

21-4-13 ✓
CONFIDENTIAL.

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 4364

Confidential No. 1067

Dated 7th Nov: 1898

[Despatch Abstract.]

Requesting the Board of Rev: to obtain thro.
the Collector of North Arcot an explanation
of By Collr, M.R. G. Kothandaramayya, in
regard to certain mortgage and loan
transactions of his in Madras & Chingleput.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Enclosures.

88.
 Personal Conduct of
 want.
 Manda Ramair is
 told me, I have not
 in him to explain.
 I as yet taken
 is towards assessing
 Income Tax on the
 in question. I will
 The when you return the
 The Collectors of
 at Salem write that
 not pay Inc. Tax on any
 the income.
 Yours Sincerely,
 J. H. Atkinson.

1. Petition of B. Govinda Chetty dated 19.9.98; giving information as to G. Muthanda Ramair's dealings.
2. D.O. from myself, dated 20.9.98 directing Deputy Col. Madras to enquire.
3. Reply of Deputy Col. Madras dated 27.9.98, with enclosure giving certain particulars of G. Muthanda Ramair's dealings.
4. Further reply from same dated 6.10.98, giving further particulars.

Very Confidential
REVENUE DEPARTMENT

D.O.

From Mr Atkinson Collector of Madras

Dated 6. Oct 1898,

FOR ORDERS.

For

Sy. Collector G. Kothanda-
ramayya, 4th Grade, now
in N. Arcot is shown
by the papers forwarded
by Mr Atkinson to
have done the following
things:-

I Lent money on
mortgage with possession
in 6 cases in Madras
between the years 1894
and 1897.

II Leased in 1893
a house & ground No 313
in Mint Street Madras
& also ~~leased~~ leased
2 of the sites & buildings
mortgaged to him and
the documents refer
to in I above.

List A & B

Total sum
lent = 20,550.

Annual rent
= 990 Rs.

III Lent money on mortgage
apparently without
possession in two cases

Amount lent
750 Rs. FOR ORDERS.

IV In Chingleput
not assessed himself to income tax on his income from these
sources.

The question is
whether the Dy. Collector has
violated any of the
rules for the conduct
of Government servants.

Rule 2 of these
Rules states as follows: -

"Officers exercising
independent judicial
Revenue or other Public
functions whether of European
EurAsian or Native descent
are not debarred from
acquiring or possessing
landed property in
British India for
agricultural purposes
provided that they
must not hold landed
property in the districts
in which they are
employed."

Rule 5 declares
that the prohibition
against holding of lands

Vide pamphlets containing Rules
put up 1st Ed 1893; 2nd Ed 1897
the Regulations are from the
latest edition.

"in Art 2. extends also
"to the acquisition by
"purchase bargain
"mortgage transfer or
"otherwise of any interest
"in landed property"
Art 23 goes further:-
"All officers in the
"subordinate executive
" & judicial services
"are prohibited from
"lending money at
"interest whether
"directly or through
"their relations or other
"agents, to officers
"in their own or other
"departments or to land-
"holders, with or without
"security, within the
"province in which they
"are employed. x x x
"The fact that the
"officer is acting as a
"trustee under a
"marriage settlement
"without profit or advantage
"to himself in no way
"affects the prohibition."

In all cases in which
any officers lend money
a report should be
submitted by them to
the heads of the depart-
ments concerned, who
will satisfy themselves
that not merely the
letter, but also the
spirit of the rules has

not been contravened.
Note: the terms "proprietor of land" and "land holder" include owners of houses
in all stations or towns.
It will be thus
according to the letter of the rules

seen that while an
officer may purchase
land outside his
district he may not
lend money on a
mortgage with possession
within the province.

This contradiction
has already been
brought to notice &
the Govt decided on
a previous occasion
to substitute the words

"sphere of interest" their
official influence" for
Presidency or Province in
Rule 23. But the
Commission who not carried

*"for agricultural purposes"
G.F.

C
Vide notes to Govt. Order 632
65-98

See note at end
G.F.

D
Vide also para 9A1 of G.O. 6

Rule 23 relates to loans.
Rule 5 relates to land
mortgages & it is clearly
against that rule.
G.F.

notes C
out as the matter was
necessitate a reference
to the Govt of India.

It is clear that the
Deputy Collector in taking
a mortgage with possession
of houses & land in Madras town
has violated the letter of
the rules, but not
in the view of this Govt,
the spirit thereof.

