to the *genuineness of the accounts* delivered as the result of such examination. There was not any doubt of his complicity in the Tahsildar's fraud on his own showing; but, in consideration of the questionable conduct of the witnesses themselves, and of the doubt thus thrown on their evidence, simple dismissal in his case also was deemed sufficient.

8. The Attúr Tarafdar furnished the accounts of two villages as the result of examinations made on *the 24th and 25th October* 1858, while from his own admissions and other testimony they were made in *January* when the carr crops had been cut, and the peshanum crops were growing. He states that the earlier dates must have been entered by the Cusbah Tarafdar, who admitted having done so, but that it was under his and the Tahsildar's instructions. The Attúr Tarafdar appeared also to have taken a prominent part in the preparation of the Tahsildar's orders alluded to above, including the one to himself, which he confessed to have received only in December, but cannot account for the delay. The Acting Collector was of opinion that the charge of fabricating false accounts was more fully made out in the case in which he was convicted than in any other, but in consideration of his having been all along the tool of the Tahsildar, his superior officer, he thought the loss of his situation a sufficient punishment.

9. The under talook officers implicated in the preparation of all the accounts, were permitted to escape with a fine of five Rupees each.

No. 15. ORDER THEREON, 22nd November 1859, No. 1586.

In this letter the Board report, according to order, on a case in Tinnevelly, in which a Tahsíldár, a Muzumdár and a Karnam, convicted of fradulently falsifying revenue accounts, were simply dismissed.

2. The evidence against the Tahsíldár, as stated by the Board, appears so strong that it is difficult to perceive the reason for hesitating to convict him under Regulation IX. of 1816. The evidence against the Muzumdár is still more convincing; and the Board state that there was no doubt of the man's complicity in the fraud "on his own showing." In the case in which the Attúr Tarufdar was concerned, the charge is stated to have been "more fully made out" than in any other; but the Acting Collector forbore to convict him, for the very unsound reason that the order of an official superior excuses fraud in an inferior.

3. The Board will issue orders to all Collectors that these three persons, whose names should be reported to Government, are not to be employed again in any capacity.

4. The Government consider it necessary to the security of the revenue, to mark in a decided manner participation in this gross attempt at fraud; they direct therefore that all the "under Táluq officers" referred to in para. 9 of the Board's letter, who were clearly implicated, shall be dismissed, and not re-employed.

5. It is not stated whether any or what punishment was inflicted on the Karnams concerned. For the reason given in the preceding paragraph, the Government direct their dismissal, and the nomination in their room of successors not nearly related to them.

6. It is presumed that the fraud was unsuccessful, and that no remission was so obtained; but this should be explained.

7. The Governor in Council must observe lastly that the practice followed with respect to the land in question appears to be a very objectionable one, involving much interference, and giving great facilities for fraud. He would wish the Board to consider whether it may not be abolished in favor of some mode of proceeding not open to such objection. It seems likely that a composition might be made, fixing an assessment to be paid invariably; and this, it must be noticed, would be more consistent with the order abolishing yearly remissions.

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

Rev Depart Extract

No. 1586.

Proceedings of the Madras Government
Under date the 22d November 1859.

Read the following letter
from the Actg Secretary to the
Board of Revenue.

Dated date 8 November 1859
No. 4560

Reporting the facts connected with the dismissal of the Tahsildar Muzumdar & Talyar of Panchapollam Taluq in the Tinnevelly District.

In this letter the
Board report, according to
order, on a case in Tinnevelly,
in which a Tahsildar, a Muzum
dar, and a Karnam, convicted of
fraudulently falsifying revenue accounts,
were simply dismissed.

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this first attempt at fraud,
they direct therefore that all
the "under Taluq officers" referred
to in Para 9 of the Board's letter,
who were clearly implicated, shall
be dismissed, and not re-employed.

5 It is not stated whether
any or what punishment was
inflicted on the Karnams con-
cerned. For the reason given
in the preceding paragraph,
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Copies to the Bds of Rev Oct 25.

No. 4560.

From

W. HUDLESTON, Esq., Acting Secretary to the Board of Revenue,

To

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

SIR,

With reference to the Proceedings of Government in the Revenue Department, No. 1206, dated 9th September 1859, observing that the simple dismissal of the Tahsildar, Muzumdar and Tarafdar of Punchamal talook in Tinnevelly, which appeared in the District Gazette of the 15th August last, did not seem an adequate punishment for the offence (falsifying public accounts) which led to it, and requiring the Board of Revenue to submit the facts of the case for the information of Government, I am directed to report as follows.

In Con. 10th September 1859, No. 4519.

2. The lands to which the said accounts relate in favorable seasons are irrigated entirely by running water; while, in drought, they require manual labor for raising the water to them by picottahs or baskets when it is customary, on the ground of insufficient irrigation, to remit a portion of the assessment. An order was issued to the Tahsildars *on the 23d October* 1857, directing that whenever remission was thus claimed, the Curnums were to report the circumstance to them early in the season, furnishing full details, which were to be tested by another officer deputed for that purpose, and the result communicated to the Collector without delay. The order further required a second report from the Curnums *before the crops were cut* to shew whether they had been matured by raised water or not, and a second check examination, the result of which was to be also reported at once to the Collector.

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Revenue 1859 Despatch.

Pro. of Govt 30th Nov.

No. 1586.

Pro. of the Madras Govt.

Dated 22nd Nov. 1859

From Canarese in the Taluq of Punjanad in Tinnevelly Dy

Dy 4th March/61 No. 587.

Rd Dec 21st March/61 Ro

From Bd of Revenue Dy 6th Dec. 61

Ct No 2859 in Ct.

Passing orders on the report of a case in Tinnevelly, in which a Tahsildar, Muzumdar and Tarafdar convicted of falsifying Rev. accounts were simply dismissed.

No. 14. 15.

Cou. 9th Sepr 1859 No 43

Copy in a Letter to C
dy 22d March 64 No 40

Revenue 1859 Depart.
Rec. of Govt No 30 Nov.
No 2083

From

The Acting Secretary
to the Board of Revt

To The Secretary to
Government
Revt Deptt

Dated 8th
Desp 11th } November
Rec 12th } 1859.

No 4560.

No 1586. 22d November

Reporting the
facts connected with
the dismissal of the
Tahsildar, Muzumdar
and Tarufdar of Pun-
-chapolliem Talook in
the Tinnevelly District.

No 141

C 16th Novr No 21