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Revenue Department

E. M. C. dated 27th Jan 1857

Back No 5-6

order no 81 dated 21st January 1857.

பாதுகாப்பு மலர்-1
செப்பனிகுபவர் பெயர் ஜி. பி. பி. பி.
செப்பனிகுதரீகாக எடுத்தல் 6/06
கொள்வப்பட்ட நான்
செப்பனிகு முடிந்த நான் 8/06

சும 11.9.06
சுமபார்க்கும்
முதல் மு. பி. பி. எ.
கையொப்பம்
18/12/06
28.12/10
கையொப்பம்

Fort Saint George, Revenue Consultation of 27th January 1857.

No. 5. Read the following letter from J. D. STM, Esq., Acting Secretary to the Board of Revenue; to J. D. BOURDILLON, Esq., Secretary to Government, Revenue Department, dated Fort Saint George, 20th December 1856, No. 4359.

SIR,

From Collr. 25th in Cons. 31st July 1856.
To Collector, 31st July 1856.
From do. 30th July in Cons. 16th Augt. 1856.
From do. 16th Sept. in Cons. 8th Oct. „
Proceedings to Collector 8th October 1856.
From Collector 29th Sept. in Cons. 20th Oct. „
Proceedings to Collr. 20th October 1856.
From Collector 5th Nov. in Cons. 20th Dec. „

In Consultation 31st July 1856.

With reference to para. 8 Extract Minutes Consultation 23d October last, Revenue Department, No. 1126, I am directed by the Board of Revenue to submit the accompanying correspondence which passed between them and the Collector of North Arcot, respecting the conduct of the Tahsildars of that District in regard to the collection of the revenue in the past Fusly.

2. In his letter of the 25th July Mr. Whittingham reported that the Tahsildars had failed to issue the usual notices on defaulters by whom a sum of Rupees 2,69,905 was due for the Fusly which had just closed.

3. In accordance with his request, the Board on the 31st idem authorized Mr. Whittingham to retain in deposit a moiety of the salary of the Tahsildars complained against, pending the issue of notices, and requested him to report the result at the end of the ensuing month. In the same order Mr. Whittingham was authorized, if he considered it necessary, to suspend any officer who might still continue to evince backwardness in the discharge of his duties.

4. On the 16th and 29th September Mr. Whittingham again addressed the Board and requested permission to continue to retain a moiety of his Tahsildars' salary until they had furnished him with detailed lists of the defaulters in their respective Talooks.

5. In their Proceedings 8th October the Board conceded the permission sought, but called the Collector's attention to the objections attending such a course and suggested suspension where deemed necessary by him, as a preferable mode of punishment.

6. The Board also remarked the late period at which the Jumabundy was commenced and the short time devoted to it. The Board were then under the impression that the Jumabundy had commenced on the 11th July and ended on the 2d September.

7. Mr. Whittingham has since explained that it actually commenced on the 26th May and given his reasons for believing that the heavy arrear was not owing to the settlement not having been concluded at an earlier period, but to the neglect of duty on the part of his Tahsildars.

8. From this summary of what has occurred, the Government will perceive that the fines were imposed by the Collector not to stimulate the Tahsildars to pursue any course for the realization of the balances which were likely to lead to abuse of authority, but for neglect to use the means furnished by the law, on the prompt exercise of which the Government have laid so much stress.

9. It is not the wish of the Board however to justify Mr. Whittingham altogether. On the contrary it will be observed that they have communicated to him their opinion that the delay which took place in making the settlement for the year, must have tended to retard the collections very considerably. The want of a Kistbundy also, the Board consider, a most important defect, but this is now in course of being supplied.

No. 6. ORDER THEREON, No. 81; dated 21st January 1857.

In Para. 3 of their order of the 23d October 1856, No. 1126, the Government called the attention of the Board of Revenue to the numerous fines, eighty five in a single quarter, imposed on the Tahsildars of North Arcot for backwardness in collecting the Revenue; and they called for the Board's opinion on the proceedings of the Collector in the matter. To this order the Board reply in the present letter.

Fort Saint George, Revenue Consultation of 27th January 1857.

