

827/8

M.R.O. 1-20,002-12-8-65.

- (1) Number of Pages 16
- (2) Date of repair 9.11.66
- (3) Initials of the Referencer W. M.

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	827	Press
B.P. No.		Mis.
Dated	3.7.1874	196.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
3rd July 1874,*

No. 16. Read the following Proceedings of the Board of Revenue, dated 13th August 1873,
No. 1,560 :—

Read again Board's Proceedings, dated 25th June 1873, Miscellaneous No. 3,899.

Read also the following letter from H. E. SULLIVAN, Esq., Acting Collector of South Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Cuddalore, 28th June 1873, No. 225.

I HAVE the honor to acknowledge the Board's Proceedings, under date the 25th instant, No. 3,899, ruling that the Collector of the district has no power to veto leave granted by the Sub-Collector. A copy of the Proceedings will at once be furnished to the Sub-Collector, with reference to his communication to which my letter to the Board quoted therein gave cover.

2. I would merely suggest, for the Board's consideration, whether the order now promulgated is not at variance with Clause I. of Standing Order No. 370, Dalrymple's Edition, where it is laid down distinctly that "a Sub-Collector is in every respect as completely under the authority of the Principal Collector as any Assistant is. It is his duty to obey, not to discuss, the orders of his superior." If the Collector is to be held responsible for the administration of the whole district, including the sub-division, it would seem but fair that he should have the power of putting his veto on leave granted by the subordinate Collector when such indulgence appears likely to be prejudicial to the public interests. If, on the contrary, it is decided that the sub-division is an *imperium in imperio* for the management of which the Sub-Collector is alone responsible, I, of course, withdraw my objection. I would, however, ask attention to Standing Order No. 258, Dalrymple's Edition, where it is laid down that Collectors "will be held personally liable for arrears due to Government, if proved guilty of culpable remissness in disposing of balances".

3. In the case referred to in the Board's Proceedings under reply, I pointed out that my reason for refusing to allow the Tahsildar of Virdachellum to avail himself of the leave granted to him by the Sub-Collector was that, according to the latest returns received in my office, there was a heavy balance against the taluq. Finding afterwards, on visiting the taluq, that the arrears had been sensibly reduced by subsequent collections, I at once withdrew my prohibition, and the Tahsildar is now enjoying his leave.

4. Another case of a similar description has now come up from the sub-division. The Tahsildar of Chedambaram has applied for three months' privilege leave, and the Sub-Collector, in consequence of the reference to the Board as to the competency of the Collector to refuse to sanction leave not having been then disposed of, with great propriety referred the application for my orders. I enclose copy of Mr. Lister's letter* and my reply†. From the latter, it will

* Dated 20th June 1873, No. 813.
† " 26th " " " 653.

be seen that I object to leave being granted to

a Tahsildar who, within three weeks of the end of the fasli, had an outstanding recoverable balance of upwards of half a lakh of rupees against his taluq. If, under such circumstances, a Collector has not power to veto leave granted by the Sub-Collector, he cannot be held responsible for the non-collection of the revenue. The Board say that, "if the leave is granted unwisely and the Collector fails to convince the Sub-Collector of his error, he can, of course, lay the matter before the Board;" but I beg to observe that, whilst the Collector is trying to convince the Sub-Collector of his error, and failing to do so lays the matter before the Board, the Tahsildar takes the leave granted to him in spite of the opinion of the head of the district that his absence from his taluq is undesirable.

5. As I am of opinion that the present ruling is opposed to former orders promulgated under the authority of Government, I would respectfully request, if the Board do not, on reconsideration, see reason to modify their decision, that the matter may be referred for the orders of Government.

*Proceedings of the Madras Government, Revenue Department,
3rd July 1874.*

ENCLOSURE No. 1.

From A. L. LISTER, Esq., Acting Sub-Collector, to H. E. SULLIVAN, Esq., Acting Collector of South Arcot, dated Kunjankolli, 20th June 1873, No. 318.

I HAVE the honor to forward an application for three months' privilege leave from the Tahsildar of Chedambaram to you for disposal, as I am in doubt, pending a reply to your late reference to the Board of Revenue, whether I have power to grant leave to Tahsildars or not.

2. In the event of your granting the leave, I beg to suggest that it should be gazetted to take effect from or after the 15th of July, by which date Parthasardly Iyengar will have returned to Virdachellum, and Badrachella Pillay, whom I beg to nominate, can be appointed to act as Tahsildar of Chedambaram during Mr. Dique's absence on leave.

