

(1) Number of Pages.....16
(2) Date of repair.....20.7.1966
(3) Initials of the Referencer.....*Att*

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	445	Press
B.P. No.		Mis.
Dated	16 - 4 -	1874 -196-

Not to be folded or roughly handled

445
21

*Proceedings of the Madras Government, Revenue Department,
16th April 1874.*

No. 85. Read the following Proceedings of the Board of Revenue, dated 11th December 1873, No. 2,537 :—

Read the following letter from H. E. SULLIVAN, Esq., Acting Collector of South Arcot, to H. E. SOKES, Esq., Acting Secretary to the Board of Revenue, dated Cuddalore, 24th October 1873, No. 416 :—

In continuation of my letter of 16th August last, No. 297, recorded in the Board's Proceedings of 28th idem, Miscellaneous No. 5,487, I have the honour to report that the Monigar's Gumastah, Arumuga Padiachy of Mithigudi, in Chidambaram Taluq, embezzled a sum of Rupees

		RS.	A.	P.
1279	...	127	13	3
1280	...	321	12	10
1281	...	188	9	3
Total...		638	3	4

638-3-4 out of the collections of Revenue for the three faslies noted in the margin, and has disappeared. A warrant was issued for his arrest as soon as the Tahsildar received intimation of the

embezzlement, his Descriptive Roll was published in the Police Sheets of the Trichinopoly, Tanjore, and South Arcot District Gazettes, and the Commissioner of Police at Madras was also addressed on the subject by the Sub-Collector, but Arumuga Padiachy has not been arrested. A warrant was also issued for the seizure and attachment of his property, but it has been returned unexecuted, as no property of his can be found. Under these circumstances, the amount should, I think, be written off. The Acting Sub-Collector, Mr. Lister, has recorded an opinion that the Tahsildar should be called upon to pay up this large amount of Rs. 638-3-4, embezzled by the runaway Monigar, and should not be allowed to take up a first class Tahsildar's post at the expiry of his year of degradation, on the ground of his having failed in the proper discharge of his duty. Copies of the Sub-

Collector's letter * and the explanation of the Tahsildar in reply to the several charges of neglect of duty brought against him by the Sub-Collector, are herewith sent.

2. The explanation of the Tahsildar appears to me to be on the whole satisfactory, and his conduct during the period of his degradation ordered by the Board, in their Proceedings of 20th July 1872, and which only expired on the 18th August last, was under my personal observation, and showed a marked improvement. He shook off the apathy and indolence which had for some time interfered with his efficiency as a public officer, and worked well. Admitting that in this case he did not scrutinize matters quite so closely as he might have done, I think he has been sufficiently punished. As regards the transfer of putta on the part of the runaway, which the Sub-Collector characterizes as "suspicious," I do not take the same view of the case. The Tahsildar had not at the time any grounds for suspecting the Monigar Gumastah; and the transfer having been directed by a competent Court, I do not well see how he could refuse to make it as usual in such cases. I therefore recommend that the amount in question be entered as irrecoverable, and written off the accounts.

*Proceedings of the Madras Government, Revenue Department,
16th April 1874.*

ENCLOSURE No. 1.—Copy of Sub-Collector's letter, dated 29th January 1873, No. 54.

ENCLOSURE No. 2.—Copy of Tahsildar's letter.

THE Board agree with the Collector that the Tahsildar's explanation is satisfactory. The Revenue Inspector's conduct seems to be more blameworthy and the Collector's attention is directed to the subject. The search for the Monigar should be kept up and he should be arrested whenever he makes his appearance again.

2. The Board resolve to request Government to allow the sum of Rupees 638-3-4 to be written off the accounts. It was embezzled by the Monigar who collected it. The Monigar has disappeared and all efforts to find him or property belonging to him have failed.

No. 86.

ORDER THEREON, 16th April 1874, No. 445.

Land Revenue, No. 4.

SANCTION is accordingly granted
for writing off Rupees 638-3-4.

(True Extract.)

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

To the Board of Revenue.
,, the Accountant-General.

Erd. G. A. Turton.

445

No. 2,537.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th December 1873.