2. It appears that in addition to the fines imposed on the Tahsildars as above noticed, the Collector applied to the Board on the 25th July 1856, to permit him to retain the pay of every Tahsildar in the District until all the Revenue defaulters in his talook should have been served with a notice, and that the Board authorized his detaining half their pay. On the 8th October the Board on application from the Collector authorized him to continue to hold back half of the pay of the Tahsildars, till they should furnish lists of the defaulters in their respective talooks. It does not appear how long this course was continued, or whether the pay withheld has yet been disbursed; and this information the Board will be pleased to supply.

3. The Governor in Council must express his disapproval of the course thus followed by the Collector with the permission of the Board. He cannot but think that much too little consideration was shewn for the difficulties which the Tahsildars had to encounter in fulfilling the Collector's orders. Those officers had suddenly imposed on them the new duty of preparing and serving on every defaulter a written notice that unless he paid the arrears due by him at a certain time, his land would be attached; and in order to do this it was necessary that the precise amount collected from each Ryot and that still due by him, should be stated in the notice. It needs very little consideration to shew that this was no easy task; the Curnums had to be sent for to the number of one or two hundred, from all parts of the talook, next the individual account of every Ryot had to be obtained from them, then the very numerous notices had to be prepared by the scanty Talook Establishment, and lastly they had to be served. It does not appear surprizing to the Governor in Council that there was delay in getting through all these operations; he does not see how it should have been otherwise unless all other business in the Talooks had been neglected.

4. On this ground, the Governor in Council considers that more forbearance should have been shewn towards the Tahsildars; and that encouragement and support would have been more suitable than severity. If punishment or warning had been found to be necessary, it should have been applied to a selected case of aggravation, instead of being administered indiscriminately to the whole class. The very fact indeed that the alleged neglect was so universal appears to Government to be a proof that the delay was not without reason. The Tahsildars as a class have never been found backward in urging the collection of the Revenue or in responding to any fresh call to exertion from the Collector.

5. And it may well be doubted in the opinion of Government whether the course followed of serving a notice on every defaulter was the right way of enforcing payment, or whether in fact it was effectual. They believe that it would have been found much more efficacious to select a few cases in each talook, and follow up the serving of notice promptly with attachment and sale.

6. The Governor in Council is fully satisfied that the ends of an efficient administration are not to be gained by a system which treats an important class of Officers with indignity, and which must wound their pride and self-respect, and lower them in the eyes of those over whom they are placed. This sentiment has been so often declared by Government, and enforced on Collectors that the Governor in Council hardly expected to have to reiterate it at the present time, but it is evident that Mr Whittingham has yet to learn that in order to have his Tahsildars efficient, he must treat them with consideration and respect.

7. The Governor in Council cannot but add that if the Collector had adopted the proper means, he would have learnt much sooner than the very end of the Fusly that some principal ryots had paid no part of the annual demand against them. But instead of thus investigating the individual balances when the total amounts outstanding were so heavy he appears to have waited till the end of the Fusly; and he then blames his Tahsildars for neglecting collections which due foresight and management on his part would have ensured being made at an earlier period of the season. The Collector has it in his power to check such accumulation of balances; and the Government cannot but consider that he is himself to blame not less than his subordinates when the outstanding arrears reach so large a proportion of the demand as has been the case recently in North Arcot.

(Signed) J. D. BOURDILLON,
Secretary to Government.

81/3 Revenue B. Office,
Fort Saint George,
20th December 1856

From
A. D. Sin Ery.

Secretary to the Board of Revenue,
Fort Saint George.

A. D. Bourdillon Esq.
Secretary to Government,
Revenue Department.

With reference to Para 8 Extract
Minutes Consultation 23rd October last,
Revenue Department, N. 1120, I am directed
by the Board of Revenue to submit

From Coll. 25th inst. 31st July 1856. the accompanying correspondence
to Collector. 31st. " " " " which passed between them
From Coll. 30th July inst. 16th August. " " and the Collector of North Arcot,
From Coll. 16th Sept. inst. 8th October. " " and the Collector of North Arcot,
Proceedings to Collector 8th. " " " " respecting the conduct of the
From Coll. 24th Sept. inst. 20th Oct. " " Tahsildars of that District in regard
Proceedings to Collector. 20th. " " " " to the collection of the Revenue in the
From Coll. 5th Nov. inst. 20th Dec. " " " " past Fusly.

In his letter of the 25th July
N.