(True Copy.)

(Signed) J. THOMSON,
Assistant Collector,
For Acting Collector.

ENCLOSURE No. 2.

From H. E. SULLIVAN, Esq., Acting Collector of South Arcot, to A. L. LISTER, Esq., Acting Sub-Collector of South Arcot, dated Cuddalore, 26th June 1873, No. 658.

In reply to your letter, dated 20th instant, No. 318, I have the honor to state that there is, in my opinion, no doubt whatever that you are competent to grant leave to the Tahsildars of your division, but there can equally be no question, I think, of my authority, as the chief administrative officer of the district, to direct you not to exercise your powers if it appears to me that the interests of the State are likely to suffer thereby, and such instructions I conceive you are bound to attend to. I would ask your attention in regard to this point to Clause I. of the Board's Standing Order No. 370.

2. Now in the case under consideration, I think you would have acted wisely had you refused to entertain the application of the Chedambaram Tahsildar for leave until his balance sheet was in a more satisfactory state. I find

	Rs.	A.	P.
* Current	36,195	8	7
Arrears	14,179	8	8

that on the 7th instant there was a net uncollected balance* of Rupees 50,373 against the taluq. Now this, within three weeks of the close of the fasli, is not a satisfactory state of things. I observe that you do not recommend the leave to take effect before the 15th proximo. If previous to that date the outstanding balance has been considerably reduced, I shall not, of course, object to your granting the leave.

(True Copy.)

(Signed) J. THOMSON,
Assistant Collector,
For Acting Collector.

As the Collector requests that the matter may be referred to Government, the Board resolve to do so, but they see no reason for doubt.

2. The case is this. The Sub-Collector of South Arcot granted a Tahsildar six weeks' leave. The Collector "put his veto on the Tahsildar's availing himself of his leave until his balance sheet was in a more satisfactory condition." The Sub-Collector submitted, but requested the Collector to obtain an authoritative ruling as to whether a Collector can veto leave granted by a Sub-Collector to his subordinates. The Collector accordingly addressed the Board, and the Board decided that he had no such power of veto.

3. The orders in force with regard to the relative position of Collectors and Sub-Collectors are to be found in Standing Order No. 370. Certain exceptions, amongst which granting leave to

*Proceedings of the Madras Government, Revenue Department,
3rd July 1874.*

Tahsildars is not one, are stated in paragraph 3, and in paragraph 4 it is provided that "with these exceptions the authority of the subordinate Collector is complete."

4. Mr. Sullivan quotes paragraph 1 of the same order as supporting his contention. It provides that the Sub-Collector should obey his Collector, etc.; this is exactly what Mr. Lister did; he submitted to the veto, but he stated his "sentiments" regarding it "respectfully."

5. The practice of allowing Sub-Collectors to grant leave to their subordinates is clear, has worked well, and requires no change. The particular case in which Mr. Sullivan exercised this veto is no exception to the rule. The novel power for which Mr. Sullivan contends would prove irritating and subversive of harmony, and is in no way expedient. Even when there are heavy balances in a taluq, the Sub-Collector in immediate charge has the best facilities for judging whether circumstances justify the grant of leave to the Tahsildar, and whether an efficient substitute is ready to act in the Tahsildar's place.

6. The First Member, who dissents from these Proceedings, has recorded a separate Minute on the subject.

No. 17. ORDER THEREON 3rd July 1874, No. 827.

Miscellaneous.

The Governor in Council is of opinion that, inasmuch as the appointment, dismissal, or punishment of Sub-division Sheristadar and Tahsildars of taluqs, must be referred by the Sub-Collector for the Collector's orders, the grant of leave of absence to these officers must be subject to his veto. General orders to this effect should be issued by the Board of Revenue.

(True Extract.)

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

To the Board of Revenue.

Exd. F. B. Bantleman.

*Proceedings of the Madras Government, Revenue Department,
3rd July 1874.*

ENCLOSURE No. 1.

From A. L. LISTER, Esq., Acting Sub-Collector, to H. E. SULLIVAN, Esq., Acting Collector of South Arcot, dated Kunjankolli, 20th June 1873, No. 318.

I HAVE the honor to forward an application for three months' privilege leave from the Tahsildar of Chedambaram to you for disposal, as I am in doubt, pending a reply to your late reference to the Board of Revenue, whether I have power to grant leave to Tahsildars or not.