But it is also
clear that under Rule 23
he should have reported
these matters to the
heads of his Dept i.e.
presumably the Govt; at
least in the case of
all events, the Bd. He
has not done so to the
Govt. The Bd has not
been asked.

Under Rule 12
of the Rules above referred
to, Deputy Collector
submit to the Govt by
the 15th Jan'y of each
year "a statement" in
Form A appended to
the rules. The statement

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the heads of the depart-
ments concerned, who
will satisfy themselves
that not merely the
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in all stations or posts.
It will be thus
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forward

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Under Rule 12
of the Rules above referred
to, Deputy Collector
submit to the Govt by
the 15th Jan of each
year "a statement in
Form A appended to
the rules shown

unimovable property
purchased or otherwise
acquired by him up
to date whether
within or without the
district in which
he is employed, with
a declaration at foot
duly signed by him
to the effect that it
truly represents all
the landed property
possessed by him or
in which he is in
any way interested
both in the district
in which he is serving
and elsewhere.

Note 1:- The declaration
should be in the following
form:-

I, A. B. do solemnly
declare that I do not
at this time possess
either in my own name
or in that of any other
person any land or
any beneficial interest
whatsoever, other than what
is stated in this return

1893 not
available
searched
sent
Flagged
I, II, III, IV, V, VI
+ VII respecting

" and in those previously
submitted "

By Collector E. Kohan
Rameshaya has submitted
nil statements for
1891, 1892 + 1894 1895
1896 + 1897.

It may possibly be
objected that the Rules
for the conduct of Govt
servants have been
comparatively recently
issued. (The 2nd Edition
is dated 1897; the 1st
Edition is 1893 & contains practically
the same rules in these respects.)

The rules as to reporting
interests in land
are in B.S.O. 248 as
revised in B.P.
11 July 1891 vide Rule
7.

The Collector
therefore appears to be
guilty of submitting
deliberately false
statements of his
interest in land during
the last 5 years. The
penalty prescribed is

instant summary
dismissal from the
public service. Vide
Rule 17 of the Rules
for the personal
conduct of public
servants in the
pamphlet & Rule
14 of the B.S.O 248 in
B.P.
No 416 & 11. July 91.

E

As regards the
Collector's failure
to assess himself to
income tax, he here
also appears to be
guilty of breach of
trust. The Accountant Staff of
the Collector's office ^{seem} also to blame.
Submitted that

the Collector should be
called upon for a
full explanation.

Ull
29/1/88

Atty. (ca. rules 1-18)
Part II of the Personal Rules
relates to Land holding & Part III
(rule 23 et seq) relates to loans &
the many relations of govt servants

9
with persons in their jurisdiction
or.
The rules in these two parts
must be distinguished.
Rule 2 contains a limitation
which so far as I can find has
not been noticed. The first
sentence is in a negative form
declaring that "officers... are not
debarred from acquiring or ^{possessing}
"landed property in British India
for agricultural purposes".

The ordinary construction of this
will be that landed property
for other than agricultural
purposes cannot be acquired
or possessed ^{in British India} by the officers
mentioned. This limited
construction does not however
appear to have been strictly im-
posed on the rule in practice.
The point will be looked up
separately, as for the purposes
of the present case it is
unnecessary to raise the
question. There is ample
material within

Returning to the case

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the Collector's office seem also to blame.
Submitted that
the Dy Collector shd be
called upon for a
full explanation.

W.H.
29/1/88

H.M. (ie. rule 1-18)
Part I of the Personal Rules
relates to Land holding & Part III
rule 23 et seq) relates to loans &
financial relations of govt servants

with persons in their jurisdiction
or.
The rules in these two parts
must be distinguished.
Rule 2 contains a limitation
which so far as I can find has
not been noticed. The first
sentence is in a negative form
declaring that "officers... are not
debarred from acquiring or possessing
"landed property in British India
for agricultural purposes".
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The point will be looked up
separately, as for the purposes
of the present case it is
unnecessary to raise the
question. There is ample
material without it.
Returning to the case

distinction of rules 2 & 5 of Part I
a rule 23 of Part III. The dis-
tinction between the rules in the
two parts is put shortly by H. M.
H. M. in his note of 20/4/88
(Ann. 2032 J. 65.98). "The distinction
seems to be - you must not lend
in the province, but you may
hold land in the province, tho'
not in the district"

Rule 23 is emphatic as
it specifically prohibits the officers
from lending money at interest
either directly or thro' their
relatives or other agents to
landholders within the P.C.S. &
whether the security be given in
land or houses: a "landholder"
is defined as including owner of
house property in towns.

