

Government of Madras.

EDUCATIONAL DEPARTMENT.

Recd.

Regd.

} 1907.

Enclosures

Spare copies

88

G.O., No. 69, 8th February 1907.

88

Special Test Examinations

Passing orders on the subject of the revision of the scope and character of the Revenue Tests of the — and requesting the Commissioner for Government Examinations to submit a draft of the alterations to be made in the Special Test Notification.

[]
10-1-06
Educational (1907) Department.

ORDINARY PRINTED.

G.O., No. 69

DATED 8-2-7

[Despatch Abstract.]

Special Tests Examinations

Passing orders on the
subject of ^{the} revising the scope & character of the Recurrence
tests of the — and requesting the commissioners for Govt.
examinations to submit a draft notification altering the
Special Test Notifications with reference to these modifications.

BACK PAPERS.

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

FURTHER PAPERS.

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

[E.]

1,600-12-12

EDUCATIONAL DEPARTMENT.

CURRENT FILE.

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80/69
1407

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2,000-39-12-05

REVENUE DEPARTMENT.

CURRENT FILE.

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[P. T. O. FOR PUT UP PAPERS.]

PAPERS PUT UP WITH REVENUE CURRENT No.

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Number.	Date.	Original (=O.) or spare copy (=S. C.).	Remarks. (In this column such of the papers as have been removed for copying, printing, &c., should be marked with a cross.)
<i>70</i>			

Papers of other departments.

Department.	Number.	Date.	Original (=O.) or spare copy (=S. C.).	Initials with date of Despatcher to denote the return of the papers to the department concerned.
<i>Public</i>	<i>9356</i>	<i>22-11-04</i>	<i>O.</i>	
<i>ER.</i>	<i>162</i>	<i>9-4-03</i>	<i>S. C.</i>	

F. 500-22-06.
24

Vol CURRENT No 1138



Memorandum.

No. 2686A/06-2, dated 11th July 1906.

The attention of the Government has been drawn to the severity of the Revenue Special Test Examinations and the unsuitable character of many of the questions set therein. In the paper on the Manuals of Village and Taluk Accounts which was set in the Revenue Test Higher grade in 1904, one question was "How many Taluk Accounts are there and which of them has enclosures and how many"? In the paper on the Revenue Acts and Regulations set in the same test in 1905, ten questions were set in ten separate Acts which shows that the ground covered is so extensive as to make the element of chance unduly important. A similar remark applies to the paper set in Revenue Regulations and Acts by the Lower Grade in 1904. In the Revenue Test Lower Grade of October 1903, a note is prefixed requiring the candidate to give the short title number and year of every Act and Regulation quoted. Such a stipulation is evidently absurd. In papers on the Manuals of Village and Taluk Accounts the Government consider that, when a candidate is asked to state the instructions as to any account the name as well as of the number of the account should be given him. But from questions such as No. VI of the Revenue Special Test Lower in October 1901, the very object of the examiner seems merely to be to find out whether the candidates have learnt the numbers of the account. An examination so conducted is evidently not calculated to test the candidates' knowledge usefully. Further orders on this subject will issue in the Educational Department.

2. The Government consider, that, as in the case of the examinations for Assistant Collectors, the use of books should be allowed for questions on such subjects as the Sea Customs, Income Tax, Stamp and Excise Manuals and the Special Funds Code, in which only a limited number of the candidates, get practical experience. The Government also consider that the character of ~~the~~ questions should, at the same time, be revised so as to make them more practical and at the same time sufficiently probative and searching. The Board of Revenue is requested to submit its views on this matter at an early date.

(By order)

J. S. Prasad
11.7.06
Under Secretary to Government.

To the Board of Revenue, Land Revenue.

,, Educational Department. /

*File 955-6, 22, 1004
to No 1623 9-6-03.*

*Sp. & return
file intact to me
11/7:*

Revenue Department.

12
O.M. 2686A/06-2 9/11-7-06.

The attention of the Government has been drawn to the severity of the Revenue Special Test Examinations and the unsuitable character of many of the questions set therein. In the paper on the Manuals of Village and Taluk Accounts which was set in the Revenue Test Higher grade in 1904, one question was "How many Taluk Accounts are there and which of them has enclosures and how many"? In the paper on the Revenue Acts and Regulations set in the same test in 1905, ten questions were set in ten separate Acts which shows that the ground covered is so extensive as to make the element of chance unduly important. A similar remark applies to the paper set in Revenue Regulations and Acts by the Lower Grade in 1904.

In the Revenue Test Lower Grade of October 1905, a note is prefixed requiring the candidate to give the short title

4 6 2 2P
2.
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2. The Government consider, that, as in the case of the examinations for Assistant Collectors, the use of books should be allowed for questions on such subjects as the Sea Customs, Income Tax, Stamp and Excise Manuals and the Special Funds Code, in which only a limited number of the candidates, get practical

Further orders on this subject will issue in the Edl Dept.

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7 3 48
experience. The Government also consi-
der that the character of questions
should, at the same time, be revised
so as to make them more practical and
at the same time sufficiently probative
and searching. The Board of Revenue and
the Commissioner ^{for} Government Examina-
tions are requested to submit their
views on ^{this} ~~these~~ matters at an early date.

For approval
28/6/06

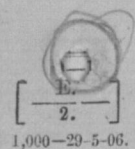
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9.7.06

11/10/06

To

The Bd. of Rev. Land Revenue.
,, Educational Department.) 27
11/7.

Further action on this subject
will be taken in the fall of 1906



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EDUCATIONAL DEPARTMENT.

C. No. 1138 From the Revenue Dept ^{man} No. 2686A dated 11-7-1906.

SUBJECT.

Revision of the character of the question form for the Revenue Act

Enorsement 323 d/16-7-06

Communicated to the C.E. for remarks.

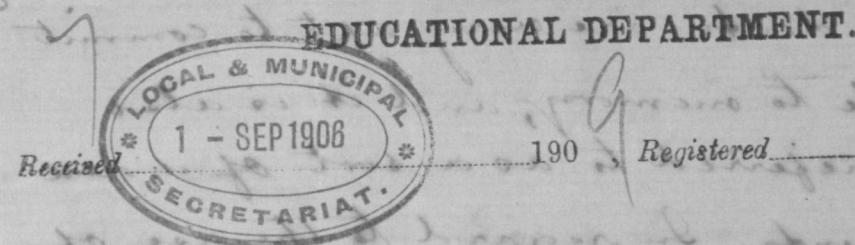
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16/7/06



Subject.

Submitting remarks with reference to Government memo: no 323, Edl., dated 16 July 1906 commenting on certain question papers set at the Special Test Examinations.

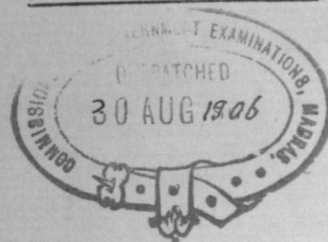
ENCLOSURES.

No. Nil

Spare copies Nil

No. 234
20

Station Madras, Dated the 30th August 1906.



From (Name) The Hon'ble Mr. A. G. Bourne, Secy. G.O.
(Designation) Commissioner for Government Examinations.

To The Secretary to the Government of Madras,
Educational Department.

Sr,

With reference to Government memo: no 323, Edl., dated the 16th ultimo, commenting on certain question papers set at the Special Test Examinations, I have the honour, to submit below the remarks of the Examiners concerned on the objections raised:-
(i) Manuals of Village and Taluk Accounts.

Mr. F. D. Bird who was examiner for 1904 and 1905 writes as follows:- "The Taluk Manual opens with a tabular statement of the names and numbers of the Accounts and their enclosures. Very few of the then

Page 3 Supra

25 8
then existing statements had enclosures.
Native students are very apt to commit
such a table to memory, and it is also
frequently referred to as a sort of index
to the accounts. In regard to the use of
the numbers of the accounts without the
name, I would submit that in actual
practice in Revenue offices, the accounts
are frequently referred to by their numbers,
without their names. However, in last year's
questions, to which I would invite attention,
I purposely gave a clue to accounts referred
to which are not among the best known.
vide Q II, III, IV in the Higher Grade, and
Q I, II, III and IV in the Lower Grade.

As to the general severity of the papers I beg
to refer to the percentages of passes in the two
papers in the last two years. My recollection
is that the percentages of passes were dis-
tinctly high. These percentages are given in
para 2 below.

(ii) Revenue Acts and Regulations

Mr R.C.C. Carr who was examiner in
1904 and 1905 thus remarks: "As regards the
nature of the questions set by me, I have merely
to state that I endeavoured to carry out the
instructions issued to me by the Commissioner.
It is true that 10 questions were generally
taken from 10 separate acts, but seeing the
large number of Acts and Regulations, which
constitute the Revenue Law, I considered it
fair to the candidate to try his knowledge in as
many of the best known Acts as possible. To
confine attention, say to 5 Acts, would, in my
opinion, introduce a large element of chance.
I cannot recall the percentage of passes in
Higher and Lower Regulations and Acts during
the

9 36
the years I was examiner, but I believe that
over 40 p.c of the Higher and 75 p.c of the
Lower secured passes. It was a matter of
great surprise to me to see in the final
lists how few of the men passed by one
escaped annihilation by the Examiners in
the other Revenue subjects." Mr Carr is
however of opinion that the Revenue
Test taken as a whole is now too severe.

(iii) With reference to the note affixed to
the Lower Grade paper of 1903 requiring
candidates to give the short title, number
and year of every Act and Regulation
quoted to which Government have taken
exception, Mr Lefthorpe Tottenham the exami-
ner of that year observes that "a clerk
ought to know and must know the names
and numbers of the Acts and Regulations
with which he is commonly concerned, if he
is to do his work properly and quickly. He
cannot remember all the laws and their
details - this I recognise - but he ought to know
where to look for the law on any point, and
unless he knows the name and year at least
of the Act he cannot do this. As a matter of
fact every clerk does know these particulars
for the ordinary Acts." "Similarly I think
candidates ought to know Village accounts
by their numbers. It is most useful."

2. I subjoin a statement showing
the percentage of success obtained in

such

each of the papers in question. #7 10

Name of Question Paper	Grade	Year	Percentage of passes in the paper	Remarks
Revenue Acts and Regulations	Higher	1905	52.8	Examiner Mr. R.C.C. Gann
do	Lower	1904	82	Mr. R.C.C. Gann
do	Lower	1903	32.32	Mr. Loftus Tottenham
Village and Taluk Manuals	Higher	1904	77.68	Mr. F.B. Bird
do	Lower	do	57.28	do
do	Higher	1905	62.2	do
do	Lower	do	53.85	do

It will be observed from the above statement that except in Mr. Tottenham's paper the percentages of success have been very fair.

3. With reference to para 2 of the memo under reply, I beg to submit that I am in favour of permitting the use of books in subjects of a strictly technical nature especially if the papers set are practical and searching. Nothing is practically gained in requiring candidates to come up equipped with what must generally be merely verbatim knowledge of intricate codes and Regulations. If a candidate can, with the aid of the book, answer searching questions on a code in a limited time, such ability, being all that will be required of him in an office, should qualify him for employment. I may add that if

11. 5.8 11 78
if the concession in question is allowed, there will be less likelihood of the occurrence of malpractices. I am not in a position to specify the particular subjects for which the concession might be allowed. This is a matter for the decision of experts, but speaking generally I should say that where in actual practice work cannot be conducted promptly without frequent reference to a particular code or manual, the use of such code or manual might well be allowed in the examination room.

4. It is of course too late to make any changes in the current year's examinations as the papers must have been printed by this time.

I have the honour to be,

Sir,

your most obedient servant,

J. R. Scott

For Commissioner.

REVENUE DEPARTMENT - A

3692

CURRENT No.

SECRETARY TO GOVERNMENT
REVENUE DEPARTMENT
17 SEP. 1906

Received

17.9

190

Registered

17.9

1906

Subject.

Revenue Test.

Submitting the Board's views on the proposals made to reduce the severity of the -----

ENCLOSURES.

No.

Spare copies

No. 3299 Mis.

Station Madras

Dated the 13th September 1906

The Hon'ble Mr. J. N. Atkinson

Commissioners of Land

The Hon'ble Mr. C.J. Weir

Revenue)

Land Revenue.

The Board of Revenue.

Revenue Settlement, &c

Separate Revenue.

Resolution:-

The Board begs to submit the report called for in Government Memorandum, No. 2686 A/06-2, dated 11th July 1906, on the subject of the severity of the Revenue Special Test Examinations.

2. The Government request the Board to submit its views on two proposals, viz.:-

(i) that, as in the case of the examinations for Assistant Collectors, the use of books should be allowed for questions on such subjects as the Sea-Customs, Income-tax, stamps and Excise Manuals and the Special Funds Code, in which only a limited number of candidates get practical experience, and,

(ii) that the character of the questions should, at the same time, be revised so as to make them more practical, and sufficiently probative and searching.

3. The Board begs to express its general concurrence in the principles

principles underlying these proposals. It observes, however, that while in the examination of Assistant Collectors there are two sets of papers in each subject, one set dealing with general principles to be answered without the aid of books, and the other relating to details to be answered with the help of books, the proposal in regard to the Revenue Test is that the papers in some subjects should be answered wholly without books, while in others all the questions should be answered with books. This is, no doubt, as it should be, for persons in the subordinate service of Government require a more precise acquaintance with the Standing Orders and Acts than can be expected of an Assistant Collector. The observation that only a limited number of candidates get practical experience in the Sea Customs and other subjects specially mentioned by Government, might be held to apply to the case of the village and Taluk Manuals to some extent; but the Board believes that the majority of candidates for the Revenue test come from the district offices where these manuals are in daily use.

4. In paragraph 1 of the memorandum under reference, the Government, remark "that ten questions were set in ten separate Acts which shows that the ground covered is so extensive as to make the element of chance unduly important". The ^{Board} observes that this element of chance cannot be eliminated unless Government limit the number of Acts from which the questions should be set. Unless this is done, the element of chance is equally present whether the questions actually set relate to one Act or ten Acts. In fact in the former case the element of chance might be greatly increased. The Board would suggest that a list of Acts and Regulations should be prescribed for the Examination. This is also necessary because there is no authorised edition of "Revenue Acts and Regulations", and the several unauthorised compilations which are published differ in their contents.

5. The Board fears that it is impossible to frame any rule in order to secure that questions shall be practical especially as opinions differ widely as to what is practical and what is not.

6. The Board would invite the attention of Government to a cause which tends to increase the severity of the examinations as at present conducted. Under existing rules, the candidates for the Revenue test are required to secure $1/3^{rd}$ of the maximum

marks

marks in each of the four subjects prescribed for the test and $2/5$ ths of the aggregate number of marks for all the subjects. If a candidate fails to secure the minimum in any of the subjects or the minimum of aggregate marks, he is deemed to have failed in all the subjects. This accounts for a large number of failures in the examination. The Board would again put forward the proposal contained in its Proceedings, No. 760, dated 6th March 1903, that the candidates should be allowed to pass the test in two divisions, with the option of taking ^{these} either separately or simultaneously.

(True Extract)

A. Tottenham
14.5.10
Secretary.

To the Secretary to Government, Revenue Department.

C.B.M. 14/9

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69-Edell
8-2-07

69 Edell

NOTES.

69 Edell

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1907
Revenue Department.
Subject: - Special Test Examinations

For original of these notes: Vide notes
to G.O. No. 653 of 20-6-06.

Revenue Probationers & Probationary
Deputy Tahsildars

1-0
HE the Governor

x x x x

Not one of these six young men all
B.A.'s, one an M.A., has succeeded in pass-
ing in either of the Revenue Special
Tests. The fault may, of course, be in
the men. It may also be in their
being given too much practical work,
though if the examinations tested practi-
cal experience, that ought to help them.
May not ^{the} fault be in the Examinations?
The Revenue Examination papers set in
recent years are put up and the Under
Secretary draws attention to the charac-
ter of the questions in the Revenue tests
e.g.

A ridiculous question for a Test
Examination.

G.S.F.