2. In the event of your granting the leave, I beg to suggest that it should be gazetted to take effect from or after the 15th of July, by which date Parthasardly Iyengar will have returned to Virdachellum, and Badrachella Pillay, whom I beg to nominate, can be appointed to act as Tahsildar of Chedambaram during Mr. Dique's absence on leave.

(True Copy.)

(Signed) J. THOMSON,
Assistant Collector,
For Acting Collector.

ENCLOSURE No. 2.

From H. E. SULLIVAN, Esq., Acting Collector of South Arcot, to A. L. LISTER, Esq., Acting Sub-Collector of South Arcot, dated Cuddalore, 26th June 1873, No. 658.

In reply to your letter, dated 20th instant, No. 318, I have the honor to state that there is, in my opinion, no doubt whatever that you are competent to grant leave to the Tahsildars of your division, but there can equally be no question, I think, of my authority, as the chief administrative officer of the district, to direct you not to exercise your powers if it appears to me that the interests of the State are likely to suffer thereby, and such instructions I conceive you are bound to attend to. I would ask your attention in regard to this point to Clause I. of the Board's Standing Order No. 370.

2. Now in the case under consideration, I think you would have acted wisely had you refused to entertain the application of the Chedambaram Tahsildar for leave until his balance sheet was in a more satisfactory state. I find that on the 7th instant there was a net uncollected balance* of Rupees 50,373 against the taluq. Now this, within three weeks of the close of the fasli, is not a satisfactory state of things. I observe that you do not recommend the leave to take effect before the 15th proximo. If previous to that date the outstanding balance has been considerably reduced, I shall not, of course, object to your granting the leave.

	RS.	A.	P.
* Current	36,195	6	7
Arrears	14,178	8	8

(True Copy.)

(Signed) J. THOMSON,
Assistant Collector,
For Acting Collector.

As the Collector requests that the matter may be referred to Government, the Board resolve to do so, but they see no reason for doubt.

2. The case is this. The Sub-Collector of South Arcot granted a Tahsildar six weeks' leave. The Collector "put his veto on the Tahsildar's availing himself of his leave until his balance sheet was in a more satisfactory condition." The Sub-Collector submitted, but requested the Collector to obtain an authoritative ruling as to whether a Collector can veto leave granted by a Sub-Collector to his subordinates. The Collector accordingly addressed the Board, and the Board decided that he had no such power of veto.

3. The orders in force with regard to the relative position of Collectors and Sub-Collectors are to be found in Standing Order No. 370. Certain exceptions, amongst which granting leave to

*Proceedings of the Madras Government, Revenue Department,
3rd July 1874.*

Tahsildars is not one, are stated in paragraph 3, and in paragraph 4 it is provided that "with these exceptions the authority of the subordinate Collector is complete."

4. Mr. Sullivan quotes paragraph 1 of the same order as supporting his contention. It provides that the Sub-Collector should obey his Collector, etc.; this is exactly what Mr. Lister did; he submitted to the veto, but he stated his "sentiments" regarding it "respectfully."

5. The practice of allowing Sub-Collectors to grant leave to their subordinates is clear, has worked well, and requires no change. The particular case in which Mr. Sullivan exercised this veto is no exception to the rule. The novel power for which Mr. Sullivan contends would prove irritating and subversive of harmony, and is in no way expedient. Even when there are heavy balances in a taluq, the Sub-Collector in immediate charge has the best facilities for judging whether circumstances justify the grant of leave to the Tahsildar, and whether an efficient substitute is ready to act in the Tahsildar's place.

6. The First Member, who dissents from these Proceedings, has recorded a separate Minute on the subject.

No. 17.

ORDER THEREON 3rd July 1874, No. 827.

Miscellaneous.

THE Governor in Council is of opinion that, inasmuch as the appointment, dismissal, or punishment of Sub-division Sheristadar and Tahsildars of taluqs, must be referred by the Sub-Collector for the Collector's orders, the grant of leave of absence to these officers must be subject to his veto. General orders to this effect should be issued by the Board of Revenue.

(True Extract.)

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

To the Board of Revenue.

Exd. F. R. Bantleman.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 13th August 1873.

Read again Board's Proceedings, dated 25th June 1873, Miscellaneous No. 3,899.

Read also the following letter from H. E. SULLIVAN, Esq., Acting Collector of South Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Cuddalore 28th June 1873, No. 225:—

I HAVE the honour to acknowledge the Board's Proceedings, under date, the 25th instant, No. 3,899, ruling that the Collector of the district has no power to veto leave granted by the Sub-Collector. A copy of the Proceedings will at once be furnished to the Sub-Collector, with reference to his communication to which my letter to the Board quoted therein gave cover.

