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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

DEPARTMENT

G.O. No. 625
B.P. No.

Press
Mis.

Dated 23-5-1874 1966 .

Not to be folded or roughly handled

625

*Proceedings of the Madras Government, Revenue Department,
23rd May 1874.*

No. 219. Read the following Proceedings of the Board of Revenue, dated 22nd April 1874, No. 946:—

Read the following letter from W. S. WHITESIDE, Esq., Collector of North Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Raneeput, 9th March 1874, No. 131:—

IN the village of Minnel, of the Wallajah Taluq, Rupees 507-2-1 was, in the year 1871, recommended to be written off as "irrecoverable," the holders of putta No. 78 having been represented as "Nadar," that is, to be paupers possessed of no property of any kind, and their putta lands having been sold and purchased by Government.

2. This recommendation was made in fasli 1280. The amount was included in the list along with other similar items throughout the district, and was finally ordered by Government to be written off the accounts. This order was communicated to the Tahsildar in 1872, and by him to the village authorities.

3. A petition was subsequently sent to me by Post, stating that the amount in question was really recoverable, that one of the two joint puttadars, by name Mundi Iyasami Mudali, is very well known to be a rich man, having extensive property in the town of Wallajahpet where he resides.

4. The petition was sent to the Head Assistant Collector, who reported, in 1873, that the facts set forth in the petition were true, and that both the puttadars were well able to pay the arrear. I then, on the 6th December 1873, issued orders for the immediate collection of the amount, which was paid, on demand, by Mundi Iyasami Mudali on the 20th and 26th January 1874. The money was demanded from this man alone by the Tahsildar, as the puttadars are jointly and severally responsible for the arrear.

5. It appears that in fasli 1278, the then Tahsildar, Latchmiah Naidu, recommended that, as the puttadars objected to pay the arrear on the ground that the lands are not in their enjoyment, the arrear should be recovered by attaching land. Upon this, Mr. Wilkinson, on the 15th February 1869, passed the following order:—"The Tahsildar will issue orders to zuft at once" (*vide* translation of statement enclosed and marked A).

6. The lands were accordingly attached; some of them were sold, and the proceeds realized were only sufficient to clear a small portion of the arrear then due. No offers were made for the other lands, which, in consequence, were bought in on behalf of Government. This was in February 1870. The arrears of faslis 1278 and 1279 had, in the meantime, accrued, and, as the lands fetched nothing, the arrears of those faslis were also included along with the arrear of previous years in the "Irrecoverable Statement" of fasli 1280.

7. The statement of irrecoverable arrears sent to the Collector's Office was signed by the present Tahsildar Kistnasami Iyer, the Taluq Sheristadar Runga Rao, and the Head Gumastah Lakshmana Rao. This was prepared from detailed statements, upon which the orders of the divisional officers are passed, and the latter statements are prepared, in the first instance, by the Head Gumastah. The Tahsildar then examines them, and places them before the divisional officers. The Tahsildar was then quite new to the taluq, and necessarily dependant, to a

great extent, on his subordinates for information on official matters, and especially in regard to the real "*status*" of the ryots entered in the irrecoverable list; and the Taluq Sheristadar and the Head Gumastah, who knew very well the condition of Mundi Iyasami Mudali, were primarily responsible for the accuracy of the list, but they neither of them said anything to the Tahsildar. The amount was accordingly recommended (Enclosure B) to be written off.

8. The Taluq Sheristadar is responsible for the preparation of the statement sent in to the Collector's Office through the divisional officer. That statement is prepared from the detailed returns, the correctness of which the Taluq Sheristadar is not expected to know; but he admits, in his explanation marked C, that Mundi Iyasami Mudali is a substantial man, a resident of the Cusbah Wallajahpet, where he himself has held office for many years; and he alleges that it did not occur to him to report to the Tahsildar the pecuniary circumstances of the defaulter, but that he only took care to see that the amounts entered in the detailed lists were not omitted from the original statement sent to this Office.

