Public Works (1897) Department.

G.O., No. 560 J

DATED 16 June 1897

[Despatch Abstract.]

Kistna Irigation Channels. Prov: Revenue
Dept: referring for consideration in the P.W.D. the
question of the early extension of the — to the low lying
tracts in which irrigation by involuntary flow
has occurred in the past Cont: to D.E. II Circle
with, remarks for Guidance.

—

[P.W. 25. 5,000—30-11-96.]

Indexed. 11/6

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Public Works (1897) Department.

CURRENT No. 5219

Order No: 560 Dg 16.6.97

Communicated to the Supg Engr II Circle, for information & guidance. Early arrangements should be made to give effect to the Collectors proposal to extend the irrigation channels to the low lying tracts referred to.

WH

Some

WH

3/6/97

To The Chief Engr for Ir
Supg Engr II
Rev Dept

3.6.97

17/6/97

Secs
3/7/97

From

The Revenue Department.

No. 2625 Mis.

Dated 22nd May 1897.

Received 27.5.97

Enclosures 1

Spare copies

SUBJECT.

Stating that the question of early extension of the Kistna irrigation - channels to the low lying tracts in - which irrigation by involuntary flow has occured in the past will be consi -dered in the P.W.D.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.

1897.

Board of Revenue

(Land Revenue),

MADRAS.

Printed May 12th.

Proceedings, No. 143, 5th May 1897.

MAY.

Submitting to Government letter from the Government Pleader reporting that the High Court's ruling on the subject of the non-liability to water-rate of lands irrigated by the involuntary flow of water cannot be modified on review or otherwise, suggesting the remedies to be adopted for obviating the effect of the ruling, and requesting that instructions may be issued to the Public Works Department for extending the Kistna irrigation channels at an early date to the low-lying tracts in which irrigation by involuntary flow has occurred in the past.

PROCEEDINGS OF THE BOARD OF REVENUE
(LAND REVENUE.)

READ—the following letter from E. B. POWELL, Esq., Government Pleader, Madras, to the Secretary to the Commissioners of Land Revenue, dated 25th January 1897, No. 100 :—

With reference to the question asked in paragraph 4 of the Board's Proceedings, Mis. No. 237, of the 20th instant, I have the honour to report that I did suggest a reference to a Full Bench in view of the important and far reaching results of the construction put upon the words used in section 1 of Act VII of 1865. The learned Judges altogether refused to refer the matter to a Full Bench and suggested that the shortest way of remedying any evils arising from the present language used in the Act would be by amending it. Moreover, a majority of the Judges have taken the same view and it would be quite useless to ask the Judges to re-consider a question on which they have expressed such a decided opinion.

2. The plea of limitation was not urged at the hearing, because I was satisfied it was hopeless to argue it. It is found as a fact by both Courts that the payment was made under protest and Article 16 of Schedule II of the Limitation Act would therefore clearly apply. In second appeals the Court would not allow such a finding to be questioned.

READ—also the following G.O., Mis. No. 1093, Revenue, dated 24th February 1897 :—

Read—the following Proceedings of the Board of Revenue (Land Revenue), Mis. No. 237, dated 20th January 1897 :—

Ra d—the following letter from E. B. POWELL, Esq., Government Pleader, Madras, to the Secretary to the Commissioners of Land Revenue, dated 9th January 1897, No. 30 :—

In continuation of my letter, No. 993, dated the 16th November last, I have the honour to forward herewith copies of the decree and judgment in Second Appeals Nos. 973 to 977 of 1895 on the file of the High Court, and to request that you will be so good as to obtain the Board's sanction for the payment of Rs. 11–8–10 (eleven rupees eight annas and ten pies) being my fee for opposing the same.

ENCLOSURE.

IN THE HIGH COURT OF JUDICATURE AT MADRAS.

Thursday the 12th day of November 1896.

PRESENT :

The Honourable Mr. Justice SUBRAMANIA AIYAR, C.I.E.
and
The Honourable Mr. Justice BODDAM.

Second Appeals Nos. 973 to 977 of 1895.

Modali Sitharama Sastri	...	Appellant in S. A. No.	973	(*Plaintiff.*)			
Kuruganti Venkateswarulu	...	„	in „	„	974	(„	)
Dhara Subbaramayya	...	„	in „	„	975	(„	)
Kuruganti Suriyanarayana	...	„	in „	„	976	(„	)
Dhara Suriyanarayana	...	„	in „	„	977	(„	)

The Secretary of State for India in Council by the Collector of the Kistna district ... ... Respondent in all cases (*Defendant.*)

Second appeals against the decrees of the District Court of Kistna, in appeal suits Nos. 250, 249, 251, 252 and 253 of 1894, reversing the decrees of the Court of the District Munsif of Guntúr in O.S. Nos. 110, 109, 112, 126 and 127 of 1893, respectively.