2. I would merely suggest, for the Board's consideration, whether the order now promulgated is not at variance with Clause I. of Standing Order No. 370, Dalryell's edition, where it is laid down distinctly that "A Sub-Collector is in every respect as completely under the authority of the Principal Collector as any Assistant is. It is his duty to obey, not to discuss, the orders of his superior." If the Collector is to be held responsible for the administration of the whole district including the Sub-Division, it would seem, but fair, that he should have the power of putting his veto on leave granted by the subordinate Collector when such indulgence appears likely to be prejudicial to the public interests. If, on the contrary, it is decided that the Sub-Division is an "*imperium in imperio*" for the management of which the Sub-Collector is alone responsible, I of course withdraw my objection. I would, however, ask attention to Standing Order No. 258, Dalryell's edition, where it is laid down that Collectors "will be held personally liable for arrears due to Government if proved guilty of culpable remissness in disposing of balances."

3. In the case referred to in the Board's Proceedings, under reply, I pointed out that my reason for refusing to allow the Tahsildar of Vrindabellum to avail himself of the leave granted to him by the Sub-Collector, was that according to the latest returns received in my Office there was a heavy balance against the taluq. Finding afterwards on visiting the taluq that the arrears had been sensibly reduced by subsequent collections, I at once withdrew my prohibition, and the Tahsildar is now enjoying his leave.

4. Another case of a similar description has now come up from the Sub-Division. The Tahsildar of Chedambaram has applied for three months' privilege leave, and the Sub-Collector, in consequence of the reference to the Board as to the competency of the Collector to refuse to sanction leave not having been then disposed of, with great propriety referred the application for my orders. I enclose

* Dated 20th June 1873, No. 318.
† Dated 26th June 1873, No. 658.

copy of Mr. Lister's letter* and my reply†. From the latter it will be seen that I object to leave being granted to a

Tahsildar who within three weeks of the end of the Fasli had an outstanding recoverable balance of upwards of half a lakh of rupees against his taluq. If under such circumstances a Collector has not power to veto leave granted by the Sub-Collector, he cannot be held responsible for the non-collection of the Revenue.

The Board say that "if the leave is granted unwisely and the Collector fails to convince the Sub-Collector of his error, he can of course lay the matter before the Board," but I beg to observe that whilst the Collector is trying to convince the Sub-Collector of his error, and failing to do so lays the matter before the Board, the Tahsildar takes the leave granted to him in spite of the opinion of the Head of the district that his absence from his taluq is undesirable.

4. As I am of opinion that the present ruling is opposed to former orders promulgated under the authority of Government, I would respectfully request, if the Board do not, on re-consideration, see reason to modify their decision, that the matter may be referred for the orders of Government.

ENCLOSURE No. 1.

From A. L. LISTER, Esq., Acting Sub-Collector, to H. E. SULLIVAN, Esq., Acting Collector of South Arcot, dated Kunjankolli, 20th June 1873, No. 318.

I HAVE the honour to forward an application, for three months' privilege leave, from the Tahsildar of Chedambaram to you for disposal, as I am in doubt, pending a reply to your late reference to the Board of Revenue, whether I have power to grant leave to Tahsildars or not.

2. In the event of your granting the leave, I beg to suggest that it should be gazetted to take effect from or after the 15th of July, by which date, Parthasarddy Iyengar will have returned to Vridachellum, and Badrachella Pillay whom I beg to nominate can be appointed to act as Tahsildar of Chedambaram during Mr. Dique's absence on leave.

(True Copy.)

(Signed) J. THOMSON,
Asst.-Collector for Acting Collector.

ENCLOSURE No. 2.

From H. E. SULLIVAN, Esq., Acting Collector, to A. L. LISTER, Esq., Acting Sub-Collector of South Arcot, dated Cuddalore, 26th June 1873, No. 658.

In reply to your letter, dated 20th instant, No. 318, I have the honour to state that there is, in my opinion, no doubt whatever that you are competent to grant leave to the Tahsildars of your division, but there can equally be no question, I think, of my authority as the chief administrative officer of the district to direct you not to exercise your powers if it appears to me that the interests of the State are likely to suffer thereby, and such instructions I conceive you are bound to attend to. I would ask your attention in regard to this point to clause I of the Board's Standing Order No. 370.