9. The Head Assistant Collector also relieves the Taluq Sheristadar of all blame in the matter (*vide* copy of his letter, No. 43, dated 22nd January 1874, marked D). In this opinion, however, I do not concur. The Tahsildar was a new comer to the taluq. He was sending in a most important return to the divisional officer, which would result in a large amount of the Government revenue being struck out of the accounts; and I consider that every subordinate, who aided in its preparation and signed it in token of its accuracy, was bound, without question or inquiry, voluntarily to furnish to the head of his Office the amplest information in his power. In this instance, the Taluq Sheristadar was perfectly well aware of the real position of Mundi Iyasami Mudali. He knew that he could, with the utmost ease, pay the arrears due from him, yet he carefully held his tongue, and, he says, confined himself to the strict letter of his duty in seeing that the totals of the arrears due were accurately entered in the list. This man is old, and was allowed* to remain in office up to the end of this month. I recommend that he be desired to retire at the end of the month, but, in doing so, I am by no means sure that he is not being dealt with too leniently. He will be entitled to a pension equal to one-third of his salary.

10. The chief offender in the case is the Head Gumastah Latchmana Row. It was his special duty to prepare the detailed lists of irrecoverable arrears, and he is, individually, primarily responsible for their accuracy. He was present at the Jamabandi Office, when the Head Assistant Collector passed the orders that the amount should be treated as irrecoverable; he had been in the Taluq Cutcherry for a long time, and knew the fact of Mundi Iyasami Mudali's wealth very well indeed; and yet, though so well aware of the ease with which the arrears could really be collected, he wilfully abstained from furnishing the slightest information on the subject to the head of his Office, and having himself entered Iyasami Mudali's name in the list as a pauper, he signed it in token of its accuracy. He now tries to throw the blame upon the other Gumastahs, and specially relies on Mr. Wilkinson's order and the practice which obtained in this district up to fasli 1280 of entering as "irrecoverable" all cases of arrears in which lands had been

sold and purchased by Government. Such a practice may, possibly, have been in existence, but it was manifestly highly irregular, and was never sanctioned by any order either of the Collector or divisional officer; and where it occurred, it must be presumed to have been the result of fraud. I enclose Latchmana Row's explanations marked E and F.

11. The Board will observe that it was entirely in the hands of this man when the Tahsildar was new to the taluq to prevent the loss of a large amount of Government revenue.

12. The fraud doubtless commenced with the late Tahsildar Latchmiah Naidu, but it could only have been carried out by the aid and connivance of the Head Gumastah, who, as I have shown, was thoroughly conversant with the affairs of the taluq, where he had been long employed. He himself admits that he knew of Mundi Iyasami Mudali's pecuniary circumstances (I may mention that the so-called "pauper" not long ago took on contract the tolls of the Wallajahpet Municipality, and is well known to have made money as a Sub-Contractor in former days under Messrs. Corbett and Morison), and there can, I think, be no question as to the fraudulent intent with which he prepared that list of irrecoverable arrears, which involved the loss of a considerable amount of the public revenue.

13. I am well aware that much fraud and laxity prevails in the district as regards items recommended for remission. In my letter, No. 81, dated 17th February 1874, I reported how the arrear due by the Curnam of a village in the Vellore Taluq, who is in the receipt of a good annual income, was written off the accounts on the recommendation of the Tahsildar Pillai Muthu Pillay. Malpractices in these cases seldom come to light, and, when they are discovered, I think exemplary punishment should be invariably meted out to the guilty party as a warning to others, and, in so flagrant a case as the present, I have no hesitation in recommending the dismissal of Latchmana Row from the public service. I have already dismissed the village-officers for their share in the fraud.

14. Finally, I beg to recommend that a moiety of the amount collected, viz., Rupees 250, should be paid to Chengan, the petitioner in this case. Had it not been for his complaint, the fraud committed in this case would not have come to light, and the Government would have lost the large amount to which they were entitled. Besides, when once a reward is given, it will be a good inducement for others to come forward, and give information in similar cases. Rewards are given to informants of concealed cultivation, etc., and I do not see why the same indulgence should not be shown in the present case.

15. I beg, therefore, that the Board will be pleased to accord their sanction, and trust that my action in this case will be approved by them.

ENCLOSURES A and B.—Statements.

ENCLOSURE C.—Translation of explanation of Sheristadar of Wallajah Taluq.

ENCLOSURE D.—Copy of Acting Head Assistant Collector's letter, dated 22nd January 1874, No. 43.

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*Proceedings of the Madras Government, Revenue Department,
23rd May 1874.*

ENCLOSURES E and F.—Translations of Arzies from Latchmana Row.

