

- (1) பக்கங்களின் எண்ணிக்கை 8
 (2) புதுக்கித் திருப்பிய நாள் 10/9/1
 (3) ஆதாரங்குறிப்பவர் சுருக்கொப்பம் [Signature]

தமிழ்நாடு ஆவணக் காப்பகம்.

தமிழ்நாடு அரசு

P. K. V. D. துறை

அரசாணை எண். மு. கோப்புத் தாள் எண்.	<u>1811</u>	ஆச்சுக் பலன்கை
நாள் :	<u>17.6.1892</u>	<u>198</u>

மடிக்கவோ கண்டபடி கையாளவோ கூடாது

[Signature]

20TH MAY 1892, No. 508, REVENUE.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

1811
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READ—the following Proceedings of the Board of Revenue (Land Revenue), dated 15th February 1892, Forest No. 66 :—

THE HON. MR. J. GROSE.

Read—the following reference, dated 9th February 1891.

With reference to the article headed "Another Obnoxious Tax" in the issue of the "Hindu," dated 17th January 1891, the Collectors of Anantapur, Cuddapah, Bellary and Kurnool are requested to report if the order in regard to quarrying on waste and poramboke lands is being worked too stringently.

(Signed) H. A. SIM,
Acting Secretary.

To the Collector of Anantapur.
" " of Cuddapah.
" " of Bellary.
" " of Kurnool.

Read—also the following papers :—

From the Collector of Bellary,	dated 4th Mar. 1891, No. 404.
" " of "	" 13th Apr. " " 1441.
" Ag. Consr. of Forests, Northern Circle,	" 7th " " " 2982.
" Ag. Consr. of Forests, Northern Circle,	" 22nd July " " 1161.
" Collector of Kurnool,	" 25th " " " 3452.

Resolution—dated 15th February 1892, Forest No. 66.

The papers will be submitted to Government.

2. The Board's attention was called by an article in the "Hindu" to the possibility of hardship being caused by the too stringent working of the rules requiring the levy of seigniorage on stones and earth.

3. The article had more especial reference to the Ceded districts and the Board, therefore, called for reports on the subject from the Collectors of those districts. Their replies are submitted in original: it will be seen that they all more or less suggest the amendment of the existing rules.

4. So far as the amount of revenue involved goes, this is small and it would cost Government little to abolish the fees altogether; but the Board does not consider this advisable. The quarries need protection of some sort; the tax is a justifiable one and is sure to be re-imposed sooner or later, and the revenue will increase in time.

5. At the same time, it is difficult to exempt particular articles, for even "earth" includes fuller's earth and other special earths for which people may legitimately be called on to pay; and some of the fees, such as that on turf, have been introduced mainly to legalise the taking of the article at all.

6. Nor would it be advisable to exempt in the case of particular purposes, e.g., to exempt in the case of articles taken for *bona fide* home use; for this would be simply transferring the fees from Government to the subordinate Reddy or Revenue Inspector who has to decide in each case.

7. The Board thinks that some system, such as that adopted in the case of forests, might be adopted, viz., that the quarries or areas which require protection, or which ought to pay revenue, should be localised, and reserved, and the rest left free.

8. This would remove one of the chief sources of irritation, viz., the universality of the rule. What worries the ryot is the fact that he can take stone and earth from nowhere, without giving some subordinate official the opportunity to attack him; a system of localising the protected areas would at any rate avoid this, and would give the poorer ryots a chance of supplying their wants, after a fashion, from the unprotected areas, free from hindrance. At the same time it would hardly affect the Government revenue at all.

9. This system would apply only to unoccupied waste and porambokes, and the Board would leave it to Collectors to name each for his own district, the areas which needed protection and to which the rules should apply. This list Collectors would be competent to amend or add to, as often as might be necessary.

10. The rules in regard to quarrying in forest areas would remain as now, trespassers are not wanted there, and should pay; so also with regard to occupied lands, the rules should remain as now, for a man who spoils his land for cultivation by turning it into a quarry or a brickfield may legitimately be called on to recompense the State therefor.

11. The article speaks of the hardship of a man having to pay for the removal of loose surface stones and turf from his own patta land; it should be understood that the rules are not intended to apply at all to such petty cases as this.

(A true Copy and Extract.)

(Signed) H. A. SIM,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with the issue of the "Hindu" and Collectors' letters
in original (to be returned).

" Collector of Karnool.

" " of Bellary.

" " of Anantapur.

" " of Cuddapah.

Copy to all other Collectors.

" to the Conservators of Forests.

" " Examiner of Forest Accounts.

READ—also the following Proceedings of the Board of Revenue (Land Revenue),
dated 18th March 1892, Forest No. 128 :—

THE HON. MR. J. GROSE.

