M.R.O. 1—33,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT.

G.O. No. 542 Press ~~His.~~

143-144

Dated 22.4.1861 ~~19~~ .

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Not to be folded or roughly handled

Proceedings of the Madras Government, Judicial Department,
22nd April 1861.

No. 143. Read the following Proceedings of Government in the Revenue Department, dated 17th April 1861, No. 868.

Communicating the Order passed on a letter from the Secretary to the Board of Revenue submitting for consideration a Draft Act to facilitate the collection of the village servants' fees. (Vide Proceedings Revenue Department, dated 17th April 1861, Nos. 295 and 296.)

No. 144. ORDER THEREON, 22nd April 1861, No. 542.

To be recorded.

(Signed) T. PYCROFT,
Chief Secretary.

Exd. T. O'Connor.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from the Acting Secretary to the Board of Revenue:—

Submitting for consideration a Draft Act to facilitate the collection of the village servants' fees. (Here enter 20th November 1860, No. 5,395.)

ORDER THEREON, 17th April 1861, No. 868.

1. With this letter the Board of Revenue submit for the approval of Government a Draft Act for the commutation and collection of the village fees of the Revenue and Police Departments. The Draft provides for the commutation of fees in villages where they now exist, and for levying them on individuals who have hitherto evaded payment, but not for imposing them in villages where not now found.

2. The main point in the discussion, as the Board truly remark, is whether the existing fees should be continued, their form only being changed, or whether all existing fees should be abolished, and a single money cess be imposed in lieu. The Board admit the advantages of the latter plan; but they think that its adoption ought to be deferred till the land assesment shall have been every where revised, and till it shall have been ascertained what are the existing emoluments of the village servants, what number of each description is really required, and at what rate they ought to be paid, with various other particulars. They therefore propose to commute existing fees now, and to adopt the simple money cess at a future time, after the Revenue Survey and Settlement shall have been completed.

3. The Government have given careful consideration to this question, and they have arrived at a different conclusion from the Board. All authorities are agreed as to the necessity of some decided change in the fees, unless they are to be entirely lost as a means of paying the village establishments. At present they are not only greatly various in rate and in form in the several Districts, and even in the different villages of the same District, but they are almost every where so uncertain that no one can say exactly what they are in any given case, and so irregularly collected that they form no reliable source of income. In some few Districts only, the fees of certain servants have been commuted into money and are collected with the Government Revenue, though without due legal authority; but in general they are still payable in kind, and are left to be levied by the village servants to whom they are payable. Hence the time of those servants is greatly wasted in looking after their dues; and hence also these fees are a source of extortion as against poor Ryots, while the wealthy and influential escape payment wholly or in part.

4. The course of proceeding proposed by the Board when fully carried into effect, would remedy some of these evils; evasion would no longer be practicable, extortion would cease, and the time of the village servants would not be wasted in seeking after their dues. But the evil of inequality between village and village, now very great, would still remain. A still more serious objection, however, to that plan is that practically it would be found impossible of execution. It would be so difficult and tedious an operation to carry the commutation into effect that it would occupy many years, and probably the Revenue Survey and Settlement would be completed first. It would be necessary in the first instance to ascertain the existing fees in every village; but there would generally be no authority on this point except the Curnum's testimony, which certainly would not be deserving of implicit credit. In many cases it is not even pretended that the Curnum has a record of the miscellaneous fees payable, and in few probably could any such record be produced of old date. Even supposing the existing fees to be thus ascertained, the commutation into a money rate per acre or per Rupee of assessment would be by no means an easy process if exactness were aimed at, and yet such exactness is the essence of the plan.

5. The Governor in Council does not consider that all the preliminary information specified in paragraph 5 of the Board's letter is necessary before a simple cess can be imposed. All that is necessary, in his opinion, is to determine the amount to be raised by this method; and this can be done as well and on as good data now, as after the Survey Settlement.

6. The Board admit the necessity of the simple money cess, and contemplate its eventual adoption; and the Government are of opinion that this being conceded, it is decidedly the wisest course to make that change at once. Thus all the labor and waste of time involved in the commutation of the existing fees will be avoided; and thus also there will be only one unsettlement of people's ideas and habits instead of two.