It is clearly shown that Rupees 507 of arrears of land-revenue, which could easily have been recovered, were written off as irrecoverable in 1871, and that the Head Gumastah of the Wallajah Taluq, Latchmana Row, knowing all the circumstances of the case, prepared and signed the document, which pronounced the arrear to be irrecoverable.

2. Latchmana Row's explanation is that land had been sold for the arrears, and that it was customary, when this had been done, to get the part of the arrears, which had not been liquidated by the sale, written off as irrecoverable.

3. This does not absolve Latchmana Row from his responsibility for representing a man as a pauper whom he knew not to be a pauper, and thus causing loss to Government.

4. Latchmana Row must be dismissed.

5. The Board concur with the Collector in the opinion that the Sheristadar committed a grave error in passing the document prepared by Latchmana Row, which he had the means of knowing was false in respect to a large sum of money. He must not be allowed to continue in the service when the period allowed in G. O., dated 3rd September 1873, No. 20, has expired.

6. The Board resolve to recommend Government to grant a reward of Rupees 250 to Chengan, the informant, who brought to light the fraud in this case, and thereby enabled Government to recover Rupees 507 lost through the misconduct of their officers.

7. If the reward is sanctioned, the Collector will publish a notice of the case in his District Gazette.

No. 220.

ORDER THEREON, 23rd May 1874, No. 625.

Land Revenue, No. 4.

THE Government sanction the
reward of Rs. 250 to Chengan.

(True Extract.)

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

To the Board of Revenue,
the Accountant-General.

Ed. F. R. Bantleman.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd April 1874.

Read the following letter from W. S. WHITESIDE, Esq., Collector of North Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Raneepet, 9th March 1874, No. 131 :—

In the village of Minnel, of the Wallajah Taluq, Rupees 507-2-1 was, in the year 1871, recommended to be written off as "irrecoverable," the holders of putta No. 78 having been represented as "Nadar," that is, to be paupers possessed of no property of any kind, and their putta lands having been sold and purchased by Government.

2. This recommendation was made in fasli 1280. The amount was included in the list along with other similar items throughout the district, and was finally ordered by Government to be written off the accounts. This order was communicated to the Tahsildar in 1872, and by him to the village authorities.

3. A petition was subsequently sent to me by Post, stating that the amount in question was really recoverable, that one of the two joint puttadars, by name Mundi Iyasami Mudali, is very well known to be a rich man, having extensive property in the town of Wallajahpet where he resides.

4. The petition was sent to the Head Assistant Collector, who reported, in 1873, that the facts set forth in the petition were true, and that both the puttadars were well able to pay the arrear. I then, on the 6th December 1873, issued orders for the immediate collection of the amount, which was paid, on demand, by Mundi Iyasami Mudali on the 20th and 26th January 1874. The money was demanded from this man alone by the Tahsildar, as the puttadars are jointly and severally responsible for the arrear.

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Govt. of 1874

REVENUE.

To

THE BOARD OF REVENUE,

Secy. Secy. Secy.

Dated May 23rd.

Recd.

Recd.

G. O., 23rd May 1874, No. 625.

MAY.

No. 219-220.

Remand to Changan for exposing certain
founds in Wallajah Taluq, North Arcot
District.—Sanctions the grant of Rs. 250 as a—



great extent, on his subordinates for information on official matters, and especially in regard to the real "status" of the ryots entered in the irrecoverable list; and the Taluq Sheristadar and the Head Gumastah, who knew very well the condition of Mundi Iyasami Mudali, were primarily responsible for the accuracy of the list but they neither of them said anything to the Tahsildar. The amount was accordingly recommended (Enclosure B) to be written off.

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9. The Head Assistant Collector also relieves the Taluq Sheristadar of all blame in the matter (*vide* copy of his letter, No. 43, dated 22nd January 1874, marked D). In this opinion, however, I do not concur. The Tahsildar was a new comer to the taluq. He was sending in a most important return to the divisional officer which would result in a large amount of the Government revenue being struck out of the accounts; and I consider that every subordinate, who aided in its preparation and signed it in token of its accuracy, was bound, without question or inquiry voluntarily to furnish to the head of his Office the amplest information in his power. In this instance, the Taluq Sheristadar was perfectly well aware of the real position of Mundi Iyasami Mudali. He knew that he could, with the utmost ease, pay the arrears due from him, yet he carefully held his tongue, and, he says, confined himself to the strict letter of his duty in seeing that the totals of the arrears due were accurately entered in the list. This man is old, and was allowed* to remain in office up to the end of this month. I recommend that he be desired to retire at the end of the month, but, in doing so,

* *Vide* Board's Proceedings, No. 5,371, dated 22nd August 1873.