Read—the following letter from M. HAMMICK, Esq., Collector of the Chingleput District, to the Secretary to the Commissioners of Land Revenue (through the Conservator of Forests, Southern Circle), dated Saidapet, 2nd January 1891, No. 1855 :—

I have the honour to inform the Board that I find that Mr. Lee Warner, while Collector of this district, disapproved of the levy of seigniorage for sand taken from the beds of river on the ground that the "collection of river sand does not appear to come within the terms of natural produce on which it is necessary to raise seigniorage" and accordingly directed the refund of 10 annas realized for 20 cart-loads of sand taken from the Kodur river.

2. In the sanctioned list of seigniorage, no rate is fixed particularly for sand, though it is fixed for "earth and turf."

3. I imagine that earth includes sand, for "surface soil" is enumerated as forest produce—vide section 2 of the Forest Act (definition of forest produce).

4. My District Forest-officer lately received a tender for the lease of the sand in the bed of the Aminjikarai river (the Cooum) from Neckundram to the South Indian Railway bridge at Chetput. The forester who inspected the spot reports that about 1,500 cart-loads are removed monthly to Madras without paying seigniorage to Government and sold at rates varying from 5 to 10 annas a cart-load. The sand is purchased at Madras, especially for building purposes. It is further reported that the village munsifs collect 3 and 6 pies per cart-load of sand thus removed on the plea that the amount serves for lamps of some temples in their villages such as Pillayarcovil, Ammancovil, &c.

5. In these circumstances it is not probable that the levy of seigniorage will be considered a hardship as the sand is taken for sale and as at present the removal is not free from tax which is appropriated by the villagers.

6. The annual revenue which is now lost to Government may be roughly estimated at Rs. 5 or 600 rupees.

7. I see no reason why the removal of sand should not be made liable to seigniorage, provided that permission be given to any *bona fide* ryot to remove any quantity that he may require for agricultural purposes free of charge. There seems to be no reason why, for instance, the South Indian Railway should be allowed to take sand free of all charge.

8. I request orders on the matter.

Endorsement by Colonel I. CAMPBELL WALKER, Conservator of Forests,
Southern Circle, dated 22nd January 1890, No. 2619.

In submitting, I would suggest that the Collector be authorized to charge a seigniorage on sand removed for purposes of trade or sale at same rate as for earth and turf, viz., 6 pies per cart-load, but requested to exercise a discretion in levying it, as although sand undoubtedly comes within the definition of "forest produce" in the Forest Act, it should be found in or brought from a forest and it is not clear whether the river-bed referred to is situated within reserved forest, reserved land or unreserved land.

2. The illegal levy of fees by village officers would appear to demand attention.

Reference on the above, dated 12th March 1891.

Referred to other Collectors, for remark, on the proposal to charge seigniorage rates on sand taken from the bed of rivers.

(Signed) H. A. SIM,
Acting Secretary.

To the Collector of all districts, except Madras and Chingleput.

READ—also the following papers :—

From the Collector of Anantapur,	dated 26th Mar. 1891, No. 2983
" (through the Conservator of Forests, Northern Circle).	
" of Arcot, North,	dated 27th Mar. 1891, No. 1362-Rev. Gl.
" of Arcot, South,	" 11th June " " 845.
" of Bellary,	" 28th Mar. " " 2377
" (through the Conservator of Forests, Northern Circle).	
" of Canara, South,	dated 11th April 1891, No. 80
" (through the Conservator of Forests, Southern Circle).	
" of Coimbatore,	dated 30th Mar. 1891, No. 211.
" of Cuddapah,	" 9th July " " 1116-F
" (through the Conservator of Forests, Northern Circle).	
" of Ganjam,	dated 1st April 1891, No. 1-Forest
" (through the Conservator of Forests, Northern Circle).	
" of Godavari,	dated 4th Sept. 1891, No. 1028
" (through the Conservator of Forests, Northern Circle).	
" of Kistna,	dated 31st July 1891, No. 254-Forest
" (through the Conservator of Forests, Northern Circle).	

From the Collector of Kurnool, dated 16th Mar. 1891, No. 1100.
 " " of " " 19th Dec. " " 957-C.
 (through the Conservator of Forests, Northern Circle).
 " " of Madura, dated 4th April 1891, No. 135.
 " " of Malabar, " 4th July " " 686-Gl.
 " " of Nellore, " 4th June " " 1135-Forest.
 " " of Nilgiris, " 30th Mar. " " 123.
 " " of Salem, " 18th May " " 774-Forest
 (through the Conservator of Forests, Southern Circle).
 " " of Tanjore, dated 27th May 1891, No. 352.
 (through the Conservator of Forests, Southern Circle).
 " " of Tinnevely, dated 24th Mar. 1891, No. 213.
 " " of Trichinopoly, " 29th June " " 242-4.
 " " of Vizagapatam, " 23rd Mar. 1892 " 892.

