

(1) Number of pages 26

(2) Date of repair 13. 12. 1949

(3) Initials of the Referencer

MADRAS RECORD OFFICE

Government of Madras

Revenue

DEPARTMENT

G.O. No.	1423	Press
B.P. No.		Misc
Dated	9 - 11 -	1874

Not to be folded or roughly handled

MEMORANDUM OF APPEAL.

(Here enter names of parties, Number of suit, etc.)

The Acting Sub-Collector, 4th defendant above named, appeals to the District Court at Chingleput against the decree of the District Munsif of Trivellore in the above suit, dated _____, for the following reasons, viz. :—

(1.) That the decree is contrary to law and usage in that it directs the issue of a putta for portions of survey fields—a course which is opposed to the Standing Orders of the Board of Revenue and to the usage of the district.

(2.) The general superintendence of the revenue is vested in the Board of Revenue by Section 4, Regulation I. of 1803, and by Section 5 of the same Regulation they are vested with authority to superintend and control all persons employed in the executive administration of the public revenue, as also persons paying revenue to Government, so far as the said superintendence and control may relate to the executive administration of the revenue.

(3.) By Section 5, Regulation II. of 1803, Collectors are placed under the immediate control of the Board of Revenue and are bound to obey all orders communicated to them by the authority of that Board.

(4.) The splitting of survey fields being prejudicial to the interests of Government, the Board of Revenue, for the security of the public revenue and for its punctual and convenient collection, have prohibited the issue of puttas for portions of survey fields.

(5.) The issuing of puttas to ryots in Government villages is not prescribed by law. It is an administrative function of the Revenue authorities for revenue purposes only.

(6.) Plaintiff, as a Pattadar in a Government ryotwary village, is a tenant from year to year and holds his land subject to the conditions of the tenancy, one of which is that a separate putta shall not be issued for portions of survey fields.

(7.) The power of the Courts to direct the issue of puttas is subject to the restriction imposed by the rules of revenue administration.

(8.) If the Courts assume the power to direct the sub-division of survey fields the interests of Government will be compromised for the collection of the revenue will be made difficult, if not impossible.

(9.) Appellant, therefore, prays that the decree of the District Munsif directing the issue of a putta for portions of survey fields may be reversed.

(Signed) J. GROSE,
Secretary.

No. 2,506.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 8th December 1873.

Read the following letter from R. W. BARLOW, Esq., Acting Collector of the Chingleput District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Saidapet, 1st December 1873, No. 566:—

ADVERTING to the Board's Proceedings, No. 2,439, of the 10th December 1872, and those of the 10th July last, No. 1,251, I have now the honour to forward copies of the judgment and decree passed by the District Munsif of Trivellore in Original Suit No. 452 of 1872 as well as of a letter, No. 603, of the 24th ultimo, from the Acting Sub-Collector.

2. The effect of the Munsif's judgment is that the Revenue authorities have no power to refuse to split a survey field, and that they are bound to issue a separate putta, apportioning the assessment accordingly. Mr. Crole remarks "that this decision, if not reversed, will give rise to numerous sub-divisions of fields and thus increase the taluq work and multiply intricacies to an inconceivable degree," and recommends that an appeal should be preferred.

3. I fully concur with the Acting Sub-Collector as to the inconvenience that must result from minute sub-divisions and unnecessary intricacy of accounts should the judgment stand; but, with the opinion expressed by the Board at the close of paragraph 3 of their Proceedings, No. 832, of the 19th May last, before me I presume that an appeal must be considered inexpedient. I nevertheless request definite instructions on the subject, when I can, if necessary, prepare a memorandum of appeal.

4. The time for preferring the appeal expires on the 10th instant.

ENCLOSURES Nos. 1 and 2.—Copies of Judgment and Decree.

ENCLOSURE No. 3.

From C. S. CROLE, Esq., Acting Sub-Collector, to R. W. BARLOW, Esq., Acting Collector of the Chingleput District, dated 24th November 1873, No. 603.

With reference to your No. 820, dated 19th July last, on the Proceedings of the Board of Revenue, dated 10th idem, No. 1,251, I have the honour to forward, as per accompanying list (to be returned), copies of judgment, etc., in Suit No. 452 of 1872, on the file of the District Munsif of Trivellore.

2. It will be seen from the judgment in review that the Court has, for reasons therein given, adhered to its former decision; or, in other words, has decided that the Revenue authorities have no power to refuse the apportioned assessment or issue putta for portions of entire survey fields.