Would be a fair question if the name
or forms of accounts were given

October 1904.

IV. "How many taluk
(Higher) accounts are there and
which of them has enclo-
sures and how many?

V. Draft instructions for the pre-
paration of Taluk Account No. 37.

the candidates.

G.S.F.

But these are only two questions and both in higher. *The men have all failed in Lower.*
* These are meant only as specimens.
G.S.F.
A.G.C.

Percentage passed to Percentage examined

year.	Revenue Lower	Revenue Higher
1900.	18.25	21.59
1901	14.47	31.57
1902	24.29	15.50
1904.	11.0.	20.42.

* G.O. No 935-6 Public 27 22-11-04
Flag Z

October 1905
(Higher)

"Taluk Account statements

Nos. 55 to 67 have been superseded by certain statistical returns for the official year. Give a list of these returns and mention which of them are now in use."

Surely these questions are not a fair

test of practical knowledge. The small percentage of success is evidence that the tests are very severe. In the case of ^{the} I.C.S. Assistant Examinations Government have accepted the principle that a part of each test should be done with

^{*}
books. I submit that the same principle should be applied to the Revenue Special Tests. These Tests cover much more ground than the Assistant's Examinations, and a glance at the Revenue Higher paper set last October - ^{where} ~~ten~~ ten questions are set in ten separate Acts, one question to each Act, will show that the ground covered is so extensive as to make the element of chance unduly important. For instance, a man might know the Local Board's Act fairly well, yet not chance to be able to answer question IV about

14 17 3 16 3.0

private markets. The failure of these Revenue Probationers to pass the Rev. Test draws attention to the matter, which must cause great hardship to many useful Government servants.

A.G.C.
23-3-06.

The Board should also look into the question of the severity of the Examination papers.

G.S.
27-3-06.

Honble Mr. Forbes C.S.J.

A.G.C.
28-3-06.

I have looked at the Revenue Lower papers.

Those of 1901 are fair enough: but Sea Customs Act should be omitted; and also the Income Tax and Stamp Acts except with books and so the Madras Local Boards Act

The paper on the "Revenue Acts", for October 1903 asks the Candidate to give the "short title, No. and year of every Act and Regulation quoted by the Candidate. This is absurd. I wonder what sort of Examiner exacted such a requirement and what the Commissioner was about

15 18 17 40
to allow such a requirement. Otherwise
the questions are not unfair.

In the papers of Taluk Accounts etc.
when the candidate is asked to state the
instructions for the preparation of an
account or asked the basis for the pre-
paration of an account he should be
given the name of the account as well as
the number.

Questions on the Special Funds
Code should be with books: so on Income
Tax, Stamp and Excise Manuals. Questions
can always be put on such subjects which
will test quite sufficiently whether the
candidate knows the matter practically.

But I would ask the Board to report
on the question of these examinations
so as to render them more practical and
at the same time sufficiently probative
or searching. It is however to be re-
membered that the men who go up for these
tests have been often for years working
the subject in daily practice.

16 19 5 18 5-0

I should have liked to see the
Lower Criminal papers.

x x x x

I agree however with the Hon'ble
Mr. Stokes that the Board of Revenue may
be asked to report on the Special Test
Examination papers;

G.S.F.
19-5-06.

H. M. (again)

x x x

3. The question of the revision of the
Special Tests so as to make them "more
practical and at the same time sufficiently
probative and searching" and the intro-
duction of the use of books for those
subjects, such as Income Tax, Stamp and
Excise Manuals and Special Funds - (of
which only certain clerks get practical
experience) may be referred to the Board.
Attention may perhaps be drawn to the un-
suitable character of some of the ques-
tions set.

A.G.C.
22-5-06.

Hon Mr Forbes' Note
p. 4.

As

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x x x

I agree that the Board may be asked to report on the question of making these Test Examinations more practical and on the papers set at them.

G.S.

2-6-06.

A. E. the Governor

A.G.C.
4.6.06.

1. I agree that the Board of Revenue should be asked to report on the question of making the Test Examinations more practical.

A.L.
12-6-06.

The above extracts from Notes recorded in the Revenue Dept are forwarded to the Educational Department with draft Reference to Board of Revenue for acceptance. It seems a little doubtful whether the Ref. to the Board should issue from Revenue at all. If it is considered that it

The above extracts from Notes recorded in the Revenue Dept are forwarded to the Educational Department with draft Reference to Board of Revenue for acceptance. It seems a little doubtful whether the Ref. to the Board should issue from Revenue at all. If it is considered that it

18 12 7 21
REVENUE DEPARTMENT.



REVENUE - A
2686

Rev. no no 2686A/-1
30-6-06

Ed. no. 231 R
3.7.06

ought to issue from Ed., we shall have no objection.

2. The Notes of Honble Members deal only with a ref. to the Board of Revenue. Would it not, however, be advisable also to obtain the

views of the Comm^r for Govt. Exam^t? If so, I presume the reference should certainly issue from Ed.

P5 A 3. ^{near} At the end of his Note d. 19 May 06 the Hon. Mr Forbes sd he w^d ^{have} liked to see the papers ^{set} ~~said~~ in Crim. Lower. These are now put up & may be submitted to the HM perhaps in Ed.

Ed. no. 28606

Educational Department

Would it not be better if para. 2 of the draft is split up into two paras. the new para. 2 containing an instruction to the Comm^r for Govt. Examinations to urge on the examiners the necessity for improving the character of the questions? This follows from para. 1. In the new para. 3 the Board may be asked to report on

the suggestion that the use of books should be allowed for questions on such subjects as the Sea Customs, Income Tax, Stamp & Excise manuals & the Special Funds Code. The Board may also be asked ^(make suggestions) to ~~propose~~ generally ~~the question of making~~ with a view of rendering the examinations more practical and at the same time sufficiently probative & searching.

2. The Examiners are selected by the Commr. and a direction that the questions should be improved should go from the Commr. On the other hand the Board is the proper body to make suggestions for improving the Scheme of the examinations.

3. If the alteration suggested above is made it seems immaterial as to which department - Revenue or Educational - issues the order: provided the ^(in one department) draft is accepted in ^{the other} both departments.

By
21/7/6

Lee
Cus
3.7.06.

Para (11) might end
" further orders on the point
will issue to the Bd Sept 4
The reference to Q&A is para

* Commr. for Govt Exams

[Faint, mostly illegible handwritten notes on the left page, possibly bleed-through from the reverse side.]

23 40 92 9-0
 2. has been omitted. The draft
 requires a Revenue
48
 4. 7. 10
 H.M.
 R.

Please see last portion of the
 Rev. Secy note R 28/6/06. - A.
 p. 7 Supra

* Commr for Govt Examⁿ

Jes: we need not trouble
 C.R. to state his views.
 But Ed Dyt will send
 him a copy of the
 reference

S. F.
 24/7

See
 C.R.
 5/7

Recd
 6/7/06

Rec. no. 48
 6-7-06

To Under Secy
 Submitted.

* on pp 8-9 supra
 @ on pp 2+3 of the O.M.

2. The alterations suggested by the Edt Dept
 have been carried out in pencil in the draft O.M.

SRL
 6.7.06
 EAV
 6/7/06

See h
 7/7/06

H.M.

Draft for approval.

Issue
 11.7.06

Approved. 11.7.06. 9.7.06

9/7
 R 11/6

C. No.1457, from the Commissioner for Govt. Examinations, No.234/2.D.,
dated 30--8--1906.

Subject.

The Severity of the Revenue Special Test
Examinations and the unsuitable character
of many of the questions set therein.

Pages 1 and 2
of current file.

In Memorandum No.2686A/06-2 Revenue, dated
11th July 1906, ^(the Revenue Deptt pointed out) certain instances ~~of the severity of the Revenue Special Test Examinations and the unsuitability of many of the questions set therein and~~ ~~stated that further orders on the subject would issue in the Educational Department.~~

The Government also thought that the use of
books should be allowed in answering questions on
such subjects as the Sea Customs, Income tax, Stamp
and Excise Manuals and the Special Funds Code and
that the questions should be revised ^{so} as to make
them more practical and at the same time suffi-
ciently probative and searching. The Board of
Revenue was requested to report on this matter.

2. The instances of severity and unsuitability
pointed out were --

(1) Revenue Test, Higher Grade - 1904.---In the
paper on the Manuals of Village and Taluk Accounts
one question was "How many Taluk accounts are there
and which of them has enclosures and how many?"

(2) Revenue Test, Higher Grade, 1905.---In the
paper on the Revenue Acts and Regulations, ten
questions were set in ten separate Acts.

(3) Revenue Test, Lower Grade - 1901.---In the
paper

2. *24* *11 00*

paper on the Manuals of Village and Taluk Accounts there was a question (No. VI) from which the object of the Examiner appeared to have been to find out whether the candidates had learnt the numbers of the accounts.

(4) Revenue Test, Lower Grade - 1903.--In the paper on the Revenue Acts and Regulations, a note was prefixed requiring the candidates to give the short title, number and year of every Act and Regulation quoted.

(5) Revenue Test, Lower Grade - 1904.--A remark similar to that against item (2) ^{was} ~~was~~ applicable in this case.

3. In communicating the Revenue Memorandum to the Commissioner for Government Examinations the Educational Department called for his remarks thereon. The Commissioner has ^{also} obtained the remarks of the Examiners who set the papers of ^{(1903,} 1904 and 1905 referred to ^{and has now submitted them with his own remarks.}

4. With reference to items (1) and (3) in para. 2 supra. - asking questions about numbers and enclosures of Taluk Accounts - Mr. F.D. Bird who was the Examiner for 1904 and 1905 in the Manuals of Village and Taluk Accounts says that "the Taluk Manual opens with a tabular statement of the names and numbers of the accounts and their enclosures, that very few of the then existing statements had enclosures, that Native students are very apt to commit such a table to memory, that the table is also referred to as a sort of index to the accounts and that ~~the accounts are~~ ^{the accounts are} frequently referred to by their numbers without their names."

In the paper set by him last year, however, he gave a clue to accounts referred to which are not among the best known, for instance, Questions II, III and

Endorsement No. 323
16-7-'06.
Page 3 of current.
Pages 4 to 8 of current.

Para. 16/1 of the Comm^y
letter of pages 4 & 5 of current.

has doubt
by
7. 12

Z

26 25 120
IV in the Higher Grade and I, II, III and IV in the Lower Grade.

5. With reference to items (2) and (5) - about asking questions spread on a large number of Acts and Regulations - Mr. D.C.C. Carr, who was the Examiner for 1904 and 1905 in Revenue Acts and Regulations says that he only endeavoured to carry out the instructions issued to him by the Commissioner for Government Examinations and that he considered it fair to the candidates to try their knowledge in as many of the best known acts as possible out of the large number of Acts and Regulations they have to study.

6. With reference to item (4) - about requiring candidates to give the short title, number and year of every Act and Regulation quoted - Mr. Loftus Tottenham says that a clerk ought to know and must know the names and numbers of the Acts and Regulations with which he is commonly concerned if he is to do his work properly and quickly and that unless he knows the name and year of an act he will not know where to look for the law on any point.

7. As regards severity the Commissioner furnishes a statement in paragraph 2 of his letter from which it will be seen that the percentage of passes in Revenue Acts and Regulations was 52.8 in 1905 in the higher grade and 82 and 82.32 in 1904 and 1903 respectively in the lower grade, while the percentage in Village and Taluk Manuals in 1905 and 1904 was respectively 62.2 and 77.68 in the higher grade and 53.85 and 57.28 in the lower grade. Mr. Carr is, however, of opinion that the Revenue Test taken as a whole is now too severe.

8. The Commissioner is in favour of ~~allowing~~ ^{permitting} candidates the use of books in answering questions in

21
Para. (iii) of the Commr's letter - pages 5 & 6 of document.

Para. (iii) of the Commr's letter.
page 6 of document.
I don't agree - For myself I am
never quite certain whether the
"Watercourse Act" is III of 1865 or
III of 1865, but it doesn't
inconvenience me in the least in
looking it up. ^h
Page 7 of document.

There is an
Index to the Indian
Acts for this very
purpose ^{WJ}

End of Para. (iii) of Commr's letter -
page 6 of document

Para. 3 of his letter - pages
5 & 6 of document.

27/26 13-0

in subjects of a strictly technical nature especially if the papers set are practical and searching. As to the particular subjects in which the use of books should be allowed the Commissioner would leave it to experts to decide but generally speaking he thinks "that where in actual practice work cannot be promptly conducted without frequent reference to a particular Code or Manual the use of such Code or Manual might well be allowed in the examination room."

9. Submitted that Educational is at present concerned only in seeing that the questions are suitable. The papers for this year must, the Commissioner thinks, have all been printed by this time, but in future, there may perhaps be a meeting of the Examiners at which one or two Members of the Board of Revenue may be present so that all unsuitable questions may be rejected or modified. There will be no objection to this meeting even if the scheme of the examinations is altered. The University Examiners in each subject ~~are~~ to have some such meeting. If approved the Commr. may be consulted on this point.

PH 5/9/6

Secy.

It seems best that a board of examiners should approve of the question paper. Their scrutiny would probably eliminate unsuitable questions. I understand that the examiners on a subject in the University meet together to settle this.

Para. 4 of this letter - page 89 current.

[Signature]

28th 5 14-0

The Educational Dept. can hardly be an arbiter of the examination papers which may require expert knowledge.

Books might be allowed in this case of certain acts as in the examination for Assistant Collectors.

Chun
6-9-06

A reference has been made to Revenue to the Board of Revenue. It seems desirable that the whole outlay should be dealt with completely in one sum. The matter goes to Revenue in the first instance for remark. The views of the Board may have been received by this time.

Revenue 6-9-06

Rev Dept.

I think not.
25th

25/9/06

Col No. 629A
7-9-06

To Under Secy

REVENUE - A
3580

x linked file

The Board of Rev has not yet replied to O. M. No 2686 A/06-28, 11-7-06. A reminder is submitted below for signature if approved.

7-9-06
7-9-06

25/9/06

[Reminded 8-9-06]

[Faint, mostly illegible handwritten notes on the left page, including fragments like "The Educational Dept.", "of the examination papers", "Books might be allowed", "for Assistant Collectors", "reference has been made", "Board of Revenue", "desirable that the whole outlay", "be dealt with completely", "in one sum", "The matter goes to Revenue", "in the first instance", "for remark", "The views of the Board", "may have been received", "by this time"]

[Faint, mostly illegible handwriting at the top of the left page, possibly containing dates and names.]

[Faint, mostly illegible handwriting in the middle of the left page.]

[Faint, mostly illegible handwriting at the bottom of the left page.]

[A small rectangular stamp or label, mostly illegible.]

To Under Secy

The Board of Rev: has since replied to
O.M. No 2686 A/06-28, 11-7-06. Its remarks will be
found on pages 4-6 of ct in linked file.

[Handwritten initials and date:]
SRB
20.9.06
W
20.9.06

[Handwritten initials and date:]
L
1.10.06

The file may be returned to Edwel, with ref.
to remarks in linked file.
Edwel

[Handwritten:] Rel 4.10.06

Please see linked file
[Handwritten signature:]
14.10.06

[Handwritten signature:]

[Issued as O.M. No. 2686 A/06-28 11-7-06]

M 4-6 of et CN 3692A From the Board of Rev (A. Q) No 3299 mis 8 13-9-06.

To Under See

In the O.M. read above, the Board of Rev: was asked to submit its views on the following two proposals in connection with the question of making the Revenue Special Tests less severe, viz.,

(1) That, as in the case of the examinations for Asst. Collrs, the use of books should be allowed for questions on such subjects as the Sea-Customs, Income-tax, Stamps and Excise Manuals and the Special Funds Code, in which only a limited number of candidates get practical experience; and.

(2) That the character of ^{the} questions should be revised so as to make them more practical and sufficiently probative and searching.

2. The Board of Rev: generally concurs ⁱⁿ the principles underlying the proposals ^{of Govt}; and adds that the observation that only a limited number of candidates get practical experience in the Sea Customs & other subjects mentioned by Govt., might be held to apply to the case of the Village and Taluk Accounts to some extent; but that it believes that the majority of candidates for the Revenue test come from the district offices where these manuals are in daily use.

