M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 18.

(2) Date of repair 8-6-67

(3) Initials of the Referencer [signature] 6/6/67.

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. / B.P. No.	34.	Press / Mis.
Dated	5-6-1874	~~196~~ .

Not to be folded or roughly handled

No. 2,156.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 7th November 1872.

Read the following letter from W. S. WHITESIDE, Esq., Acting Collector of North Arcot, to the Secretary to the Board of Revenue, dated Chittoor, 18th October 1872, No. 542:—

THE Board are aware that the Abkári Farm of the Sub-Division was sold in Fasli 1281 (A. D. 1871-72) for arrear of rent due by the former renters, and that the re-sale which was approved by the Board in their Proceedings, dated 23rd June 1871, No. 2,547, resulted in a loss of Rupees 24,500 to Government.

2. The amount of arrear for which the farm was sold was Rupees 1,35,500. So that the former renters have to pay in all Rupees 50,742-11-11.

For this their movable and immovable property was attached and the former was sold for Rupees 905 6-9. Immediately after the attachment various claims, as set forth in the enclosed copy of the Sub-Collector's letter No. 632, dated 10th instant, were put forward. They have all been enquired into with the result which is embodied in the above letter.

3. Claims *a* and *b* have been disposed of by the Sub-Collector himself, who therefore thinks that the property claimed in these two cases may be at once sold; *c* was disposed of by the Board in their Proceedings, dated 13th October 1871, No. 4,373, and the suit brought against the Collector and the Sub-Collector by the claimant to get the attachment cancelled, was dismissed by the Civil Court for want of jurisdiction (*vide* Board's Proceedings, dated 22nd August last, No. 1,005).

Mr. Kelsall has therefore no objection to sell the property in this case also.

4. As regards *d* and *e* he wants instructions. I think that Mr. Kelsall is right in supposing that property No. 4 registered in the name of the son of the late Govinda Mudali, one of the contractors, is not liable for the arrear, but as regards Bungalow No. 14 which is still registered in the name of the deceased, I am doubtful whether it can be held liable as it appears that the interest of the deceased in the farm ceased after his death and that his son had no concern in it. But the arrear itself was doubtless the result of mismanagement of the farm from the beginning and the recklessly high price at which it was purchased. It cannot be said that the arrear accrued only after the death of Govinda Mudali or after his interest in the farm had ceased; but it will be difficult to prove this point, and I therefore think that it would be safer to release the property from attachment.

5. In regard to *e* I think that Mr. Kelsall's proposal to sell only the defaulter's share in the property and to release the rest, may be safely accepted.

6. I request therefore the sanction of the Board to adopt the course already adverted to, as I feel it rather delicate to deal with these cases myself, knowing as I do that the claimants will all go to law for the recovery of the property, the sale of which after all may not realize more than 10,000 Rupees, while the difficulty as regards successfully defending our action in the Courts will be great.

7. I request also sanction to treat as irrecoverable the balance of arrear that may be left after the sale of the attached property and the forfeiture of the amount originally deposited by the defaulters and since carried to credit of Government.

ENCLOSURE No. 1.

From J. KELSALL, Esq., Acting Sub-Collector, to the Acting Collector of North Arcot, dated Vellore, 10th October 1872, No. 632.

BEFORE finally selling the immovable property of the late Abkári Contractors, Sub-division, now under attachment for arrears of revenue, I desire to place before you the following statement and to obtain your instructions.

2. The farm was sold to five individuals for three years from Fasli 1279 to Fasli 1281 for Rupees 1,60,000. Their payment was very irregular, and on June 24th, 1871, when only two years of the lease had run, they owed Rupees 50,742-11-11. The farm was temporarily taken under attachment on June 25th, 1871, and re-sold to Tavasi Muttu Nadan on July 11th, 1871, for Rupees 1,35,500, a loss of Rupees 24,500 per annum.

