

MADRAS RECORD OFFICE.

Government of Madras.

Judicial DEPARTMENT.

G.O. No.	<i>1464</i>	Press Mis.
<i>6-7</i>		
Dated	<i>3-9-</i>	<i>1926</i>

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Not to be folded or roughly handled

*Proceedings of the Madras Government, Judicial Department,
3rd September 1863.*

No. 6. Read the following Proceedings of Government in the Public Works Department,
dated 3rd February 1863, No. 286.

*Relative to the introduction in the Council for
making Laws and Regulations of a Bill for
the levy of a Cart Tax.* } (Vide Proceedings Public Works Department,
dated 3rd February 1863, Nos. 45—49.)

No. 7. ORDER THEREON, 3rd September 1863, No. 1,414.

To be recorded.

(Signed) A. J. ARBUTHNOT,
Chief Secretary.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following papers :—

From the Secretary to the Board of Revenue :—

Submitting for information the accompanying file of replies from the Collectors on the suggested assignment of 2 per cent. of the Land Revenue of each District, for the repair and maintenance of District Roads with the Board's observations on the subject.

(Here enter 17th November 1862, No. 7,523.)

Minute by the Honorable the President, | (Here enter .)

Minute by the Honorable Mr. E. Maltby, | (Here enter 29th December 1862.)

Minute by the Honorable Mr. T. Pycroft, | (Here enter 31st do. ,,)

ORDER THEREON, 3rd February 1863, No. 286.

1. With the foregoing letter the Board of Revenue submit, with reference to the orders of Government dated 4th April 1862, No. 679, a file of replies from Collectors on the subject of the proposal to assign 2 per cent. of the gross Ryotwarry Revenue for the purpose of constructing and maintaining District roads in this Presidency, in anticipation of the formation of a Road Cess Fund as the revision of assessment proceeds in the several Districts.

2. According to the Classified Statements of Government and District Roads received* from the late Chief Engineer, there are 6,360 miles of Government roads and 10,466 miles of District roads, aggregating 16,826 miles. The sum required

for the completion of the former is estimated at Rupees 1,01,76,650, and for the latter Rupees 1,11,03,688, making a total of Rupees 2,12,80,338. The amount that will be annually required for the maintenance of Government lines is calculated at Rupees 13,61,496, and for local lines Rupees 9,17,616, total Rupees 22,79,112.

3. According to the Board's letter the percentage on the Land Revenue will amount to Rupees 6,61,705. But from this should be deducted the percentage for North and South

Arcot, Rupees $24,885 + 46,890 = 71,775$, as these Districts have already road cess funds† of their own amounting to nearly as much as the percentage on their Land Revenue. Again, in several Districts as Bellary, Cuddapah, Salem and Coimbatore, no general revision of the assessment is required. All that is necessary is to reduce the rates in

those special instances and localities where they may be found to press hardly on the people. In the District of Tanjore no revision whatever is required; but the roads of this important and populous Province, which were greatly injured by recent storms, need much repair for which at present no adequate fund exists. As respects all such Districts the percentage grant could not be applied for in anticipation of the revision of assessment, but must be asked for as a permanent measure.

4. That such assignments given locally and administered locally would prove of incalculable advantage to the country, and that the revenue given up would in a few years be more than compensated by the extension of cultivation and by other beneficial results consequent on improved means of communication, there can be no doubt. The Government are not however sanguine that the measure would be favorably received by the Supreme Government. It is feared that it would be regarded simply as a transfer of a certain sum from the general to the Local Revenue, or rather the annual appropriation of a certain sum out of the Imperial Revenues, to Public Works of a particular class, in addition to the ordinary Budget allotment. Even were the percentage given, there is no guarantee that the Budget assignment would not gradually be diminished in proportion to it. The Government are further of opinion that the amount proposed to be set apart from the general revenues for the completion of roads might in many instances be expended more profitably to the country in completing the great Irrigation schemes upon which the prosperity of the country mainly depends.

	RS.
† North Arcot.....	30,000
South Arcot.....	37,445
	<hr/>
	67,445

5. There can be no doubt of the propriety of charging the cost of the construction as well as of the maintenance of the Imperial lines upon the general revenue of the country, Salt roads being considered Imperial lines when used for no traffic except that in Salt, but to be classed as District roads when they aid the general local traffic.

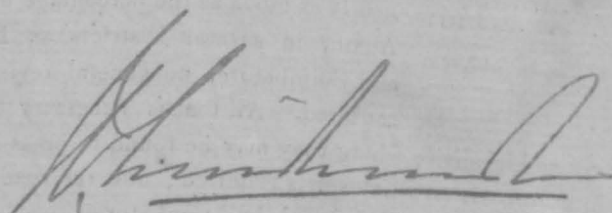
6. It remains however to be considered in what manner the expense of making and repairing District roads, which form one of the greatest wants of this Presidency, is to be met. On this question the Government are of opinion that to a considerable extent this should be done by local taxation of some kind, and it seems to them that there can be no objection to a moderate cart tax or license fee, say of Rupees 2 per annum, on carts and carriages. Such a tax would be less open to abuse than any other, and would merely extend to the Provinces the wheel tax which is now levied on conveyances at the Presidency. The cart tax would not interfere with the levy of tolls in certain localities, as on Gháts or at large bridges—works of a special character and constructed with a large outlay of Imperial funds.

7. Whatever monies may thus be raised should be expended locally and by the Collector assisted when necessary by the District Engineer, and in communication with the chief landholders and merchants of the District. The District Engineer will when necessary give to the Collector the benefit of his professional experience; but he should not be held responsible for the superintendence of the repairs. Accounts of receipts and expenditure should be periodically published, and the Ryots should have the satisfaction of knowing that for every Anna that they pay they get full value in the improvement and opening out of the roads of their own District and in the consequently diminished cost of the transport of its produce, and of articles of consumption. This would go far to reconcile them to the tax.

8. The publication of some simple rules would very much facilitate the work of the Collector. The Chief Engineer will be good enough to compile as speedily as possible, such a set of rules which when approved by the Government should be made binding upon the Collector and authorities charged with the repair of the roads. The Board of Revenue will obtain and submit a Statement of what the probable receipts by the levy of the tax will be.

9. On receipt of the foregoing particulars the whole subject will receive consideration in the Revenue Department, and if a cart tax be determined on, the necessary steps will be taken for introducing a Bill for its levy in the Council for making Laws and Regulations.

(True Extract.)



Colonel, R. E.,

Secretary to Government.

To the Revenue Department.

„ Judicial Department.

„ Board of Revenue.

„ Chief Engineer.

„ Deputy Chief Engineers, Northern, Central and Southern Circles.

*To be substituted for the Op. of Genl. P. & Co. Department
of the same number and date and the old copies to be
returned.*

Exd. S. T. Augustin.

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