As regards (2), the Board states that it is not possible to frame any rule in order to secure that questions shall be practical, as opinions differ widely as to what is practical and what is not.

Vide para 3 of B.P. on p. 5 of et

para 5 of B.P. on p. 5 of et

31 H-28 32

In the linked file, the Educational Dept has made a proposal to appoint a Board of Examiners who should approve of the question papers.

3. In this Connection the Board of Rev suggests that a list of Acts and Regulations should be prescribed for the Examination so as to limit the number of Acts from which the questions should be set. It adds that there is at present no collection of "Revenue Acts and Regulations" and that the several Compilations ~~by private persons~~ which are published differ widely in their contents.

4. As an additional reason for the large number of failures, the Board draws attention to the fact that if a candidate fail to secure the minimum in any of the subjects or the minimum of aggregate marks, he is declared to have failed in all the subjects; and Commends for the Consideration of Govt. the proposal which it made in 1903 for the splitting up of the Test into two divisions, with the option ~~of taking these either separately or simultaneously.~~ of taking these either separately or simultaneously.

5. The remarks of the Commr. for Govt. Exam^{ns} on the proposals of Govt. and on the severity of some of the questions set, will be found in the Educational file below.

para 4 of R.P. on
p. 5 of et

para: 6th on p. 5-6 ch.

x Vide G.P. No. 760
6.3.03 in
fo No. 162 Est
9.4.03 H.D.

SEL.
20.9.06
W.S.
20.1.06

To Secretary.

The list of the subjects for the Revenue Test Examination and the number of marks required for a pass are given on pages 3, 6 (and 9) of the latest

(Public Service) Notification.

2. The Special Test Examination^{Special Test} were first instituted in 1862 and up to 1893 the examination comprised the following subjects, viz.,

- (1) Revenue Regulations and Acts applicable to the various branches of the Revenue except Stamps.
- (2) The Standing Orders of the Board of Revenue.
- (3) The Stamp Law and Rules.
- (4) The Manuals of Village and Taluk Accounts.

The Special Funds Code, the Sea Customs, Excise and Income-tax manuals were added in 1902.

3. I would suggest that the syllabus of the Revenue Tests be as follows:-

PART I. - Revenue Acts and Regulations.

	Regulation XXV of 1802 - ^{Amendment} Revenue Settlement.
	XXVI of 1802 - Malguzari lands
	I of 1803 - Board of Revenue
	II of 1803 - Collectors
	XII of 1816 - Boundaries
	VII of 1817 - Charitable Endowments
	IX of 1822 - Malversation
	VII of 1828 - Subordinate Collectors
India Act	VII of 1839 - Tahsildars' powers of distraint.
	XXIV of 1839 - Ganjam and Vizagapatam administration.
	XII of 1851 - Land Revenue, Madras.
	I of 1858 - Kudimaramat
Madras Act	II of 1864 - Revenue Recovery
	VII of 1865 - Irrigation Cess
	VIII of 1865 - Rent recovery

Vide para: 3(7) of G.O. 598
26-4-91

Vide p. 24 of G.O. 818 Edl
8-11-93

G.O. 80 Edl and 222 Rev
14-2-02 1-3-02

Cf. List B. sub 6 of the
(C.I.) exam rule.

I think XXIX of 1802
the Karumari's act -
headed by

13
3380 ✓ 190

Madras Act	VI of 1867-Land Revenue, Madras.
"	III of 1869-Revenue Summonses
"	VIII of 1869 - Inams
"	I of 1873 - Elephants
"	I of 1876 - Assessment of alienated Estates.
"	V of 1882 - Forests
"	IV of 1884 - District Municipalities
"	V of 1884 - Local Boards
"	II of 1890 - Canals and Ferries.
"	II of 1894-Proprietary Estates vil- lage Service.
"	III of 1895- Hereditary Village Officers.
"	III of 1896 - Malabar Land Regis- tration.
"	IV of 1897 - Survey & Boundaries.
"	III of 1899-Registration of Births and Deaths
"	I of 1902 - Court of Wards.
"	II of 1904 - Impartible Estates
"	III of 1905 - Encroachments
India Act	XII of 1904 - Co-operative Credit Societies.
"	I of 1894 - Land Acquisition
"	XIX of 1883 - Land Improvement Loans.
"	XII of 1884-Agriculturists Loans

PART - II. Board's Standing Orders.

PART - III. Stamp, Income-tax, Customs and Excise
Manuals.

PART - IV. Manuals of Village and Taluk Accounts, and
Special Funds Code.

4. In each of the above parts there might be two papers, one without books dealing with the general principles of law and practice embodied in the texts, and the other with books dealing with details, as in the I.C.S. Assistants' Examinations. Half marks might be given for each part.

Not. I think,
in Part III
Self
4.10.06

Copy of Rules put up.

Vide G.O. 162 Edl
9.4.03

sl
4.10.06

5.

The question of allowing the examination to be taken in compartments was discussed in 1903 and the proposal negatived - but on no very conclusive grounds, I submit. It does not prevent cramming to insist on the whole examination being taken at once. In fact the result is that to pass, the clerks in this Department have to take leave and cram. It would hardly I submit impair the value of the test, if a ~~six~~ clerk was allowed to take up each part separately, or at least two at a time. The proper way to circumvent the man who learns by heart is to set proper questions and look to their quality rather than to increase the quantity of the subjects prescribed for one sitting. To refer in a question to an Act or a Taluk Account by its number only is to encourage the worst type of cramming.

6.

Educational has to pass final orders on the papers. We may agree with the suggestion ^{that the whole} of a meeting of the Board of Examiners to pass the questions.

sl
4.10.06

h
3.10.06

The Board, and (in the linked file) the Commissioner for Govt Exams approve the Govt's proposal to allow the use of books.

2. The Commr for Govt Exams gives some percentages of passes, which show that (except in one instance) a fair n^o of candidates passed in Revenue Acts & Regs + in Village & Taluk Act^s. Hence it follows that the failures mostly occur in ^{the} other subjects included in the Test, viz. the B.S.O. & the Excise, Sea Customs, J.T., Stamp & Spl Fund Manual. The B.S.O. are important, & ~~some~~ ^{some} ~~of~~ ^{of} most clerks get ~~some~~ ^{some} practical knowledge of them, but the

35 to 32 2100
5 manuals deal with matters ^{with} ~~at~~ many clerks have no ^{practical experience} ~~experience~~ at all. It is therefore in regard to these Manuals that the use of books should be allowed, & I Submit that there should be only one paper in these 5 manuals & that for that paper books should be allowed. The ^{Remarks of the} Commr of Govt Exams at End of para. 3 of his dr may be referred to in support of this suggestion.

3. The Board's suggestion that a List of the Regs & Acts included in part (I) should be drawn up & published may be supported, & the list proposed by U.S. may be suggested as generally appropriate with omission to Acts IV + V (M) of 1884 ^{wh} have little bearing on Revenue.

4. The Board's proposal to allow the Revenue tests to be passed in two parts may also be supported & the file sent on to Edl who will doubtless circ. to H.M. Revenue. ^{4.10.06}

Educational Dept 40



(F.p. 8
(linked file)

2

Rev. No 2683 A/OB-3
5.10.06

Ex. No. 3372
6.X.06

[Signature]

Pages 3 & 6 of the Special
Test notification - E.

The following table shows in the case of the Revenue Test, Higher and Lower grades, the subjects presented, the papers set, the time allowed to answer each paper and the maximum marks assigned to each paper at present :-

Revenue Test, Higher grade.

Subjects presented	No of papers.	Time allowed.	Maximum marks
(1). Revenue acts and Regulations applicable to the various branches of the revenue	one paper	3 hours	120
(2). The Standing orders of the Board of Revenue, Land Revenue, Settlement and miscellaneous (1900 Edition)	one paper.	3 hours.	120
(3). The Excise Manual	} one paper. 3 hours.	120	
(4). The Sea Customs Manual			
(5). The Income tax Manual			
(6). The Stamp Manual			
(7). The Special Funds Code	} one paper. 3 hours	120	
(8). The Manuals of Village and Taluk accounts			

Revenue Test, Lower grade.

(1). Revenue acts and Regulations applicable to the various branches of the revenue.	one paper. 3 hours	120
(2). The Standing orders of the Board of Revenue, Land Revenue, Settlement and miscellaneous (1900 Edition)	one paper. 3 hours.	120
(3). The Excise Manual	} one paper. 3 hours.	120
(4). The Income tax Manual		
(5). The Stamp Manual		

24

37 17 36

36 23 0

(6) The Special Funds Code

(7) The manuals of village and Taluk accounts. } one paper. 3 hours. 120.

2. The Revenue department suggests that the Revenue acts and Regulations in which the examinations are held should be confined to Madras Regulations, 18 Madras acts and 8 India acts enumerated on pages 12 & 13 supra. (20 Madras acts are enumerated there but 2 of them (acts IV & V of 1881) have been omitted with reference according to the Revenue Secretary's note at Z on page 15.

Submitted that this suggestion may be accepted in connection. 3. The Revenue department also proposes that in Subjects (3), (4), (5), (6) & (7) of the Higher grade and Subjects (3), (4), (5) & (6) of the Lower grade there should be one paper and that for answering that paper books should be allowed.

Submitted that these proposals also may be accepted. It is for consideration. The Special Funds Code will thus be taken away from the fourth paper and added to the third. It is for consideration whether the marks assigned for the third paper in the Higher grade should be raised from 120 to 140 and those assigned to the fourth paper reduced from 120 to 100 and similarly whether the marks assigned for the third paper in the Lower grade should be raised from 100 to 120 and those assigned for the fourth paper reduced from 120 to 100.

4. The Board of Revenue suggests and the Revenue department supports the suggestion that the Candidates should be allowed to pass the tests in two parts. The Board made this proposal in 1903 also. When it consulted the Commissioner for first examinations at the time (the late Mr. J. H. Street) he said

Para. 3 quote of 14-10-06 on page 15 supra.

see lib. 8.7

Para. 2 of the note of 14-10-06 on pages 14 & 15 supra.

13.

It does not seem necessary that Edict should go into these details. *W. H. H.*

Submitted that this Educational Commission is not to be the details. Para. 6 of B. & P. no. 6 of Government & para. 12 of Revenue note of 14-10-06 on page 15 supra.

Go no 162 of 14 of 9th April 1903-D.

24

Read

Page 2 of 2. No 162 486
d 19th April 1902. D.

78 18 35 39 24.0

" The Comm^{rs} does not approve of the suggestion (that Candidates
 " for the Revenue test might be allowed to pass the examination in
 " sections or compartments). It is true, as pointed out, that this
 " course is followed in the B.A. and B.L. degree examinations, but
 " the case can hardly be said to be analogous. The Revenue test
 " comprises only four subjects and Candidates have to answer
 " only four papers. In the B.A. & B.L. degree examinations the
 " number & variety of the subjects may be held to justify their
 " division into groups or branches, each of which in itself is
 " more comprehensive than the Revenue test - to say nothing of
 " the difference in the standards
 " More than half the Candidates that appear for the Revenue test
 " appear for other tests also simultaneously. If candidates in their
 " eagerness to qualify at once for appointments for which
 " more than one test is prescribed will bring up two or more tests
 " at the same time when they have little or no leisure for preparation
 " failure is all that they can expect."

Page 3 of - do -

The Board of Revenue however thought that " the majority
 " of the men who appear for the special tests are hard worked
 " officials with little leisure at their command and many of
 " them are middle-aged men who cannot master a number of
 " text-books with the same facility as more youthful students.
 " It is hardly reasonable, therefore, to expect from them the same
 " quantity and quality of work as is required from students
 " who have youth on their side and the whole of their time at
 " their disposal."

5. When the proposal came before Govt, the Revenue Dept^t thought
 " that if the examination was divided into two parts the passing of it

25
 The Secretary, Mr. Hammick's note
 d 11-3-02 on page 2 of the note with
 No. 162 d 19-4-03. D.

would become a mere feat of memory, and this was undesirable. Examination should be such that only men of some experience can pass it. The Honorable Member in Charge of the Revenue Department.

Henry Winterbottom - noted as follows:-

- "I cannot in the least agree that the tests do in practice favour the man of experience as against the book student."
- "In my opinion the chief value of the tests is that they teach the official to find what he wants - to put his finger on the authority for what he does (or ought to do) in transacting daily business. There is no section of the examination which our officials can afford to let drop while reading up another."
- "How ridiculous to let a magistrate mug up his Penal Code and forget his Procedure! Or let a Tahsildar mug up his Revenue Law and forget the Revenue Board's Standing Orders."
- "I disapprove the Board's proposal though not precisely on the grounds stated by Under Secretary & Secretary"

The order issued in Educational ^{as follows:} ~~the effect~~

"As at present advised, Govt. is not prepared to adopt the Board's suggestions."

6. If the suggestion is now approved it is for consideration how the two parts should be formed. The Board's suggestion in 1903 was that subjects (1), (2), (4), (5) & (6) for the higher grade and subjects (1), (2), (4) & (5) for the lower grade mentioned in para. 1 ^{supra} should form one part - and subjects (3), (7) & (8) for the higher & subjects (2), (6) & (7) for the lower should form the other part. This suggestion may be adopted ^(if the main suggestion is accepted) but subject (7) for the higher grade & (6) for the lower will now go to the first part.

7. Lastly, it is for consideration whether arrangements should be made for a meeting of the Examiners - at which one or two of the members

Page 2 of the notes with go. no. 162 of 9-4-03. D

go. no. 162 of 9-4-03. D.

Para. 2 of the Pros. on page 3 of go. no. 162 of 9-4-03. D. Again, these details hardly seem for Educ. to decide.

19/11/06
T.C. 106

D. of the Board of Revenue should take part ~~as moderators~~ to make the questions more practical & sufficiently probative & searching.
7/1/10/16

Sry.

There seem to be four points in this and the linked file, marked A.B.C.D in the note above, for Edw. to decide.

A. The list may be generally accepted. The acts closely selected are in most cases those given at pp. 11 + 13 + 14 of the J.C.S. Manual for Dist. Collectors - there are a few omissions - the Income Tax act, opium act, Guardian's & Wards act etc - and a few additions.

B. We might agree that for the 5 Manuals there should be only one paper & that with books, and that in other parts there should be two papers, as in the case of Dist. Collectors' tests, one with books and the other without. Division of the tests into two parts, which has been separately proposed.

C. We may agree generally that there should be 2 parts & leave it to Revenue to decide what should go into each.

The Revenue Act and Population to which the exam is for Revenue test 910 to compare

Suggested by the Res. Secy. and announced on paper 12.13.10

if this is added p 7

There does not seem much reason why the list should not be the same.

This is mainly a question for Revenue. The proposals of the Secy. have been accepted.
14/1/10/16

Number of papers in each Part, and papers in respect of which books are allowed for reference.

If books are allowed for certain papers I assume that this is necessary & desirable from a point of view for the reason stated by Mr. White to Mr. H. It will

facilitate the passing of the test and reduce the number of candidates who are obliged to appear. We desire to attain this.

D. In the reasons given in this linked
 file, we may ^{approve of} appoint a Board
 to sit on Examination papers to
 consider their suitability.