2. Now in the case, under consideration, I think you would have acted wisely had you refused to entertain the application of the Chedambaram Tahsildar for leave until his balance sheet was in a more satisfactory state. I find that on the 7th instant, there was a net uncollected balance* of Rupees 50,373 against the taluq.

* Current	...	...	...	89,135	6	7
Arrears	...	...	...	14,178	8	8

Now this within three weeks of the close of the fasli is not a satisfactory state of things. I observe that you do not recommend the leave to take effect before the 15th proximo. If previous to that date the outstanding balance has been considerably reduced I shall not of course object to your granting the leave.

(True Copy.)

(Signed) J. THOMSON,
Asst.-Collector for Acting Collector.

As the Collector requests that the matter may be referred to Government the Board resolve to do so but they see no reason for doubt.

2. The case is this. The Sub-Collector of South Arcot granted a Tahsildar six weeks leave. The Collector "put his veto on the Tahsildar's availing himself of his leave until his balance sheet was in a more satisfactory condition." The Sub-Collector submitted, but requested the Collector to obtain an authoritative ruling as to whether a Collector can veto leave granted by a Sub-Collector to his subordinates. The Collector accordingly addressed the Board, and the Board decided that he had no such power of veto.

3. The orders in force with regard to the relative position of Collectors and Sub-Collectors are to be found in Standing Order No. 370. Certain exceptions amongst which granting leave to Tahsildars is not one are stated in paragraph 3, and in paragraph 4 it is provided that "with these exceptions the authority of the subordinate Collector is complete."

4. Mr. Sullivan quotes paragraph 1 of the same order as supporting his contention. It provides that the Sub-Collector should obey his Collector, etc., this is exactly what Mr. Lister did: he submitted to the veto but he stated his "sentiments" regarding it "respectfully."

5. The practice of allowing Sub-Collectors to grant leave to their subordinates is clear, has worked well and requires no change. The particular case in which Mr. Sullivan exercised this veto is no exception to the rule. The novel power for which Mr. Sullivan contends would prove irritating and subversive of harmony and is in no way expedient. Even when there are heavy balances in a taluq the Sub-Collector in immediate charge has the best facilities for judging whether circumstances justify the grant of leave to the Tahsildar and whether an efficient substitute is ready to act in the Tahsildar's place.

6. The First Member who dissents from these Proceedings has recorded a separate minute on the subject.

(True Copies and Extract.)

H. P. H.
Secretary.

To the Acting Secretary to Government, Revenue Department,
with copy of Board's Proceedings, 25th June 1873, Miscellaneous No. 3,899.
Copy to the Acting Collector of South Arcot.

Ed. G. A. Turton.

Revenue Department
Miscellaneous No. 3899

Proceedings of the Board of Revenue
Dated 25th June 1873.

Read the following:-

No. 182

From

H. E. Sullivan Esquire
Acting Collector of South Arcot

To

J. Grose Esquire
Secretary, Board of Revenue,
Madras

Sir,

At the request of the Sub-Collector, I have the honor to submit for the orders of the Board of Revenue copy of his letter dated 27th Instant No. 237 in which Mr. Lister raises the question as to whether the Collector of the District has the power to refuse his assent to leave granted by the Sub-Collector to a Tahsildar of the Sub-Division.

The case in point may be thus stated. Mr. Lister advised me that he had

Recd 1873 Sept 11

1873.

Board of Revenue,
MADRAS.

PROCEEDINGS, 13TH AUGUST 1873, No. 1,560.

25th Aug 1873.

Encl. 1

Received

AUGUST.
No. 1,560

Leave—granted by Sub-Collector of South Arcot to a Tahsildar.—Question whether Collector has power to veto— which has been decided in the negative by Board, submitted to Government, as requested by Collector.

2027-3 July 74

The Genl is of opinion that inasmuch as the appointment, dismission or punishment of the Sub-Division Tahsildars & Tahsildars of taluks must be referred for the Collector's orders, the grant of leave of absence to them must be subject to his veto. General orders to this effect should be issued by the Board of Revenue.

I certainly think the Collector ought to have a veto. Sentires after Mr. [unclear] has not proved. This interference during the administration of any man's office is not a desirable thing. I must prove this. 20/8

had granted Parthasarady Iyengar, Tah-
sildar of Kirdachellam, 6 weeks leave,
and proposed to appoint T. Budrachella
Pillay, Deputy Tahsildar of Mannargudy,
to act in his room. On looking up the D.C. 13
Statement for April, I found that there
was a net recoverable balance outstanding
in the taluq. of

Old arrears. Rupees 5,901-5-5.
Current " Rupees 24,960---3
and as the May Kist coming due on the
15th instant would considerably swell this
amount, I put my veto on the Tahsildar
availing himself of his leave until his
balance sheet was in a more satis-
-factory condition. I leave it to the Board
of Revenue to decide whether, in so doing,
I exceeded my powers as Collector of the
District.