7. On the foregoing considerations the Government resolve to apply to the Legislative Council for an Act enabling them to impose a money cess on the payers of land Revenue, the produce to be devoted to the payment of village servants in the Revenue Department; the cess to be in supersession of all existing fees for that object. The present Draft Act will be returned to the Board and they will be requested to prepare a new Draft for the purpose just stated. This Draft should be confined to the Revenue Department only, the fees in the Police Department will be dealt with by the Inspector General of Mufassal Police.

8. The Act should give power to the Government to impose a cess not exceeding a certain proportion of the land assessment; and this maximum should be so much as, added to the amount levied for Police purposes, would make up one Anna in the Rupee or 6¼ per cent. Power should be given to impose the cess in any District or part of a District; all existing fees for Revenue purposes, or for the advantage of Revenue servants, in the tract affected, being at the same time abolished and their collection rendered illegal. The collection of the cess by the same means as the land Revenue should be provided for.

9. The cess will be assessed on the land Revenue for convenience sake; but it must not on that account be regarded as an addition to the Revenue, or as designedly bearing any fixed proportion to the Government Revenue. The land assessment is taken as the basis of the new cess or rate, only because it is the only available land valuation existing.

So also the cess is by no means to be regarded as a new or additional tax. It will be in fact a substitute for fees of various kinds levied by various classes, some authorized, others illegal; but amounting in the whole, in very many cases, to more than the amount of the new cess.

10. The Government see no necessity for exempting villages where fees have not hitherto been paid. There is no doubt that these fees are as much a part of the institutions of the country as the land Revenue itself, though they may have fallen into desuetude in certain localites. And no more reason appears for exempting such villages from the impost now to be placed on a broad and legal basis, than for allowing the same immunity to individuals who have hitherto escaped payment.

11. Inám land should pay at the same rate as Government land; because it shares equally in the benefit of the services to be paid for by the cess. It might be argued that as they pay no Revenue, or very little, they should be exempt from the cess. But the village Revenue servants, payable by fees, are in reality employed in a very small degree for purposes connected with the Government Revenue; their main duties consist in services to the owner of the land, distributing water, guarding the crops both on the ground and in the threshing floor, &c. The cess on Inám land will be charged on its Taram assessment, *i. e.*, on what it would pay as Revenue if it were not Inám.

12. Inám villages do not come within the reason of the rule in the preceding paragraph, and the Board will consider how they ought to be treated as regards the cess. If the village Revenue servants are provided for by resources within the village, no cess should be imposed for Revenue purposes. In Zamíndárís and other permanently settled tracts and villages, also, there will be no Revenue cess.

13. The Act having been obtained, its practical working will be somewhat as follows: The Government will determine from time to time in what Districts or parts of Districts it shall be put in operation. The best course will be that the rate of the cess shall be uniform every where. The land assessment is adopted as the valuation of the land; and though undoubtedly inequalities exist, as they always must exist, yet the Government believe that they are not so serious as to make it necessary to alter the rate of the cess. On the other hand, it is obviously undesirable to have different rates in different Districts, because any such difference would certainly be looked on with jealousy by those paying the higher rate. The produce of the cess will be thrown into a common fund, available for the payment of the village Revenue servants any where within the Districts where the cess is established. And the amount payable by each Ryot will be entered in his patta and collected with his payments to Land Revenue.

14. Thus there will in fact be very little change to the great body of land owners; the principal change will be that the amount payable by each Ryot will be clearly ascertained and made known to him, and will be collected punctually and exactly, neither less nor more. On the whole the amount levied from the Ryots will probably be less than at present; though in some cases more will be paid. But the advantages of simplicity and certainty will be readily recognized by all; and the Government do not think that the cess will be unpopular. As an administrative reform the Government are decidedly of opinion that the change will be of very great advantage.

15. The Board will be requested to submit the Draft Act now called for with as little delay as possible.

(True Extract.)

Secretary to Government.

To the Board of Revenue.
" Inám Commissioner.
" Inspector General Mufassal Police.
" Director of Revenue Settlement.
" Superintendent of Revenue Survey.
" Judicial Department.

Exd. S. T. Augustin.

List of 26th April

92 694

Judicial 1861 Dept

Proc: of Govt in the
Rev: Dt 868.

Dy 17th
Rg 19th } April 1861

3 spare copies

Ret 1189

No 649

Copy the order passed
on a letter from the Secy
to the Board of Revenue
submitting for Consider-
ation a Draft Act to faci-
litate the Collection of
the Village Servants'
fees.

No. 542 — 22d April 61.
30 th be recorded Rgs

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