[Signature]
 13/10/06

1. This file relates to the question of making
~~the~~ the Revenue Test at once less severe
 and more practical.
2. The question of the subjects in which candidates
 are examined, the number of parts in
 which papers are separately set, ~~and~~ the
 number of papers to be set in each part, and
 the papers in which books should be allowed
 for reference is a mainly a practical
 question in regard to which the views
 of the Revenue Dept. may be accepted.
3. The further proposal of the Board that the
 Revenue Test should be divided into
 two ~~parts~~ divisions in which separate
 papers may be secured is a somewhat
 contentious one. Govt. have ~~at~~ already
 - 20% very long since - ~~expressed~~ expressed an
 opinion opposed to this principle, and
 from an educational point of view there
 appears to be no reason ~~to~~ how to
 dissent from that opinion. The great

1162 119.408 D

The subject of the proposed amendment to the
 rules of the Board of Revenue, in relation to the
 examination of candidates for the various posts
 in the service of the Government, is one of great
 importance, and one which has attracted much
 of the public attention. It is a subject which
 has been under the consideration of the
 Government for some time, and it is now
 proposed to amend the rules in such a manner
 as to make the examination more efficient and
 more in accordance with the requirements of the
 service. The proposed amendment is in the
 following terms:—
 "The Board of Revenue shall have power to
 make such regulations as it may think fit for
 the examination of candidates for the various
 posts in the service of the Government, and
 to make such alterations in the rules as may
 be necessary for the purpose of making the
 examination more efficient and more in
 accordance with the requirements of the
 service."

20. 11. 1882

22. 11. 1882

of a commission for the use of the manual in connection
 with certain papers should render a person less
 difficult to secure than formerly. At the same
 time the adoption of the proposed would
 probably considerably lessen the proportion
 of failures, and would, in consequence,
 tend to reduce the number of candidates
 appearing for the tests, a question which
 has been under the consideration of this
 Department.

In Letter file
 paragraph 9 of 22. 11. 1882
 p. 4.

4. The suggestion ~~that~~ that
 the standard of the papers may be
 rendered more even, and the question
 more practical, by a meeting of the
 Examiners for submission of the papers
 to a Board consisting of one or two members
 of the Board of Revenue, may be approved.
 At present the papers are set entirely in
 the discretion of the individual examiners.

AM

1402
 16. 10. 82

- I. To the list of Acts & Regulations add XIX of 1882 & the Treasure Trove act
- II. In subjects (1) & (2) - Acts & B.S.s -
 No. have two pp. in each - one extra

23 40
 W² 25-0

none without books.

In the manuals 110² at least
 two papers, as now: it is
 impossible to test knowledge
 of these many numerous manuals
 in one paper: to attempt
 to do so would moreover give great
 play to chance. The examⁿ
 in the manual may be with
 books

X

III I don't see any very good reason
 to go back on the recent decision
 to not to allow the examⁿ to
 be passed in two parts.

But if it is accepted I wd
 put (1) & (2) in one part

The structure & standard of the examⁿ
 should be in any way lowered

Har W. Hammond

I agree as above - I would ask to open
 the decision as to dividing up the examination
 into two parts.

hi
 19 1 07

Phen Dept for approval ASD
 21.10.07

46 ²⁴ ~~41~~

300

The draft placed below is for approval.

2. Paragraph 5 of the draft order has been put in subject to approval. The Hms has since passed no orders on the Secretary's suggestion in paragraph 4 of his note dated 14th October 1906, on page 22 of the note file.

RD
26.1.07

type again
Ces
28.1.07

Typed and re-submitted.

RD
28.1.07

Lee.
Ces
29.1.07

Revenue as. for acceptance

HR
12.07

11/207
No 337-1R
1-2-7

REVENUE - A
0503

Recd
Repd } 2.2.07

Revenue Department
To Under Secretary

Submitted.

2. Reference is solicited to Secretary's note, d. on p. 15 of notes supra. 4. 10. 06 ^{with p. 15 supra suggesting} ~~consequently~~ the omission of Acts IV + V of 1884 (the St. Municipalities' Act + the Local Boards Act), from the list of Acts + Regulations prescribed

PR
4.2.07
4.2.07

31

[Faint handwritten notes, mostly illegible]

[Faint handwritten notes, mostly illegible]

[Faint handwritten notes, mostly illegible]

[Faint handwritten notes, mostly illegible]

RECEIVED
8020

LOCAL & MUNICIPAL
7-FEB 1907
SECRETARIAT

25/2
W 31-2

Secy.

The two Acts (Municipalities & Local Boards) appear in the list approved by Educational. (v. 1st page of Appendix to Draft).

2. The proposal to omit them is referred to on pps. 17 & 20 (marked A) of the Notes File.

3. The only references of the H.Ms. to the details of the Acts are on pps. 12, 22 & 23 of the Notes File.

870
5.2.7

Draft accepted.

870
6.2.07

Eduo.

Rev. 60503A/07-1
6.2.07

For approval

870
7.2.07

Hm

I have made some alterations in the draft, but not affecting its substance. It may now come

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870
12.7.

(8000.690787217)

Continued from page 13
Educational Department.

Notes connected with G.O. No.69, Educational,
dated 8th February 1907.

May this G.O. be placed on E.T. please? If
it may be placed on E.T., the G.O. alone will be
printed for the purpose.

K.R.
18-2-07.

Secretary.

For E.T.?

C.A.S.
18-2-07.

If Revenue see no objection the G.O. only
will be marked for E.T. There was a question on
the subject at the last meeting of the Legislative
Council.

H.D.T.
19-2-07.

Revenue u.o.

Revenue Department.

Secretary.

D.T.C.
20-2-07.

I think there is no objection to the G.O.
(order only) being published.

A.G.C.
21-2-07.

Educational, u.o.

ED. 2. 67 Feb 14 P
Educational Department.

Submitted to the Secretary

K.R.
25-2-07.

Secretary.

C.A.S.
25-2-07.

Issue.

G.O. only for E.T.

H.D.T.
26-2-07.

68 27

1003

**STANDING ORDERS
OF THE BOARD OF
REVENUE.**

HIGHER GRADE.

I. Mining Rules. Distinguish between a 'Prospecting licence' and an 'Exploring licence.' What are the principal rights and obligations of a holder of the latter? What is the extent of the State claim (if any) to minerals, in the following classes of lands respectively:—(a) Porambores, (b) Unenfranchised Service Inams, (c) Ordinary patta lands, (d) Jenmam lands in Malabar?

II. Inams. How is excess area discovered in a minor Inam charged? How is the quit rent apportioned if a part of such Inam be relinquished subsequently? Give detailed examples.

III. Remissions. Summarize the main rules relating to the grant of Season Remissions in Settled Districts. How is 'Constructive total loss' determined?

IV. Revenue Recovery. Define the terms 'Landholder,' 'Land,' 'Revenue,' and 'Arrear of Revenue' as used in this connexion.

What classes of property are respectively amenable to, and exempted from, attachment or distraint? From what date is Interest on arrears charged? What are the rules as to 'buying in' land for Government, and to the subsequent treatment of land so 'bought in'?

V. Special Products. What concessions have been granted to cultivators of special products, and to what 'products' and tracts do the concessions apply?

VI. Alienations of Land Revenue. In what circumstances, and subject to what limitations, may the Local Government exempt from the payment of Land Revenue land devoted to public purposes?

VII. Acquisition of Land for Public Purposes. What are the rules relating to the grant of compensation for Inam lands, acquired under Act I of 1894?

VIII. Revenue Settlement. Summarize the broad principles of Revenue Settlement.

IX. Disposal Number System. Sketch the main features of the Disposal Number System, and describe the Registers required to be maintained under it.

X. Escheats. Define 'Escheats,' 'Real property,' 'Personal property.' What are the powers and duties of Collectors, in regard to Escheats of Real Property?

49 18

**THE STAMP, INCOME TAX, HIGHER GRADE.
EXCISE, AND SEA CUS-
TOMS MANUALS.**

The Income Tax Manual.

I. Define the term *income*. When are the following considered to be *income*, and when not, for purposes of taxation?—*Legacies, Club receipts, Marriage dowries, Honoraria paid by Government to examiners for conducting Examinations.*

II. (a) In what circumstances can an amendment of assessment and a refund of overpayment of income tax be made?

(b) To what limitation of time is such application for amendment subject?

(c) Is an order of amendment passed by a Collector open to appeal, and if so, to whom?

III. A Government servant drawing a salary of Rupees 600 per mensem makes the following payments therefrom:—

	Rupees
1. Remittance to England towards the education of his children	220
2. Premium to Life Insurance Company	60
3. To creditor towards debt (under a Court's attachment order)	50
4. To Post Office Provident Fund	30

(a) On what sums is he entitled to deduction of income tax, and under what authority?

(b) What is necessary to support the deduction in each case?

The Stamp Manual.

IV. What is the difference between a *conveyance* and a *settlement*, and what scale of duty provided by the Indian Stamp Act would apply to each of such transfers?

V. A executed a deed of gift transferring certain property to B, but omitted to declare the value of the property. He eventually dies without having the deed stamped, and B, who is in possession of the property, refuses to pay stamp duty on the ground that he is not the executant.

(a) Can B be compelled to pay stamp duty?

(b) How is he to be proceeded against?

VI. A person possessed of—

(a) four *impressed Court-fee Stamps* which have been spoiled, and
(b) three *Court-fee adhesive labels* for which he has no immediate use,

makes an application for a refund of their value.

(i) What conditions must be satisfied before a refund is granted? and

(ii) What is the limitation of time for presenting such applications?

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[Turn over.

56

1909

VILLAGE AND TALUK
ACCOUNTS, &c.

HIGHER GRADE.

- I. What is the form of the Village Account permanent Register A? What particulars should be given in the column of remarks?
- II. Column 7 of Village Account No. 13, the chittah of Daily Collections, is headed '&c.' Under what special heads does the Accountant General require collections to be shown in that column? By whom should the chittah and the receipts granted on account of payments entered in it be signed? In whose charge should the money collected be?
- III. Draft instructions for charging and calculating the interest due by ryots for entry in Village Account No. 17.
- IV. Register B of the Taluk Accounts shows the area and revenue of permanently settled Estates, whole inam villages and the minor inams therein. How should the area of these be calculated and what procedure should be adopted where a Zemindari is situated partly in one Taluk and partly in another?
- V. Describe Taluk Account Statement No. 11 and its two enclosures. What should each one of them show and how should it be prepared?
- VI. Taluk Account Statements Nos. 55 to 67 have been superseded by certain statistical returns for the official year. Give a list of these returns and mention which of them are now in use.
- VII. What is the Irrigation Cess Fund; in which Districts does it exist; is the levy of the cess compulsory; and under what heads will the expenditure from the Fund usually fall?
- VIII. Explain the audit procedure on the receipt of an Establishment bill payable from the Irrigation Cess Fund.

1253

**REVENUE REGULATIONS HIGHER GRADE.
AND ACTS.**

I. Charitable Endowments Act, 1890.

What does the term 'Charitable purpose' mean and include?

A wishes to give the sum of Rs. 5,000 for improving the drinking-water supply in villages of a certain taluk. Describe the procedure for vesting this money as a charitable endowment.

II. Madras Act VIII of 1865.

What are the main defects which the legislature desires to amend?

III. The Madras Abkari Act, 1886 (as amended by the Act of 1905).

Where and for what offences can an Abkari officer arrest an offender, and what is the law regarding the taking of bail?

IV. The Madras Local Boards Act, 1884.

State the provisions of the law governing the issue of licences for private markets.

A opens a market, and on August 1, 1904, applies for licence for the same. The Taluk Board passes no orders till October 15, 1904, when it resolves that the market is objectionable. What action can the Taluk Board take?

V. The Revenue Recovery Act, 1890.

How can process for recovery of public demands be made in districts other than those in which they become payable?

VI. The Madras Court of Wards Act, 1902.

How is expenditure on Wards' estates regulated? Under what circumstances can money be spent on relief of distress among the Ward's tenantry?

VII. Land Improvement Loans Act, 1883, and Agriculturists' Loans Act, 1884.

Distinguish between these two Acts. What are the maxima and minima which may be granted under each Act?

A applies for a loan in order to put up an oil-engine to raise water from his well. How would you as Tahsildar of the taluk deal with the case?

VIII. The Indian Income Tax Act, 1886.

Give the rules for the taxing of buildings occupied by their owners.

A's house, in which he lives, is assessed at an annual letting value of Rs. 1,200. A's total income from all taxable sources, including his house, is Rs. 9,000 *per annum*. Assess the income liable to tax.

IX. The Madras Forest Act, 1882.

Give an outline of the main points to be settled by timber transit rules under Sections 35 and 36. Can timber in transit be controlled in any other way?

X. The Madras District Municipalities Act, 1884.

What are the duties of a Municipality in regard to education?

GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1904.

REVENUE REGULATIONS AND ACTS (HIGHER GRADE).

Time—Three Hours.

Note:—

Candidates are requested to write legibly.

I. *Act I of 1889.*

What suits are the Village Courts competent to try? To what extent is the Karnam required to assist the Munsiff in prosecutions under this Act?

II. *Regulation XXIX of 1802.*

Act IV of 1893.

Act II of 1894.

Act III of 1895.

How and by whom are (a) headmen and (b) Karnams appointed, and how are they remunerated in—

(i) Zemindaries,

(ii) large Inam villages,

(iii) small Inam villages?

Where the Zemindar or proprietor has the right of appointment, what action can the Collector take if no appointment is made?

Discuss the application of the several enactments which apply.

III. *The Pensions Act, 1871.*

What is the effect of this Act in protecting pensions and grants by Government of money or land revenue from—

(i) civil suits,

(ii) attachment in execution of a decree?

Does the Act apply to—

(a) A village service Inam?

(b) An allowance to a temple?

(c) A Carnatic stipend?

IV. *The Indian Stamp Act, 1899.*

Define the terms 'bond' and 'promissory note.'

How would you class the following?—

(a) A document providing for the delivery of a horse and carriage as well as Rs. 500 on a specified date.

(b) A document in which A promises to pay on demand Rs. 20 with interest. The writer of the document and some others sign the document as witnesses.

V. *The Madras District Municipalities Act, 1884, as amended by Madras Acts III of 1897 and I of 1899.*

What constitutes the Municipal Fund, and what principle governs its application?

Give some of the purposes to which it may be applied.

VI. *The Madras Forest Act, 1882.*

When and under what conditions may the Government undertake the control of forests in a Zemindari?

VII. *The Madras Court of Wards Act, 1902.*

Detail the causes which may bring an estate under the charge of the Court of Wards, and describe the various methods by which the Court's control may be released.

VIII. *Madras Act II of 1864.*

How can a sale of land for arrears of revenue be set aside?

IX. *Madras Act IV of 1897.*

Give an outline of the law for the up-keep of boundary marks:—

(a) in Government villages;

(b) in estates.

Under the orders of Government a survey was made of certain whole Inam villages in the year 1890 and the lands were demarcated. Who is now responsible for the up-keep of the marks? Give reasons for your answer.

X. *The Indian Income Tax Act, 1886.*

Give the rules for compounding Income Tax.

GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1901.

STANDING ORDERS OF THE BOARD OF REVENUE (HIGHER GRADE).

Time—Three Hours.

(Answers to be written on one side of the page only.)

- I. What is the object of the annual settlement known as Jamabandi? State briefly the main duties of a Jamabandi Officer.
- II. Give an abstract of the latest rules in regard to remissions. How is 'mamul' waste defined for purposes of remission rules?
- III. State briefly the procedure to be followed in dealing with cases of unauthorized occupation of—
 - (a) Assessed waste land; and
 - (b) Unassessed or reserved land.
- IV. State the latest rules regarding the assignment of house-sites in villages and towns.
- V. In what cases can lands in the occupation of local bodies be exempted from payment of land revenue? State the Local Government's powers in respect of alienations of land revenue.
- VI. If you are directed to examine the state of Loans records in a taluk, what chief points will you attend to?
- VII. In respect of Treasury administration, what are the responsibilities of the Collector and of the Treasury Deputy Collector?
- VIII. What are the chief orders and rules regarding the custody, arrangement, and destruction of records?
- IX. State briefly the rules relating to the transshipment of goods.
- X. State the main provisions of the rules framed under the Court of Wards Regulation, as amended by Madras Act IV of 1899 for regulating the procedure to be followed by the Collectors in the execution of Civil Courts' decrees.

GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1902.

STANDING ORDERS OF THE BOARD OF REVENUE (HIGHER GRADE).

Time—Three Hours.

(Answers to be written on one side of the page only.)

I. What concessions are grantable when owing to deficiency of water dry crops are cultivated on wet land which must otherwise have remained waste, when the land is registered—

- (a) As single crop wet;
- (b) As double crop;
- (c) As compounded double crop?