The official may hold
land acquired by outright sale, or
by mortgage in British India: but
if the land is in the Residency it
must not be acquired by or in
his possession thro' a mortgage, as
this involves a loan transaction;
- while in any case the holding

~~in the province, but you may hold land in the province, tho' not in the district~~
~~the security be given in land or houses~~
~~landholder is defined as including owner of house property in towns~~

of land on any terms is prohibited
absolutely so far as the district
is concerned.

On any construction,
however, the Deputy J. P. in
this case has to answer the
charges: (1) of lending money
on mortgage with possession
to landholders in Madras
town:

(2) of lending money
in Chingleput dist. to landholders.

(3) of not reporting these
transactions in the annual
returns:

(4) of omitting to assess
himself to income tax in
respect of the income derived
from these transactions.

With regard to this
last charge I think J. P. need not
ask for an explanation. The
Income tax collector will deal
with the matter under the
Act, & report the result.
Meanwhile we may ask ex-
planation as to (1) (2) & (3) within 14 days.
G. F.

He should be told to do
this. A. H.

It be done
2.11.98

Please see
two drafts below:-
a p.o. calling for
the Dy collector's
Explanation &
a d.o. returning
the Enclosures to
Mr Atkinson for
necessary action
as regards the Dy collector

There was some delay in getting the
prescribing form A statement.

D.O. No. 152
7-11-98
Artes 9-11-98 (coming)
ques sent (6)

Reo Sept

No. 10 Mrs. A. Thompson
Buck of Madison

My dear Atkinson
Yours do. of
the 6th ultims about
the dealing of *Sz* collar
S. Kothawada rannageya
in land:—

The Due
 action has been
 taken as regards his
 apparent violation
 of the Rules for the
 Normal Conduct of Govt Servants,
 and I am now to
 return ~~the~~ ^{the} enclosures to
 your d.o. ~~any breach that~~
~~may have been committed by him~~
~~the matter will fall to be~~
~~dealt with by you.~~
~~number of his incrimination~~

The
 S. XI 18
 8/2
 7/11/18

12
 Please see
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in connection with delay in getting the
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 5/11/18
 207 & date of the G.P.
 prescribing Form A statement.

D.O. No 152
 7-11-98
 Serhs 9 11-30 (amms)
 mes sent (6)

Recd Sept

to Mr Atkinson
 Chief of Madras

My dear Atkinson
 Your do. of
 the 6th ultims about
 the dealing of Dy collector
 G. Kothanda ramayya
 in land:-

Due
 action has been
 taken as regards his
 apparent violation
 of the Rules for the
 Normal Conduct of Govt Servants,
 and I am now to
 return ~~the~~ enclosures to
 you. do. ~~any breach that~~
~~may have been committed by him~~
~~on the 11th inst will fall to be~~
~~dealt with by you.~~
 matter of his income tax

5/11/18
 7/11/18

93 at has con
 1. The ward house

130
Rev Sept.

G.O. Misc No 4364 dt 7th Nov 1898

It has come to the ^{Notice} information of the Govt that M. R. R. G. Kothandaramayya ~~and~~ Dy Collector North Arcot District has been a party to various ~~land mortgage~~ transactions in the districts of Madras & Chingleput. A list of the documents which evidence such transactions is appended to this order. ^{Further it} ~~it is~~ appears is found that ~~the Deputy Collector~~ has not reported in his landed property statements submitted to the Government under G.O. No 426 Public & 12. Mar, 1890; No 859 Public & 10. Dec 1890, No 907 Public & 27 Oct '91 & No 11, Rev & 7 June '93 the ~~the~~ has ^{been} in the Board house

Which appear to contravene the ^{standing Rules} ~~orders~~ regulating the personal conduct of Public Servants in the matter of landholding & loans

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130
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request to instruct
the Collector of N. Arcot
with reference to the
Rule, for the personal
conduct of Govt servants
to call upon Mr. M.
G. Kothandaramayya
to submit his
Explanation on the
following matters in
which he
appears to have
violated the rules, viz:-

- (1) Lending money
on mortgage with
possession to landholders
in Madras Town, contrary to rule 23 of the ~~Public~~ Standing
Rules.
- (2) Lending money
in Chingleput district
to landholders, contrary to the same rule.