3. I need hardly remark that this decision, if not reversed or otherwise neutralized, will give rise to numerous sub-divisions of fields and thus increase the taluq work and multiply intricacies to an inconceivable degree. I have, therefore, the honour to request that the matter may be at once laid before the Board in order that an appeal may be preferred against the decision, if so advised.

4. Though the date of the judgment is the 27th October 1873 yet the appeal time will only expire on the 10th proximo as thirteen days were occupied in furnishing copies of judgment, etc.

(True Copy.)

(Signed) R. W. BARLOW,
Acting Collector.

The Board are of opinion that an appeal should be made. The Collector will cause the accompanying Memorandum of Appeal to be filed.

(True Copies and Extract.)

(Signed) J. GROSE,
Secretary.

To the Acting Collector of the Chingleput District,
with Memorandum of Appeal.

Erd. A. S. Rodgers.

No. 2,995.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 15th October 1874.

Read the following letter from H. E. STOKES, Esq., Acting Collector of the Chingleput District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Saidapet, 25th September 1874, No. 537:—

REFERRING to Board's Proceedings, dated 8th December 1873, No. 2,506, sanctioning an appeal against the decision of the District Munsif of Trivellore, in Original Suit No. 452 of 1872, involving the sub-division of Survey fields, I have the honor to forward copies of the Decree and Judgment of the District Court, in which the decision appealed against is confirmed, and also of a letter from the Acting Sub-Collector on the subject. The matter being one of undoubted importance, the Board may see fit to order a Special Appeal, in view to obtaining the decision of the highest tribunal; but, I fear, that there is not much ground to anticipate success.

2. The District Munsif held that Section 16, Regulation II. of 1803, which directs Collectors to apportion assessment on lands transferred in the manner allowed by the Regulation from one individual to another, applies to all lands whether permanently settled or ryotwari. The District Judge having adopted this view, proceeds to show that, in order to give complete effect to the transfer, it is necessary that separate registration and separate putta should follow. He is of opinion that orders of the Revenue authorities, restricting transfer of registration and putta to Survey fields, are *ultra vires*, and he considers it unnecessary to discuss the contention of the Board, in the Memorandum of Appeal, that the plaintiffs held as yearly tenants of Government, and that the non-divisibility of Survey fields was a condition of the tenancy, since the evident object is to get a decision as to the validity of such a condition, and since the plaintiffs had not opportunity of negating these assertions in the Court below.

3. Mr. Crole argues warmly against the applicability of the Regulation quoted; but I cannot feel his remarks to be conclusive. A natural interpretation cannot be rejected on the ground that a law is ill-drawn, and that inconvenience follows. I see no ground for his assumption, that the difference of phraseology in Section 16, was introduced to meet the case of unsettled poliyams, muttas, etc., since the word "Estates" would apply to them and might have been used as elsewhere in the Regulation, and the Section has no application to farms of land revenue, nor do I think the mention of sale for arrears of revenue indicative of an intention of the legislature to restrict the meaning of the word "lands."

4. That separate registration and puttass must follow sub-division, cannot be disputed (*vide* Board's Proceedings, dated 2nd December 1873, No. 2,448.)

5. I cannot go with Mr. Crole in his argument, following that of the Board in the Memorandum of Appeal, as to the plenitude of the powers conferred upon it in revenue matters. I think it is very sufficiently shown by the District Judge, that its authority and control cannot extend to the limitation, or it might be destruction of proprietary right, which for a series of years has been admitted to belong to Mirassidars, and which at any rate has been practically conceded to every Government ryot in the Presidency. As for his contention that the rela-

1873.
BOARD of REVENUE,
MADRAS.

PROCEEDINGS, 8th DECEMBER 1873, No. 2,506.

Encl.

Received

DECEMBER.

No. 2,506.

Suit—No. 452 of 1872, on file of Trivellore Munsif's Court, in Chingleput District, regarding putta for certain land.—Opinion expressed that an appeal should be preferred from decree in—the effect of which is that Revenue Officers will have to issue puttass for portions of survey fields. Memorandum of Appeal, forwarded to Collector.

12. The first is that even Mirassidars having nothing more than a preferential right (arising out of long residence) in the cultivation of the soil, and otherwise, are as subject to the ruling power which "possesses exclusive proprietary right in the soil, as the tenant upon an Estate in England." These are the views expressed by the Governor in Council as far back, I believe, as 1790. Mr. Place, always favorably disposed to the claims of the cultivator, in paragraph 703 of a report written in 1796, thus defines the term "mirassi." That it is a right

(Signed, * H. E. STOKES,
Acting Collector.