II. Give a summary of the rules regarding private construction of tanks.

III. How is the term 'town' defined in the S. O. on the 'assignment of house-sites in villages and towns'?

State the main rules laid down in the S. O. for the disposal of town-sites.

IV. State the main conditions laid down by the Government of India for the grant of mining leases by Local Governments.

V. In what cases and subject to what limitations may lands brought to sale for arrears of revenue be purchased on behalf of Government?

What rules are prescribed for the treatment of such bought-in lands?

VI. What are the rules for the submission of estimates and distribution of allotments by Collectors for the upkeep of Minor Irrigation Works in charge of the Revenue Department?

VII. What are the powers of Government Revenue Officers in the matter of appointment, punishment, and removal of Village Officers in Proprietary Estates to which Madras Act II of 1894 has been extended?

VIII. Specify the more important provisions of Madras Act IV of 1899 which are applicable to estates taken charge of by the Court of Wards under Madras Regulation V of 1804.

IX. State the main rules for the custody and verification of stock in District Treasuries.

What rules are laid down in regard to inspection of (1) District and (2) Subordinate, Treasuries?

X. In what cases can Collectors themselves sanction the defence of suits brought against acts done by them or by their subordinates?

In cases in which the sanction of the Board is necessary, what is the procedure to be followed by Collectors?

GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1903.

STANDING ORDERS OF THE BOARD OF REVENUE (HIGHER GRADE).

Time—Three Hours.

(Answers to be written on one side of the page only.)

I. How is a 'Town' defined in the Standing Orders for the purpose of the assignment of house sites? Describe the ordinary procedure relating to the grant of house sites in towns, and state in what respects it differs from that relating to the grant of such sites in villages.

II. What are the limits of the sanctioning powers of—

(a) Collectors,

(b) the Board of Revenue,

in regard to alienations of state land to local bodies—

(i) for roads and appurtenances thereto, such as quarries, &c.;

(ii) other public purposes from which no income will accrue to the local body concerned?

What factors are to be taken into consideration in estimating the value of the occupancy right in land for the purposes of these rules?

III. How do the Standing Orders define an escheat, and what are the powers and duties of Collectors in the case of escheats of personal and of real property?

IV. What are the rules in the Standing Orders with reference to quarrying by private individuals and local bodies—

(a) in lands which have been notified as reserved lands under the rules issued by Government under Section 26 of the Forest Act;

(b) in unreserved waste lands at the disposal of Government?

V. What are the principal objects for which loans may be granted to owners and occupiers of land—

(a) under the Land Improvements Loans Act of 1883;

(b) under the Agriculturists Loans Act of 1884?

What are the limits of the sanctioning powers of Tahsildars, Divisional Officers, Collectors, and the Board in the matter of granting such loans? What is the character and amount of the security required, and under what circumstances may personal security alone be accepted as sufficient?

VI. What is the procedure for the recovery of arrears of quit-rent—

(a) on enfranchised inams;

(b) on unenfranchised religious or charitable inams?

Under what circumstances should the resumption of inams confirmed for charitable purposes be recommended, and what are the considerations by which Collectors should be guided in recommending the making over of the assessment on such resumed inams to local bodies for utilization on some substituted charitable object?

VII. Summarize the instructions contained in the Standing Orders for settling compensation for unenfranchised service inams acquired under Act I of 1894, specifying clearly the several interests in the land for which compensation has to be awarded.

VIII. What are the rules regulating the grant of casual and other Cane to village officers in Proprietary Estates?

IX. Give instances of garden crops which require water longer than an ordinary wet crop, and quote the acreage rates, under first and second class tanks respectively, for such crops when raised on dry lands.

How are cocoa-nuts charged?

X. What are the main points to which attention should be drawn by a Collector in recommending that an estate be taken charge of by the Court of Wards?

GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1904.

STANDING ORDERS OF THE BOARD OF REVENUE (HIGHER GRADE).

Time—Three Hours.

(Answers to be written on one side of the page only.)

I. Mention a few important changes introduced in the Board's Standing Orders in the last few years.

II. What steps are to be taken to secure the correct and permanent record of acquisitions of land for public purposes?

III. Mention as many cases as you can in which cultivation and irrigation are respectively exempt from charge. If such exemption is in any case conditional or temporary, set forth the qualifications in detail.

IV. In what circumstances and on what conditions may tanks be made over to private individuals for repair?

V. In what circumstances, after what preliminaries, and by whom, may transfer of registry of holdings be effected (a) on the application of a single party, and (b) in the absence of any application?

VI. What rights and restrictions does a tree-patta imply? What is the procedure to be followed when land and trees thereon are held by separate pattadars?

VII. Distinguish different possible cases of occupation of land without permission, and state how each should be treated.

VIII. Define or explain the following terms as used in the Board's Orders:—

'Town,' 'jungle stream,' 'mamul waste,' 'dry rate,' 'taram,' 'value of occupancy right,' 'State quarries,' 'Class B land,' 'date of communication' (of an order), 'Khandam dasabandham inam,' 'petty fines,' 'removal' (from office), 'reference disposal,' 'fusul jasti.'

IX. Summarize the rules for the destruction of records under the 'disposal number system.'

X. What are the rules governing the grant of compensation for loss or diminution of Inam not due to the act of Government?

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GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1901.

MANUALS OF VILLAGE AND TALUQ ACCOUNTS (HIGHER GRADE).

Time—Three Hours.

- I. Describe the several permanent Village Registers, and state how each of them is prepared.
- II. Give a sample form of Village Account No. 13. How should the amount disbursed on account of the salaries of village servants and allowances to religious institutions, &c. be dealt with?
- III. How is the rent-roll of a village prepared?
- IV. What is the basis for the preparation of the following accounts?—
 - (a) Enclosure C to Village Account No. 2.
 - (b) Enclosure A to Village Account No. 3.
 - (c) Enclosure B to Village Account No. 14.
- V. Name the Village Account from which Taluq Account No. 30 is compiled, and state briefly the substance of the rules governing its preparation.
- VI. When should the monthly statement of Taluq demand, collection, and balance be submitted to the Collector's office; from what accounts is it prepared, and what are the instructions laid down for its preparation?
- VII. Give the substance of the rules regarding the preparation of Taluq Account No. 15.

GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1902.

MANUALS OF VILLAGE AND TALUQ ACCOUNTS AND THE
SPECIAL FUNDS CODE (HIGHER GRADE).

Time—Three Hours.

- I. What does Village Statement No. 10 show? Into how many Sections is it divided, and how are they prepared?
- II. How is the Village Chitta of daily collections prepared?
- III. What is the difference between the two Sections of Village Statement No. 21?
- IV. Give a brief description of Taluq Account No. 8, and state from what Village Account it is posted.
- V. What does Enclosure D to Taluq Account No. 15 show, and how is it prepared?
- VI. Give a short summary of the rules regarding payments to Contractors of Works chargeable to Special Funds.
- VII. What is the Treasury Officer's responsibility regarding the payment of Bills appertaining to Special Funds?
- VIII. What are the general principles to be observed in the audit of the Special Fund Accounts conducted by the Treasury Deputy Collectors?

GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1903.

MANUALS OF VILLAGE AND TALUQ ACCOUNTS AND THE
SPECIAL FUNDS CODE (HIGHER GRADE).

Time—Three Hours.

- I. What does Village Account No. 16 show? Give a substance of the rules governing its preparation and submission.
- II. Name the Village Account which guides the Settlement Officer in granting remissions, and state how it is prepared.
- III. What is the object Village Account No. 3 is intended to serve, and how is it written up?
- IV. Describe fully the prescribed method of preparing Taluq Account No. 15.
- V. How are columns 1-5 of the Taluq Account showing deductions from the Village demand in favour of religious institutions filled in? With what should the amount entered in column 9 tally?
- VI. When should a *patta* for Miscellaneous Revenue be granted and in what form?
- VII. As regards works chargeable to the Village Service Fund, what are the powers of sanction of the Board of Revenue and of the following officers?—
 - (1) Collectors.
 - (2) District Magistrates.
 - (3) Divisional Officers.
- VIII. Name the principal points to be borne in mind in auditing the vouchers relating to the construction and repair of Village Chavadies.

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GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1904.

MANUALS OF VILLAGE AND TALUQ ACCOUNTS AND THE
SPECIAL FUNDS CODE (HIGHER GRADE).

Time—Three Hours.

- I. Which of the Village Accounts (including enclosures) afford particulars connected with (a) irrigation, (b) lands or crops irrigated, and (c) irrigable area? Give the 'Number' and 'Description' only of each.
- II. State briefly what you know about the Adangal, its contents and preparation.
- III. Can water-rate be charged for lands not actually irrigated? If so, what circumstances would justify the charge, and in which Village Account should the charge be entered?
- IV. How many Taluq Accounts are there, and which of them has Enclosures and how many?
- V. Draft instructions for the preparation of Taluq Account No. 37.
- VI. What is a 'relinquishment'? When may it be rejected? In what Taluq Account should it be entered, and what particulars connected with it should be afforded?
- VII. Enumerate the Special Funds. In which would you include Cattle Pound transactions?
- VIII. Under what circumstances may a Village officer draw the full pay of more than one Village office? Is there any limit to the number of Village offices that one Village officer can hold at the same time, and to his period of tenure of more than one office on the full pay of each?
- IX. What conditions must be complied with before an impounded animal can be sold by public auction?

GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1902.

THE INCOME-TAX AND STAMP MANUALS (HIGHER GRADE).

Time—Three Hours.

[N.B.—Candidates are requested to write legibly.]

1. Briefly describe the *method of assessment* and *revision of assessment* in respect to persons chargeable with income-tax.

2. A tradesman was assessed at the beginning of the year under part IV on an estimated income of Rs. 1,000. Towards the end of the same year, a special contract brought him in a profit of Rs. 8,000.

Three methods of assessment suggest themselves—

- (1) To ignore the second sum till the following year, or
- (2) assess him a second time during the year on the balance, or
- (3) assess him a second time during the year on the aggregate amount, cancelling the first assessment. Discuss the relative merits of each method.

3. In admitting a claim to exemption of tax on the portion of income paid to an insurance company, what conditions would you require to be fulfilled with regard to time, amount, degree of relationship, proof of payment, and place of payment of tax?

4. (a) What are the provisions of the law regarding the taxing of houses in the occupation of their owners?

(b) The rental valuation of a dwelling-house is Rs. 600 per annum. The salary of the owner is Rs. 100 per mensem. On what rental income would the tax be calculated, giving him the full benefit of the Act? Would it make any difference if his monthly salary were Rs. 1,000?

5. (a) How can the payment of arrears of income-tax be enforced?

(b) What are the provisions of the law regarding amendment of assessments after the close of the year, as laid down in section 33 of the Income Tax Act?

(c) How are false statements made in declarations punishable?

6. What class of officers are empowered to deal with the following cases?

(a) Power to declare the principal place of business of a company whose branches are in provinces subject to different local Governments.

(b) Power to punish a person for failing to deduct and pay tax under section 8 (1).

(c) Power to remit any penalty so imposed.

(d) Power to sanction the prosecution of an assessee making a false entry in his I. return.

(e) Power to fix the discount for the collection of taxes under section 9.

[Turn over.]

GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1903.

THE STAMP, INCOME TAX, EXCISE, AND SEA CUSTOMS MANUALS
(HIGHER GRADE).

Time—Three Hours.

(N.B.—Candidates are requested to write legibly.)

The Stamp Manual.

I. (a) How does a 'bond' differ from a 'promissory note'? Specify the tests the Act lays down.

(b) What is the proper time for stamping instruments chargeable with duty and executed (1) in British India, (2) out of British India?

(c) What method of cancellation of adhesive stamps does the law prescribe? Is any other method of cancellation legal?

II. A Contractor agreed to supply the Commissariat Department with 1000 lbs. of flour a day during the year 1902-1903.

Instead of executing a fresh agreement for the year 1903-1904, the following endorsement is proposed to be made and duly stamped:—

'I agree to extend the above agreement for another year.'

Is there any objection? Give reasons for your answer.

III. Sec. 4 of the Stamp Act directs that when several instruments are used in a single transaction, the principal instrument only shall be charged with duty, that each of the others shall be charged with a duty of one rupee, and that the party may determine for himself which shall be the principal instrument.

Does the permission afford room for fraud? How does Government protect itself against any possible loss of revenue?

The Income Tax Manual.

IV. (a) Under what circumstances are British subjects, resident in Native States, liable to the payment of Income Tax?

(b) When and under what circumstances has an assessing officer power to enforce (1) the production of documents, (2) the attendance of witnesses?

V. A clergyman's salary is Rs. 500 *per mensem*, made up of a Government grant of Rs. 150 and a contribution of Rs. 350 by the Society employing him. He resides in a Native State, but for fifteen days in the month visits out-stations, lying partly in British and partly in Native territory. How is he to be dealt with for Income Tax purposes?

VI. Write briefly the procedure for the revision of an assessment on objection.

The Excise Manual.

VII. Explain the difference between 'the private distillery system' and 'the contract distillery system.'

Broadly speaking, in what part of the Presidency is each in force, and why?

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2
7. (a) What are the duties of a Superintendent of Stamps?
(b) To what description of stamps do "Notarial" stamps belong?
What are they used for? How many denominations are there, and what are their values?

8. What checks against fraud are enjoined on public servants to prevent the use of court-fee stamps on more than one occasion?

9. When a document chargeable with duty, but not duly stamped, is tendered in evidence, how is it to be dealt with? What attention would a telegraphic communication receive?

10. Determine the stamp-duty, if any, on the following instruments, and by whom payable:—

(1) A grant of immoveable property valued at Rs. 25,000 to a charitable institution by Government.

(2) The application of a vakil for enrolment in the High Court.

(3) A receipt for Rs. 50 received by a tradesman in payment of a bill duly stamped and presented ten days before.

(4) An agreement.

(5) A certified extract.

(6) Dissolution of partnership.

11. What are pauper suits? How is the stamp-duty to be recovered in such suits?

12. What persons are authorized to refer instruments to the High Court for determination of duty payable on them?

How should the reference be made, and what is the procedure to be adopted on such reference?

66 2

VIII. A sub-magistrate convicted, under the Abkari Act, the owner of a toddy tope for selling, without a licence, toddy to a recognized toddy-shop keeper.

Discuss the magistrate's action.

IX. What is understood by the term *sweet toddy*? Summarize the rules regulating the drawing of this kind of liquor.

The Sea Customs Manual.

X. (a) What are the rules for the transshipment of goods?

(b) Whenever confiscation is authorized under the Act for any offence, what optional punishment may the owner substitute?

(c) What is the proper rate of import duty on the following?—

- (1) Aerated waters.
- (2) Australian horses.
- (3) Beer.
- (4) Brass sheets.
- (5) Champagne.
- (6) English sovereigns.
- (7) Port wine.
- (8) Whisky.
- (9) Kerosene oil.
- (10) Raw cotton.

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GOVERNMENT EXAMINATIONS.

62
Special Tests—OCTOBER 1901.

REVENUE REGULATIONS AND ACTS (HIGHER GRADE).

Time—Three Hours.

(N. B.—Candidates are requested to write legibly.)

I. *Regulation V of 1804, amended by M. Act. IV of 1899 (Court of Wards).*

(a) What are the (1) functions, (2) powers, and (3) liabilities of Managers appointed by the Court of Wards?

(b) For what period can Managers grant leases on their own authority? In what cases can this period be extended? Are they empowered to sell any part of the property they administer?

(c) Is there anything to disqualify guardians from being appointed managers of the property of their wards?

II. *Act XII of 1851 and M. Act VI of 1867 (Madras Land Revenue).*

(a) In what respects does the land revenue system of the Town of Madras differ from that of ordinary ryotwari tenure?

(b) How can arrears of land revenue be recovered in default of payment of quit rent?

(c) Can a defaulter's immovable property within the limits of the Town of Madras be sold for arrears of land revenue accruing in the Chingleput district?