Read the following letter from H. E. SULLIVAN, Esq., Acting Collector of South Arcot, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Cuddalore, 24th October 1873, No. 416 :—

In continuation of my letter of 16th August last, No. 297, recorded in the Board's Proceedings of 23rd idem, Miscellaneous No. 5,487, I have the honour to report that the Monigar's Gumastah, Arumuga Padiachy of Mithigudi, in Chidambaram Taluq, embezzled a sum of Rupees

		RS.	A.	P.
1279	...	127	13	3
1280	...	321	12	10
1281	...	188	9	3
Total...		638	3	4

638-3-4 out of the collections of Revenue for the three faslies noted in the margin, and has disappeared. A warrant was issued for his arrest as soon as the Tahsildar received intimation of the

embezzlement, his Descriptive Roll was published in the Police Sheets of the Trichinopoly, Tanjore, and South Arcot District Gazettes, and the Commissioner of Police at Madras was also addressed on the subject by the Sub-Collector, but Arumuga Padiachy has not been arrested. A warrant was also issued for the seizure and attachment of his property, but it has been returned unexecuted, as no property of his can be found. Under these circumstances, the amount should, I think, be written off. The Acting Sub-Collector, Mr. Lister, has recorded an opinion that the Tahsildar should be called upon to pay up this large amount of Rs. 638-3-4, embezzled by the runaway Monigar, and should not be allowed to take up a first class Tahsildar's post at the expiry of his year of degradation, on the ground of his having failed in the proper discharge of his duty. Copies of the Sub-

Collector's letter * and the explanation of the Tahsildar in reply to the several

charges of neglect of duty brought against him by the Sub-Collector, are herewith sent.

2. The explanation of the Tahsildar appears to me to be on the whole satisfactory, and his conduct during the period of his degradation ordered by the Board, in their Proceedings of 20th July 1872, and which only expired on the 18th August last, was under my personal observation, and showed a marked improvement. He shook off the apathy and indolence which had for some time interfered with his efficiency as a public officer, and worked well. Admitting that in this case he did not scrutinize matters quite so closely as he might have done, I think he has been sufficiently punished. As regards the transfer of putta on the part of the runaway, which the Sub-Collector characterizes as "suspicious," I do not take the same view of the case. The Tahsildar had not at the time any grounds for suspecting the Monigar Gumastah, and the transfer having been directed by a

Order of Board

Cont. of 1874
REVENUE.

THE BOARD OF REVENUE,

As, Secy, Secy,

Del'd April 1874.

To

Post

G. O. 10th April 1874, No. 416.

APRIL.
Nos. 51-55.

Revenue Collections embezzled in Chidambaram Taluq, South Arcot District.—Accounts sanctioned for writing off the Accounts Rs. 638-3-4, being amount of—

competent Court, I do not well see how he could refuse to make it as usual in such cases. I therefore recommend that the amount in question be entered as irrecoverable, and written off the accounts.

ENCLOSURE No. 1.—Copy of Sub-Collector's letter, dated 29th January 1873, No. 54.

ENCLOSURE No. 2.—Copy of Tahsildar's letter.

The Board agree with the Collector that the Tahsildar's explanation is satisfactory. The Revenue Inspector's conduct seems to be more blameworthy and the Collector's attention is directed to the subject. The search for the Monigar should be kept up and he should be arrested whenever he makes his appearance again.

2. The Board resolve to request Government to allow the sum of Rupees 638-3-4 to be written off the accounts. It was embezzled by the Monigar who collected it. The Monigar has disappeared and all efforts to find him or property belonging to him have failed.

(A true Copy and Extract.)

J. G. M.
Secretary.

To the Secretary to Government, Revenue Department,
with two original enclosures, to be returned.
,, the Acting Collector of South Arcot.

Exd. G. A. Turton.

BOARD OF REVENUE,
MADRAS.

1873.

PROCEEDINGS, 11th DECEMBER 1873, No. 2,537.

Copy 17 Dec 73.

Enc 2

Received 18 Dec 73.

DECEMBER.
No. 2,537.