These second appeals coming on for hearing, the Court delivered the following :—

Judgment in S A. Nos. 973 of 1895.

We think there was no "supply" by Government "or user" by the ryot within the meaning of Act VII of 1865. As pointed out by Shephard J. in Indian Law Reports, 19, Madras 24, the mere fact that the plaintiff derives a benefit from the water does not render him liable if he had no option in the matter. The facts found in this case show that the plaintiff had no option and the finding of the District Court that they may have derived some benefit from the water is not sufficient to justify the judgment in favour of the defendant.

We allow the appeal, reverse the decree of the District Court and restore that of the District Munsif with costs in this and the Lower Appellate Court. Second Appeals Nos. 974 to 977 of 1895 follow.

(By the Court.)

(Signed) J. T. GILLESPIE,
Ag. Deputy Registrar, Appellate Side.

Resolution—Mis. No. 237, dated 20th January 1897.

Communicated to the Collector of Kistna in continuation of Board's Proceedings Mis. No. 5229, dated 21st November 1896.

2. The payment of a fee of Rs. 11–8–10 to the Government Pleader is sanctioned.

3. A copy of the judgment will be submitted for the information of Government with reference to the correspondence ending with Government Order, Mis. No. 1446, Revenue, dated 9th April 1896. It will be seen that the High Court consisting of the Hon'ble Mr. Justice Subramania Aiyar, C.I.E., and the Hon'ble Mr. Justice Boddam have followed Mr. Justice Shephard's dictum in I.L.R., 19, Madras 24, and definitely ruled that in cases where a ryot has no option in the matter of excluding Government water from his lands and grows a crop, dry or wet, thereon, there is no "supply" by Government or "user" by him within the meaning of Act VII of 1865 and that the mere fact that the ryot derives a benefit from the water involuntarily flowing on to his lands does not render him liable to water-tax.

4. The Government Pleader is requested to report whether any steps were taken at the time of hearing of the second appeals in question to have them referred to a Full Bench as he appears to have suggested in his letter, No. 939, dated 25th September 1895 (submitted to Government in original with Board's Proceedings, Mis. No. 4950, dated 3rd October 1895), and whether there is any reasonable prospect of getting the ruling modified on review or otherwise. He is also requested to state whether the plea of limitation under section 59 of Act II of 1864 referred to in his letter, No. 912, dated 20th September 1895, was urged at the hearing.

(True Extract.)

(Signed) R. C. C. CARR.
Secretary.

To the Collector of Kistna,
with copy of the High Court's judgment.
„ Secretary to Government, Revenue Department, with copy of the High Court's judgment and the District Court's judgment in original to be returned (paragraph 2).
„ Collector of Gódávari, with copy of High Court's judgment.
„ Accountant-General.
„ Government Pleader, with the judgment and decree to be returned.

Order—Mis. No. 1093, Revenue, dated 24th February 1897.

Recorded with the remark that the Government Pleader's report should be submitted for the information of Government.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Under Secretary to Government.

To the Board of Revenue (Land Revenue), with original enclosures returned.

READ—the following letter from J. N. ATKINSON, Esq., Collector of Kistna, to the Secretary to the Commissioners of Land Revenue, dated Masulipatam, 26th February 1897, No. 485 :—

Referring to the judgment of the High Court in Second Appeals Nos. 973 to 977 of 1895, copy of which was communicated with Board's Proceedings, Mis. No. 237, dated 20th January 1897, I have the honour to enquire whether in view of that decision I must alter the practice that has hitherto obtained in this district in regard to charge for what is ordinarily called "involuntary flow." The Board is aware, I think, of what that practice is and the accompanying copy of a letter, dated 18th August 1896, addressed by me to the Sub-Collector will show the attitude which I had taken up in the matter.

