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MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.** S.C.

G.O. No. 1098 Press / Mis.

Dated 28-8- 1874.

Not to be folded or roughly handled

No. 275. Read the following Proceedings of the Board of Revenue, dated 14th July 1874, No. 1,805 :—

Read the following letter from the Honorable D. ARBUTHNOTT, Collector of Tanjore, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Point Calimere, 1st June 1874, No. 138 :—

I HAVE the honor to submit the following case for the orders of the Board.

2. The Nadiam Mattam, which has formed the subject of much lengthened correspondence as will be seen by a reference to the Board's Proceedings marginally noted, was handed over to the ex-Gosayi or trustee, with its endowment and mesne profits, in the year 1871, under a decree of the High Court.

Dated	23rd February	1856, No.	551.
,,	27th April	1857.	
,,	11th May	,, ,,	1,515.
,,	7th March	1861, ,,	1,296.
,,	3rd June	,, ,,	2,854.
,,	10th August	,, ,,	4,345.
,,	2nd August	1865, ,,	4,565.
,,	26th July	1869, ,,	5,426.
,,	19th January	1870, ,,	387.
,,	13th July	,, ,,	4,848.
,,	16th September	,, ,,	5,769.
,,	6th December	,, ,,	6,961.

3. The endowment of this institution consists of seven villages yielding a net annual income of about Rupees 1,400. The villages are all Inam, and have, under the Inam rules, been confirmed as "Dharmadayam" or "charitable endowment on tax free tenure," to be held without interference so long as the conditions of the grant are duly fulfilled.

4. The conditions of the grant, however, have totally ceased to be fulfilled; for the villages have, with the exception of one, the smallest of all, been sold by the Courts for decrees for debts due by the Gosayi, and have been purchased by various individuals. What belonged to the Mattam was the right of collecting the revenue, and this having been conveyed by the Courts' sales to other individuals, there is nothing left for appropriation to the Mattam; in fact what was exempt from the payment of revenue to Government upon the condition that it was to go to support the Mattam, has now gone to the purchasers at the Courts sales.

5. I request, therefore, that I may be authorized to resume the Inam tenure of the six villages which have been alienated.

SUBMITTED for the orders of Government.

2. The Collector of Tanjore reports that six of the seven Inam villages which form the endowment of the Nadiam Mattam, and which are granted on free tenure so long as the conditions of the grant are duly fulfilled, have been sold by the Courts on account of debts due by the Gosayi, and have thus been alienated from the Mattam, and ceased to satisfy the conditions on which alone they were to continue rent free.

3. The Board are accordingly of opinion that Government have the power to impose full assessment on all these villages and should do so.

4. The orders noted in the margin, and the papers disposed of in them, show that the Gosayi is a man of abandoned character, and that it would be useless to show any leniency with regard to the Mutt,

Extract Minutes of Consultation, 9th May 1857, No. 438, R. D.
G. O., 22nd April 1869, No. 1,094, R. D.
G. O., 7th September 1870, No. 1,389, R. D.

5. Moreover, the Board think that the imposition of full assessment on these villages may have some effect in preventing similar fraudulent alienations occurring in future.

6. The Board have carefully considered the effect of Act XX. of 1863 with regard to this case, but they have come to the conclusion that there is nothing in that Act to prevent Government from enforcing its right to impose full assessment on Inams held conditionally when the conditions cease to be fulfilled, even if the Inams were granted as religious endowments.

No. 276. ORDER THEREON 28th August 1874, No. 1,098.

Land Revenue, No. 6.

HIS Excellency the Governor in Council concurs with the Board of Revenue that the only course left is to resume the Inam tenure of the villages in question, and he accordingly authorizes the imposition of full assessment.

2. He is unwilling, however, that property once conveyed for beneficial uses should be altogether lost to the public, and accordingly resolves to address the Government of India with the object of obtaining the income of these Inams for some purpose of general utility.

(True Extract.)

(Signed) C. G. MASTER,
Acting Secretary to Government.

To the Board of Revenue.

† The Government of India have not given any decided reply and G.O. No. 2553 of 1877 decided that no fresh orders will be passed pending legislation

Exd. W. H. French.

Govt. of {1874} Madras.

REVENUE.

To

THE BOARD OF REVENUE,

Dated August 28th.

Recd. *Encl.*

G. O., 28th August 1874, *No.* 1,098.

AUGUST.

Nos. 275-276.

Nadiam Mattam in Tanjore District.—Authorizing the imposition of full assessment on certain villages forming the endowment of — which have been sold by the Courts for the debts of the trustee, and resolving to address the Government of India about appropriating the income of these Inams for some purpose of general utility.

GOVT RECORDS