Revenue Collections—amounting to Rupees 638-3-4, embezzled by Monigar's Gumsiah of Mithigudi, in Chidambaram Taluk, South Arcot District.—Sanction of Government requested for amount being written off accounts. Tahsildar's explanation of his conduct in this matter satisfactory. Attention of Collector drawn to Revenue Inspector's conduct.

445
4

I agree with Mr. Sim.
Finding security would
be a great burden on
a body of men who
do their work for very
inadequate—often for no
remuneration. If this
new system were
introduced we should
require to revise the
whole relation. Some
50,000 or 60,000 men
should be required
to find security for the
then is no sufficient reason
Every facility should
be afforded for the
transfers of registration
of holdings & demise
of land and I am much
opposed to the idea of
bringing these ordinary
and

- and now I believe
exempted - transactions
in respect to land (already
heavily burdened) further
within the reach of the
tax-gatherers. The analogy
is the private arrangement
between an outgoing
and incoming tenant
and it is not improbable
that a good will which
does not appear in the
Rajmama's papers.
With this we have nothing
to do. The new holder
undertakes to pay the
assessment on the
relinquished land and
should not seek to
increase either obstacles
or burdens.

12/7/3

Wob

Japer

REVENUE DEPARTMENT.

C. No. 4039.

Board of Revenue
Dated 11 December 1873.

FOR ORDERS.

The same is begged must if
can be written. It is im-
possible to require security from
Village Officers. The office is burdened
by law & practice and a collector
can have no difficulty in as-
certaining a Village Officer's
character as regards the execution
of such offices as this. After
all our losses in this way are
few & far between.

As to transfers of land - where
the right holding a plot of land
notifies his wish to transfer it to

another person - who by giving
 his acceptance there of - and
 such transfer does not prejudice
 any claims of fact on the land.
 The transfer should, in my opinion
 be carried out without hesitation.
 If the Stamp Law has been
 infringed, that is a separate
 affair - The provisions of the
 Stamp Law should be made
 as widely known as possible
 but I would not harass the
 Dept. - or throw any obstacle in
 the way of bona fide transfers
 of land

Vol 27. 3

FOR ORDERS.

Memo for Orders

415
7
Bade No. 11: Decr/73 No 2537.

Taking Security from
the African is We are so often "writing off"
quite a lot of their these emphysements, that it
seems desirable to take Security
and hereditarily by law from these village Collectors.
A. B. C. D. E. F. G. H. I. J. K. L. M. N. O. P. Q. R. S. T. U. V. W. X. Y. Z.

2^d Suggestion. The Tahndan has

explained that - besides those cases
where land is decreed away from
the registered holder, and where land
is put up to sale for the registered
holder's debts & purchased by the
highest bidder at the Court's auction
(both of which cases justify a
transfer in the registry as a matter
of course) - it is the universal custom
to make the transfer upon the written
application of the registered holder -
on some such paper. e.g. as this:-
I A. B. have resigned all my title
in fields X, Y, Z, as per at 30 B.S.,
to C. D. & request that said field
may be registered in the name of C. D.

accordingly".

Now, I am confident from
inquiries I have made of experienced
Tahoodas & others - and indeed it
stands to reason - that these are
conveyances for a valuable considera-
tion.

If it were only that A.B. was tired of
being a Ryot & wished to take some
other line, it would suffice if he were
to resign his tenancy into the hands
of the Collector, his landlord -

But from his anxiety that C.D. should
get it instead - viz. C.D. might or
might not succeed in doing in the
case of such resignation - it is evident
that money has passed between the
parties - The agreement would require
a stamp - and would further, where
the purchase money comes to 100 Rs.,
require to be registered - Both these
processes are evaded by the present
indulgence - thus the law is infringed
& the Revenue of Govt. suffers.

It is to be noted that even were
A.B. to make a gift of the land

605
to C.D. a stamp would be required
to register it also.

I submit therefore that a surrender
of tenancy should not be received, unless
it is per et simple. If he has sold it
or made a gift of it, he must evidence
that plainly in writing, before the
Govt. will act on it - & before of course
will not act on it in cases where,
requiring a stamp the paper is not
stamped or stamped insufficiently,
or where it is not registered, where
registration is required by law.

LS

18/12/73.