2. The recent ruling of the High Court has changed the situation completely and may have very far reaching effects. When a field is watered, without any previous application by the ryot for irrigation, it is no longer a question for consideration, whether he hoped that his crop would be benefited by the water; nor whether he planted his crop with the intention of its being benefited; nor whether the crop actually benefited; apparently it is even immaterial that he acquiesced in the flow of water to his field, and that he aided and regulated it by construction of field bunds and channels for ingress and egress of water. The High Court has now laid down boldly that if the ryot has no option in the matter, he is not liable to pay water-rate. The Board is aware that not for one wet field in a hundred is there any option, and I can see no reason why nine-tenths or even ninety-nine hundredths of the ryots in the district should not at once relinquish irrigation, and hereafter, while continuing to cultivate wet crops, claim exemption from water-rate on the ground that they had no option but to let the water flow over their fields.

3. Had the matter been taken in time, I doubt if it would ever have proceeded so far. Charge for irrigation by involuntary flow has been practically confined to a few villages in Tenali, and one or two in Bandur taluk. In each case the lands are situated in low-lying tracts locally called "badavas" which, towards the end of August, begin to fill with mixed anicut and rain water, gradually getting deeper and deeper till the rains cease. The ryots cultivate Velvadam and other dry species of paddy, because they cannot get water at the commencement of the irrigation season. It is not that they prefer to cultivate "dry" paddy. On the contrary, many of them have assured me that they want to have their land converted to wet and that, if given a proper supply of irrigation, they would grow wet crops and pay the water-rate without a murmur. On more than one occasion, I have communicated these requests to the Public Works Department officers, and asked them at least to extend an irrigation channel into these badavas. But the answer has always been the same disheartening declaration that, on account of insufficient allotments and establishments, the work cannot be carried out at present.

4. I am afraid the opportunity for remedying matters in this simple way has now passed; but still it would be worthwhile trying. I can indicate exactly to the Public Works Department the localities where "involuntary flow" irrigation has occurred in the past, and if they extend irrigation channels to these tracts, it may be that the ryots will be content to pay the charge for water. But if this remedy is to be tried, it should be undertaken at once in the working season now about to commence.

5. If these measures do not satisfy those who have hitherto been charged for involuntary flow or if any tendency become apparent on the part of owners of ordinary wet land to turn this new High Court ruling to account, it seems to me that the only course open to Government is to legislate.

ENCLOSURE.—Letter to the Sub-Collector.

RESOLUTION—No. 143, dated 5th May 1897.

The Government Pleader's letter first read above will be submitted to Government with reference to its order Mis. No. 1093 of 24th February 1897.

2. As already observed in paragraph 2 of the Board's Proceedings disposed of in Government Order, No. 1198, dated 2nd March 1897, the Government Pleader states that the High Court's present ruling on the subject of the non-liability to water-rate of lands irrigated by the involuntary flow of water cannot be modified on review or otherwise, and that his attempts to have the matter referred to a Full Bench have also proved fruitless. He adds that the learned Judges of the High Court suggested that the shortest way of remedying any evils arising from the present interpretation of the law would be to amend the law itself.

3. The Board will now proceed to give briefly the circumstances which led up to the present litigation, and will then suggest the remedies to be adopted for obviating the effect of the present ruling. The papers now dealt with refer to the Kistna and Gódávari deltas, but the question of the power to levy water-cess is one of general applicability.

4. (*a*) At the time of the original settlement of the Gódávari and Kistna districts, the assessment of ryotwari lands of all kinds was determined independently of irrigation, which was to be separately charged for by a uniform water-rate. If a ryot made an application for water which was granted, his field was registered as wet, and remained as such until he filed a relinquishment of the water. When water was so relinquished, the land was again entered in the accounts as dry and water-rate was levied only if the ryot used Government water.

(*b*) In fasli 1294 (1884–85) the holders of certain dry inam lands in the Kistna district grew a kind of wet paddy (called "Tiruvarangam"), which was sown broadcast and irrigated by means of the surplus water of the wet fields above. According to the practice of the district they were charged Rs. 2 per acre or half the full rate of water-tax, owing to the uncertain character of the irrigation. They thereupon filed a suit for the refund of the water-tax alleging that they had neither applied for nor voluntarily used the drainage water, which flowed into their lands from the fields higher up, and they pleaded that the water had been supplied against their will and that the crops grown on the lands had also been damaged by the overflow. The District Munsif found that the paddy crop grown on the lands could not come to maturity by rain water alone, but nevertheless decreed in favour of the plaintiffs, holding that they had not voluntarily used the drainage water, and that they had sustained loss by the involuntary flow. In reversing the above decision on appeal, the District Judge, Mr. Mackenzie, observed that on a proper construction of Act VII of 1865 the plaintiffs must be taken to have either been supplied with or used Government water, and that Government had the right to levy water-rate, whether the water used came to the plaintiffs' fields against their will or on their application. A second appeal was thereupon preferred to the High Court, which reversed the District Court's judgment, and restored that of the District Munsif. The Hon'ble the Judges observed that the preamble and section I of the Act, read together, disclosed only an intention that those who obtained a supply from Government irrigation works on application or who used the water thereof in view to deriving increased profit, should be liable to pay the water-cess, that the use contemplated by the Act must be a voluntary use whether preceded by an application or not, and that the law pre-supposed a freedom either to take or to refuse the water.