3. I was not aware till to-day of the
circumstances under which leave had been
applied for by the Tahsildar. As during the
current month the collections have amounted
to Rupees 42,000, and the balance to
be realized has thereby been brought down
considerably, I have withdrawn my prohibition
and

and have permitted the Tahsildar to a-
vail himself of the leave granted to him
by the Sub Collector.

South Arcot
Collectors Office
Kirdachellam
29th May 1873. } Signed, H. E. Sullivan
Acting Collector.

Enclosure:-

To
From
A. L. Lister Esquire
Acting Sub-Collector of South Arcot.
H. E. Sullivan Esquire
Acting Collector of
South Arcot.

Sir,
I have the honor to ask what
power I have, if any, to grant leave to
Tahsildars in my division.

2. Sections 3 and 4 Standing Order
N^o 370 lay down that "the authority of the
Sub Collector is complete with the exception of
(among other things) the appointment, dismis-
-sal, and punishment of the Sub Division
Sheristadar and the Tahsildars of Taluqs," the
grant

grant of leave not being mentioned in the points which have to be referred would seem to be absolutely at the Sub Collector's disposal.

3. There is, I believe, no such thing as power to grant leave subject to veto; if the Sub-Collector cannot grant leave unless subject to the Collector's veto, he should not, I submit, be allowed to grant it at all, but should be required to forward all applications to the Collector for disposal with any remarks he might choose to offer.

4. I request you to obtain authoritative ruling on the points as it is very desirable a Sub-Collector should know what his duties are with regard to granting leave to Tahsildars.

5. In the present instance, Parthasarady Syengar has done better work than any Tahsildar has done in Virudachellam Taluk for many a long year, in my humble opinion, Rs. 24960 is not a large balance to have outstanding, only sixteen days after a heavy kist fell due, and this sum was enormously reduced before the 15th May when the last kist became due.

827
due. Parthasarady Syengar's father died in June of last year, and I was unable to grant him leave then on account of the enormous balance outstanding at that time, but I promised him that he go on the first anniversary for the necessary ceremony.

6. I beg with all preference to submit that the feelings of men who have worked honestly and well are entitled to some respect, and that my promise of a year's standing, even though you should think it was ultra vires, ought, in this instance, at all events, to be allowed to stand.

7. I trust therefore that regarding the peculiar circumstances of the case, you will withdraw your "veto", and in the event of your complying with my request, I beg you to send an order direct to Parthasarady Syengar granting the leave and directing him to give over charge to the Taluk Sheristadar in the forenoon of the 1st Proximo, for otherwise he will not be in time to perform his father's annual ceremony in the presence of his widowed mother.

8. Budrachella Pillay who was nominated

nominated by me to act as Tahsildar during Parthasaradhy Syengar's absence has several times acted as Tahsildar, and is well acquainted with the duties of the office. So I cannot think that the grant of leave will have any effect at all upon the collections

South Arcot
Sub-Collector's Office
Camp Chinnasalem
27th May 1853 -

I have ~~seen~~
1 Signed, A. L. Lister
Sg. Sub-Collector.
(True copy) signed, J. Thomson
Asst. Collr for As. Collr

The Collector has no power to veto leave granted by the Sub-Collector.
If such leave is granted unwisely, and the Collector fails to convince the Sub-Collector of his error, he can of course lay the matter before the Board.

1 True Copies & Extract,
1 Signed, J. Grose
Secretary.

To The Sg. Collector of
South Arcot.
(True copy)

W. H. Foster
Chf. Secy.

H. H. Foster
for Secretary.

12 2501/93

Enclosed in the

Proceedings of the
Board of Revenue

dated 13 August 1933, No. 1580

2 The G. Secretary D. G. 1/20

24-23 July 1944
in 13 1/2 1/16.
subject

Copy of Board's Proceedings dated

25 June 1933 Min. Revenue No. 3893

passing remarks on the letter
from the G. S. 1/20 1/16 on the subject
stating that no further action
the & 2/20 1/16 of the Board have
awarding himself of the same
granted to him by the S. 1/20 1/16.
4/20