Mr. Whittingham reported that the Tahsildars had failed to issue the usual notices on defaulters by whom a sum of Rupees 209905 was due for the Fushy which had just closed.

3. In accordance with his request, the Board on the 31st order authorized Mr. Whittingham to retain in deposit a moiety of the salary of the Tahsildars complained against, pending the issue of notices, and requested him to report the result at the end of the ensuing month. In the same order Mr. Whittingham was authorized, if he considered it necessary, to suspend any Officer who might still continue to incur backwardness in the discharge of his duties.

4. On the 10th and 29th September Infms 8th and 2nd October 1880 Mr. Whittingham again addressed the Board and requested permission to continue to retain a moiety of his Tahsildars' salary until they had furnished him with detailed lists of the Defaulters in

in their respective Talooks. ⁸¹/₄

5. In their Proceedings 3rd October the Board conceded the permission sought, but called the Collector's attention to the objections attending such a course and suggested suspension where deemed necessary by him, as a preferable mode of punishment.

6. The Board also remarked the late period at which the Immurahundy was commenced and the short time devoted to it. The Board were then under the impression that the Immurahundy had commenced on the 11th July and ended on the 2nd September.

Dated 5th November,
infms 20th December
1880.

7. Mr. Whittingham has since explained that it actually commenced on the 20th May and given his reasons for believing that the heavy arrears was not owing to the settlement not having been concluded at an earlier period, but to the neglect of duty on the part of his Tahsildars.

8. From this summary of what has

has occurred, the Government will perceive that the fines were imposed by the Collector not to stimulate the Sahibdars to pursue any course for the realization of the Balances which were likely to lead to abuse of authority, but for neglect to use the means furnished by the Law, on the prompt exercise of which the Government have laid so much stress.

9. It is not the wish of the Board however to justify Mr. Whittingham altogether. On the contrary it will be observed that they have communicated to him their opinion that the delay which took place in making the Settlement for the year, must have tended to retard the collections very considerably. The want of a Kisthundys also, the Board consider, a most important defect, but this is now in course of being supplied.

Revenue B^d Office,

Fort Saint George,

20th December 1850.

To J. D. Bourdillon Esq.

Secretary to Government,
Revenue Department.

I have the honor to be,

Sir,

Your most obedient servant,

J. D. Bourdillon

By Secretary-

R. Comd. 28th Dec 1850. No. 2 to 4

Rev. 1350 Depart
G. H. 27th January 1851
No. 1331

From
The Secretary to the
Board of Revenue
To The Secretary to Govt.
Revenue Department

Dated 20th Dec
Rev. 23rd December 1850
No. 1359

With 10 Enclosures
C. G. No. 81. 21st January

Xth of Returned
Submitting with re.

forward to Comd & Extract
Minutes Consultation 23rd.

Between last certain correspondence
between them and the

Collector of North West Prov.
regarding the conduct of the Sahibdars of that District in

regard to the collection of the
Revenue in the past year.

N. 5

10th Jan 1851

8/1/51

From
G. S. Forbes Esq.
Secretary to the Board of Revenue
To
C. Whittingham Esq.
Collector of North Arcot.

Sir,
In reply to your letter of the 25th instant, bringing to the notice of the Board the general negligence of the Tahsildars in your District in serving notices for the payment of arrears, and requesting authority to withhold the payment of their salaries until notices have been duly served on all defaulters, I am directed to observe that the Board have received this representation of the remissness of public servants with much surprise and disapprobation.

2. The amount for which notices require to be served (Rupees 269,905) indicates undoubtedly that the duty of collecting the Revenue has become one of much difficulty, probably owing to expectations of reduction having been generally entertained by the ryots. No excuse however is to be found in this circumstance for the backwardness shewn by the Tahsildars to carry out your
your

your instructions by putting in force such means as are at their disposal for realizing the Revenue which they are entrusted to collect.

3. The Board have therefore determined to authorize your retaining in deposit one half of the salary of the several Tahsildars named by you, pending the issue of the necessary Notices.

4. The Board desire to be informed of the result of this measure at the close of the ensuing month. Should any further indications of unwillingness to discharge this duty be shown by any public officer, you will be fully justified in suspending him from his situation pending further orders.

Revenue Board Office,
Fort St. George,
31st July 1856.

I have the honor to be,
Sir,
Your obedient
Secretary

No 5976.

