

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

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
2

*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 Chidam-

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

baram Taluq, embezzled a sum of Rupees 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.

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 28th idem, Miscellaneous No. 5,487, I have the honour to report that the Monigar's Gumastah, Arumuga Padiachy of Mithigudi, in Chidambaram Talug, 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

Cont. of 1874. 30th Dec. 1873.

REVENUE.

To

THE BOARD OF REVENUE,

Ac, do, do,

Dated April 16th.

Recd.

Encl.

G. O. 16th April 1874, No. 416.

APRIL.

Nos. 85-86.

Revenue Collections embezzled in Chidambaram Talug, South Arcot District.—Accords sanction 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.

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

Copy 17 Dec 73.

Encl. 2

Received 18 Dec 73.

DECEMBER.
No. 2,537.

Revenue Collections—amounting to Rupees 638-3-4, embezzled by Monigar's Gunasiah 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
would 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 passes.
With this we have nothing
to do, the new holder
undertakes to pay the
assessment on the
relinquished land and
I would not seek to
increase either obstacles
or burdens.

12/7/3 M.B.

Japer

C. No. 4039.

Board of Revenue
Dated 11th December 1873.

FOR ORDERS.

The sum requested must of
course be written off. 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 de-
piction as regards the commission
of such offences as these. After
all our losses in this way are
few & far between.

As to transfers of land - where
the ryot holding a plot of land
wishes his wish to transfer it to

a matter of fact - the signifier
his acceptance there of - and
back to him for does not he put
any claim of put on the land.
The train for should, in my opinion
be carried out without hesitation.
If the Stamp Law has been
imposed, 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
rights - or throw any obstacle in
the way of bona fide transfer
of land

Vol 27.3

FOR ORDERS.

Memo for Orders

11th Decr/73 No 2537.

Taking Security from

Village Officers in

Guinea & of the

Quarter. The Officer

are hereditarily by law

& property - a class

We are so often "writing off"

these embezzlements, that it

seems desirable to take Security

from these Village Collectors.

2nd Suggestion. The Tahndler 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 30th 1873,

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 wd 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 - wd 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 wd require
a stamp - and wd 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

to C.D. a stamp wd be required
to registration also.

I submit therefore that a surrender
of tenancy shd not be received, unless
it is per se simple. If he has sold it
or made a gift of it, he must evidence
this plainly in writing, before the
Govt will act on it - & before Govt
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.