

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1341	<u>Press</u>
73-74	<u>Mis.</u>
Dated 4 . 7 . 18 61 .	

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
4th July 1861.*

No. 73. Read the following Proceedings of the Board of Revenue, dated 6th June 1861,
No. 2,952:—

Read Proceedings of the Madras Government, dated 25th August 1860, No. 1,438, Revenue
Department.

(In Cons. 27th August 1860, No. 4,227.)

1. In the above Proceedings, reviewing the Board's report on the suggestion of Mr. McDonell, the late Acting Collector of South Arcot, regarding the issue of permanent Pattas, the Government, while approving generally his propositions, objected to Mr. McDonell's *Form* of Patta that it contained no specification of the holding and consequently would tend to diminish the security of the Ryot's title. The Board observe that Mr. McDonell apparently intended that the fieldwar particulars of the entire holding should be entered in detail in the first instance of adopting his proposed form, and that in subsequent Pattas details should be shown for those items only which might differ from the previous year's holding so as to avoid the necessity of repeating all the particulars every year. Thus the difference in effect between the form proposed by Mr. McDonell and that in use in Coimbatore would be that in the former case the changed items of each year would be noted in a fresh Patta while in the latter case they would be entered at the foot of the original Patta.

2. It was of course plain to view that the necessity of issuing a fresh Patta merely to show the alterations of the year might be obviated by entering them at the foot of the original Patta, by which plan also the Ryot would have in one paper a connected record of his transactions in regard to his land for easy reference when necessary, instead of being obliged to consult a long series of annual Pattas, and though their decision in this point was not expressly stated in the Board's letter to Government, dated 21st July last, No. 3,330, yet in circulating* that letter to the District Collectors, the Board directed them to adhere to the Form of Patta now in use in Coimbatore which has the advantages now adverted to by the Board, and which is in accordance with the views expressed by Government. How far this change of system has been carried out and the results, are required to be specially noticed in the Settlement Report for the current Fasli.

3. With reference to the concluding paragraph of the Proceedings of Government under notice, the Board observe that the Order† for substituting the land assessment for the Tree Tax has been carried out in South Arcot. For this purpose, a set of rules framed by Mr. Taylor, the former Acting Collector, and revised by the Board, in their Proceedings dated 8th February 1859, No. 464, were adopted and published in the District Gazette of 25th February 1859 at page 334. These rules which are now in force regulate the collection of the Tree Tax, and the item alluded to by Government in the specimen Patta from South Arcot would have been leviable under Rule 2 regarding the Tax on trees standing on unoccupied lands, the holders of such trees not agreeing to pay the Tarum assessment.

4. The Board regret the delay that has occurred in the submission of these remarks.

(A true Extract.)

(Signed) W. HUDLESTON, *Secretary.*

No. 74.

ORDER THEREON, 4th July 1861, No. 1,341.

Ordered to be recorded.

(Signed) J. D. SIM,

Secretary to Government.

No. 2,952.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 6th June 1861.

Read Proceedings of the Madras Government, dated 25th August 1860, No. 1,438, Revenue Department.

(In Cons. 27th August 1860, No. 4,227.)

1. In the above Proceedings, reviewing the Board's report on the suggestion of Mr. McDonell, the late Acting Collector of South Arcot, regarding the issue of permanent Puttahs, the Government, while approving generally his propositions, objected to Mr. McDonell's *Form* of Puttah that it contained no specification of the holding and consequently would tend to diminish the security of the Ryots' title. The Board observe that Mr. McDonell apparently intended that the fieldwar particulars of the entire holding should be entered in detail in the first instance of adopting his proposed form, and that in subsequent Puttahs details should be shown for those items only which might differ from the previous year's holding so as to avoid the necessity of repeating all the particulars every year. Thus the difference in effect between the form proposed by Mr. McDonell and that in use in Coimbatore would be that in the former case the changed items of each year would be noted in a fresh Puttah, while in the latter case they would be entered at the foot of the original Puttah.

2. It was of course plain to view that the necessity of issuing a fresh Puttah merely to show the alterations of the year might be obviated by entering them at the foot of the original Puttah, by which plan also the Ryot would have in one paper a connected record of his transactions in regard to his land for easy reference when necessary, instead of being obliged to consult a long series of

* Board's Circular, dated 16th August 1860, No. 3,756.

letter to the District Collectors, the Board directed them to adhere to the Form of Puttah now in use in Coimbatore which has the advantages now adverted to by the Board, and which is in accordance with the views expressed by Government. How far this change of system has been carried out, and the results are required to be specially noticed in the Settlement Report for the current Fasil.

3. With reference to the concluding paragraph of the Proceedings of Government under notice, the Board observe that the Order† for substituting the Land assessment for the Tree tax has been carried out in South Arcot. For this purpose, a set of rules framed by Mr. Taylor, the former Acting Collector, and revised by the

Board, in their Proceedings dated 8th February 1859, No. 464, were adopted and published in the District Gazette of 25th February 1859 at page 334. These rules which are now in force, regulate the collection of the Tree tax, and the item alluded to by Government in the specimen Puttah from South Arcot would have been leviable under Rule 2 regarding the tax on trees standing on unoccupied lands, the holders of such trees not agreeing to pay the Tarum assessment.

4. The Board regret the delay that has occurred in the submission of these remarks.

(A true Extract.)

W. Crockett

Secretary.

To J. D. Sim, Esq., Secretary to Government, R. D.

Exd. J. Wright.

