

Govt. of {1871} Madras

REVENUE.

To
THE SUPERINTENDENT OF
REVENUE SURVEY.

Dated April 18th.

Recd.

Encl.

G. O., 18th April 1871, No. 692.

APRIL.

Nos. 182-183.

Old Survey of the Neilgherries.—Ob-
servations of the Superintendent of Revenue Sur-
vey on the letter from the Surveyor-General on
subject, recorded.

Enclosure to letter
G.O. of 25th February
1871

No. 15.

Separate Revenue

16. March 1871

The
Letter to Fort St. George

No. 3.

No. 693.

Comm^d to the
Board of Revenue
with reference to
G.O. of 4th January 1871 No. 185.

18th April 1871

14th Feb 1871

Received on the 10th April 1871

Via
Brindisi & Bombay.

Sanctioning re-
quisition for Watermark
Paper.

No. 693-18 April 1871

With order

No 184 & 185

Govt. of 1871 Madras

REVENUE.

To

THE SUPERINTENDENT OF
REVENUE SURVEY

Dated April 18th.

Recd.

Encl.

G. O., 18th April 1871, No. 692.

APRIL.

Nos. 182-183.

Old Survey of the Neilgherries.—Ob-
servations of the Superintendent of Revenue Sur-
vey on the letter from the Surveyor-General on
subject, recorded.

Proceedings of the Madras G
18th

No. 184. Read the following despa-
tary of State for India, (Separ-
Honourable the Governor in
Office, London, 16th March 18

I HAVE considered in Council your l-
January 1871, forwarding a requisit-
which I have sanctioned.

No. 185.

ORDER THERE

Separate Revenue, No. 8

Stamps.

(True copy.)

(Signed)

W. HUDLESTON,
Secretary to Government.

Revenue,) to His Excellency
Council, Fort Saint George.
No. 3:—

in this department, No. 1, dated 16th
water-marked paper, the supply of

1871, No. 693.

COMMUNICATED to the Board of
Revenue, with reference to G. O., 14th
January 1871, No. 105.

To the Board of Revenue.

Ed. F. R. Bantleman.

Enclosure to letter
No. 182 of the 23rd January
1871

India Office.

London 16th March 1871.

5a

Separate Revenue

N^o 3.

My Lord.

I have considered in
Council your Letter in this
Department 1. dated 16th January
1871, forwarding a requisition
for Watermarked Paper, the
supply of which I have
sanctioned.

I have the honour to be

My Lord
Your Lordship's most obedient
humble servant

His Excellency
The Right Honorable
The Governor in Council
Fort St. George.

C. J. M.

No. 15.

Separate Revenue

16. March 1871

The
Letter to Fort St. George

No. 3.

N-693.

Received on the 10th April 1871

Via

Brindisi & Bombay.

Comm^d to the
Board of Revenue
with reference to
G.O. 4th January 1871 No. 15.

18th April 1871.

Sanctioning re-
quisition for Watermark
Paper.

No. 693-18 April 1871

With order

No 184 & 185

*Proceedings of the Madras Government, Revenue Department,
18th April 1871.*

No. 186. Read the following Proceedings of the Board of Revenue, dated 21st January 1871, No. 310 :—

Read the following Proceedings of the Madras Government, dated 30th November 1870, No. 1,891, Revenue Department.

ABSTRACT.—Government dues on land under attachment in execution of a decree.—Advocate-General's opinion as to the course to be pursued for the purpose of their realization, communicated to Board of Revenue.

THE Board are of opinion that the law being as it is should be amended as the Advocate-General proposes.

2. There can be no doubt but what Government always have a lien to the extent of the legitimate State-demand on all land and its produce, and it must be through an oversight that the Civil Procedure Code makes it impossible to realize Government dues in any case.

3. The Board observe that Mr. Norton believes it is even now possible for Government to protect itself, by not permitting arrears to accrue; but in making this suggestion he has overlooked the fact that arrears accrue after as well as before land is attached.

No. 187. ORDER THEREON, 18th April 1871, No. 694.

Miscellaneous.

THE state of the case appears to be, that where land is attached after judgment by order of Court, under

Section 243, Act VIII. of 1859, the Receiver cannot legally apply any of the funds, which may come to his hands, in satisfaction of Government dues on the land accruing, whether before or after such attachment; and that where sale of such attached land takes place under Section 249 of the Act (Civil Procedure), notice of the intended sale must be given to the Collector; and if Government so direct under Section 248, the sale shall be conducted on the requisition of the Court by the Collector, who will then have the opportunity of notifying all intending purchasers of the amount of arrears due to Government on the land, which is sold subject to all encumbrances, so that purchasers may regulate their offers accordingly.

2. The Court-attachment after judgment bars any action of the Collector, under Madras Act II. of 1864, for the recovery of arrears of revenue, and there is no law which declares the State-dues to be a first charge on the land. The Judges of the High Court have declined to include Government arrears in the Court Sale Notices.

3. Thus, while there appears to be no ultimate defeat of the Government claim on the land as security for the State-dues, there is nothing to prevent inordinate delay in their realization, seeing that no limit is provided by law for the duration of the Court's attachment, in the course of which interest on previous arrears may accumulate and fresh arrears may accrue.

funds