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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Rave DEPARTMENT

G.O. No.	1030.	Press
B.P. No.		Mis.
Dated	20.2.1875	196

Pa

Not to be folded or roughly handled

1090

*Proceedings of the Madras Government, Revenue Department,
20th July 1875.*

No. 212. Read the following Proceedings of the Board of Revenue, dated 28th June 1875, No. 1,780:—

Read the following letter from W. S. WHITESIDE, Esq., Collector of North Arcot, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Vellore, 27th February 1875, No. 99:—

FROM the Proceedings of the Board and Government, as particularized in the margin, it would appear that out of the property attached by Government for default of payment of the old Abkari arrears of the Sub-division, five-sixths of the property so attached was ordered to be released from attachment, and five-

sixths of the amount realized by sale of other property was refunded to the five sons of one of the contractors, by name Rungasami Mudali, in obedience to the Order of Government, communicated in their Proceedings, dated 1st May 1874, No. 527.

2. From the Acting Sub-Collector's letters noted in the margin, it would further appear that half of Bungalow Letter dated 8th January 1875, No. 17. No. 14, referred to in paragraph 2 of my Do. dated 16th February 1875, No. 105. letter, dated 10th May 1873, No. 264,

embodied in the Proceedings of the Board of Revenue, dated 14th June 1873, No. 1,014, is included in the property thus released from attachment. The Bungalow in question was under attachment from 28th June 1871 to 15th March 1873, along with other property. During that period it had been rented out, and the amount of rent thus collected was credited to Government in satisfaction of the old Abkari arrears outstanding against Rungasami Mudali, one of the old Abkari renters, on the dates particularized below. Five-sixths of the amount of rent due to Rungasami Mudali's sons, thus credited to Government, amounts to Rupees 120-12-11.

Net amount of rent on Bungalow No. 14, credited to Government on account of old Abkari arrears.	DATE OF CREDIT.		
	Date.	Month.	Year.
RS. A. P.			
45 4 1	18	August	1871.
55 12 0	11	March	1872.
5 3 0	19	April	Do.
51 0 0	2	July	Do.
24 10 7	5	September	Do.
31 8 1	9	November	Do.
17 0 0	10	December	Do.
34 0 0	6	February	1873.
12 14 2	2	Do.	1874.
277 0 11	Total.		
132 1 5	Deduct this amount being the share due to Comarasami Mudali, son of Govinda Mudali.		
144 15 6	Amount due to Rungasami Mudali and his five sons.		
24 2 7	One-sixth portion of Rungasami Mudali.		
120 12 11	Amount due to five sons.		

*Proceedings of the Madras Government, Revenue Department,
20th July 1875.*

3. The said sum of Rupees 120-12-11 is claimed by them on the ground that their claim to the five-sixth share of the sale-proceeds of other property of their father was favorably disposed of by the Government, in their order already quoted.

4. I have therefore the honor to request that you will be so good as to obtain the sanction of Government for the refund of Rupees 120-12-11, above referred to, to the said five sons of Rungasami Mudali.

5. Copy of the Acting Sub-Collector's letter, dated 8th January 1875, No. 17, is herein enclosed.

ENCLOSURE No. 1.

From C. A. GALTON, Esq., Acting Sub-Collector of North Arcot, to W. S. WHITESIDE, Esq., Collector of North Arcot, dated Vellore, 8th January 1875, No. 17.

In forwarding, herewith, the Vellore Tahsildar's Arzi, No. 620-1874, with its enclosures, I have the honor to request that you will be good enough to obtain the sanction of the Government for the refunds to the five sons of Rungasami Mudali of Rupees 120-12-11, being the net amount of five-sixths of one-half of the rent collected and credited to Government upon a Bungalow jointly owned by Rungasami Mudali and Comarasami Mudali, which was under attachment from 28th June 1871 to 15th March 1873, on account of the arrears due by the late Abkari contractors.

2. The claim to the refund is based upon the opinion of the Government Pleader referred to in paragraph 5 of your letter No. 752 of 1873, embodied in the Proceedings of the Madras Government, No. 527, dated 1st May 1874.

3. The dates of collection and remittance of the rent in question are given in the enclosed list submitted by the Tahsildar.

(True Copy.)

(Signed) W. S. WHITESIDE,
Collector.

From W. S. WHITESIDE, Esq., Collector of North Arcot, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Palmanair, 1st June 1875, No. 284.