Resolution—dated 18th March 1892, Forest No. 128.

The papers read above relate to the question whether seigniorage may be charged on sand taken from river-beds. The Collector of Chingleput (Mr. Hammick) referred this question because his predecessor (Mr. Lee Warner) had ruled that sand was not natural produce on which seigniorage could be levied. Most of the Collectors who have been consulted by the Board are for levying seigniorage on sand only when it is taken for sale, and not for *bona fide* agricultural and domestic purposes.

2. The Board has no doubt that sand comes within the Forest Act, and can be charged. But it would treat sand like all other excavations and would adopt, as regards it, the rule recently suggested in paragraph 7 of Board's Proceedings, Forest No. 66, dated 15th February 1892, viz., that it should be allowed to be taken free from all waste and poramboke lands except those specially reserved by the Collector, where it should be subjected to the tax. Such special localities should only be in places where sand is scarce and needs protection or where it is mainly and largely taken for sale; but in places where sand is plentiful, e.g., in large river-beds, &c., it would not be necessary to protect it.

3. The Board begs to submit the question for the orders of Government in continuation of its Proceedings, dated 15th February 1892, Forest No. 66.

(True Copies and Extract.)

(Signed) H. A. SIM,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with 21 enclosures (Collectors' letters) to be returned,
" the Collector of Chingleput.

Copy to Collectors of all other districts, except Madras.
 " all the Conservators of Forests.
 " the Examiner of Forest Accounts.

ORDER—dated 20th May 1892, No. 508, Revenue.

Forest, No. 105.

It is clear from the papers read above that there has been considerable misapprehension as regards the application of the rules framed by Government to regulate mining and quarrying for minerals and that the grievance complained of in the Hindu is not an imaginary one. The rules in question were never intended to be applied in the case of loose stones and surface mud or turf and the orders issued by the Collectors of Bellary and Kurnool directing the levy of seigniorage on these articles are therefore *ultra vires* and must be immediately withdrawn. The Government has never contemplated that ryots should be required either to pay for these articles or to take out free permits for collecting and removing them.

2. The operation of the rules should, in the opinion of Government, be confined to minerals which have a commercial value, except in the case of reserved forests,

from which it is advisable to exclude the public, so that not only mining and quarrying, but even the removal of surface mud and turf without a special permit must be prohibited. In reserved lands, fees should be limited to building stone, gravel, laterite and any particular clay which has a commercial value; and in unreserved lands (including poramboke), quarrying should be left absolutely free, save in respect of any quarries of stone, gravel and laterite, which are of sufficient importance to be reserved for the use of Government or of Local Boards and Municipalities. The restrictions should be as few as possible and should be precise, clearly defined and applicable to all districts. The Board of Revenue is requested to prepare a set of draft rules in the light of the above remarks and submit the same at an early date for the approval of Government. The rules should be applicable only to minerals other than coal, and should be distinct from those already prescribed in respect of gold and other metals and precious stones.

3. As regards lands in which the right of the State to minerals is limited, the Government considers that the orders contained in paragraph 2 of the Board's Standing Order No. 15 are sufficient; the rates of seigniorage which the Board proposes to levy should, however, be submitted for the approval of Government.

4. With reference to Board's Proceedings, dated 18th March 1892, Forest No. 128, the Government is of opinion that sand taken from river-beds comes under the same category as surface mud and turf and that the same rules should apply to its removal.

(True Extract.)

(Signed) C. A. GALTON,
Secretary to Government.

To the Commissioners of Land Revenue, with enclosures returned.
 " the Commissioner of Revenue Settlement, Land Records and Agriculture.
 Copy to the Public Works Department.

Encl. M. C. Brisson.

90 Copies.

Gobt. of {1892} Madras.
REVENUE.

Issued

Recd.

Encl.

G.O., 20th May 1892, No. 508.

MAY.

Seigniorage.

Passing orders on the question of alleged hardship caused by the rules requiring the levy of — on stones and earth.

No. 1811 Wd/17 June '92

Communicated to
Officers of the Public
Works Department.

(Signed) C.O.B.

Major R.E.

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Me. L. E. for I.
- C.E. for Rys.
- Luptg Engr.
- C.E. to Govt

20TH MAY 1892, No. 508, REVENUE.

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Chellam
Secretary to Government.

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" the Commissioner of Revenue Settlement, Land Records and Agriculture.
Copy to the Public Works Department.

Exd. M. C. Brisson.

90 Copies.

P. W. CURRENT No. 6290

Govt. of {1892} Madras.
REVENUE.

No. 1811 Wd 17 June 1892

Communicated to
Communicated to
Office of the Public
Works Department

Issued 18.5.92

Recd. 16. VI. 92

Encl.

16.6.92

G.O., 20th May 1892, No. 508.

S.

MAY.

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Seigniorage.

Passing orders on the question of alleged
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