

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 874

Press

~~Mis.~~

208-209

Dated

19-4-18 64.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
19th April 1865.*

No. 208. Read the following Proceedings of the Board of Revenue, dated 15th February 1865, No. 910:—

Read the following letter from *Æ. R. McDONELL*, Esq., Officiating Collector of Trichinopoly, to *W. HUDLESTON*, Esq., Secretary to the Board of Revenue, dated 1st February 1865, No. 13.

1. I do myself the honor to request that you will be so good as to solicit the Board's early orders on the point mooted in Mr. Puckle's letter to my address, copy of which I now forward. I cannot commence my Jummabundy until this important matter is settled. Mr. Puckle has already distributed fair Puttahs in two Talooks, and it is only now apparently this doubt has occurred to him.

2. I observe in the Proceedings quoted in the margin, that the Board remark that the amount of "Road Fund included in the new assessment, &c.," and in the last paragraph of the Government

3rd March 1863, No. 1,270, paragraph 41.

5th April 1864, No. 577, paragraph 23.

Order, number and date as per margin, it is stated that the proposed settlement includes a Road Fund of two per cent. which will be expended under the established rules.

3. Under these circumstances I conclude, that if the two per cent. Road Fund has been already included in the sum fixed as a fair assessment, I cannot, in making my annual settlement, add the two per cent. Road Cess in the individual Puttahs. Again without the Board's final instructions on the point, I do not see how I can deduct the two per cent. from the gross collections, and if this is not done, we shall have no Road Fund at all.

4. The Board will observe that Mr. Puckle is of opinion that in paragraph 12 of Government Proceedings No. 931, dated the 31st of May 1864, the words "Road Cess" are erroneously written for "Emoluments of village officers;" however I do not think this is the case, and feel pretty sure that it is the intention of Government that in whatever way calculated (that is to say, whether included in the assessment or not?) the demand for "Road Cess" should be shewn distinctly in each individual Puttah as is now done in South Arcot. If I am right in my opinion it will be necessary to alter the fair Puttahs Mr. Puckle has already distributed.

5. But a further serious doubt occurs to me, it is this: do the present settlement rates include two per cent. as Road Fund, independent of, and distinct from, imperial revenue? My impression is that the expression made use of in the Government Order referred to by Mr. Puckle, viz., that "the proposed settlement includes" a Road Fund of two per cent. (and which he considers authorizes two per cent. of the Land Revenue being set aside to form a Local Road Fund) means only that the proposed settlement provides a two per cent. cess to be levied for local roads, and if this view be correct, all I have to do is to add the two per cent. on this account in each individual Puttah when I make this year's settlement.

ENCLOSURE No. 1.

From *R. K. PUCKLE*, Esq., Deputy Director of Revenue Settlement, to *Æ. R. McDONELL*, Esq., Officiating Collector of Trichinopoly, dated Camp, Museri, 25th January 1865, No. 24.

In the concluding paragraph of their Proceedings, No. 577, dated 5th April 1864, passing orders on the introduction of the new Settlement of Trichinopoly, the

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Government observe that "the proposed Settlement includes a Road Fund of two per cent. which I have always understood to mean that two per cent. of the Land Revenue of the District, should be set aside to form a Local Road Fund," but in paragraph 12 of their Proceedings No. 931, dated 31st of May 1864, commenting on certain proposed alterations in the forms of village accounts, the Government order that "all demands against the Ryot of a permanent nature connected with the land should be entered in the Puttah, as for instance, the Road Cess." My impression is that in this paragraph the instance intended to be cited was "Emoluments of village officers," and not "Road cess," but of this I cannot feel certain; and I have, therefore, the honor to request that you will be good enough to make a reference on the subject, and inform me whether a Road Cess is or is not to be charged in individual Puttahs.

(True Copy.)

(Signed) *Æ. R. McDONELL,*
Officiating Collector.

1. The Board observe that the whole tenor of the correspondence which has taken place in regard to the Trichinopoly settlement goes to shew that the intention was that the present rates should be taken to include a Road Cess of two per cent. on the Land Revenue. Though in the original instructions of Government on the subject it was laid down that *after* the fair rates of assessment for the land had been determined, a Road Cess of two per cent. should be added to them, and though a Road Cess of this amount has been retained when making a *reduction* of assessment in other Districts in the revised assessment of both the Godavery and the Kurnool Districts the Road Cess was incorporated in the money rates.

2. The Collector will accordingly inform Mr. Puckle that he is correct in the view he takes of this matter, but that he is in error in regard to the Government Order, dated 31st May 1864, No. 931. The Board after personal communication with Mr. Puckle stated that the old form of Puttah would be superseded by the permanent Puttah, and that an annual Memorandum would be issued for all *extra* cesses, among which Road Cess was inadvertently included, (being an *extra* cess in most other Districts,) and the Government were thus led into the remark made by them in paragraph 12 of that Order.

3. The two per cent. deduction not being an *extra* cess in the Trichinopoly District need not appear as a deduction in the Puttahs, but all village officers should be instructed, when forwarding their remittances, to credit two per cent. of the collections under Land Revenue proper to Road Cess under Local Fund.

No. 209.

ORDER THEREON, 19th April 1865, No. 814.

Land Revenue

Ordered to be recorded.