Extract from the Proceedings of the Board of Revenue dated 8th October 1856.

Read letter from the Collector of North Arcot dated 16th September 1856, reporting the result of the measure sanctioned by the Board in their letter of the 31st July, of retaining in deposit one half of the salaries of those Tahsildars who had neglected to issue Notices on defaulters, and requesting authority for continuing the retention of

the salaries till the Tahsildars have furnished the list of defaulters called for from them.

81
7
[Sten. Enter No 190.]

The Board authorize the Collector to continue, for the present, retaining in deposit a moiety of the salaries of such of his Tahsildars as fail to submit the lists referred to in Para 9, but as a system of continued stoppages is very objectionable, the Board would call the attention of the Collector to their orders of the 31st July last, regarding the suspension of these officers when they neglect to use the means at their disposal for the realization of the Revenue.

2. With regard to Paras 11 and 12 the Board observe that the Lawists in the Collector's Office are not qualified to perform the duty of attaching land, and that he cannot delegate this power to his Tahsildars. It can of course require these officers to furnish him with all the information requisite to form a correct judgment in each case, but the Board would be unwilling to fix the duty of detecting the parties for defaulters, in whose case the Law should be put in force too largely, entrusted to the Tahsildars.

3. The Board observe that the settlement of this District containing 14 Taluques was completed in the very short period of 53 days, or between the 11th July and 2nd September, and they fear that

the difficulty of realizing the revenue, may in some
measure be owing to the late commencement of the
Museum and the hurried manner in which
it must have been conducted.

(Thus Detach)

(Signed) A. C. Hill,

Secretary

To

C. W. Williamson Esq.

Collector of North Arcot.

(Three Copies)

A. C. Hill

Acting Secretary

C. W. Williamson

8/8

Enclosure

In a letter from the
Secretary to the
Board of Revenue

To the Secretary to
Government

Per Oct 11

Dated 27th Dec 1856

1359.

R 1351/56.

Copy of letter to the
Collector of North Arcot
dated 31st July 1856

Copy of Proceedings
to the Collector of North
Arcot dated 8th Oct 1856.

27 July 57

1350

81/9 8

6. The [unclear] had
examined the accounts
periodically received
from the Salos. He
must surely have
earlier than the very
end of the [unclear] have
perceived that some of
the Agents had actually
paid no part of the
annual demand and
- furnish them - but
instead of attending to

This obvious duty
he wants to the end
of the year & then plans
his disbursements for
reflecting collections
which ^{due} a little fore-
sight and manage-
ment on his part
would have ~~prevented~~
ensured his made at
an earlier period of the
Season -

The collector ought

81/10 90

certainly to have it
in his power to check
such accumulation
of balances and ~~he~~
~~cannot but consider~~ ^{that} he
is ~~more~~ ^{more} to plan
more than his subor-
dinate. Some ^{very} ~~very~~
^{big arrears reach so}
accumulate in such
large ^a numbers to
the demand as has
been the case ^{recently in} at
N. Arc. -

I would suggest that
this point be noticed
in the draft in adv.

:- Section 2 of the
Revenue Appellate
Munshis in the
draft in column
M. S.

Revenue Dept
81
11

No. 81
Extract from the Minutes of Consultation
Under date the 21st January 1857.

Read the following
letter from the Acting
Secretary to the Board of
Revenue.

Michael } Here enter 20. December 1856
1856/57

At

M. S.

In Para 8 of their
order of the 23rd October 1856,
No. 1126, the Government
called the attention of
the Board of Revenue
to the numerous fines,
eighty five in a single
quarter, imposed on the
Jahildars of North Areeh
for backwardness in
collecting the Revenue,
and

and they called for the Board's opinion on the proceedings of the Collector in the matter. To this order the Board reply in the present letter.

2. It appears that in violation to the fines imposed on the Tahsildars as above noticed, the Collector of ~~the District~~ applied to the Board on 25th July 1856, to permit him to retain the pay of every Tahsildar in the District until all the Revenue defaulters in his Talook should have been served with a notice, and that the Board authorized his detaining half their pay. On the 8th October the Board on application from the Collector

81/102 Collector authorized him to continue to hold back half of the pay of the Tahsildars, ~~pay~~ till they should furnish lists of the defaulters in their respective Talooks. It does not appear how long this course was continued, or whether the pay withheld has yet been disbursed, and this information the Board will be pleased to supply.

