M.R.O. 1—77,000—8-6-31.

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MADRAS RECORD OFFICE.

Government of Madras.

Public Works DEPARTMENT.

G.O. No. 3223	Press / Mis.
1911-12	
Dated 6-10	18 [illegible].

Not to be folded or roughly handled

Proceedings of the Madras Government, Public Works Department, 6th October 1869.

No. 101. Read the following Proceedings of the Madras Government in the Revenue Department :—

Tree-tax in certain Railway station-compounds.—Passing orders on the question of the payment of the arrears by the Company. | (Here enter 24th September 1869, No. 2,652.)

No. 102. ORDER THEREON, 6th October 1869, No. 3,223.

RAILWAY, No. 16. | ORDERED to be recorded.

(True Extract.)

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

Govt. of (1869) Madras.

PUBLIC WORKS.

To

Dated October, 6th.

Read.

G., O., 6th October 1869, No. 2,365.

Proceedings of the Madras Government, Revenue Department, 24th September 1869.

No. 384. Read the following Proceedings of the Board of Revenue, dated 11th August 1869, No. 5,917 :—

Read the following letters :—

From the Acting Collector of Malabar, to the Acting Secretary to the Board of Revenue, dated Chetroye, 19th May 1869, No. 121A.

In 1866, it having been brought to the notice of Government by the officers of the Railway Department that much inconvenience had resulted to them from the trees lying within the station-compounds at the places noted being rented by Government to private parties, Government in their order, dated 11th December 1866, No. 3,905, directed that the trees should at once be made over to the Company ; but the loss of revenue that will be entailed by the transfer does not appear to have attracted attention at the time. The annual patom for the said trees in the four places mentioned averaged Rupees 1,500.

1. Beypore.	3. Tanoor.
2. Perpengudy.	4. Tiroor.

Nos. 3 and 4 were made over on receipt of Government order, but 1 and 2 in May 1868 only.

2. On my addressing the Consulting Engineer to take steps to make good the loss to Government, he simply informs me that the trees came under Class A, and as such were given free of charge to the Company. But on referring to the Rules laid down by the [illegible] I do not find that any exemption is made of trees. The lands alone are referred to, and if they are taken up under Class A., it is usual under the orders to remit the revenue. But wherever trees stood, it has been the practice to sell them and credit the proceeds to Government. In the present case, the trees have been made over to the Company many years after the lands on which they stand had been made over to them, and the profits arising from the trees are enjoyed by the Company or their servants ; such simple transfer of income not having been contemplated, I presume, in the transaction.

3. I think, under the circumstances, the Company should be called upon to pay the revenue which had been heretofore derived by Government. A statement of the amount due up to Fusly 1279, and the annual rent which would become payable hereafter, is enclosed.

4. Should the Board decide that the Company are not liable for the patom, I have the honour to request sanction for the Government assessment on the lands, namely, Rupees 178-3-6, for Fuslies 1277 and 1278, which are now shown as balances in our accounts, and which were, prior to Fusly 1277, comprised under patom or rent, being written off the accounts.

Enclosure No. 1.—Statement.

From the same officer, dated Calicut, 19th July 1869, No. 300.

Abstract.—Forwarding plan of extent of ground taken up for Railway purposes at Beypore.

Proceedings of the Madras Government, Revenue Department, 24th September 1869.

The Board resolve to submit these papers for the orders of Government.

2. In their order of the 11th December 1866, No. 3,905, the Government referring to the Railway stations at Tiroor and Tanoor, directed the Collector of Malabar to cancel the leases of the trees in the station-compounds which had been rented to out-siders. This order was applicable also to the stations at Perpengudy and Beypore.

3. The land selected for these four stations in 1856-57 happened to be covered with five cocoanut plantations. It was duly made over to the Company, but was cleared only so far as was indispensably necessary. The trees were not made over to the Company, and it was understood that they should not be wantonly destroyed. The tax was remitted on such trees as were destroyed or past bearing, and the plantations were rented out, until this practice was put a stop to by the order of Government referred to above, under which either the Company or their servants must have derived no inconsiderable profit.

4. The Collector submits a statement showing that the arrears of tree-tax amount to Rupees 1,992, which the Consulting Engineer has refused to cause to be paid on the ground that the lands fall under Class A., or "land which a Railway Company receives free of charge." The average annual amount of the tree-tax is Rupees 1,500.

5. The Board are of opinion that the trees are still the property of Government and liable to be removed and sold. If the Company wish, the trees may be surrendered to them on a fair valuation. If not, the trees should be cut down and sold to the highest bidder.

6. The latter alternative was adopted in the case of the avenue trees in the compound of the Pattamby station.

7. The Board are of opinion that the Company should pay the arrears of tree-tax.

No. 385. Order thereon, 24th September 1869, No. 2,652.

Miscellaneous.

Considering the unqualified terms in which the leases were cancelled by G. O., dated 11th December 1866, No. 3,905, Public Works Department, and also the fact that the Railway Company are not shown to have derived any actual profit from the trees in question, the Government would not feel justified in demanding arrears of tree-tax as recommended by the Board. Moreover, as the above-mentioned order was final, and contained no intimation as to future liability on the part of the Company, the latter can hardly be held answerable for the same tax in future.

2. The Consulting Engineer for Railways should, however, point out to the Railway authorities that a considerable revenue was derived by Government from these trees prior to 1856, and draw their attention to the advisability of converting

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Govt. of [illegible] Islands.

PUBLIC WORKS.

No. 6 no Cuth Date Jan 3223

Nos. 101-102.

Free-tax Poor, Rent &c. &c.

Relative to the arrears of Free-tax payable on account of plantations in the Districts of certain Stations of the Islands Ry in the Islands &c. recorded.