(True Extract.)

(Signed) *J. GROSE,*

Acting Under Secretary to Government.

Exd. S. T. Augustin.

No. 910.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 15th February 1865.

Read the following letter from *Æ. R. McDONELL*, Esq., Officiating Collector of Trichinopoly, to *W. HUDLESTON*, Esq., Secretary to the Board of Revenue, dated 1st February 1865, No. 13:—

1. I do myself the honor to request that you will be so good as to solicit the Board's early orders on the point mooted in Mr. Puckle's letter to my address, copy of which I now forward. I cannot commence my Jummabundy until this important matter is settled. Mr. Puckle has already distributed fair Puttahs in two Taluks, and it is only now apparently this doubt has occurred to him.

2. I observe in the Proceedings quoted in the margin, that the Board remark that the amount of "Road Fund included in the new assessment, &c.," and in the last paragraph of the Government Order, number and date as per margin, it is stated that the proposed settlement includes a Road Fund of two per cent. which will be expended under the established rules.

3. Under these circumstances I conclude, that if the two per cent. Road Fund has been already included in the sum fixed as a fair assessment, I cannot, in making my annual settlement, add the two per cent. road cess in the individual Puttahs. Again without the Board's final instructions on the point, I do not see how I can deduct the two per cent. from the gross collections, and if this is not done, we shall have no Road Fund at all.

4. The Board will observe that Mr. Puckle is of opinion that in paragraph 12 of Government Proceedings No. 931, dated the 31st of May 1864, the words "road cess" are erroneously written for "emoluments of village officers;" however I do not think this is the case, and feel pretty sure that it is the intention of Government that in whatever way calculated (that is to say whether included in the assessment or not) the demand for "road cess" should be shown distinctly in each individual Puttah as is now done in South Arcot. If I am right in my opinion it will be necessary to alter the fair Puttahs Mr. Puckle has already distributed.

5. But a further serious doubt occurs to me, it is this: do the present settlement rates include two per cent. as Road Fund, independent of and distinct from imperial revenue? my impression is that the expression made use of in the Government Order referred to by Mr. Puckle, viz., that "the proposed settlement includes" a Road Fund of two per cent. (and which he considers authorizes two per cent. of the Land Revenue being set aside to form a Local Road Fund) means only that the proposed settlement provides a two per cent. cess to be levied for local roads, and if this view be correct, all I have to do is to add the two per cent. on this account in each individual Puttah when I make this year's settlement.

ENCLOSURE No. 1.

From *R. K. PUCKLE*, Esq., Deputy Director of Revenue Settlement, to *Æ. R. McDONELL*, Esq., Officiating Collector of Trichinopoly, dated Camp Museri, 25th January 1865, No. 24.

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(True Copy.)

(Signed) *Æ. R. McDONELL*, Officiating Collector.

1. The Board observe that the whole tenor of the correspondence which has taken place in regard to the Trichinopoly settlement goes to show that the intention was that the present rates should be taken to include a road cess of two per cent. on the Land Revenue. Though in the original instructions of Government on the subject it was laid down that after the fair rates of assessment for the land had been determined, a road cess of two per cent. should be added to them, and though a road cess of this amount has been retained when making a *reduction* of assessment in other Districts in the revised assessment of both the Godavery and the Kurnool Districts the road cess was incorporated in the money rates.

2. The Collector will accordingly inform Mr. Puckle that he is correct in the view he takes of this matter, but that he is in error in regard to the Government Order, dated 31st May 1864, No. 931. The Board after personal communication with Mr. Puckle stated that the old form of Puttah would be superseded by the permanent Puttah, and that an annual Memorandum would be issued for all *extra* cesses, among which Road cess was inadvertently included, (being an *extra* cess in most other Districts,) and the Government were thus led into the remark made by them in paragraph 12 of that order.

3. The two per cent. deduction not being an *extra* cess in the Trichinopoly District need not appear as a deduction in the Puttahs, but all village officers should be instructed, when forwarding their remittances, to credit two per cent. of the collections under Land Revenue proper to road cess under Local Fund.

(True Copies and Extract.)

[Signature]
Acting Secretary.

To A. R. McDonell, Esq., Officiating Collector of Trichinopoly.

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

" to R. E. Master, Esq., Officiating Director of Revenue Settlement.

Exd. J. Wright

*The Puttah are
quite right -
but as soon as
the new Act comes
out, the difference
between 2 & 3/4
per cent. - say 3
per cent. - will be
with the Puttahs
changed; at present
the Puttahs are
at 2 1/4 per cent.*

Note.

*No 26 Decr/63 No 2289 C 305
" 5 April/64 No 89 C 123
" 31 May " " 362-363-*

No. 499-

*Recd. 1865. Dep'tm.
Pro: of the Govt Secy*

PROCEEDINGS OF THE BOARD OF REVENUE

Dated 15th February 1865.

Despatched 21-2-65
Received 22-2-

No. 910.

*Directing that Mr. Puckle be informed that
he is correct in regard to the inclusion of road
cess in Puttahs, and that he is in error in regard
to the wording of Government Order, dated
31st May 1864, No. 931*

RECORDED.

*Accepted the
2208/89
as appropriate*

*Recd. 1865. Dep'tm.
Pro: of the Govt Secy*