trouble and expense to go into it again. We adopt, therefore, the valuation fixed by the Subordinate Judge and the Advocates on both sides have agreed to work out the figures at that valuation, on the basis of our finding on the first question. The figure of Rs. 1,022 will be substituted for Rs. 1,462-13-2. The parties will pay and receive proportionate costs in this and the lower appellate Court.

A.S.V.

APPELLATE CIVIL.

Before Mr. Justice Waller and Mr. Justice Krishnan Pandalai.

K. S. VENKATARAMA AYYAR (PLAINTIFF), APPELLANT,

v.

THE COLLECTOR OF TANJORE AND THREE OTHERS (DEFENDANTS), RESPONDENTS.*

1931, December 2.

Madras Revenue Recovery Act (II of 1864), sec. 11—Inamdar—Quit-rent arrears due by—Distraint for, of crops raised by occupancy ryot under inamdar—Legality of.

Under the Madras Revenue Recovery Act crops raised by an occupancy ryot under an inamdar are liable to be distrained for arrears of quit-rent due by the inamdar.

APPEALS against the decrees of the Court of the Subordinate Judge of Kumbakonam in Appeal Suits Nos. 90 of 1927 and 89 of 1927 respectively, preferred against the decrees of the Court of the District Munsif of Kumbakonam in Original Suits Nos. 147 and 58 of 1927, respectively.

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* Second Appeals Nos. 173 and 174 of 1928.

VENKATA-RAMA AYYAR v. COLLECTOR OF TANJORE.

M. S. Venkatarama Ayyar for appellant.

Government Pleader (*P. Venkataramana Rao*) and *K. S. Sankara Ayyar* and *K. R. R. Sastri* for respondents.

Cur. adv. vult.

The JUDGMENT of the Court was delivered by

WALLER J. WALLER J.—The appellant in these two appeals is the plaintiff. He is an occupancy ryot under an inamdar and his crops have been distrained by the Collector for arrears of quit-rent due by the landholder. He contends that the crops are not liable to be distrained under the Madras Revenue Recovery Act, for the reason that they are not crops of land "belonging to a defaulter" within the meaning of section 11. His argument is that the inamdar is grantee only of the land-revenue, that the land consequently does not belong to him and that he himself is not a tenant properly so called. He proceeds to the length of asserting that the kudivaramdar is the owner of the land, which most certainly is not the case. If his reasoning were sound, it would follow that, where the landholder is grantee only of the land-revenue, no one owns the land and the Government could not attach the crops on it or sell it under the Madras Revenue Recovery Act for arrears of quit-rent. No doubt, in a Madras Case in 1902, the holders of the melwaram and the kudivaram were described as co-owners, but the correct view seems to be that the latter, though not described as such in the Madras Estates Land Act, is in the position of a tenant. And the Act itself describes a person in the position of the inamdar in this case as a landholder owning an estate—see clauses (2) and (5) of section 3. Under section 1 of the Madras Revenue Recovery Act also, an inamdar is a landholder; in other words, for the purpose of the Act, he is treated as the owner of the land.

We are, however, concerned here to consider not a case of sale of the land and what interest in it would pass by the sale, but the case of an attachment of crops in possession of a tenant. It seems to us to present no difficulty. By section 2 of the Act, the land, the buildings on it and its products are to be regarded as "the security of the public revenue". Nothing could be more comprehensive. Section 11 deals with the sale of attached crops. The appellant relies on the words "the land belonging to a defaulter". In our view, they cover a case like this, where, for the purpose of the Act, the land is regarded as belonging to the landholder in default. It is with him that the Government is concerned and not with any subordinate holder under him. And the section affords the utmost protection to his tenants, who can deduct the value of their crops that have been sold from any rent which may then or later be due by them to the landowner. For the purpose of the section, the appellant is, we think, clearly such a tenant. The appeals fail and must be dismissed with costs of the first and second respondents.

A.S.V.