

Local & Muhl. (1896) Department

MISCELLANEOUS.

G.O., No. 474 L

DATED 11th March 1896.

[Despatch Abstract.]

Cesses.

Recording G.O. Revenue Department communicating with remark to the Board of Revenue for information and guidance resolution of the Government of India issuing orders regarding the suspension or remission of ---- in cases where the land revenue has been suspended or remitted.

BACK PAPERS.

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

FURTHER PAPERS.

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

Govt. of {1896} Madras.
REVENUE.



Issued

Recd.

Encl. 4cc.

G.O., No. 71, 14th February 1896.

FEBRUARY.

Cesses.

Resolution of the Government of India issuing orders regarding the suspension or remission of — in cases where the land revenue has been suspended or remitted, communicated, with remarks, to the Board of Revenue for information and guidance.

He

order

Recorded

V.B.

W.D.

A.G.

No. 71, REVENUE, 14TH FEBRUARY 1896.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—Extract from the Proceedings of the Government of India in the Department of Revenue and Agriculture (Land Revenue), dated, Calcutta, the 3rd December 1895, No. 26—28—12.

Read—

Government of India Circular No. 1—28 L. R., dated 15th January 1895.
Replies of Local Governments and Administrations to the above.

Resolution—Some time ago the attention of the Government of India was attracted by an order passed by a Local Government which, while suspending the collection of land revenue on account of local distress due to abnormal rainfall, directed that the cesses should, notwithstanding, be realized as usual. This order appeared to conflict with the principle that the land revenue

Government of India Circular, No. 1—28 of
15th January 1895.

is the first charge upon the land; and an inquiry was therefore instituted into the practice which prevailed on this point in the several provinces. The replies received show that the practice varies greatly.

2. It will be well in the first instance to define more clearly the class of cases which the Government of India have in mind by separating certain other classes which have been dealt with by Local Governments in their replies to the inquiry just mentioned, but to which the principle which it is now desired to enforce is not always applicable. Thus, in some provinces, the temporary postponement of a portion of the demand which constitutes a progressive assessment is dealt with as a remission. So, again, when the demand is reduced with prospective effect in consequence of alluvial action, a corresponding portion of the demand for the current year is formally remitted. In these two cases the revenue is not due, and the cess is therefore not leviable. A still more important class embraces those cases in which reductions are annually made in the normal fixed demand by a settled and almost automatic procedure under certain known conditions which are prescribed in standing rules, as in Sind and other canal tracts and in certain cases in Madras and elsewhere. In such cases the assessment is quasi-fluctuating; the question whether the cess on the revenue remitted is leviable or not depends upon the nature of the settlement-contract; the practice varies widely, and the Government of India have no desire to interfere with it.

3. The cases to which the following remarks refer are those in which land revenue that is due under the terms of settlement is suspended or remitted as a matter of grace, under exceptional circumstances, and to an amount which depends solely upon the pleasure of Government, and is not regulated by any fixed automatic rules. In such cases relief is given, because the revenue payer is unable to bear the whole burden of the revenue together with the cesses. But, on the principle that land revenue is the first charge on the land, whatever portion of that burden he may be able to pay should be credited wholly to land revenue, no credit being made to cesses until the liability for land revenue has been completely discharged. To push this principle to its logical conclusion would be to lay down that no cess can be levied upon any unit of land revenue demand so long as any portion of it remains suspended, or if any portion of it has been remitted. The Government of India do not, however, desire to go so far as this. But they think that whenever the preferential claim of Government to its revenue is postponed to the liability for cesses, it is proper that the necessity for such postponement should be considered and the reasons which justify it recorded.

4. They request, therefore, that whenever it is proposed that a suspension or remission of land revenue which falls under the class discussed in the preceding paragraph should not carry with it a rateable suspension or remission of the cesses leviable upon land revenue, the reason why it is considered undesirable or unnecessary to interrupt the collection of the cesses may be recorded as a part of the order sanctioning the suspension or remission.

Madras.
Bombay.
Bengal.
North-Western Provinces
and Oudh.
Punjab.

Central Provinces.
Burma.
Assam.
Coorg.
Hyderabad.

Order.—Ordered that a copy of this Resolution be forwarded to the Local Governments and Administrations noted on the margin for information and guidance, and that a copy be forwarded to the Finance Department for information.

ORDER—No. 71, Revenue, dated 14th February 1896.

Land Revenue No. 10.

Communicated to the Board of Revenue for information and guidance.

2. The Government considers that the remarks of the Government of India in paragraphs 3 and 4 of its letter do not apply to wet remissions granted under fixed rules at the time of jamabandi.

(True Extract.)

Secretary
Secretary to Government.

To the Board of Revenue (Revenue Settlement,
Land Records and Agriculture).
„ the Board of Revenue (Land Revenue).
Copy to the Local and Municipal Department.

Exd. Shaik Karim.

60 Copies.

When given for copying _____
When copied _____
When examined _____
When signed _____

189.

READ AGAIN G.O., No.

189.

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

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