M.R.O. 1—77,905—3-6-37.

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MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 468	Press / Mis.
Dated 11-9-	18 11.

38-39 5/6

Not to be folded or roughly handled

No. 38. Read the following Proceedings of the Board of Revenue, dated 23rd August 1871, No. 3638 :—

Read the following letter from the Collector of Nellore, to the Secretary to the Board of Revenue, dated 9th August 1871, No. 1515 :—

The notification prescribed in Government Order, dated 9th May 1871, provides for the Madras Local Funds' Act taking effect from the commencement of the current official year 1871-72, or 1st April 1871, the assessment already made under Act III. of 1866 holding good till 30th June 1871. From 1st July 1871, there being only nine months of the current official year to run, I request to be informed whether the cess should be calculated at three-fourths of the sanctioned rate or 9 Pies, or whether the assessment should be made for the fusly year at the full 1 Anna rate.

2. With reference to Section 15 of the old Act, the Board authorized Collectors to fix the instalments for the payment of the road-cess according to the instalments of the land revenue demand. Section 47 of the present Act prescribes that the instalments should be fixed by the Collector by a notification in the District Gazette under the general orders of the Board of Revenue. No such general orders having been issued, I request that, if thought requisite, they may be so. It appears to me that, if possible, we should adopt the instalments of land revenue demand as our guide. There would be a difficulty in arranging the instalments if the assessment has to be made for the official year. As the kists begin in November and close in June, three of them fall due after the end of the official year. Another objection to making the assessment for the official year is that, under Section 46, the amount of the road-cess due on ryotwary lands has to be entered in the puttah, and the puttah is prepared for the revenue year.

3. The provision made in Section 46 for entering the road-cess in puttahs, applies only to ryotwary lands. There is no such provision made regarding the cess payable on inam and zemindary lands. When the old Act came into operation, the Board issued a special order to provide every holder of permanently-settled lands with a document showing the amount of cess due by him. Under this order, puttahs were issued to Zemindars and holders of inam villages and minor inams. I request instructions whether Road Fund puttahs should be issued to all such landholders.

Vide Board's Proceedings, No. 160, dated 10th January 1868.
Board's Proceedings, No. 7322, dated 8th November 1867.

4. Under Section 14 of the old Act, the assessment once made held good for three years as regards lands other than those held under ryotwar tenure; and the holders of such lands were, under Section 6 of the Act, bound to furnish lists showing the rent-value thereof once in three years. In the present Act, no such limit is laid down. It is to be presumed, in the absence of any provision to the contrary, that the lists should be furnished annually, and that the assessment should likewise be made every year. This presumption is confirmed by the fact that, under the old Act, the survey assessment was, under Section 4, taken as the rent-value for inams, &c., while, under the present Act, the rent-value of such lands is, under Clause II., Section 38, declared to be the assessment *plus* water-rate if any; and, the water-rate varying annually with the area irrigated, it seems to follow that the assessment is intended to be made annually.

5. To call for lists every year to tabulate them, and to issue puttahs every year to the holders of inam villages and minor inams especially, would cause much inconvenience and trouble, and the question, therefore, seems to require serious consideration. We do not issue ryotwar puttahs every year, changes, if any, being noted in the old puttahs only, if produced. To give a puttah to every Inamdar for a petty sum payable by him, and to see that the puttahs are distributed, would entail unnecessary expense and trouble. It has often been found troublesome enough to distribute the inam title-deeds. On the other hand, the Inamdars ought to know what amount they have to pay. Would it do to give a puttah for one year and issue none afterwards, if there is no change to be made on account of water relinquishments, transfers, &c. It is essential, I think, to enter either the official year or fusly year, according as the Board may decide, in the puttah as the period for which the payments are due. After the expiration of the term, it will, I consider, be necessary to issue a separate puttah as to modify the one already issued, as we cannot insist upon payments for any period beyond what is specified in the puttah.

6. Clause III. of Section 38 refers to the rent-value of "lands held on any other tenure." Considering that in the two preceding clauses ryotwar and inam lands are respectively treated of, the clause in question must, it seems to me from the context, be taken to mean lands other than ryotwar and *inam lands*. But, in the marginal note to Clause III., the words are "lands held on any tenure other than ryotwar," and this definition would apparently include inams. As, under Section 48, a remission of one-half the local rate is allowable to holders of lands falling within the Clause III. referred to, it is desirable to know beyond all doubt whether, as the marginal note would seem to imply, the remission is applicable to holders of inam lands also.

7. The Board's instructions are thus necessary on the following points:—

1*st*.—Whether the assessment should be made for the revenue or the official year, and if for the official year, how the rate should be calculated for the nine months of the current official year, whether at 9 Pies (or three-fourths of the whole rate) or with reference to the instalments of the land revenue falling due within those nine months;

2*nd*.—How the instalments should be fixed;

3*rd*.—Whether puttahs should be given to Inamdars, &c.;

4*th*.—Whether landholders should submit lists every year, and for how long the assessment once made is to stand good; and

5*th*.—Whether Inamdars and holders of inam villages are entitled to a remission of the local rate.

The assessment should be made for the revenue year at the full rate.

2. The instalments of land-cess will be paid with the instalments of land revenue, and will bear the same proportion to the whole demand.

3. Notes of the demand on account of land-cess should be given to Inamdars and Zemindars. The rent rolls should be required once in three years at least, and oftener if the Collector sees reason to call for them oftener. In the interval between the submission of rent rolls, the puttahs may be altered annually.

4. The Collector seems to have misunderstood Section 38, Clause II. In the case of inam lands, the assessment which the lands would have borne if not inams, or in other words, the survey assessment, is still the basis of the calculation.

5. Clause III. does not apply to inams or shrotriems, and the owners of them are not entitled to the remission of any part of the rate on their rent-value.

6. These Proceedings will be submitted to Government.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

To the Secretary to Government, Revenue Department.

Transferred to the Financial Department.

(Signed) W. HUDLESTON,
Secy. to Govt., Rev. Dept.

No. 39. ORDER THEREON, 11th September 1871, No. 442.

Ordered to be recorded.

(True Extract.)

R. S. ELLIS,
Chief Secretary.

Exd. J. Wright.

Govt. of Madras. 1871

FINANCIAL.

Dated September, 11*th.*

Recd. Read.

G. O., 11th September 1871, *No.* 442.

SEPTEMBER.
Nos. 38-39.

Recording Proceedings of Board of Revenue regarding the levy of the road-cess in the Nellore District.

Financl. Dept.

1871.

Board of Revenue,

MADRAS.

PROCEEDINGS, 23RD AUGUST 1871, No. 3,638.

Dept. 1 Sept. 71

Received 4 Sept. 71 Encl.

No. 477

AUGUST.

No. 3,638.

Road Cess—under Local Funds Act, IV of 1871,—Collector of Nellore informed that assessment of, should be made for revenue year at full rate.—Certain other instructions issued regarding levy of Cess from Inamdars and Zemindars, &c.—Board's Proceedings, submitted to Government.

Copies sent to the Financial Dept. with my letter dated 11 Sept. 1871. Noted in Register.

Noted in the margin.

Govt. of {1871} Madras.

Financial

Dated Sept. 11.

Recd. Encl.

G. O. 11 Sept. , 1871, No. 442

Nos. 38-39

Recording Proc. of Board of Revenue regarding the levy of the Road Cess in the Nellore District.