III. (a) *Define:—Dusabundam—Shavi—Jodi—Tirvajasti.*

(b) Explain what is meant by 'beriz deductions.'

(c) Specify any cases when *occasional* remissions and *fixed* remissions are granted.

IV. (a) Briefly expound the law relating to the grant of land improvement loans.

(b) What is the meaning of, and what kind of improvements are included in the term improvement?

(c) May loans be granted in the following cases?—

1. To train a channel to carry water to work a water-wheel for a tenant's estate.
2. To clear forest for planting cinchona.
3. The reclamation of land for making a road.
4. For carrying on charcoal-burning in a jungle.
5. To a municipal contractor for the preparation of land for a sewage farm.

V. *Act VIII of 1865 (Rent Recovery).*

(a) Summarize the rules for deciding disputes as to rates of rent.

(b) What is meant by a summary suit?

(c) Is such a suit subject to an appeal?

VI. *Act I of 1894 (Land Acquisition).*

(a) What are the rules by which Courts are guided in investing money deposited in respect of lands belonging to persons incompetent to alienate?

(b) Land was acquired at the instance of the Madras Municipality. The President was dissatisfied with the award made by the Collector. What remedy has he?

(c) Can a Collector withdraw from an acquisition, and at what stage would this be impossible?

VII. *M. Act III of 1869 (Power to Issue Summons).*

(a) What class of officers have power, under this enactment, to summon persons to their Cutchery?

(b) What is the limit to their jurisdiction?

VIII. *M. Act V of 1884 and M. Act VI of 1890 (Madras Local Boards Act).*

State briefly the constitution, the powers, and the duties of a taluq board.

IX. *Act II of 1886 (Income Tax).*

(a) A retired Chaplain of the Ecclesiastical Department, whose pension of Rs. 300 and odd, after deduction of English Income Tax, is remitted to him quarterly in India by his agents in England, finds employment here on a monthly salary of Rs. 500. What portion of his income would be taxable here and under what part of the Act?

(b) The ruling chief of a Native State has extensive house properties in Ootacamund and receives large remittances while resident there. Is he liable to any Income Tax on the hills?

X. *M. Act II of 1894 and M. Act III of 1895 (Village Officers).*

(a) Who appoints village officers in permanently settled estates?

(b) What are the rules to be observed in making such appointments?

(c) When may the appointment of a member of the family of the last holder be prohibited?

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GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1902.

REVENUE REGULATIONS AND ACTS (HIGHER GRADE).

Time—Three Hours.

(N.B.—Candidates are requested to write legibly.)

I. *M. Act VII of 1865 (Water Cess) and M. Act V of 1900.*

Explain how the law governing the charge for water taken from a Government irrigation source has been modified by the later enactment.

II. *The Pensions' Act, 1871.*

To what pensions and grants in the Madras Presidency does this Act apply? how does it protect them?

III. *The Madras Abkari Act, 1886.*

How are searches conducted under this Act? Under what circumstances may a search be made without a warrant from a Magistrate?

IV. *M. Act VIII of 1865 (Rent Recovery).*

What are the main defects in the present rent law in this Presidency?

V. *Regulation X of 1831 (Minors' Estates) and M. Act II of 1864 (Revenue Recovery).*

A puttahdar, A, paying Rs. 30 per annum to Government dies leaving a widow and an adopted son aged five. At the time of A's death there is an arrear on the land of Rs. 10, and after his death the land remains waste and no revenue is paid for two years. How can the arrears of Rs. 70 be recovered?

VI. *Act XX of 1863 (Religious Endowments).*

Describe the constitution and duties of Temple Committees appointed under this Act.

The manager of a Hindu temple embezzles the temple funds. One of the worshippers at the temple discovers the fraud. What steps can he take in the matter? Can the Collector of the district interfere?

VII. *The M. Village Cess Act, 1893, and M. Act II of 1894.*

How is the Proprietary Estates' Village Service Fund constituted? What practical difficulties arise in assessing this fund? How are inams in Government villages taxed for village cess?

VIII. *The Madras Local Boards Act, 1884 (as amended by Act III of 1890 and VI of 1900).*

How is the annual rent value of land calculated for the purpose of cesses under this Act?

A Zemindar, A, leases 500 acres to B, a middleman, for Rs. 250 per annum. B sub-leases to the tenants for Rs. 2500 per annum according to the local rates of rent. If the local tax be at the rate of one anna per rupee, what amount of tax is leviable from A, B, and the tenants respectively?

IX. *The Madras Forest Act, 188*

Distinguish between 'reserved forest,' 'reserved land,' and 'unreserved land.' How is the forest produce on the last-named class of land protected?

Under what circumstances and in what manner may Government interfere to conserve forests within a Zemindari?

X. *The Madras Court of Wards Act, 1902.*

How does a person become a ward under the Court? How is expenditure on wards' estates regulated?

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GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1903.

REVENUE REGULATIONS AND ACTS (HIGHER GRADE).

Time—Three Hours.

Note:—

(a) Candidates are requested to write legibly.

(b) In answering the following questions Candidates are expected to quote the Short Title, Number, and Year of the Acts and Regulations of which they quote the provisions.

I. *Inams.* Explain the terms 'enfranchised Inam,' and 'unenfranchised Inam.'

A Divisional Officer learns that a Temple for the up-keep of which an Inam has been granted is neglected. What can he do?

Can Civil Courts entertain suits relating to the ownership of Inam?

II. *Definitions.* Explain the terms 'ryotwari,' 'patta,' 'zamin,' 'miah,' 'lakhiraj,' 'khas,' 'mirasidar,' 'jaghire,' 'malgusar.'

III. *Stamps.* What instruments written on stamped paper are to be unstamped?

What is the law as to the stamping of instruments executed, drawn, or made outside British India, when brought into British India?

How is an instrument executed to secure the payment of an annuity valued for the purposes of the stamp law?

What is the responsibility of a ministerial officer for the correct stamping of documents filed in a Government Office?

IV. *Zemindaris.* What are the duties of a Zemindar (a) towards Government, and (b) towards his tenants?

Is a Zemindar entitled to remission of peshkush, and if so under what circumstances?

What restrictions are placed on (1) the alienation of a Zemindari, (2) the appropriation of zemindari lands to religious purposes?

V. *Revenue and Rent Recovery.* State the main differences between the law as to the Recovery of Revenue and that as to the Recovery of Rent on the following points:—(1) Interest on Arrears, (2) Period of limitation for recovery of arrears, (3) Appeals and Appellate authority, and (4) Imprisonment of defaulter.

How can arrears of Revenue be recovered from (1) a Zemindar who is a Native Officer in the Army, and (2) a Minor Zemindar?

VI. *Railway Protection.* Sketch the law as to the protection of Railways from damage by works of irrigation, with particular reference to the powers of Collectors and the liabilities of landholders. To what classes of landholders do such liabilities attach?

VII. *Salt.* On whose complaint may a magistrate entertain a case of breach of the Salt law? What is the limitation for the presentation of such complaints? What is the procedure to be followed by a Salt officer who has reason to suspect illicit manufacture of salt?

VIII. *Village Officers.* The annual rent value of a Zemindari is Rs. 50,475, and that of the lands held by the Zemindar himself Rs. 2,500, the remainder being held by tenants. The peshkush is Rs. 6,000. Village Cess is levied at five pies in the Rupee. What is the sum to be paid by the Zemindar on account of Cess, and what amount is he entitled to recover from his tenants? Give the details of your calculation.

State the powers of the Collector, the Tahsildar, and a proprietor of a permanently settled Estate, respectively, with regard to the punishment of the different classes of Village officers.

IX. *Survey.* What are the duties of registered holders with regard to the survey of their land? What are the provisions as to Appeal from the decisions of a Survey Officer? Mention any important points in which the present law differs from that previously in force with regard to boundary marks and boundary disputes?

X. *Forests.* What classes of land are, and what are not, included in the term 'Land at the disposal of Government'? Give a sketch of the procedure by which a reserved Forest is constituted.

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**REVENUE REGULATIONS
AND ACTS.**

LOWER GRADE.

I. The Madras Forest Act, 1882.

Distinguish between the terms—

- (a) Reserved forest;
- (b) Reserved land;
- (c) Unreserved land.

What privileges are allowed to the people on class (c), and how is their enjoyment controlled?

II. Madras Act II of 1864.

Under what circumstances and for how long can a defaulter be imprisoned for non-payment of arrears? Can a surety be so imprisoned?

III. Regulation IX of 1822.

To what persons does this Regulation apply, and what are the Collector's powers in regard to persons convicted of misappropriation of public moneys?

IV. The Madras Survey and Boundaries Act, 1897.

State the procedure for the settlement of boundary disputes arising otherwise than in the course of a survey.

V. The Land Acquisition Act, 1894.

Give an outline of the procedure for acquiring land under this Act.

VI. The Madras Proprietary Estates Village Service Act, 1894.

How is the village service fund under this Act composed? Can money raised for the village establishments in one estate be applied to other estates?

VII. The Madras Local Boards Act, 1884.

The ryots of a large agricultural village complain that their carts going to and returning from their fields are required to pay tolls at the gate outside their village site. What relief can the District Board give them?

VIII. The Indian Stamp Act, 1899.

Define the terms—

- (a) Instrument;
- (b) Lease;
- (c) Bond;
- (d) Promissory note.

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IX. The Indian Income Tax Act, 1886.

In the following cases is the income liable to tax? Give your reasons.

- (a) A owns a plantation of Casuarina and other trees, and sells his timber.
- (b) The same individual converts his timber into charcoal and sells it.
- (c) A leases out the date-trees on his land for the tapping of toddy.

X. Madras Act VII of 1865 as amended by Madras Act V of 1900.

Under what circumstances can the Government levy a water-cess in addition to the land assessment?

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VILLAGE AND TALUK
ACCOUNTS, &c.

LOWER GRADE.

I. What is the form of the Enclosure to Village Account No. 1, showing the area under different crops and their estimated out-turn? Which column represents a normal crop? When should this statement be prepared?

II. Village Account No. 1 is the monthly register of cultivation in the village. Draft instructions for its preparation.

III. When should Forest revenue be entered in Taluk Account No. 12? Should (a) ryotwari lands situated within the limits of inam villages or zemindaris, and (b) shotriem jodi and cess thereon be included in Taluk Account No. 12?

IV. Taluk Account No. 35 is the Season Report. How many sections has it, and what does each show? When should form II-B of this Account be used?

V. What is Taluk Account No. 30, and from what should it be compiled?

VI. What classes of officers are paid in full from (a) the Irrigation Cess Fund, and (b) cattle pound revenues?

VII. Give a list of the ordinary fines that a pound keeper is authorized to levy.

VIII. May Divisional Officers sanction from the Village Service Fund estimates for the construction and repair of village chavadis and ghat huts? If so, in what circumstances and up to what limit?

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**THE STAMP, INCOME
TAX, AND EXCISE
MANUALS.**

LOWER GRADE.

The Stamp Manual.

I. Who is responsible for providing the proper stamp on execution of the following documents?—*a settlement, a bond, an agreement to lease, a certificate of sale.*

II. What are the rules regarding the disposal of *unclaimed stamps*?

III. A licensed vendor who purchases stamps on discount has his licence revoked. How is his stock of stamps to be disposed of?

The Income Tax Manual.

IV. Define the term 'salary.' Under what four heads are salaries chargeable under Part I classified for purposes of collection of income tax?

V. (a) Within what period after assessment is an assessee under Part IV bound to pay his tax?

(b) Under what conditions can he be allowed to pay it in instalments? and

(c) How is he to be proceeded against in case of default?

VI. What particulars are required by the Act to be specified in receipts granted for payment of income tax?

The Excise Manual.

VII. What powers of arrest and seizure do officers of the Land Revenue department possess under the Abkari Act in respect of offences committed under that Act?

VIII. (a) What is meant by a *foreign liquor* shop?

(b) Would such a shopkeeper be justified in keeping and selling Colombo arrack in his shop? and

(c) To what restrictions as to *strength* is foreign liquor subject?

IX. What *measures* may be used for the sale of country liquor throughout the Presidency? Would a country arrack shopkeeper be penalized for using a two-ounce glass as a measure?

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**STANDING ORDERS
OF THE BOARD
OF REVENUE.**

LOWER GRADE.

I. **Village Officers.** What are the rules relating to the appointment, punishment, and removal of the holders of non-hereditary Village Offices? State to what District you belong, and whether the Village Offices in that District are hereditary or not.

II. **Water-rate.** Give the rules governing the levy of Water-rate on Dry lands.

III. **Remissions.** What are the provisions in the Remission Rules as to (a) the charge to be levied for a dry crop on wet land, (b) the charge to be levied for a wet crop which has been partially lost?

IV. **Darkhasts.** State the rules relating to the preferential claims of applicants under the darkhast rules. What claim has an Inamdar under those rules? What appeal or appeals lie against darkhast orders? In what cases may land be sold by auction? From what date is assessment leviable from the successful darkhastdar?

V. **Gramanattam.** What are the rules governing the grant of House-sites in Gramanattam? What are the rights of the grantees under those rules?

VI. **Revenue Recovery.** Describe in the fullest possible detail the procedure to be adopted in distraining and selling, for an arrear of Rs. 25, the crop growing on land in a village where the defaulter does not reside, but where he has a resident agent.

VII. **Patta.** What are the rights and obligations of a pattadar (as such)?

VIII. **Agricultural Loans.** Name the purposes for which loans may be granted under the Agriculturists Loans Act, and the maximum and minimum loan allowable in each case. What rates of interest are charged on loans, and on over-due repayments, respectively? What security is required for loans under the Land Improvements Loans Act?

IX. **Cowles.** Summarize the rules relating to the grant of Cowles.

X. **Land Acquisition.** Describe in detail the procedure to be adopted when a piece of land is to be acquired for a Local Fund Travellers Bungalow.

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GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1901.

REVENUE REGULATIONS AND ACTS (LOWER GRADE).

Time—Three Hours.

(N.B.—Candidates are requested to write legibly.)

I. Regulation XXV of 1802 (*Permanent Assessment*).

- (a) What is a *sunnud-i-milkeut-istimrar*?
- (b) Can the mere acquisition of a large estate by purchase secure the title and dignity of 'Zemindar'? Give reasons for your answer.
- (c) Are the dates fixed for the payment of land tax by ryots applicable to the peishcush payable by Zemindars? What remission is the latter class entitled to in case of unfavourable seasons?

II. Regulation VII of 1817 (*Endowments for Public Purposes*).

- (a) With what object was this regulation passed?
- (b) What are the points that should be kept in view in enforcing its provisions?
- (c) When property is escheated to Government, how can an individual deeming himself injured recover his rights?

III. Regulation IX of 1822 (*Malversation*).

Briefly state the procedure that should be followed under this enactment in inquiring into a charge against a native servant on the Collector's establishment of having accepted an illegal gratification.

- IV. (a) Define—cowle, durkhast, puttah, inam.
- (b) Distinguish between *rent* and *revenue*.
- (c) What is 'income,' as defined in Act II of 1886?

V. Act VI of 1878 (*Treasure Trove*).

- (a) What is a treasure trove?
- (b) In what case is it incumbent on a finder of treasure to report his discovery?

VI. M. Act II of 1864 (*Revenue Recovery*).

- (a) Specify the different notices that must be issued before a defaulter's immovable property can be brought to sale.
- (b) How long before an advertised sale of a defaulter's land can a legal tender of arrears be made?
- (c) Is it open to any one besides the defaulter to pay all arrears and charges for the purpose of staying the sale?

VII. *M. Act VIII of 1865 (Rent Recovery).*

- (a) How does the Act define 'Arrears of rent'?
- (b) What summary remedy does the Act provide for the recovery of arrears?
- (c) When any of the landlords specified in Sec. 3 refuses to issue such a puttah as his tenant is entitled to receive, what remedy has the latter to enforce the grant?

VIII. *Act I of 1894 (Land Acquisition).*

- (a) Specify the class of land that can be *temporarily* acquired under the Act.
- (b) Can only a part of a building be acquired?
- (c) If the Collector of Madras is impeded in taking possession under the Act, how can he enforce the surrender of the property acquired?