Ed. C. A. Tipton

DEPARTMENT

11

From *The Board of Revenue*
Pres^d Dated *15th Oct.*

Dated *10th Dec* 187 *4*

FOR ORDERS

2550

The Board expect that the District Judge of Kings County has confirmed the decision of the District Court directing the subdivision of a survey field & that they have directed a Special appeal to the High Court.

2. In an order just passed the

G.O. 2 November 1874
No 1355.

Nov 1874. *del.*
 Board of Directors
 MADRAS.

1954

[Faint handwritten notes or bleed-through from the reverse side of the page.]

1992
02
04

1991

Dec 10 - 9. Johnson
 Dec 27 - Dec 28

24

Government have
resolved to allow
subdivisions of fact,
as freely as I think.
I want to have said
that they see no
necessity to provide
a minimum as
suggested by the
Board. Under
these views the
appeal to the
High Court is an
unnecessary expense
which should be stopped
but on the other
hand should the
Government hereafter alter
their views & desire

to prescribe a
minimum of sub-
-division it would
be convenient to
know if it could be
done legally, without
recourse to legislation

I would stay therefore requested
the appeal. If as to whether the
an successors appeal should be
in order to prevent stayed or allowed
to proceed.
In Division they
must legislate

L. D. P. M. J. H.
3. 11.

L. D.
M. J. H.

18-08

Revenue Department

No. 1423

Proceedings of the Madras Government

Under date the 9th November 1874

Read the following
of the B. of Rev.

Requesting Govt. Order
to prefer a Special Appeal
against decision passed in App.
Sut. No. 224 of 1873 filed in
District Court of Chingleput
against decision of Tirunelveli
Munsif's Court in Sut. No. 152
of 1872, involving the subdivision
of Survey fields

H.C. 10th October 1874 No. 2992

The Governor in
Council having resolved
to allow sub-divisions
of fields (G.O. 2nd November
1874 No. 1385 R.D.) does
not think it necessary
that the Special Appeal
adverted to in paragraph
5 of the foregoing Pro-
ceedings should be

prevented

presented. The Board
will therefore cancel
their instructions to the
Govt. Reader.

ML *Let from orders*
gub

Deposited in M.S.
to B.D. of Rev. g.
14 To H. O. Don. by Rev. with J. and Co.
Oct. 1874

Proceedings of the Madras Government, Revenue Department,
9th November 1874.

No. 80. Read the following Proceedings of the Board of Revenue, dated 15th October 1874, No. 2,995:—

Read the following letter from H. E. STOKES, Esq., Acting Collector of the Chingleput District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Saidapet, 25th September 1874, No. 537:—

REFERRING to Board's Proceedings, dated 8th December 1873, No. 2,506, sanctioning an appeal against the decision of the District Munsif of Trivellore, in Original Suit No. 452 of 1872, involving the sub-division of Survey fields, I have the honor to forward copies of the Decree and Judgment of the District Court in which the decision appealed against is confirmed, and also of a letter from the Acting Sub-Collector on the subject. The matter being one of undoubted

importance, the Board may see fit to order a Special Appeal, in view to obtaining the decision of the highest

tribunal; but, I fear, that there is not much ground to anticipate success.

2. The District Munsif held that Section 16, Regulation II. of 1803, which directs Collectors to apportion assessment on lands transferred in the manner allowed by the Regulation from one individual to another, applies to all lands whether permanently settled or ryotwari. The District Judge having adopted this view, proceeds to show that, in order to give complete effect to the transfer, it is necessary that separate registration and separate putta should follow. He is of opinion that orders of the Revenue authorities, restricting transfer of registration and putta to Survey fields, are *ultra vires*, and he considers it unnecessary to discuss the contention of the Board, in the Memorandum of Appeal, that the plaintiffs held as yearly tenants of Government, and that the non-divisibility of Survey fields was a condition of the tenancy, since the evident object is to get a decision as to the validity of such a condition, and since the plaintiffs had not opportunity of negating these assertions in the Court below.

3. Mr. Crole argues warmly against the applicability of the Regulation quoted; but I cannot feel his remarks to be conclusive. A natural interpretation cannot be rejected on the ground that a law is ill-drawn, and that inconvenience follows. I see no ground for his assumption, that the difference of phraseology in Section 16, was introduced to meet the case of unsettled poliyams, muttas, etc., since the word "Estates" would apply to them and might have been used as elsewhere in the Regulation, and the Section has no application to farms of land revenue, nor do I think the mention of sale for arrears of revenue indicative of an intention of the legislature to restrict the meaning of the word "lands."