(3) Reporting to the
in the annual statement subsequent to the transactions in question
that his interest
in land was nil.

If he appeared to
submit his

3. The explanation
should reach to the
Collector within 14 days
from the date of the
communication of the
to the Dy Collector.

14th
Dist. 1893
prepared from the books of the Registration Dept
Madras District

1893

I. Lease at an annual rent of Rs 270 -
house and ground no 313 on the east side of
Mint Street, Black Town - dated 13th June 1893,
from Sundra Boye alias Soma Boye Ammal
to Giddu Kothandaramayya, Deputy Collector
of Salem - Vol 337, page 90, no 1352

1894

II. Mortgage with possession from Yammund-
ram Ramaswami Iyer to G. Kothanda-
ramayya, Deputy Collector of North Arcot
for Rs 2000 - house and ground no 73 on the
west side of Govindappa Natch Street, Black
Town - dated 17th August 1894 - Vol 347, pages
420 and 421, no 1603

1895

III. Mortgage with possession from Kothamas-
varadarajulu Chetty and K. Venkata Krishna-
ma Chetty to Giddu Kothandaramayya, Deputy
Collector of North Arcot for Rs 950 - house and
ground no 126 on the north side of Andappa
Natch Street, Black Town - dated 14th October
1895 - Vol 360, pages 482 and 483, no 1761

1896

IV(a) mortgage with possession for Rs 2000
from G. Venkataramayya to G. Kothandaramay-
ya, Dy Collector of North Arcot, dt 15th Feb 1896
- house

request to instruct
the Collector of N. Arcot
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Rules.
- (2) Lending money
in Chengelpet district
to landholders, contrary to the same rule.

(3) Reporting to the
in the annual report to the Government that his interest
in land was nil.

It is reported to
the Dy. Collector

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Collector of North Arcot for Rs 950 - house and
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Naick Street, Black Town - dated 14th October
1895 - Vol 360, pages 482 and 483, no 1761

1896

IV. Mortgage with possession for Rs 2000
from G. Venkataramayya to G. Kothandaramay-
ya, Dy. Collector of North Arcot, d. 15th Feb 1896

house

house and ground no 30 in Audiappa Naich
Street, Black Town - vol 36 pages 234 to 236
no 238

(b) do do lease for an annual rent
of Rs 180 - document no 239

V (a) mortgage with possession for Rs 6000
from Addappalli Vedanalli Shayarammal
and three others to G. Kothandaramayya
Deputy Collector of North Arcot, dated 25th
May 1896 - house and ground no 200 in Gopin
Audiappa Naich Street, Black Town, vol 41
pages 92 to 94 no 859

(b) do do lease for an annual rent of
Rs 540 - document no 860

(1897)
VI. mortgage with possession from Mansoor-
Konda Alavandar Iyah to G. Kothandara-
mayya, Dy Collr of North Arcot, for Rs 500 -
house and ground with bazaar no 105, 105,
106, and 107 in Dewaraja Mudali Street, Black
Town - dated 2nd Aug 1897, vol 64 pages 167
to 169, no 1315

VII. mortgage with possession from Kollia-
mner Varadarajulu Chetty and Gouavaram
Venkatasubbiah to G. Kothandaramayya
Dy Collector of North Arcot for Rs 2100 -
house and ground no 126 in Audiappa
Naich Street, Black Town - dated 9th Sept. 1897
vol 38 pages 465 to 468, no 1368

Chingleput District

1896

I. deed of mortgage for Rs 250 executed
on the 1st of October by Gouavaram Venka-
ta Subbiah in favour of G. Kothandaramayya
Dy Collr of North Arcot and registered
as no 147 of 1896 in Book I vol I, pages
109 and 110 - Sub Registrar's Office, Sumbur
II. do for Rs 500 executed by the same
person on the same date in favour of
G. Kothandaramayya and registered as
no 148 of 1896 in Book I vol II pages 131-132
Sub Registrar's Office Sumbur.

When signed

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DAYED

Exhibit No.

ENCLOSURE to C. No.

ORDER OF GOVERNMENT

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

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