(*c*) Mr. Arundel, who was at that time the Collector of Kistna, pointed out that the ordinary method of irrigation in Kistna was to take the water from field to field in a system of terraces, and the High Court's judgment, which allowed a

free option to ryots in the matter of use of Government water, was likely to entail considerable loss of revenue to Government; for the ryots had merely to file statements declining to have water any more, and then, if the uppermost field of a terraced series was irrigated on the application of the owner thereof, the owners of all the fields below would, under the new ruling, receive their supply of water free of charge, because they could have no option of refusing it. Mr. Arundel suggested that either an appeal might be preferred to the Privy Council, or a reconsideration of the judgment obtained in a fresh case by getting the question referred to a Full Bench of the High Court. As an alternative course he proposed that the wording of Act VII of 1865 might be altered by an amending Act. The Board, however, thought that as in the particular case then in question the ryots had neither applied for nor used the water in view to profit, it was unnecessary to take any action on the judgment; but, at the same time, it requested Mr. Arundel to watch the effect of the ruling and to take into the Civil Courts cases in which ryots, who had really been benefited by the involuntary flow of water on to their lands, contested the legality of the charge. The papers were submitted to the Government who agreed with the Board (Government Order, No. 932, dated 18th November 1889).

(*d*) In later suits of the same nature, filed in 1892, the District Munsif decided in favour of the plaintiffs, but the District Judge found on appeal that, owing to the deficiency of rainfall in fasli 1300, the water which had flowed to the plaintiffs' fields did in fact save the crops. But on second appeal, the High Court remanded the cases to the Lower Courts for the submission of a clear finding on the question whether there had been a voluntary use of the water, such as would justify the levy of water-rate. Shephard, J., remarked that according to the decision referred to in clause (*b*) above, the question to be considered in such cases was, not whether in the result the plaintiffs derived benefit from the Government water, but under what circumstances they came to use it; and added that if they had no choice in the matter they could not be said to have used the water. A copy of this remand order was submitted by the Board for the information of Government. The learned Judge's observations in the case appeared to Government * to show the necessity for legislation in the matter. Government, however, awaited the final decision of the High Court in the case and in the meantime called for information from the Collectors of Gódávari and Kistna as to the amount of revenue at stake.

* Government Order, Mis. No. 4358, Revenue, dated 2nd November 1895.

(*e*) With reference to the above remand order the District Judge found that the plaintiffs had not derived increased profits from the use of the water and that the use could not therefore be said to have been voluntary. The High Court accordingly allowed the appeals and reversed the District Judge's decree. On receipt of a copy of the judgment, Government observed that the High Court had not adopted the Hon'ble Mr. Shephard's view that it made no difference whether the ryot profited by the water or not and considered that legislation was not called for (*vide* Government Order, Mis. No. 1446, dated 9th April 1896).

(*f*) In the case which forms the subject of the present reference, the District Judge upheld the levy of water-tax by Government, as he found that the plaintiff was likely to have benefited by the Government water which flowed over his land; but the High Court held that there was no supply by Government or use by the ryot within the meaning of Act VII of 1865 and that the mere fact that the plaintiff derived a benefit from the water, did not render him liable to water-rate, if he had had no option in the matter of excluding the water from his lands.

5. As it has now been finally decided that Government cannot levy water-rate under Act VII of 1865 on lands irrigated by involuntary flow of water, the question arises how the loss of revenue, which must be the logical result of this ruling, can best be avoided. One of the courses open to Government is to replace the existing system of levying a separate charge for water by the imposition of a consolidated wet assessment on all irrigated lands as in other districts. A suggestion to the above effect was made by the Collector of Gódávari in his letter recorded in Government Order, Mis. No. 1446, dated 9th April 1896. He observed that the question of