1. Govinda Mudali.
2. Rangasamy Mudali.
3. Sundaramuga Mudali.
4. Tenuvengada Mudali.
5. Muttu Manika Chetty.

3. The movable and immovable property of the defaulters was at once attached. The movable property when sold realized Rs. 905-6-9.* The immovable property is as yet unsold pending the settlement of various claims that have from time to time been put forward.

* Full letter to Collector, dated 6th March 1872, No. 143.

4. The statement annexed shows the property that has been attached. The following claims have been made:—

(*a*.) To No. 4. By B. Munisamy Chetty on June 30th, 1871, who stated the house was mortgaged to him in May 1869. Mr. St.Clair disposed of this by informing the claimant that his lien [illegible] would remain unaffected by the sale.

(*b*.) To No. 24. By Subramanya Mudali. A similar claim disposed of by Mr. St.Clair in the same way. In this case the mortgage was effected on July 30th, 1870, a year before the attachment but after the lease had been entered on.

(*c*.) Nos. 9 to 13. By Subbammal, mother of the second contractor Rungasawmy Mudali, who stated that the property had been assigned to her for maintenance. The Board (13th October 1871, No. 4,373,) rejected her claim as the transfer had not been registered. A suit filed by her in the Civil Court at Chittoor was dismissed for want of jurisdiction (see your official memorandum No. 1,612 of August 29th, 1872.)

(*d*.) To No. 6, and a half share in No. 14. By Akilandammal, widow of contractor Govindu Mudali. This man died in December 1870; at the Jamabandi of the year, the putta for his fields was transferred to the name of his son Komarasami Mudali. This youth on February 17th, 1871, assigned to his widowed mother the property she now claims. Enquiries have been made, but it does not appear that Komarasami Mudali was a partner in the contract or took any share in the management after his father's death. I think therefore that the fields (No. 4) which in the ordinary manner had been transferred to him are not liable to attachment for the arrears of the deceased, but that the bungalow (No. 14) is, as the grant for it still stands in the name of the deceased contractor. In your letter, No. 1,375, dated 7th August 1872, based on previous correspondence, †you left the matter for my disposal, but as I am not at all sure how far the property of a partner, who died six months before the farm was attached and whose interest in it ceased, is liable for arrears, I request further instructions.

† Letter to Collector, No. 601, dated 10th October 1871.
Letter from Collector, No. 1,381, dated 3rd November 1871.
Letter to Collector, No. 278, dated 10th May 1872.

(*e*.) To Nos. 22, 23, 24, 25, 26, and 28. By the three undivided brothers of the fifth contractor Muttu Manika Chetty. They admit that they are all undivided family and that the contractor is their eldest brother, but they say he undertook the contract with loans and with self-acquired property, and that therefore the joint family property (22-28) is not liable for his debt, or at all events that it is liable only to the extent of his share of one-fourth.

After the correspondence shown in the margin, Mr. Robinson directed further inquiry to be made as to whether this contractor traded with his own or the family property. The contractor and his brothers say it was his own self-acquired property and he has brought forward three merchants who say they lent him the following sums:—

Letter to Collector, No. 601, dated 10th October 1871.
Letter from Collector, No. 1,381, dated 3rd November 1871.

	Rs.
Chedumbara Chetty...	2,000
Paramaswa Chetty	2,250
Subbaraya Chetty	925
	5,175

They have no documents or receipts to show for these large sums, and I have no doubt their account is false. At the same time if the brothers file a suit, it will not be possible for us to show that they had any share or interest in the contract. I recommend that one-fourth share estimated at Rupees 800 be sold and the rest released to the three other brothers.

5. I therefore request the favour of your opinion as to the sale of Nos. 14 and 22 to 28 inclusive. (except No. 27). In the other cases there is no doubt, and I will order the sale at once. I have not as yet seen any explanation of the circumstances under which the Vellore Tahsildar permitted Rupees 50,740 or nearly four months' kists to be in arrears. I am making further enquiries on this subject.

(True Copy.)

(Signed) W. S. WHITESIDE,
Acting Collector.

