M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 2

(2) Date of repair 12-11-68

(3) Initials of the Referencer

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. 2521 ~~Press~~
~~B.P. No.~~ Mis.

Dated 30-11-1875 ~~196~~ .

Not to be folded or roughly handled

No. 1,138.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 3rd May 1875.

Read the following letter from H. S. THOMAS, Esq., Collector of Tanjore, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Tanjore, 9th April 1875, No. 142:—

WITH reference to the Board's Proceedings, dated 16th February 1875, No. 372, I would submit the following suggestions:—

2. The order of Government now communicated negatives the position hitherto maintained as to the Collector being competent to entertain *appeals*; but the question still remains, whether the Collector is or is not competent to cancel sales for reasons irrespective of an appeal from the party.

3. As the sales are directed by the Collector and are conducted under his orders he, of necessity, is the party to be sued for their cancelment, and it seems to me unreasonable that whilst he is thus liable to be sued for any mistake or irregularity which his subordinates may commit in the conduct of the sales, he should not have the power to cancel them when he sees that mistakes or irregularities have been committed.

4. Every care is taken to secure strict compliance with the prescribed procedure, but still mistakes occur.

5. As the Advocate-General points out in his "Opinion" communicated in the present Proceedings, Tahsildars are the officers invested by a special enactment (Act VII. of 1839) with the powers of selling property for arrears of revenue, and by the express terms of the very same enactment, they in the exercise of this power are subject to the control and superintendence of the Collector. It further appears to me that an authority who directs a sale has a right, without legislative sanction, to attach thereto any condition he may deem fit, and as pointed out therefore also by the Hon. Mr. Cunningham, a party who buys property with a knowledge that the confirmation of the sale depends upon the eventual sanction of the Collector, can have no cause of action in respect of its cancelment, where the cancelment is the direct consequence of such condition.

THE considerations urged by the Collector have already been pressed upon the attention of Government. It follows from the ruling that the Collector cannot cancel a sale when there is an appeal on account of irregularity; that he cannot cancel it in any case.

(A true Copy and Extract.)

H. Stokes

Acting Secretary.

To the Collector of Tanjore.
Copy to the Secretary to Government, Revenue Department.

Read E. C. Shunker.

G.O. 18 Lany/75 No 207-208

Rev. 1875. Dep. No 1781

1875.

Board of Revenue,

MADRAS.

PROCEEDINGS, 3RD MAY 1875, No. 1,138.

Dep. 7 May 75

Encl.

Received 15 May

MAY.

No. 1,138.

Sales of land—for arrears of revenue,—Instructions issued to Collector of Tanjore with reference to his suggestion that Collectors should be empowered to direct cancelment of—when they see that mistakes or irregularities have been committed in the conduct of the sales.

No 2521

30 Nov 75