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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. <u>488</u>	Press Mis.
Dated <u>12-11-42</u>	18 <u>65</u>

Not to be folded or roughly handled

12/11/42

*Proceedings of the Madras Government, Public Works Department,
11th April 1865.*

No. 196. Read the following Proceedings of the Madras Government in the Revenue
Department:—

Requesting the Board of Revenue to submit
Draft of a Law enabling the Government to
levy a Road Cess on all landholders for the
construction and maintenance of District
Roads. } (Here enter 5th April 1865, No. 741.)

No. 197. ORDER THEREON, 11th April 1865, No. 988.

MISCELLANEOUS, No. 6.

Communicated to the Superintending Engineers.

(True Extract.)

(Signed) CHARLES A. ORR, Colonel, R. E.,
Secretary to Government.

To the Superintending Engineers.
„ Controller of Public Works Accounts.

Exd. S. T. Augustin.

*Proceedings of the Madras Government, Revenue Department,
5th April 1865.*

Dated 5th April 1865, No. 741.

No. 65.

Miscellaneous.

1. In 1861 the Government caused calculations to be made of the sum likely to be required for completing the roads of this Presidency, and for keeping them in repair after completion. The sum required for the former purpose was then estimated at Rupees 212,80,338, viz., Rupees 101,76,650 for Imperial, and Rupees 111,03,688 for District roads. The annual charge for maintenance was estimated at 13,61,496 for the former, and 9,17,616 for the latter, or Rupees 22,79,112 in all.
2. Since this calculation was made a good deal has been done to both Imperial and Local roads, but on the other hand the rise in wages and prices has been so great that the same amount of work cannot be accomplished for the same outlay.
3. In round numbers a sum of two crores of Rupees must be provided to complete, and a sum of twenty-two lacs annually to maintain the roads required in this Presidency.
4. It is obvious that the resources of Government will be fully taxed to complete and maintain those lines, which from their general importance should be made and maintained from the general revenue; the cost of the other roads must of necessity be defrayed by those who are especially benefited by them.
5. Under present arrangements, which have been approved by the Secretary of State, a Road Cess is being imposed in each District as its assessment is revised, and a fund is thus being raised for this very important object. A Road Cess has been established in North and South Arcot, as well as partially in some other Districts, and the great advantages which have resulted to the people from the measure are unquestionable.
6. The cess, however, is levied only on Government land, and does not extend to Zemindaries, Mootahs, Shrotriums, Ináms, or lands held on other favorable tenures. Thus though all benefit by the roads, the burthen of making and maintaining them falls exclusively on a section of the community, and that the section which contributes most to the public finances.
7. Such an arrangement is evidently unjust, and it is incumbent on the Government to adopt measures without further delay for equally distributing the burden. There is no reason why a Ryot in a Zemindary or an Inámdar should not contribute equally with the Government Ryot or holder of fully assessed land for benefits which all enjoy alike.
8. As regards Inám, it may be remarked that there is nothing in the recent settlement of these favorable tenures to preclude the adoption of this course. That settlement was merely a commutation of the reversionary rights of the State to the land, and in no way affects the liability of the Inámdar to general or local taxes, to which the community generally may be subject.
9. Zemindars occupy the position of the Government, and are therefore not liable to the cess, except in respect of lands cultivated by themselves; their Ryots and under-tenants, however, are in the same position as Government Ryots, and equally bound to contribute towards the advantages they will equally enjoy.
10. The Governor in Council resolves to instruct the Board of Revenue to lose no time in preparing the Draft of a Law, enabling the Government to levy a Road Cess on all land-holders (Zemindars and proprietors of lands assessed under Regulation XXV. of 1802 excepted) for the construction and maintenance of District roads.
11. In the case of Government Ryots, the cess will be in the form of a rate on the assessment of their lands, and the charge for water, where this is separate from the land assessment.
12. In the case of Inámdars, the cess will be on the assessment and water-rate which their land would pay, if it were not Inám.
13. In Zemindaries and estates held on similar tenures the rate will be on the rent which the Ryot pays to the Zemindar or proprietor, and power must be taken in the Act to ascertain this from the village Curnums, as well as the Ryots.

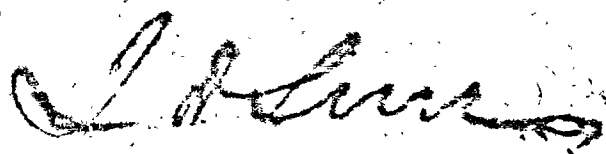
*Proceedings of the Madras Government, Revenue Department,
5th April 1865.*

14. The maximum rate of the cess will be six Pice in each Rupee of assessment or rent, and the proceeds will be exclusively applied to the maintenance and construction of communications in the District in which the cess is levied, under such rules as the Governor in Council may from time to time prescribe. The cess will be altogether distinct from the land assessment.

15. The measure now resolved upon is as necessary as it is just. The increasing demands on the general revenues renders it hopeless to expect that the Government will ever be in a position to do more than complete and maintain the chief lines of communication. These without the minor lines will be of comparatively limited benefit to the agricultural community, whose prosperity very greatly depends on having ready access to markets for their surplus produce. A light cess, equally distributed on all, will suffice to secure this advantage, and there cannot be a doubt that the people will gain largely in every way by the arrangement.

16. The Government desire that the Board will give their immediate attention to the preparation of the Draft Act.

(True Extract.)



Secretary to Government.

To the Board of Revenue,

the Public Works Department.

Ed. S. T. Augustin.

Pl. 1863 of 110
 No. 745 for 1219

City of Portland
 to the Rev. Sept 16

Adm. 15
 Records 3 April 1865
 No. 1741

Requesting the
 Board of Revenue to
 submit draft of a bill
 making the grant to
 buy a new coat on all
 landholders for the
 construction and main-
 tenance of District
 Roads.

Miscellaneous

186988

Communicated to the
 City Engineers

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To the City Engineer
 Charles H. M. M. M.
 No. 1742

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