ENCLOSURE No. 2.—Statement.

THE property included in claims *a* and *b* should be at once sold. The claimants are the mortgagees, who were informed, it would seem, by Mr. St. Clair, a former Sub-Collector, that their lien would be unaffected by the sale. The Board observe that, on the contrary, the purchaser would take the lands free of all encumbrances (Section 42, Madras Act II., 1864), and the Collector will take care to make this duly known, as it will materally affect the biddings.

2. In regard to *d*, the question is whether the Abkári contractors (who, it is presumed, were jointly and severally responsible to Government) were in arrears at the time of the death of the senior partner, Govinda Mudali. If they were, his heirs are responsible so far as assets of the deceased came into their possession. They cannot be proceeded against in a summary way under the Arrears of Revenue Act; a regular suit should be brought, and to this point the Collector will give early attention.

3. With respect to *e*, the joint family property of the contractor named Muttu Manicka Chetty is undoubtedly responsible to the extent of his share in it, but not further. If the brothers agree to pay the estimated value of that share, Rupees

800, the Collector will take it; otherwise his right, title, and interest in one-fourth of the family estate should be sold by auction. No attempt should be made to sell certain defined fields and houses as representing the defaulters' quarter share.

4. The balance of arrear left after these sales is on no account to be treated as "irrecoverable;" on the contrary the Collector should proceed against the defaulters from time to time whenever it is worthwhile doing so.

(True Copies and Extract.)

(Signed) J. GROSE,
Secretary.

To the Acting Collector of North Arcot.

Exd. T. Cartledge.

1872.
Board of Revenue,
MADRAS.

PROCEEDINGS, 7TH NOVEMBER 1872, No. 2,156.

Encl.

Received

NOVEMBER.
No. 2,156.

Abkári—of Sub-Division of North Arcot District.—Instructions issued to Collector in regard to sale of property of late defaulting Abkári renters to cover loss sustained by Government by re-sale of the Farm.

No. 1,014.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th June 1873.

Read the following letter from H. SEWELL, Esq., Acting Collector of North Arcot, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Vellore, 10th May 1873, No. 264:—

WITH reference to the Proceedings of the Board of Revenue, dated 7th November last, No. 2,156, I have the honour to state that one Komarasawmy Mudali and Narrainsawmy Mudali have put in claims for the property Nos. 14, 15, 16, and 17, referred to in the list forwarded with this Office letter dated 18th October 1872, No. 542, on the ground that they came to their respective shares in the division of their family property.

2. Komarasawmy Mudali is the son of Govindoo Mudali, one of the late contractors. He claims that the following property enumerated in the above list should be released from attachment:—

(1.) Half of bungalow No. 14.
(2.) Cawnies 4-1-8 of the land No. 15.
(3.) Cawnies 1-13-0 of the land No. 16.
(4.) Half of an Indigo godow No. 17.

3. The inquiry [illegible] 156, dated [illegible] appearmber 1872, decided that these parties cannot be proceeded against in a summary way under the Revenue Recovery Act, and that a suit should be filed against them. With reference to this order, the said property has been released from attachment, and steps have already been taken to file a suit against them, *vide* Board's Proceedings No. 432, dated 21st March 1873. Part of the claimant's property having been already released from attachment, on the ground that he must be proceeded against by a regular suit, I am of opinion that the remainder should now be released, and request your instruction.

4. The other claimant, Narrainsawmy Mudali, is the divided brother of one of the contractors named Rungasawmy Mudali. His claim to the property marginally named rests on a partition Bond executed between himself and his brother Rungasawmy Mudali on one part and Govindoo Mudali on the other part. The date of the Bond is 11th June 1865. The inquiry instituted by the Tahsildar shows that the property is ancestral, and that the claimant is in the enjoyment of the share claimed by him. I am, therefore, of opinion that only Rungasawmy Mudali's share of the property should be sold, and request your instructions.