4. That separate registration and puttass must follow sub-division cannot be disputed (*vide* Board's Proceedings, dated 2nd December 1873, No. 2,448.)

5. I cannot go with Mr. Crole in his argument, following that of the Board in the Memorandum of Appeal, as to the plenitude of the powers conferred upon it in revenue matters. I think it is very sufficiently shown by the District Judge, that its authority and control cannot extend to the limitation, or it might be destruction of proprietary right, which for a series of years has been admitted to belong to Mirassidars, and which at any rate has been practically conceded to every Government ryot in the Presidency. As for his contention that the rela-

tions of the Government to its ryots were sufficiently brought into question in the Lower Court and ought to have been considered, it seems to me that success on this point in Special Appeal would merely lead to the suit being remanded, which would cause it to assume a complexion even more unpleasant than it now bears.

6. I think that, as a matter of law, the indivisibility of Survey fields cannot be maintained, and that the evils entailed by it, which seem to me well stated in Board's Proceedings, dated 19th May 1873, No. 832, outweigh the administrative inconveniences which would result from its abolition. It is too much to assume that the manner in which land shall be held throughout the country, shall be stereotyped for ever by any survey, and it is especially objectionable to insist on the maintenance of the present survey units, since very many of them have been formed by recent clubbing of old revenue fields. That sub-division is necessary and required, is shown by the difficulty which is now experienced in maintaining the rule, and the large number of cases which have to be recognized even after a short period has elapsed. To prescribe a minimum of indivisible area, would be, in my opinion, in principle as objectionable as the rule itself now is.

7. The administrative difficulties consequent on an abrogation of the present rule, do not appear to me very formidable. Much of the inconvenience at present arises from the work being allowed to accumulate. I would not throw the work on the Curnams (Board's Proceedings, dated 19th May 1873, No. 832). I would have it done either by a special Taluk establishment, or by the proposed strengthened staff of Revenue Inspectors, and I would charge in every case, in addition to the cost of demarcation, a fee for measuring the sub-divisions and correcting the maps, registers and accounts. In cases of decrees, these expenses might be made costs of execution. The only cases involving possible chicanery and loss would be relinquishments of portions of fields, and some safeguard at least might be obtained by allowing Collectors either to refuse to accept them or to increase the assessment on the retained portions.

8. The time allowed for special appeal in this case under report will expire on the 9th December next.

ENCLOSURE No. 1.

From C. S. CROLE, Esq., Acting Sub-Collector, to H. E. STOKES, Esq., Acting Collector of the Chingleput District, dated 18th September 1874, No. 519.

I have the honor to submit copy of judgment delivered in Appeal Suit No. 224 of 1873, by Mr. Brandt, the Acting District Judge of Chingleput, affirming the decision of the Munsif of Trivellore, in Original Suit No. 452 of 1872.

Board's Proceedings,	22nd June	1872, No. 1,078.
"	26th February 1873, "	247.
"	19th May "	832 and
"	12th June "	1,092.
To Acting Collector,	21st November 1872, No. 717.	
From do.	30th January 1873, No. 19.	
do.	31st February "	148.
To do.	4th June "	282.
From do.	19th July "	320.
To do.	24th November "	603 and
From do.	10th December "	1,603.

2. The correspondence and Proceedings in the case up to date, are entered in the margin for reference.

3. The Original Suit was brought to compel the Acting Sub-Collector to issue a separate putta to plaintiff for lands held by him jointly with his cousins. The transfer was rejected, 1st, because the assent of the latter was not given; and 2nd because the transfer involved breaking up survey fields. The suit was decided against Government, 1st, because under Section 16, Regulation II. of 1803 the Collector is bound to sub-divide when ordered by a Civil Court; and 2nd, because the Board

are nowhere in the Regulations authorised to pass orders which would restrict such sub-division.

4. Against this decision, the Board prepared a Memorandum of Appeal which was duly filed in the District Court, and I have now the honor to report that the Decree of the Lower Court has been upheld.

5. In my humble opinion, the otherwise able judgment of the Acting District Judge has not disposed of the position taken by the Board of Revenue in the Memorandum of Appeal.