IX. *Act VIII of 1878 (Sea Customs).*

- (a) Name the class of goods that are prohibited from being imported into British India.
- (b) Should cloths of native manufacture, embroidered in England, be charged with duty on re-importation?
- (c) Define 'real value.'

X. *Act II of 1899 (The Stamp Act).*

- (a) Where several instruments are used in completing one transaction, how is the duty to be charged? Are they all liable to the rate of duty prescribed in the first Schedule of the Act?
- (b) An unstamped pronote which was drawn up by a sowcar, but signed by the borrower, was impounded by the Judge of the Small Cause Court; who is liable to pay the proper stamp duty and penalty?

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GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1902.

REVENUE REGULATIONS AND ACTS (LOWER GRADE).

Time—Three Hours.

(N. B.—Candidates are requested to write legibly.)

I. *Act I of 1858 (Compulsory Labour).*

Under what circumstances and by whom can villagers be called upon to assist in repairing irrigation works, and how is the duty enforced? Can villagers be impressed for work on a private tank or channel?

II. *M. Act II of 1864 (Revenue Recovery).*

What is the effect of a sale of land for arrears of revenue? What is the position of the auction purchaser in regard to the defaulter's tenants?

III. *M. Act VIII of 1865 (Rent Recovery).*

How can a landlord eject a tenant under this Act? A tenant obtains from his landlord a receipt for rent due for fasli 1311. The landlord afterwards finds that rent for 1310 has not been paid. Can he recover, and if so, how?

IV. *The Land Acquisition Act, 1894.*

What matters should the Collector or the Court consider, and what matters should they not consider, in determining the amount of compensation to be paid for land taken up under the Act?

V. *The Madras Forest Act, 1882.*

What offences can be legally compounded under the Act, and by whom? What are the powers and duties of a Forest Settlement Officer? how and by whom must claims be presented?

VI. *The Madras Local Boards Act, 1884 (as amended by Act III of 1890 and VI of 1900).*

What taxes and tolls can be levied under this Act and under whose authority?

VII. *The Indian Income Tax Act, 1886.*

Are the following items liable to income Tax?

- (a) Legacies:
- (b) Money recovered by a Court's decree:
- (c) The fee of a barrister for a case conducted at Hyderabad (Deccan) and paid in Madras:
- (d) The rent paid by a toddy renter to a ryot for tapping date-trees on the ryot's land:
- (e) The income of a shepherd from the sale of his goats:
- (f) Winnings on a lottery ticket.

VIII. *The Madras Survey and Boundaries Act, 1897, and M. Act IV of 1900.*

Give an outline of the law governing the survey of estates. How is the cost debited? What does the term 'proprietor of an estate' mean and include?

IX. *M. Act III of 1895. M. Hereditary Village Officers' Act.*

What is the effect upon the village officers concerned of grouping or dividing villages under this Act?

X. What are *tirvajasti* and *tirvakammi*?

GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1903.

REVENUE REGULATIONS AND ACTS (LOWER GRADE).

Time—Three Hours.

(N. B.—Candidates are requested to write legibly.)

[In answering the questions Candidates are expected to give the short title, number, and year of every Act and Regulation of which they quote the provisions.]

I. Village Officers.

What power have the divisional officer and the proprietor respectively to punish village officers in permanently settled estates?

What remedy has an unsuccessful candidate for appointment to a hereditary Village office in a Government village, and to what restrictions is it subject?

II. Revenue Collection.

Describe in detail the method of proceeding against land for the recovery of arrears of revenue, from attachment to sale.

Under what circumstances, and for what period, can a land-revenue defaulter be imprisoned?

What is the procedure to be followed in order to recover arrears of revenue due by a defaulter who resides in another district?

III. Acquisition of land by Government.

What particulars should be given in a notification that a piece of land is needed for a public purpose?

Mention the provisions of the law relating to the acquisition of land in cases of urgency.

IV. Misappropriation by Officials.

With respect to what officials and offences is a special procedure provided for the punishment of dishonesty?

When may a collector call on a person suspected of such an offence to furnish security, and what is the procedure if such security is not forthcoming?

V. Abkari.

How are the following defined for Abkari purposes:—'intoxicating drug,' 'liquor,' 'manufacture'?

From whom is the tree-tax leviable, (a) on licensed trees, and (b) on unlicensed trees?

What procedure is to be followed by an Abkari officer who has made an arrest?

VI. Taluk Boards.

What are the powers (a) of a Taluk Board with regard to private markets, and (b) of a Taluk Board President with regard to obstructions and encroachments, and their removal? Define a private market.

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VII. *Water-cess.*

When may water-cess, in addition to assessment, be levied, (a) on dry land, and (b) on wet land?

VIII. *Permanently-settled Estates.*

What restrictions are placed by law on the alienation by a proprietor of his land?

What procedure is to be adopted in assessing a portion of an estate which has been alienated by sale or otherwise?

IX. *Loans.*

For what purposes can Government grant loans to 'Agriculturists'? What is the maximum period ordinarily allowable for the repayment of such loans, and how are they recoverable?

X. Explain the following words:— 'lakhiraj,' 'malguzari,' 'palaiyam,' 'kabuliyat,' 'mirasidar,' 'inam.'

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GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1904.

REVENUE REGULATIONS AND ACTS (LOWER GRADE).

Time—Three Hours.

(N. B.—Candidates are requested to write legibly.)

I. *Madras Act VIII of 1865.*

What details should a pattah contain?

How can the unauthorized occupation of land not specified in a pattah be dealt with?

II. *Madras Act II of 1864.*

What property is liable to be proceeded against for an arrear of land-revenue and in what order?

A, whose property has been distrained for arrears, pays up his dues and demands the return of his property. The headman delays, and some of A's property is damaged before he gets it. What remedy has A got?

III. *Madras District Municipalities Act.*

What taxes and tolls can be levied under this Act? When a tax is levied on buildings, what exceptions are made? Are all Government buildings exempt?

IV. *Madras Act II of 1894.*

To what classes of Village Officers does this Act apply? State the procedure laid down for their appointment to office.

V. *Madras Act III of 1895.*

In filling vacancies to certain offices under this Act, several disqualifications are detailed. What are these, and to what offices do they apply?

VI. *The Madras Forest Act, 1882.*

What are the main things included in the term 'forest produce.' How is forest produce on unreserved lands controlled?

VII. *Act VI of 1878.*

A labourer ploughing in a field finds two brass idols, valued at Rs. 50, hidden beneath the soil. He tells his master, the pattahdar, who tells the village headman. The villagers gather and take the idols to the village temple. The headman reports to the Tahsildar that the idols cannot be produced, as they have been dedicated to the temple, which now claims them. How should the Collector dispose of the case?

VIII. *Madras Act IV of 1897.*

Give an outline of the law for the Survey of Estates.

IX. *The Madras Local Boards Act, 1884.*

How is the annual rent value of land calculated for purposes of land cess? What action can the Collector take to obtain correct figures?

X. *Madras Act VII of 1865 as amended by Madras Act V of 1890.*

Is water cess leviable under the following circumstances? Give reasons for your answers.

(i) A crop is grown on dry land by means of water flowing over the adjoining wet lands which are registered as irrigated from a Government tank.

(ii) A stream rises in some Zemindari hills, and eventually finds its way into a Government tank. The Zemindar's tenants block up the water-course and utilize the water for their crops.

(iii) A Government ryot makes a pond in his dry land and uses the water to raise a crop.

GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1901.

STANDING ORDERS OF THE BOARD OF REVENUE (LOWER GRADE).

Time—Three Hours.

(Answers to be written on one side of the page only.)

- I. State the main principles of settlement of Ryotwari lands.
Why is it that lands of similar soils are not always assessed at the same money rates?
- II. What are the rules in regard to subdivision of survey fields?
In what cases is demarcation necessary?
Are there cases in which the cost of demarcation will be borne by Government?
- III. What classes of lands should not ordinarily be granted for cultivation?
In assigning lands applied for under the Darkhast rules, what is the order of preference to be followed?
- IV. What are the rules now in force in regard to the charge of water-rate on dry lands?
- V. How is Inam excess payable in respect of a title-deed to be determined when the title-deed covers a number of fields and survey shows excess in some fields and deficiency in others?
- VI. What are Special Funds, and why are they so called?
State the main items of receipts and expenditure under the Village Service Fund.
- VII. State the rules for the refund and renewal of non-judicial stamps.
- VIII. State the procedure to be observed in the distraint and sale of a revenue defaulter's movable property.
- IX. What are the rules regulating the following matters in the case of Taluk Treasuries?—
 - (a) Quantity of stock to be retained;
 - (b) Verification of daily balance;
 - (c) Inspection by Divisional Officer.
- X. State briefly the principles of the Disposal Number System.

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GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1902. 74

STANDING ORDERS OF THE BOARD OF REVENUE (LOWER GRADE).

Time—Three Hours.

(Answers to be written on one side of the page only.)

- I. (a) What rights are conferred and what obligations are imposed on a ryotwari pattadar?
(b) What is the procedure for the transfer of registry of holdings in cases of death or prolonged absence of the registered holder?
- II. What extra assessment is leviable when a second crop—wet or irrigated dry—is grown on single crop wet land?
Is a third crop grown on such land liable to an extra charge?
- III. What is the prescribed form of A-memorandum in which village officers have to report in cases of application for assessed waste lands?
What is the procedure when such lands are unauthorizedly occupied?
- IV. In exceptional seasons remission of assessment may be granted for *partial* loss on wet lands. State the rules for the grant of such remissions.
- V. What do the terms 'land,' 'land-holder,' and 'revenue' signify as used in Madras Act II of 1864 as amended up to date?
What property is amenable to coercive processes under that Act?
What are the rules for the recovery of arrears of revenue on land attached or sold by Civil Courts?
- VI. Give a summary of the rules in force for the disposal of applications for house-sites in villages. ams such
- VII. State the more important rules for the preparation and maintenance of Field Measurement Books.
- VIII. In regard to conservancy of Government works of irrigation, what are the rules laid down for the guidance of village officers?
How are lands in the water-spread of Government tanks to be dealt with?
- IX. Under the existing rules for the grant of Government loans to owners and occupiers of land, what is the nature of the security to be required in respect of the several descriptions of loans?
- X. What are the duties of the Taluk Head Accountant or Sheristadar; and how is work usually distributed among the several Taluk Gumastahs?

GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1903.

STANDING ORDERS OF THE BOARD OF REVENUE (LOWER GRADE).

Time—Three Hours.

(Answers to be written on one side of the page only.)

I. State the principles on which the assessment on a piece of dry land is fixed at Settlement.

II. What are the conditions which regulate whether or not land occupied by local bodies and devoted to public purposes pays assessment to Government? Illustrate your reply.

III. To what extent does the State lay claim to minerals—

(a) in lands held on ryotwari patta ;

(b) in lands held on service inam tenure, i.e. as wages for public service, and unenfranchised ;

(c) in religious service tenements confirmed under the inam rules on perpetual service tenure ;

(d) in minor inams other than those falling under (b) and (c) *supra* ;

(e) in permanently settled estates ?

IV. What are the rights and obligations of the holder of a ryotwari patta? What are the conditions subject to which land held on patta may be alienated ?

V. Is any portion of a defaulter's property exempt from attachment for arrears of land revenue, and, if so, what? What do the Standing Orders lay down in the matter of the attachment of houses not situated on the land on which the arrears have accrued? Under what circumstances may land sold for arrears of revenue be purchased on behalf of Government ?

VI. State the rules which regulate the grant of remission of assessment on wet lands and of water rate on irrigated dry lands in settled tracts. Under what circumstances and with what restrictions may dry assessment be levied on lands classed as wet, and what is the rate of dry assessment to be adopted in such cases ?

VII. To what extent does the State ordinarily interfere when village artisan inams are alienated, or when the artisan services cease to be rendered, and what course does such interference usually take? Illustrate your reply.

VIII. What are the powers of Tahsildars and Deputy Tahsildars in the matter of granting certified copies of public documents? Give three or more examples of classes of documents the grant of which is expressly declared in the Standing Orders to be open to objection.

IX. State the procedure to be followed when an application is received for a piece of assessed waste land. What are the general rules of preference when there are two or more applications for such a field ?

X. What are the main principles of the Disposal Number System, and what are the principal registers required to be maintained under it? Trace the progress in the disposal of a current from the time it is received to the time it is finally disposed of, and specify the registers in which entries have to be made and the nature of such entries, it being assumed that previous papers in the office have to be looked into for the purpose of the disposal.

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GOVERNMENT EXAMINAT

Special Tests—OCTOBER 1904.

STANDING ORDERS OF THE BOARD OF REVENUE (Lower Division)

Time—Three Hours.

(Answers to be written on one side of the paper only.)

I. On what conditions is the subdivision of Survey fields permissible, by what must it be sanctioned, and what record is kept thereof?

II. State the rules regulating the charge for second crop cultivation.

III. What are the powers of a *Tahsildar* with regard to *darkhasts*? Name the classes of land of which the assignment is *prima facie* objectionable.

IV. How should land acquired for a public purpose be disposed of when no longer required?

V. Revenue Recovery.—What are the rules in this connexion relating to—

(a) the extent of land to be sold for arrears;

(b) interest on arrears;

(c) service of process in other districts and *Taluks*;

(d) sale of land already alienated by the defaulter;

(e) limitation of time for service of process?

VI. On what conditions and by whom may relinquishments of *ryotwari* and *inam* land be accepted, and what should be done if there are arrears on the land relinquished?

VII. State the rules regulating the succession to hereditary village offices in Government villages, and the right of appeal against orders of appointment to such.

VIII. What are the rates to be levied on wet land wholly or partly irrigated by private wells?

IX. Explain the following terms:—*Taram*, *sultan well*, *enfranchisement*, *shamilat*, *dasabandhan*, *cowle*, *ruined tank*, *tirva jasti*, *seigniorage*, *scital field*, *geomiah*, *heriz deduction*, *arrear of revenue*, *movable property*.

X. How should excess or deficient area found in a survey field be treated?

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GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1901.

MANUALS OF VILLAGE AND TALUQ ACCOUNTS (LOWER GRADE).

Time—Three Hours.

- I. What is the basis for the preparation of the following Accounts?—
 - (a) Enclosure E to Village Account No. 2.
 - (b) Enclosure A to Village Account No. 5.
- II. What instructions are laid down for the preparation of Village Account No. 3?
- III. Give a sample form of the Village Settlement Register (Section I), filling in a few specimen entries in all its columns, including the column of 'Remarks.'
- IV. Name the Taluq returns which should be submitted to the Collector's Office within one month from the close of the Fasli year. 35-39.
- V. Correct any mistake that you may find in the following instructions issued by a Tahsildar to his Village Officers:—

'All lands cultivated *after* March should be entered in the Accounts of the current Fasli, unless the crops grown are harvested before the end of June. When they are so harvested, the cultivation should be included in a supplemental return for June, and should be carried forward to the account of the next Fasli.'
- VI. What does Taluq Account No. 42 show? How is it prepared?

GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1902.

MANUALS OF VILLAGE AND TALUQ ACCOUNTS AND THE SPECIAL
FUNDS CODE (LOWER GRADE).

Time—Three Hours.

- I. In the rent-roll of a Village, how are the pattadars classified?
- II. Name the statements from which Village Statement No. 12 is prepared.
- III. What instructions have been laid down for the proper maintenance of Taluq Account No. 4?
- IV. In the preparation of Taluq Account No. 29, how are the following treated?—
Meras, Cesses, fasaljasti, tirvajasti, remissions.
- V. Mention the rules which regulate the Pay, Acting Allowances, and Travelling Allowances of Village Officers.
- VI. Describe the procedure to be observed on receipt of a Village Pay Abstract in a Taluq Office.
- VII. How and when are a Pound Keeper's Accounts closed?

GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1903.

MANUALS OF VILLAGE AND TALUQ ACCOUNTS AND THE SPECIAL
FUNDS CODE (LOWER GRADE).