ADVERTING to your Official Memorandum, dated 9th ultimo, No. 483, I have the honor to report that the Bungalow No. 14, referred to in my letter, dated 27th February 1875, No. 99, was jointly owned by Rungasami Mudali and Govindu Mudali. It was attached (but the attachment was subsequently released) in satisfaction of the old Abkari arrears of the Sub-division. During the period it was under attachment, the Bungalow was rented out. The amount of rent thus collected was Rupees 421-11-5. Deducting from this the amount of Rupees 55-8-8, paid on account of Municipal tax, repairs, &c., there remained Rupees 366-2-9. Out of this sum, Rupees 183-1-4 were paid to Comarasami Mudali, son of Govindu Mudali, for his half-share in the said Bungalow, agreeably to the instructions of Government, dated 5th June 1874, No. 34, communicated with Board's Miscellaneous No. 3,958.

2. There then remained Rupees 183-1-5 for disposal. Out of this sum, Rupees 37-13-5 were paid to Balaramlal, the purchaser of a portion of Rungasami Mudali's share, as per Government Order above quoted. The remaining sum of Rupees 145-4-0 is therefore due to Rungasami Mudali for his share in the Bungalow.

3. The Board of Revenue having in their Proceedings, dated 11th April 1874, No. 820, embodied in Government Proceedings, dated 1st May 1874, No. 527, ruled

*Proceedings of the Madras Government, Revenue Department,
20th July 1875.*

that one-sixth of the property of this Abkari defaulter, Rungasami Mudali, is answerable for his Abkari debt, I have deducted Rupees 24-3-4 (which is one-sixth of Rupees 145-4-0), and recommended the refund of Rupees 120-12-11 to the five sons of Rungasami Mudali. Rupees 120-12-11 is, however, a mistake, the correct amount being Rupees 121-0-8.

SUBMITTED to Government with request that sanction may be accorded for the refund of Rupees 121-0-8, a large portion of the money having been credited more than two years ago.

(True Copies and Extract.)

(Signed) H. E. STOKES,
Acting Secretary.

No. 213. ORDER THEREON, 20th July 1875, No. 1,090.

Separate Revenue, No. 28.

Abkari.

SANCTIONED.

(True Extract.)

(Signed) A. MACGREGOR,
Acting Secretary to Government.

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

End. W. H. French.

Read the following letter from W. S. WHITESIDE, Esq., Collector of North Arcot, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Vellore, 27th February 1875, No. 99:—

FROM the Proceedings of the Board and Government, as particularized in the margin, it would appear that out of the Proceedings of the Board of Revenue, dated 7th November 1872, No. 2,156. property attached by Government for default of payment of the old Abkari Do. dated 14th June 1873, No. 1,014. arrears of the Sub-division, five-sixths of the property so attached was ordered to Do. dated 14th May 1873. be released from attachment, and five Proceedings of Government, dated 1st May 1874, No. 527. sixths of the amount realized by sale of other property was refunded to the five sons of one of the contractors, by name Rungasami Mudali, in obedience to the Order of Government, communicated in their Proceedings, dated 1st May 1874, No. 527.

2. From the Acting Sub-Collector's letters noted in the margin, it would further appear that half of Bungalow Letter dated 8th January 1875, No. 17. No. 14, referred to in paragraph 2 of my Do. dated 16th February 1875, No. 105. letter, dated 10th May 1873, No. 264, embodied in the Proceedings of the Board of Revenue, dated 14th June 1873, No. 1,014, is included in the property thus released from attachment. The Bungalow in question was under attachment from 28th June 1871 to 15th March 1873, along with other property. During that period it had been rented out, and the amount of rent thus collected was credited to Government in satisfaction of the old Abkari arrears outstanding against Rungasami Mudali, one of the old Abkari renters, on the dates particularized below. Five-sixths of the amount of rent due to Rungasami Mudali's sons, thus credited to Government, amounts to Rupees 120-12-11.

Net amount of rent on Bungalow No. 14, credited to Government on account of old Abkari arrears.			DATE OF CREDIT.		
			Date.	Month.	Year.
RS.	A.	P.			
45	4	1	18	August	1871.
55	12	0	11	March	1872.
5	0	0	19	April	Do.
51	0	0	2	July	Do.
24	10	7	5	September	Do.
31	8	1	9	November	Do.
17	0	0	10	December	Do.
34	0	0	6	February	1873.
12	14	2	2	Do.	1874.
277 0 11			Total.		
132 1 5			Deduct this amount being the share due to Comarasami Mudali, son of Govinda Mudali.		
144 15 6			Amount due to Rungasami Mudali and his five sons.		
24 2 7			One-sixth portion of Rungasami Mudali.		
120 12 11			Amount due to five sons.		

3. The said sum of Rupees 120-12-11 is claimed by them on the ground that their claim to the five-sixth share of the sale-proceeds of other property of their father was favorably disposed of by the Government, in their order already quoted.