I am by no means sure that he is not being dealt with too leniently. He will be entitled to a pension equal to one-third of his salary.

10. The chief offender in the case is the Head Gumastah Latchmana Row. It was his special duty to prepare the detailed lists of irrecoverable arrears, and he is, individually, primarily responsible for their accuracy. He was present at the Jamabandi Office, when the Head Assistant Collector passed the orders that the amount should be treated as irrecoverable; he had been in the Taluq Cutcherry for a long time, and knew the fact of Mundi Iyasami Mudali's wealth very well indeed; and yet, though so well aware of the ease with which the arrears could really be collected, he wilfully abstained from furnishing the slightest information on the subject to the head of his Office, and having himself entered Iyasami Mudali's name in the list as a pauper, he signed it in token of its accuracy. He now tries to throw the blame upon the other Gumastahs, and specially relies on Mr. Wilkinson's order and the practice which obtained in this district up to fasli 1280 of entering as "irrecoverable" all cases of arrears in which lands had been

625
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14. Finally, I beg to recommend that a moiety of the amount collected, viz., Rupees 250, should be paid to Chengan, the petitioner in this case. Had it not been for his complaint, the fraud committed in this case would not have come to light, and the Government would have lost the large amount to which they were entitled. Besides, when once a reward is given, it will be a good inducement for others to come forward, and give information in similar cases. Rewards are given to informants of concealed cultivation, etc., and I do not see why the same indulgence should not be shown in the present case.

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ENCLOSURES E and F.—Translations of Arzies from Latchmana Row.

Mr. Croft

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3. This does not absolve Latchmana Row from his responsibility for representing a man as a pauper whom he knew not to be a pauper, and thus causing loss to Government.

4. Latchmana Row must be dismissed.

5. The Board concur with the Collector in the opinion that the Sheristadar committed a grave error in passing the document prepared by Latchmana Row, which he had the means of knowing was false in respect to a large sum of money. He must not be allowed to continue in the service when the period allowed in G. O., dated 3rd September 1873, No. 20, has expired.

6. The Board resolve to recommend Government to grant a reward of Rupees 250 to Chengan, the informant, who brought to light the fraud in this case, and thereby enabled Government to recover Rupees 507 lost through the misconduct of their officers.

7. If the reward is sanctioned, the Collector will publish a notice of the case in his District Gazette.

(A true Copy and Extract.)

J. G. Gole
Secretary.

To the Acting Secretary to Government, Revenue Department,
with 6 original Enclosures, to be returned,
,, the Collector of North Arcot.
Copy to the Accountant-General.

Erd. F. R. Bantleman,

No. 625

*The Government sanction the reward
of Rs 250 to Chengan*

*List from orders to Board of Revenue to be sent 23rd May 74
to the Collector of North Arcot 1-6-74*

Head Gumastah Latchmana Row—of Wallajah Taluq, North Arcot District, to be dismissed from service for his fraud in having caused certain arrears of land-revenue, amounting to Rupees 507, to be improperly written off as irrecoverable.—Taluq Sheristadar Ramga Row, not to be continued in service after period allowed him in G. O., dated 3rd September 1873, No. 20, has expired. Government recommended to grant a reward of Rupees 250 to one Chengan, who brought the fraud to light. When reward is sanctioned, Collector to publish a notice of the case in District Gazette.

APRIL
No. 946.

Received

Copy 2300 of 17/4-74

PROCEEDINGS, 22ND APRIL 1874, No. 946.

Revenue 1874, Department
Board of Revenue,
MADRAS.

No. 1430

REVENUE DEPARTMENT.

C No. 1430

From *Board of Revenue*
Dated *22nd April* 1874.

FOR ORDERS.

*I would certainly
run the record*

13/5

L. O. P.

9.5

22/5

FOR ORDERS.

No 1430

C 7th May 174 R22²