6. The decision of the Munsif in ordering the sub-division of Survey fields has been confirmed on the ground, 1st, that Section 16, Regulation II. of 1803, which declares that "Collectors shall apportion the assessment on lands in pursuance of a decree of a Court of Judicature," is applicable to ryotwari lands; 2nd, that the sub-division was properly ordered by the Munsif in this case; and 3rd, that there exists no necessity for going into the question of the relations subsisting between Government and its ryots (whether of tenancy or otherwise) as this was not raised in the Court below.

7. In regard to the 1st ground, I shall observe that it is a question of construction of an ill-drawn Regulation. Looking, however, at the general scope of Sections 13 to 23, and at the second group of unpealed Sections from 37 to 59, I cannot think that the Legislature intended that Section 16 should apply to any but Estates other than ryotwari. The Courts seem to have proceeded on the assumption that there were only two kinds of holdings viz., permanently settled and ryotwari, which is a mistake; and I assume that the section in question was introduced to meet the cases of unsettled poliyams of lands "farmed" mittas, Shrotriams, etc., to which the provisions relating to Estates permanently settled did not apply. That Section 16 is inapplicable to ordinary ryotwari holdings is evident from the opening clause, "Collectors shall apportion the assessment on lands which may be ordered to be disposed of by public sale for the discharge of arrears of revenue." This could never have been intended to include the breaking up of Pannasht fields, because the course laid down is against the policy pursued by Government from the beginning, and if it did apply, he would be entitled to look for some more definite instructions than are contained in a solitary section inserted among others not relating to ryotwari lands at all. But the subject is nowhere alluded to, and strangely enough it has taken seventy years to discover that such a provision was in existence at all.

8. Having however, decided this the other way, the Acting District Judge agrees with the District Munsif in, secondly, finding that plaintiff (Respondent) had a right to the sub-division and separate registration of his share.

9. It was in view of this question being considered that I pleaded, in the 3rd paragraph of the answer filed in the District Munsif's Court, that "the Acting Sub-Collector cannot, under the Revenue Rules, issue a separate putta for them" ("portions of entire Survey fields"). This surely leaves open the whole question of the relation of Government to its ryots, of the nature of Putta, and of the power given to the Board of Revenue by Regulation I. of 1803.

10. The Acting District Judge thinks differently, and has declined to decide these questions as they were not raised in the Lower Court. I would submit that they were raised in paragraph 3 of the answer, and that as the Munsif did not frame issues on them, the case should have been remanded to him.

11. To my mind the putta is nothing, if it is not, as the counterpart of the chitta, the sign and symbol of an agreement between Government and the holder of it for rent, in lieu of its share of the produce of the soil, on certain broad and well-defined conditions, which are known through orders, and a long course of revenue administration to every one who holds lands in ryotwari districts. Two of these are the following:—

12. The first is that even Mirassidars having nothing more than a preferential right (arising out of long residence) in the cultivation of the soil, and otherwise, are as subject to the ruling power which "possesses exclusive proprietary right in the soil, as the tenantry upon an Estate in England." These are the views expressed by the Governor in Council as far back, I believe, as 1790. Mr. Place, always favorably disposed to the claims of the cultivator, in paragraph 703 of a report written in 1790, thus defines the term "mirassi." That it is a right

*Proceedings of the Madras Government, Revenue Department,
9th November 1874.*

to the use and substance of the soil, vested in the present proprietor, his heirs and successors, so long as he does, or can cultivate it, and pays the dues of Government, and is obedient to its authority; and that when he does not, or cannot cultivate his lands; when he withholds the dues of Government, or is disobedient to its authority, such part as he neglects, or in the latter case the whole, escheats to Government, who may confer it on whom it pleases." The obedience required of the ryot is noteworthy. These being the views of Government and its advisers, powers were given to the Board and Collectors by Regulations I. and II. of 1802 by which "all ryots were placed under their superintendence and control" "for the purpose of the executive administration of the revenue."

13. This was an act of State which defined the relations between Government and the cultivator of "its soil."

14. The second fundamental and notorious condition of holding land under the Government is compliance with the rule of the Board, which it appears that it had power under the Regulation to make, that the ryot shall have no right to demand the sub-division of entire Survey fields. Although this rule has been in force in every district in the Presidency, as far as I can trace back references to the subject, not a single instance has ever occurred, till quite lately, in which a ryot has attempted to compel Government through the Civil Courts to consent to a condition under which he would never have been received as a tenant under Government.