1. Half of cawnies 5-13-8 in No. 15 in the list.
2. Half of cawnies 0-6-14 in No. 16 in the list.
3. Half of Rungasawmy Mudali's share in a well in No. 17 in the list.

5. The Tahsildar's Arzi and other papers relating to this claim are herewith forwarded for your perusal and return.

(True Copy.)

(Signed) H. SEWELL,
Acting Collector.

ENCLOSURE No. 2.—List of Property.

dar's inquiry shows that the property is ancestral, and that the claimant enjoys the share claimed by him. The Sub-Collector is of opinion that only Rungasawmy Mudali's share of the property should be sold, in which opinion I agree, and request Board's orders in the matter.

6. Copy of Sub-Collector's letter No. 382, dated 28th April, on the subject, together with a list showing the property claimed by the above individuals, is herewith sent.

Enclosure No. 1.

From F. H. WILKINSON, Esq., Acting Sub-Collector, to H. SEWELL, Esq., Acting Collector of North Arcot, dated Chittoor, 28th April 1873, No. 382.

In continuation of this Office letter No. 247, dated 19th March 1873, paragraph 5, I have the honour to report on the claims of Komarasawmy Mudali and Narrainsawmy Mudali.

2. The former is the son of Govindoo Mudali, one of the late Abkári Contractors (deceased), and, as will be seen from the enclosed statement, he claims that the following property should be released from attachment, viz. :—

(1) Half of bungalow No. 14 in the list.
(2) Cawnies 4-1-8 of the land No. 15 in the list.
(3) Cawnies 1-13-0 of the land No. 16 in the list.
(4) Half of a Indigo godown No. 17 in the list.

From [illegible] inquiries made by the Tahsildar, it appears that the claimant has been in the [illegible] Other property, *vide* Nos. 1 to 6 in [illegible] Other property, Nos. [illegible] attachment, and on a claim advanced by his mother Akilan[illegible] the Board, in paragraph 2 of the above Proceedings, decided that the parties cannot be proceeded against in a summary way, and that a suit should be filed against them. The property was accordingly released from attachment, and steps have been taken to file a suit against them, *vide* Board's Proceedings No. 432, dated 21st March last. Part of the claimant's property having been already released from attachment on the ground that he must be proceeded against by a regular suit, the Acting Sub-Collector is of opinion that the remaining property should likewise be released. I concur in his views, and request instructions of the Board on the point.

5. The other claimant, Narrainsawmy Mudali, is divided brother of one of the renters named Rungasawmy Mudali. His claim to the property marginally named rests on a partition Bond,* dated 11th June 1866, executed between himself and his brother the above Rungasawmy Mudali on one part, and Govindoo Mudali on the other part. The Tahsil-

1. Half of cawnies 5-13-8 in No. 15.
2. ,, ,, 0-6-4 in ,, 16.
3. Half of Rungasawmy Mudali's share in a well in No. 17.

* Not registered, as registration is optional.

The Board concur with the Collector.

(A true Copies and Extract.)

(Signed) J. GROSE,
Secretary.

To the Acting Collector of North Arcot.

Exd. F. R. Bantleman.

Revenue Department

Miscellaneous No. 3532

Proceedings of the Board of Revenue

dated Fort St. George, the 3rd May 1874

— read again Boards Proceedings 7th November 1873 No. 1014
14th June 1873 No. 1014

No. 2188 Read the following

From,

W. J. Mitchell Esqre
Collector of North Arcot

To,

J. Grose Esqre
Secretary to the Board
of Revenue, Madras

Sir,

I am forwarding herewith

Copy of my letter No. 260 dated 2nd
March 1874 received from the
Melvaisi Sub Collector, I have
the honor to request the sanction
of the Board for the refunds of
Rupees 1853-1-4 to the Tomarakanam

1873.

Board of Revenue,

MADRAS.

PROCEEDINGS, 14TH JUNE 1873, No. 1,014.

Encl.

Received Rec'd 17th/74.

JUNE.