legislating in the matter might lie over "until the principles on which the district is to be resettled have been finally determined." In its Proceedings, No. 43, Revenue Settlement, dated 12th March 1896, submitting proposals for the resettlement of that district, the Board has recommended that the system of levying a consolidated wet assessment might be introduced in the case (*a*) of all lands from which, owing to their low level, Government water cannot be excluded and which are therefore unfit for dry cultivation, and (*b*) of all lands which have for five years been continuously under wet cultivation. The Government had previously approved of the proposal to levy a consolidated wet assessment in respect of lands falling under class (*a*), but orders have not yet been received upon the whole scheme. If the above change in the method of calculating the Government assessment be approved and extended to the delta taluks of the Kistna district also, the difficulty caused by the operation of the High Court's recent ruling will disappear in respect of the vast majority of Government ryotwari lands in the deltas; for, when consolidated wet rates are introduced, the Water-cess Act VII of 1865 will cease to be applicable and the Civil Court's jurisdiction to adjudicate on questions relating to the rates of assessment will be ousted under section 58 of Act II of 1864. Inconvenience will, however, continue to be caused in the case of lands registered as dry and of inam and zemindari lands, not only in Gódávari and Kistna, but also in all other districts, and this can be remedied only by resort to legislation.

6. As pointed out by Mr. Arundel in paragraphs 15 to 21 of his letter printed in Government Order, No. 932, dated 18th November 1889, legislation in the direction of authorizing the levy of water-rate in cases of actual use of Government water, whether voluntarily or otherwise, will only be in consonance with the rules which obtained in the Gódávari and Kistna deltas before the passing of Act VII of 1865 and with the concessions allowed under the orders of the Government of India and the Secretary of State after that Act had come into force.

7. On the question of legislation, Mr. Arundel thought it sufficient to insert a clause "whether with or without the consent of the proprietor or tenant" between the words "whenever" and "water" occurring in section 1 of the Act and to adopt the following as the preamble to the amending Act:—

"Whereas it is necessary to prevent a fraudulent use of the option that has been allowed by Government in the rules under Act VII of 1865 to take or refuse water for irrigation, it is hereby enacted as follows".

The Board considers that this slight amendment would not suffice for the purpose contemplated. In the first place, the latter part of the preamble requires to be modified by the amendment of the words "fit return" and "increased profits" occurring therein; for the Gódávari District Association urged it as one of the objections to the recent enhancement of the water-rate that the Government had more than recouped its outlay on the anicut works. Though the preamble to a legislative enactment cannot restrict the scope of the enacting words, it seems desirable to amend the words above referred to in view to avoid causing any possible misapprehension.

Secondly, the initial clause of section 1 should be amplified so as to authorize the levy of water-rate in cases of irrigation by overflow from channels or from lands higher up; and it should also be made clear that water-rate may be charged in cases of actual use of water, whether voluntarily or otherwise, and irrespective of any benefit derived therefrom.

Thirdly, the clause "additional to any land assessment that may be leviable on the said land as unirrigated or punjah," which occurs in the same section, is misleading, and should either be struck out or suitably amended; for doubts arise as to (1) whether the Act permits the levy of a charge for second crop on single crop wet inam and zemindary lands irrigated from Government sources, and (2) whether water-rate is leviable for the irrigation of zemindari and inam lands from a Government source when such lands are entered in the proprietors' accounts as "wet", but as depending upon other sources not interfered with by Government works and are not included in the mamul wet area for which Government is bound to supply irrigation free of separate charge (*vide* proviso to section 4 of the Act).

8. The Board takes this opportunity to submit, for the consideration of Government, a few other suggestions which occur to it in connection with the revision of the Act :—

(i) The Act (section 1) provides for the levy of water-rate only when water is supplied or used for purposes of *irrigation*. In cases where water is supplied or used for other purposes, *e.g.*, for indigo vats, the charge to be made by Government has to be arranged by mutual agreement (Board's Proceedings, No. 383, Settlement, dated 27th November 1895). The section should be amplified to provide for the levy of water-rate in such cases also.

(ii) Under Government Orders, No. 205, dated 9th March 1888, and No. 513, dated 19th June 1889, water-rate is levied on lands irrigated in ryotwari villages by intercepting and storing surface drainage water in such a way as to cut off, or tend to cut off, the supply to a Government source, or by using water obtained by percolation from a Government irrigation work when the supply thus derived is constant and full. The cess is also imposed in cases in which lands in ryotwari villages are irrigated from natural streams, which are not precarious in their nature, but afford a full supply for regular irrigation (Board's Proceedings, No. 952, dated 15th November 1888). The Board considers that an express provision should be embodied in the Act legalizing the levy of water-rate in such cases; for though the general right of the Crown to take a share of the produce in the shape of wet assessment cannot be questioned by Civil Courts, they have jurisdiction to adjudicate on the right of Government to levy a separate cess in the professed exercise of the power conferred by a special enactment (VII of 1865)—*vide* the penultimate paragraph of the High Court's judgment printed in Indian Law Reports, 12, Madras, page 407.