15. I think, therefore, that even supposing Section 16, Regulation II. of 1803 did apply, and supposing it to be not absolute, owing to its never having been once applied to ryotwari lands during the last seventy years, the Civil Courts are wrong in the present instance in summarily dismissing, without consideration, the question as to the legal power of the Board of Revenue to make the rule in question, owing to which Section 16 (which might otherwise have governed the case) is rendered inoperative.

16. The consequences of this decision being upheld are well known to the Board. One of the first will be that all the money and trouble expended on the late demarcation and survey will be completely thrown away, especially as this decision will govern the case of relinquishments of all kinds also. I am not one of those who believe that there is any real hardship in the present system when conscientiously administered for the good of the people and the safety of the public revenue, but I foresee nothing but perfect chaos and the ultimate collapse of the ryotwari system if any sweeping change is made, such as that involved in allowing the unrestricted sub-division of fields.

17. If the Board, having appealed to the High Court, fail in that appeal, three courses are open to us—

(1.) We may defend another suit on the broad ground taken by the Board in its memorandum in this appeal.

(2.) The Board has it in its power to neutralize the decision of the Courts in such cases, and eventually to prevent such sub-division, by forbidding it on pain of the levy of an arbitrary assessment on portions thus sub-divided.

(3.) The passing of a law taking out of the jurisdiction of the ordinary Civil Courts all suits against Revenue Officers connected with revenue administration, unless the permission of Government to bring them is filed along with plaints.

18. The last may seem a backward step, but the necessities of the case seem to demand it, and the unfitness of the Courts to deal with these cases is palpable, while the Revenue Department is one in which the people have learned to have perfect confidence. The results of the various suits in this district, prove that this general confidence is not misplaced, and it is evident that they are generally filed merely out of that temptation to gamble in litigation, as long as there is a single appeal left, which is irresistible to a native with any ready money.

(True Copy.)

(Signed) H. E. STOKES,
Acting Collector.

*Proceedings of the Madras Government, Revenue Department,
9th November 1874.*

ENCLOSURES Nos. 2 and 3.—Copies of Judgment and Decree.

SUBMITTED for the information of Government with reference to the correspondence noted in the margin.

Board's Proceedings, dated 19th May 1873, No. 832.
Government Order, dated 18th June 1873, No. 630.
Board's Proceedings, dated 30th July 1873, No. 1,438.
Government Order, dated 11th August 1873, No. 827.
Government Order, dated 14th October 1873, No. 1,104.
Board's Proceedings, dated 1st April 1874, No. 754.
Board's Proceedings, dated 17th August 1874, No. 2,276.

2. Plaintiff sued to obtain a separate putta for his share of the land held on a joint putta by himself and his cousin, first defendant. As the transfer involved the splitting of several Survey fields, the Sub-Collector, 4th defendant, pleaded that by the Board's standing orders he was precluded from issuing a separate putta for portions of Survey fields.

3. The District Munsif held that as the order relied on materially affects the interests of parties seeking sub-division, it is inequitable and not binding on the Courts; that under Section 16, Regulation II. of 1803 the Collector is bound to apportion the assessment on lands sub-divided under a Court's decree or which may be transferred from one person to another and that the Board have no power to issue an order restricting the scope of this Section. For these reasons, he passed a decree in plaintiff's favor directing the transfer sought.

4. Against this decision an appeal was preferred to the District Court on the grounds set forth in the Memorandum of Appeal annexed to Board's Proceedings, dated 8th December 1873, No. 2,506. The District Judge concurring in the lower Court's view of the case has confirmed its decision.

5. As the Board deem it expedient to obtain an authoritative ruling of the High Court in regard to the important point of Revenue administration involved, they resolve to request the Government Pleader to prefer a Special Appeal.

(True Copies and Extract.)

(Signed) J. GROSE,
Secretary.

No. 81. ORDER THEREON, 9th November 1874, No. 1,423.

Miscellaneous.

THE Governor in Council having resolved to allow sub-divisions of fields (G. O. 2nd November 1874, No. 1,385,

Revenue Department) does not think it necessary that the Special Appeal adverted to in paragraph 5 of the foregoing Proceedings should be prosecuted. The Board will therefore cancel their instructions to the Government Pleader.

(True Extract.)

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

To the Board of Revenue.

Edw. G. A. Turton.

16-2-10

*

С. И. ИВАНОВ

ИВАНОВ

Т. И. ИВАНОВ

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16-2-10

MADRAS RECORD OFFICE.

Government Records.

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G. O. (Printed).

Dated 9/11/1874

No. 1423