No. 1,014.

Abkári—of Sub-division of North Arcot District.—Concurrence expressed with Collector on subject of claims advanced by son of one of late defaulting renters and brother of another to a portion of property of late renters proposed to be sold to cover loss sustained by Government by resale of the farm.

— R. O. No. 31, 25 June 1874

Mudali of Vellore and Rupees 37-13-5 to Balaram Lala under the circumstances therein set forth.

2nd. The amount in question has been credited in the accounts of the Vellore Taluk in small sums on various dates as the rent of the building in question was collected.

North Arcot Collector's Office Chittoor 20th April 1874

I have &c
W. S. Whiteside
Collector

The Board recommend a refund of Rupees 165-1-4 to Ekambaraswami Mudali and of Rupees 37-13-5 to Balaraim Lalah.

The sums are portions of the rent of a bungalow attached for arrears. After attachment it was found that a half share of the bungalow belonged to Ekambaraswami and this refund is necessary on this account. The other half share was sold in due course to Balaram Lalah but by some mistake the rent continued to be collected and credited to Government after the sale.

/True copy & Extract/

J Grose
Secretary

To,
The Acting Secretary to Government
Revenue Department
with Board's Proceedings No. 2156 of 1872 & 1014 of 1873 & copy of enclosure

C. Hughes

C. M. Narasimma Chetty

North Street Sub Collr's Office
Camp Cuttack 23rd March 1874

No 250

From,

R. Reid Esquire
Officiating Collector of
North Arcot

To,

W. Joe Whiteside Esqre
Collector of North Arcot

Sir,

I have the honor to in-
form you that Tumbacherry
Muthali of Vellore has applied
for the payment to him of the amount
of rent collected by and credited
in the account of Government
on account of a Bungalow which
was undergoing attachment and
half of which was afterwards
released on a petition put in by him

No 1760.
Revenue 1874 Depth
Proceedings of the
Board of Revenue

Dated 28th May 1874
Recd 28 —
Rec. 29 —
entd

Recommending, under
certain circumstances,
the refund of Rs 183-1-6
to Tumbacherry Muthali
& of Rs 37-13-6 to Balasun
Lala in N. Arcot Dt.

No 34
Sanctioned
5 June 74.

Vide Bale No 28 Dun 75 Page 93

Collr Sing ya Rs 55

2. The Bungalow in question is No. 14 referred to in Mr. Wilkinson's letter No. 382 dated the 28th April 1873. Half of it claimed by petitioner was released from attachment under the orders of the Board of Revenue contained in their Proceedings No. 1014 dated the 14th June last.

3. While under attachment the Bungalow was rented out to a Mrs. Palmer (who has been occupying it from 7th July 1871) at 17 Rupees per mensem. Petitioner is entitled to half the rent collected at the above rate from the above date to the end of July 1873 when petitioner's share in the building was released.

4. The amount of rent collected for the above period is Rupees 421-11-5 of which Rupees 55-8-8 was spent in payment of municipal tax &c. and the remainder Rupees 366-2-9 was credited in the accounts of the Vellore Taluq as shown in the accompanying statement. Half this sum or Rupees 183-1-4 should be paid to the Petitioner and I ~~recommend~~ to the forgoing of it to him

5. The other half of the property was sold for arrears of assessment on the 18th March 1873 and was purchased by one Ramaswamy Lalah who is entitled to the rent collected for this portion from the date of sale. The amount should not have been collected by the Tahsildar but as it was collected by

by mistake and credited in the accounts, I have the honor to request that you will be good enough to sanction its refund (it amounts to 6 Rupees 9 annas) to Radaram Lalan b. The Tahsildar has been informed that as Government has ceased to have any thing to do with the Bungalow in question no further rent should be collected on their account from the occupant.

I have &c
(Sd) R. Rice
Ag. Sub Collector

/True copy/
Sd. D W Watts
Collector

/True copy/

J Grole
Secretary

Cd Mc Narasinha Charry