4. I have therefore the honor to request that you will be so good as to obtain the sanction of Government for the refund of Rupees 120-12-11, above referred to, to the said five sons of Rungasami Mudali.

5. Copy of the Acting Sub-Collector's letter, dated 8th January 1875, No. 17, is herein enclosed.

ENCLOSURE No. 1.

From C. A. GALTON, Esq., Acting Sub-Collector of North Arcot, to W. S. WHITESIDE, Esq., Collector of North Arcot, dated Vellore, 8th January 1875, No. 17.

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2. The claim to the refund is based upon the opinion of the Government Pleader referred to in paragraph 5 of your letter No. 752 of 1873, embodied in the Proceedings of the Madras Government, No. 527, dated 1st May 1874.

3. The dates of collection and remittance of the rent in question are given in the enclosed list submitted by the Tahsildar.

(True Copy.)

(Signed)

W. S. WHITESIDE,

Collector.

From W. S. WHITESIDE, Esq., Collector of North Arcot, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Palmanair, 1st June 1875, No. 284.

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2. There then remained Rupees 183-1-5 for disposal. Out of this sum, Rupees 37-13-5 were paid to Balaramlal, the purchaser of a portion of Rungasami Mudali's share, as per Government Order above quoted. The remaining sum of Rupees 145-4-0 is therefore due to Rungasami Mudali for his share in the Bungalow.

3. The Board of Revenue having in their Proceedings, dated 11th April 1874, No. 820, embodied in Government Proceedings, dated 1st May 1874, No. 527, ruled that one-sixth of the property of this Abkari defaulter, Rungasami Mudali, is answerable for his Abkari debt, I have deducted Rupees 24-3-4 (which is one-sixth of Rupees 145-4-0), and recommended the refund of Rupees 120-12-11 to the five sons of Rungasami Mudali. Rupees 120-12-11 is, however, a mistake, the correct amount being Rupees 121-0-8.

SUBMITTED to Government with request that sanction may be accorded for the refund of Rupees 121-0-8, a large portion of the money having been credited more than two years ago.

(True Copies and Extract.)

Acting Secretary.

To the Acting Secretary to Government, Revenue Department, with
copies of Board's Proceedings, dated 7th November 1872, No. 2,156,
and 14th June 1873, No. 1,014.

Copy to the Collector of North Arcot.

Exd. W. H. French.

5/1090

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 Abkari 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. 1,000).

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.

1872 July 4 1872-18
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1875.

BOARD OF REVENUE.
MADRAS.

PROCEEDINGS, 28TH JUNE 1875, No. 1,780.

20456 July 11/75

Received 12th July.

JUNE.
No. 1,780.

Abstract of Sub-division of North Arcot District.—Letters from Collector, requesting sanction for the refund to sons of one Rangasami Mudali, one of the defaulting renters, of Rupees 121-0-8 being a portion of the rent realized from certain Bungalow during its attachment for old arrears, submitted to Government.

On 1090 20 July 1875
With Order

118000 20 July 1875
1. On 1090 20 July 1875

118000
20 July 1875

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 Abkari 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 1st Jan 1870 to Decr 1871 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. Sundaralinga Mudali.

4. Teravengada 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.*
*Vide letter to Collector, dated 6th March 1872, No. 143. The immovable property is as yet unsold pending the settlement of various claims that have from time to time been put forward.

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 on the house would remain unaffected by the sale.

(b.) To No. 23. By Chellamudali. 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 that 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:—

	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 materially affect the biddings.

2. In regard to d, the question is whether the Abkari 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.

Alkari of Sub-Division of North District.—Instructions issued to Collectors regard to sale of property of late defaulters to cover loss sustained by Government by re-sale of the Farn.

NOVEMBER.
No. 2,166.

Received

PROCEEDINGS, 7TH NOVEMBER 1872, No. 2.

Board of Revenue
MADRAS.

1872.

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 godown No. 17.

4. Other property, Nos. 1 to 6, in the list belonging to him were under attachment, and on a claim advanced by his mother Akilandammal 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 1865, 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.

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 Abkari 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 the inquiries made by the Tahsildar, it appears that the claimant has been in the possession of the lands since the date of his death. The claimant was under attachment, and on a claim made by the Board, have, in paragraph 2 of their Proceedings No. 2,156, dated 7th December 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.

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.

The Board concur with the Collector.

(True Copies and Extract.)

(Signed) J. GROSE,
Secretary.

To the Acting Collector of North Arcot.

Erd. F. H. Bantleman.

1873.

BOARD of Revenue,
MADRAS.

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

Encl.

Received

JUNE.

No. 1,014.

Abbevié—of Sub-division of North Arcot District.—Concurrence expressed 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 waste of the farms.