3. The Governor in Council must express his disapproval of the course thus followed by the Collector with the permission of the Board. He cannot but think that

much too little consideration was shown for the difficulties which the Tahildars had to encounter in fulfilling the Collector's orders.

Those Officers had suddenly imposed on them the new duty of preparing and serving on every defaulter a written notice that unless he paid the arrears due by him at a certain time, his land would be attached; and in order to do this it was necessary that the precise amount collected from each Ryot and still due by him, should be stated in the notice. It needs very little consideration

8/13

consideration to shew that this was no easy task; the Amuns had to be sent for to the number of one or two hundred, from all parts of the Talook, next the individual account of every Ryot had to be obtained from them, then the very numerous notices had to be prepared by the Security Talook Establishment, and lastly they had to be served. It does not appear surprising to the Governor in Council that there was delay in getting thro' all these operations; he does not see how it should have been otherwise unless all

all other business in
the Talooks had been
neglected.

3. On this ground the
Governor in Council
considers that more
forbearance should
have been shown to

wards the Tahsildars, and that encouragement and
support would have been
more suitable than severity.

and that if punishment
or warning had been
found to be necessary,
it should have been
applied to a selected
case of aggravation,
instead of being ad-
ministered indiscrimi-
nately to the whole
class. The very fact
indeed that the alleged
neglect was so universal
appears to Government
to be a proof that the
delay was not without
reason

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reason. The Tahsildars
as a class have never
been found backward
in urging the collection
of the Revenue or in
responding to any
fresh call to exertion
from the Collector.

4. And it may
well be doubted in
the opinion of Govern-
ment whether the
course followed of
serving a notice
on every defaulter
was the right way
of enforcing payment,
or whether in fact it
was effectual. They
believe that it would
have been found
much more efficacious
to select a few cases
in each Talook, and
follow

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of notices promptly
with attachment
and sale.

5. The Governor
in Council is fully
satisfied that the
ends of an efficient
administration are
not to be gained by
a system which treats
an important class
of Officers with indig-
nity, and which must
wound their pride
and self respect, and
lower them in the
eyes of those over
whom they are placed.
This sentiment has
been so often declared
by Government, and
enforced on Collectors
that the Governor in
Council

81
15.

Council hardly expected
to have to reiterate
it at the present time,
but it is evident
that Mr. Whittington
has yet to learn
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have his Subildars
efficient, he must
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consideration and
respect.

HA

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he would have learnt
much sooner

6. The Governor in
Council cannot but add
that if the Collector had
~~examined the accounts~~
periodically received
from the Subildars he
must surely earlier
than the very end of the
Fusly have perceived
that some principal rights
had

had ~~actually~~ paid no
part of the annual de-
mand against them.

But instead of ^{this investigating the individual balances} ~~attending to~~ when the total amounts
~~this obvious study he waits~~ outstanding were so heavy
~~till the end of the year~~ he appears to have waited
till the end of the year

and he then blames his
Subsidiaries for neglecting
collections which due
fore-sight and manage-

ment on his part would
have ensured being made
at an earlier period of
the season. The Collector

~~ought certainly to have~~
^{was} it in his power to check
such accumulation of
balances; and the Govt
cannot but consider
that he is himself to
blame ^{not at} less than his
Subordinates when

the

31
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the outstanding arrears
reach is large a pro-
portion of the demand
ever has been the case
recently in North
Arcoth.

is to the Ad of Rev.
with 9 Vign. Encl. Piff. 22?

Revenue 1857 Deptt.
D^o to Cons. 27 January.

N^o 81.

Extract from Cons.

D^o 21st January 1857.

Extract from D^o 6th April 57
Ct. N^o 36 Cons. 21st 57

Observing that the Coll^r
of N. Brest is himself to blame
not less than his Subordinated
when ^{the} understanding arrived at such
so large a proportion of the de-
mand as has been the case re-
cently in the Dist^t, & that he
yet had to learn that in order
to have his Tahildars efficient
he must treat them with con-
sideration & respect: observing
further that Gov^t are fully
satisfied the ends of an effi-
cient administration are not to
be gained by a system which
beats an important class
of Officers with indignity &
which must lower them in
the eyes of those over whom
they are placed.

N^o 546.