(iii) Further difficulties arise in a case where there are several irrigation works forming a common source of supply to both Government and proprietary lands, and where these works are improved either at the sole cost of Government or at the joint cost of both Government and the proprietor concerned. In the former case, Government has obviously a right to levy water-rate on all lands not classed as wet. In cases falling within the latter class, if the proprietor utilizes a larger supply than the proportion he is entitled to, *i.e.*, enlarges the wet cultivation in his estate to a greater extent than in the Government tracts benefited by the work, the Government is, according to the opinion of a former Government Pleader, entitled to charge water-rate on the excess area so irrigated. The Government Pleader observed that to justify the imposition of water-tax, it is unnecessary that the Government should be the *sole* owners of the river or work of irrigation from which water is taken, and that it is sufficient that the water which has been supplied or used was what the Government was entitled to draw from such sources and which therefore could not have been taken by such persons without the permission of Government (*vide* paragraphs 6 to 8 of the letter printed at page 10 of Board's Proceedings, No. 719, dated 29th December 1893). The Board considers that the Act may be amended so as to clearly confer a right to charge water-tax in such cases also.

(iv) The second section provides that arrears of water-cess may be realized in the same manner as arrears of land revenue. Clear provisions may be introduced on the following points relating to the realisation of water-rate payable to Government direct by the tenants of zemindari and whole inam villages, viz. :—

(*a*) Whether the tenant is a land-holder within the meaning of section 1 of the Revenue Recovery Act II of 1864 ; and

(*b*) Whether his interest in the lands irrigated and in the other immoveable property owned by him can be proceeded against for the recovery of arrears of water-rate—*vide* Government Order, No. 757, dated 28th December 1896.

9. In his letter of the 26th February 1897, No. 485, read above, the Collector of Kistna suggests that, in view to avoid the impending loss of revenue from water-rate, the Public Works officers may be instructed to extend the Kistna irrigation channels to the lowlying tracts, in which irrigation by involuntary flow has occurred in the past, and adds that if this remedy is to be tried, it should be undertaken in the

working season now about to commence. The Board requests that the necessary instructions may be issued to the Public Works Department for putting in hand the proposed extensions at an early date.

10. In certain letters which have been separately disposed of, the Collector of Kistna has recently reported that the District Judge has confirmed certain decisions of the District Munsif of Bápatla, disallowing the right of Government to charge water-rate for irrigation by involuntary flow, and that, in view of the recent decision of the High Court, there is no use in preferring second appeals. There can be no doubt that, as the law has now been interpreted, the orders passed by the District Judge are correct, and the Board has therefore accepted the Collector's conclusion and has informed him accordingly.

(True Copy and Extract.)

(Signed) R. C. C. CARR,
Secretary.

To the Secretary to Government, Revenue Department,
with copies of Board's Proceedings, No. 952, dated
15th November 1888, and No. 719, dated 29th December
1893, and with the enclosure to the Collector's letter No. 485,
dated 26th February 1897, in original (to be returned).

" Collector of Kistna with judgment and decrees returned.

" Collector of Gódávari.

Copy to the Settlement Department.

Exd. A. F. Eccleston.

F 16 2,000—26-1-97.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

~~Read~~

Read Proceedings of the Board of Revenue (L.R) No.143 dated 5th May 1897.

Order thereon No.2635 Mis. dated 22nd May 1897.

Para 9 of the Board's Proceedings will be considered in the Public Works Department.

2. The remaining portion of the Board's Proceedings will be disposed of separately.

(True extract)

A.D.Knapp.

For Ag. Secy to Government.

To the Public Works Dept. with copy of the B.P. ✓

Board of Revenue (L.R) with original enclosures.

O.L.C.I
5219/57

~~For~~ C. No. 5219

~~From~~

S. a. W

~~To~~ 1st Assistant
Board of Revenue
(Land Revenue)

Please send, for
communication to
officers of the S. W. D,
4 spare copies of
Proceedings of the
Board of Revenue
(Land Revenue) No
143 dated 5th May
1897.

Cr 11.6.97
Sam

Despd. K.D.
1.15 Pm 11/6/97

Received
14/6/97

1