Time—Three Hours.

- I. What does Village Account No. 12 show and how is it prepared?
- II. What do columns 3, 6, 4, and 7 of Taluq Account No. 7 respectively show?
- III. What is Enclosure to Village Account No. 11? What does it specify and when is it issued?
- IV. Give a sample form of Taluq Account No. 15 and state how it is written up.
- V. Describe the procedure to be observed when a temporary change is proposed in the establishment payable from the Village Service Fund.
- VI. What constitutes the Village Service Fund, and what class of officers are paid therefrom? 53148
- VII. Give a summary of the rules to be observed in the Taluq Office in the scrutiny of Pound Accounts. 104

GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1904.

MANUALS OF VILLAGE AND TALUQ ACCOUNTS AND THE SPECIAL
FUNDS CODE (LOWER GRADE).

Time—Three Hours.

I. Which of the Village Accounts have Enclosures? Enumerate them, and state what each Account and Enclosure shows.

II. What is the 'individual chitta'? In how many sections is it, and how should each be prepared? If it has an Enclosure, describe it.

III. What is Taluq Account No. 8, and from what should it be posted?

IV. What is the form of a ryotwari patta?

V. In which column of which Taluq Account should the deduction of land cess in the case of permanently settled estates be shown? Give a sample form of that Taluq Account.

VI. From what should the following Taluq Accounts be posted or compiled?—No. 11, No. 12, No. 13, No. 61, No. 62, and No. 63.

VII. Enumerate the items of income to the Ryotwari Village Service Fund.

VIII. Can Divisional Officers sanction refunds from Village Service and Irrigation Cess Funds? If so, under what circumstances?

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GOVERNMENT EXAMINATIONS.

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Special Tests—OCTOBER 1902.

THE INCOME TAX AND STAMP MANUALS (LOWER GRADE).

Time—Three Hours.

[N.B.—Candidates are requested to write legibly.]

1. (a) What is the number and date of the Income Tax Act?
(b) What Act or Acts did it repeal, wholly or in part, so far as the Presidency of Fort St. George was concerned?
(c) Give its local extent. In what manner does it extend to Native States?
2. (a) Define: *Income, salary, company, composition, Collector.*
(b) Mention any *three* forms of income not liable to tax.
(c) Name any *three* specific instances of exemption from liability to assessment under section 6 of the Act. (Power conferred on the Governor-General in Council to make exemptions.)
3. (a) What is the prescribed mode of payment of income-tax on salaries in the case of—
 - (i) Government servants,
 - (ii) Servants in the employment of local authorities,
 - (iii) Servants of companies,
 - (iv) Servants of private employers?
(b) If the tax is not paid in the four instances specified above, state, in each case, who is to be deemed to be personally in default in respect of the tax?
(c) How long after the end of the year can arrears be recovered in each case?
4. (a) At what rate is the tax payable on salaries? Is the tax, once paid, liable to be refunded? Is there any difference in the amount of tax paid under parts I and IV in respect of an income of Rs. 500 for the year?
(b) Is there any provision for amending an assessment under part IV after the close of the year?
(c) When a house is occupied by its owner, to what extent is it a source of income under the Act?
5. (a) A merchant starts business on the 1st April of the current year. Neither he nor the assessing officer knows whether the venture will end in a profit or loss. Is he liable to be assessed during the first year of trade? If so, how?
(b) When and under what circumstances may an assessing officer summon and enforce the attendance of witnesses and compel them to give evidence?
(c) Can a banker be compelled to produce his deposit registers to enable an assessing officer to determine who are liable to pay income-tax and for what amounts? Why?

[Turn over.]

6. (a) How many descriptions of stamps are there, and what Acts regulate each?
 (b) How are the following defined in the Stamp Act :—
 Lease, bill of exchange, receipt, settlement?
 (c) What do you understand by the impounding of an instrument?
7. (a) Who is responsible for the general supervision and control of the stamp revenue?
 (b) What are the duties and responsibilities of a Treasury Deputy Collector in the matter of stamps?
 (c) How many denominations of court copy papers are there, and what are they used for?
8. What circumstances would you take into consideration in granting or refusing an application from a person to vend stamps in a locality where a licensed stamp-vendor already exists?
9. What is meant by a "spoiled stamp" for purposes of a refund?
10. When a postage stamp for eight annas is affixed to a document requiring a non-judicial stamp of that value, would you consider the document duly stamped? Give reasons for your answer.

GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1903.

THE STAMP, INCOME TAX, AND EXCISE MANUALS (LOWER GRADE).

Time—Three Hours.

(N.B.—Candidates are requested to write legibly.)

The Stamp Manual.

- I. What are the provisions of the Stamp Law authorizing repayment of the value of a Stamp—
 (a) to a licensed stamp vendor,
 (b) to any person?
- II. (a) What endorsement is a stamp vendor required to make on every stamp paper he sells?
 (b) What kind of stamps may a stamp vendor sell without a licence?
 (c) When is a stamp said to be spoiled?

The Income Tax Manual.

- III. What is meant by the 'Composition of Income Tax'? State the rules regulating it?
- IV. How would you deal with the following, and give reasons for your answer :—
 (a) A deduction claimed under Part IV for the taxes paid in respect of a dwelling-house;
 (b) The refusal of a firm to furnish to an assessing officer, for Income Tax purposes, the amount of Commission paid to an assistant in that firm;
 (c) A claim for a refund of Income Tax on account of a payment made to an Insurance Company eight months after payment of the premium?
- V. A merchant earns a taxable income in the Vellore district. He has also a branch business in Madras. How is he to be brought to assessment, and by whom?

The Excise Manual.

- VI. When toddy trees are found to have been tapped without a licence, from whom is the tax due recoverable?
- VII. (a) Distinguish between *Foreign* and *Country Liquor*. Can Foreign liquor be manufactured in India?
 (b) (i) From what plant is opium made?
 (ii) Under what restrictions may it be cultivated?
 (iii) Are owners committing an offence in cultivating the plant in their flower gardens?
- VIII. 'Form T. T. 6.' is the form used by persons desirous of applying for tree-tapping licences.
 (a) What are the entries to be verified by the Curnam before presentation at the Treasury?
 (b) What is the duty of the Treasury officer on receiving such an application?
 (c) When may Tree-tax be paid to village heads instead of at the Treasury?
 (d) How are these collections brought to account in the Treasury, and what are the precautions to be taken to prevent fraud?

GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1904.

THE STAMP, INCOME TAX, AND EXCISE MANUALS (LOWER GRADE).

Time—Three Hours.

(N.B.—Candidates are requested to write legibly.)

The Stamp Manual.

- I. (a) How is 'receipt' defined in the Stamp Act?
(b) An original receipt is lost. A copy is asked for by the purchaser: should it be stamped, and at whose cost?
(c) How should a Revenue Court deal with a telegraphic communication from a suitor, so far as Stamp duty is concerned?
- II. How often, and by whom, must the stock of stamps be examined in—
(a) The central dépôt;
(b) A local dépôt;
(c) Branch dépôts?
- III. Copy-stamped papers are filed in a Divisional Office for copies of records. The number supplied by the applicant was in excess of requirements. What is to be done with the balance?

The Income Tax Manual.

- IV. How do the following officers pay their tax?—
(a) A government servant.
(b) An official in the employ of a local board.
(c) A bank clerk.
(d) A railway engineer.
- V. Give briefly the rules regarding the 'Composition of Income Tax.'
- VI. Briefly state how you would deal with the following:—
(a) A claim for exemption from tax on the ground that the assessee was dead.
(b) Failure to deduct and pay tax on behalf of a subordinate under sec. 8 (i).
(c) A plea of non-liability for tax on a widow's pension of Rs. 100 per mensem paid to a local bank during her absence in England.
(d) A claim for exemption from tax on behalf of a resident in a Native State having transactions in British India.

The Excise Manual.

- VII. What are the special conditions under which licences are granted for the supply of foreign liquor to residents in hotels?
- VIII. To what class of persons is the sale of liquor or opium absolutely forbidden?
- IX. An application for a licence to open a liquor shop in a new locality is referred to a Tahsildar for report. What specific points would he take into consideration in making his report?

- X. Sec. 18 of the Abkari Act lays down the different ways in which duty on liquor or intoxicating drugs may be imposed. Name them.

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GOVERNMENT EXAMINATIONS.

Special Tests—OCTOBER 1904.

THE STAMP, INCOME TAX, EXCISE, AND SEA CUSTOMS MANUALS
(HIGHER GRADE). gle

Time—Three Hours.

(N.B.—Candidates are requested to write legibly.)

The Stamp Manual.

I. (a) Who are responsible for the following?—

- (1) The general control and superintendence of the Stamp Revenue.
- (2) The management of the Stamp Revenue in each district.
- (3) The detailed management of the Stamp Department in the Collector's office.

(b) Generally speaking, to what cause would you ascribe the fluctuations in the sales of 'Judicial' Stamps, 'Hundi' paper, 'Postage' Stamps?

(c) What points should be taken into consideration in dealing with applications to vend stamps? When can the appointment of a *salaried* stamp vendor be justified?

II. (a) What is a suit in *forma pauperis*?

(b) Name any circumstances in an applicant's case which *prima facie* would entitle him to favourable consideration.

(c) What assistance is a Revenue officer expected to afford a Judicial officer in a case of this sort?

III. A refund of the value of a stamped paper having been granted by a Collector,—

- (1) how is the transaction shown in his accounts, and
- (2) what is to be done with the spoiled stamp paper?

The Income Tax Manual.

IV. The Finance Minister is reported to have said that an assessee under Part IV can choose the less profitable of any of two years to be taxed on.

Section 15 (1) states that the assessment *shall* be based on the Actuals of the preceding year. Reconcile the apparent contradictions.

V. (a) What is the taxable minimum?

(b) At what rate is tax payable on salaries?

(c) Calculate the tax (1) on Rs. 1200 a year as salary, and (2) on the same sum under Part IV.

(d) How much of one's income is exempted from payment of tax in respect of premia payments?

VI. A merchant was assessed at the beginning of the year under Part IV on an income of Rs. 4000. At the close of the year a special contract brought him in an additional 4000 Rs. How should he be dealt with so as to secure the State from any loss of revenue?

98 2
The Excise Manual.

VII. State briefly the rules relating to the issue of spirits from warehouses and distilleries.

VIII. By whom and under what circumstances may a refund of tree tax be sanctioned?

IX. Specify some of the services which village officers are expected to render to the Abkari authorities in the execution of their duties.

The Sea Customs Manual.

X. (a) Define—*flotsam, jetsam, derelict, wreck, foreign port, customs port.*

(b) What is a 'boat note'? What purpose is it intended to serve?

XI. (a) Under what circumstances does the law authorize the amendment of any document after it has been entered and recorded in the Customs House?

(b) Specify the cases in which such amendments are distinctly prohibited.

XII. How are the following to be dealt with for purposes of duty?—

(1) Dutiable articles arriving by Post.

(2) Dutiable articles which arrive by Foreign Post but cannot be delivered in India, and are re-exported.

(3) Unclaimed dutiable articles sold by public auction.

C.No.3692 Rev., from the Board of Revenue L.R. No.3299, dated 13-9-06.

C.No.1457 .. Commr. for Govt.Examinations. No.234/2-D, dated 30-8-06.

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Page 2 of the Current file.

Pages 4 - 6 Current file
and
Pages 4 - 8 (see linked file)

Pages 22 and 23 of the notes.

The Government have for some time past had under consideration the question of revising the scope and character of the Revenue Tests of the Special Test Examinations so as to make the examinations more practical and at the same time sufficiently probative and searching, and also of introducing the use of books in answering the questions on such subjects as the Income-tax, Stamp and Excise Manual, and the Special Funds Code.

2. After a careful consideration of the suggestions made by the Board of Revenue and the Commissioner for Government Examinations, His Excellency the Governor in Council has decided that ^{it is} ~~it is~~ ^{desirable} ~~desirable~~ to have two sets of papers each in the Revenue Acts and Regulations and in the Standing Orders of the Board of Revenue. One set of papers dealing with the general principles of the law and practice embodied in the texts will be answered without books, and the other dealing with ^{the more} ~~the more~~ ^{specific application of the same to} ~~specific application of the same to~~ details will be answered with books as in the case of the Indian

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Page 23 of the notes.
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Civil Service Assistants' Examinations. The Government also ~~consider~~ *think* that the two papers now set in the Manuals and the Special Fund Code should be answered wholly with books, as it appears that very few of the candidates for the Revenue Tests have ~~the facilities~~ *in connection with* practical experience of them.

3. The Commissioner for Government Examinations will be requested to submit at an early date a draft notification altering the Special Tests notification with reference to the *proposing* ~~instruction~~ decision in paragraph 2 ~~supra~~.

4. The Government agree with the view expressed by the Board of Revenue ~~them~~ in paragraph 4 of its resolution read above, that the number of Acts and Regulations from which questions are to be set for these examinations ~~may~~ *should* be limited, and that unless this is done, the ground covered by these examinations would be so extensive as to make the element of chance unduly important. A list of the Acts and Regulations which will hereafter be the prescribed texts for these examinations is given in the syllabus appended to these proceedings and the questions set will in future be confined to these Acts and Regulations.

Page 5 of the Current file

without impairing the value of the tests

Page 22 of the notes.

In making these changes, the Govt. do not desire that the standard or strictness of the exams. should be in any way lowered. ~~It should be the same time~~

5. The Government also consider ~~it desirable~~ *advisable* that some measures

Page 22 of the notes.

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in order that even
should be devised to make the standard
of exam. may be ~~revised~~ ^{maintained}
of the papers more even and the practical
character of the ~~questions~~ ^{questions} more practical and that
for this purpose it would probably
be advisable to ~~have~~ ^{at} a meeting of the
Examiners ^{to be arranged} at which one or two members
of the Board of Revenue may be present.
The Commissioner for Government Exami-
nations is requested to report whether
he sees any objection to the arrange-
ment proposed of the kind can be
usefully & conveniently carried out
K.R.
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Sgt
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To,
The Revenue Department
Board of Revenue
C. G. E.
6.3.07

Appendix.

Appendix.

Syllabus of the Revenue Tests.

PART I. Revenue Acts and Regulations.

Regulation XXIV of 1802 - Permanent Settlement.

- XXVI of 1802 - Malguzari lands
- XXIX of 1802 - Duties of Karnams.
- I of 1803 - Board of Revenue
- II of 1803 - Collectors.
- XII of 1816 - Boundaries
- VII of 1817 - Charitable Endowments.
- IX of 1822 - Malversation
- VII of 1828 - Subordinate Collectors.

- India Act --- VII of 1839 - Tahsildars' powers of distraint.
- XXIV of 1839 - Ganjam and Vizagapatam administration
- XII of 1851 - Land Revenue, Madras.
- I of 1858 - Kudimaramat.
- VI of 1878 - Treasure Trove.
- Madras Act. --- II of 1864 - Revenue Recovery
- VII of 1865 - Irrigation Cess.
- VIII of 1865 - Rent recovery
- VI of 1867 - Land Revenue, Madras.
- III of 1869 - Revenue Summonses
- VIII of 1869 - Inams
- I of 1873 - Elephants
- I of 1876 - Assessment of alienated Estates.
- V of 1882 - Forests
- X " IV of 1884 - District Municipalities.
- X " V of 1884 - Local Boards
- " II of 1890 - Canals and Ferries.
- " II of 1894 - Proprietary Estates village service

Madras Act	---	III of 1895 - Hereditary village Officers.
"		III of 1896 - Malabar Land Registration.
"		IV of 1897 - Survey and Boundaries.
"		III of 1899 - Registration of Births and Deaths.
"		I of 1902 - Court of Wards.
"		II of 1904 - Impartible Endowments <i>Estates</i>
"		III of 1905 - Encroachments <i>89</i>
India Act	---	X of 1904 - Co-operative Credit Societies.
"		I of 1894 - Land Acquisition.
"		XIX of 1883 - Land Improvement Loans.
"		XII of 1884 - Agriculturists Loans.

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