M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 1334 Press ~~Mis.~~

100-101

Dated 1—10- 1859.

Not to be folded or roughly handled

No. 100. Read the following Proceedings of the Board of Revenue, dated 2nd September 1859, No. 3473.

Read letter from the Sub-Collector in charge of Salem, dated 25th July 1859, No. 148, requesting instructions on certain points connected with the revision of the assessment sanctioned by Government.

(In Con. 26th August 1859, No. 4262.)

The Board see no objection to the adjustments proposed in paragraphs 4 and 5 of the foregoing letter, which are intended only to simplify the accounts. They involve no change of principle nor is the amount of revenue, to be given up under the sanctioned reductions, appreciably affected by them.

2. The arrangement proposed in paragraph 6 seems also unobjectionable. By bringing the Poonjah rate after reduction to the nearest multiple of two annas, the effect, with the road fund added to the reduced rate, is either to enhance the old rate, or to leave it very much as it was. To obviate this, the Sub-Collector in charge proposes to bring the reduced rate in such cases to the next *lower*, instead of the *nearest*, multiple of two annas. If the Board correctly apprehend what is proposed, the revised rate, with the road fund added, will be Rupee 1-2-5 in each of the three cases mentioned. The relief afforded by this arrangement is, perhaps, rather more than would have been otherwise given, but not materially so.

3. The "deed anna" impost, mentioned in paragraph 7, will be adjusted as proposed by Mr. Brett, involving a reduction of Rupees 3,160 on both cultivation and waste.

4. The object of the reference in paragraph 8 is not apparent. It appears that the "deed anna" reductions therein referred to, will be less in amount than stated by Mr. Brett, and below the sum entered in the Tabular Statement in paragraph 14 of Extract Minutes Consultation, 11th May 1859, R. D., No. 648.

In Con 12*th May* 1859, *A. after No.* 2158.

5. The road fund will be calculated at two per cent. as directed in Extract Minutes Consultation, dated 11th July 1859, No. 921. It does not appear to be the intention of Government that those lands, which do not participate in the sanctioned reductions, shall be liable to this tax till the survey settlement.

Para. 9.
In Con. 12*th July* 1859, *No.* 3413.

6. It was the intention of Mr. Brett that the "Sookavási" remissions should cease altogether. The Government have ordered them to be discontinued, and as this indulgence has in a great measure already ceased, the Board see no reason why some persons should still be favored. The distinction would be unjust.

Para. 10.

7. Where the assessment has been reduced Mr. Cockburn's cowle will merge in the new rates.

Paras. 11, 12.

(A true Extract.)
(Signed) W. HUDLESTON, *Acting Secretary.*

No. 101. ORDER THEREON, 1st October 1859, No. 1334.

The Board of Revenue lay before Government a letter from [redacted] Sub-Collector in charge of Salem, asking instructions on some points of detail connected with the late order of Government for revising the assessment in that district; with the order passed thereon by the Board.

11*th May* 1859, *No.* 648.

2. The proposals in paras. 4 and 5 of Mr. Smith's letter exactly agree with the intention of Government, who never contemplated the fractional rates spoken of in the beginning of para. 4. The intention seems to be clearly apparent in Rules V. and VI. in para. 7 of the order. It may perhaps make it still more clear to explain that under Rule I. the rate of 3 Rupees will be reduced to Rupees 2-8; and that rates between Rupees 2-8 and 3 Rupees will be also reduced to 2-8 under Rule VI., except such as may come under Rule III., which will be treated under the latter rule only.

In like manner rates between Rupee 1-2 and Rupee 1-4 will all be reduced under Rule III. to Rupee 1-2.

3. The kául lands referred to in paras. 11 and 12 are not to share in the reductions now ordered unless in any case the application of those rules to the Taram assessment would produce a rate lower than the kául rate; in which case the latter may be reduced to the amount of the former. In all other cases the kául rates will remain unchanged till the general survey.

4. On the other points mooted by Mr. Smith, nothing need be added to what the Board have said in their Proceedings.

(Signed) T. PYCROFT,
Chief Secretary.

with the order passed thereon

Rev. Depa

No 1334

Proceedings of the Madras Governme
Under date the 1st October 185
Read the follow
Proceedings of the Board
of Revenue

Communicating for the information of Govt. the Board's reply to a letter from the Sub Coll.r in charge of Salem requesting instructions on certain points connected with the revision of assessment lately sanctioned.

(Here enter 2d Sel.n 1392 No. 3475)

The Board of Revenue lay before Go
a letter from the Sub
Collector in charge of
Salem, asking instru
-tions on some points of
detail connected with
the late order of Govt.
for revising the assess
-ment in that District,
with the order passed
thereon

11 May 59 No 648.

thereon by the Board.

The proposals of Mr. Smith's letter in paras 4 and 5 exactly agree with the intention of Government, who never contemplated the taking of fractional rates ~~proposed by Mr. Smith as stated~~ in the beginning of para 4. The intention seems to be clearly apparent in Rules I and VI in para 7 of the order. It may perhaps make it still more clear to explain that under Rule I the rate of 3 Rs will be reduced to 2-8 Rs As, ~~under Rule I~~, and that rates between 2-8 Rs As and 3 rupas will be also reduced to 2-8 under Rule VI, except such as may come under Rule III, which will be treated under the latter rule only

only.

In like manner rates between 1-2 Rs As and 1-4 Rs will all be reduced as under Rule III to 1-2.

3. The kaul lands referred to in paras 11 and 12 are not to share in the reductions now ordered unless in any case the application of those rules to the Jaram assessment would produce a rate lower than the kaul rate, in which case the latter may be reduced to the amount of the former. In all other cases the kaul rates will remain unchanged till the general survey.

4 On the other points mooted

mooted by Mr Smith
nothing need be add=
ed to what the Board
have said in their
Proceedings.

6 Copies - Board of Revenue
Disp: &c.

To the Board of Revenue

25-7-16

1-2
17-5-59

21-22
15-7-59

Revenue 1859 Deptt.
Pro: of Govt. 4th October.

No 1334.

Pro: of the Madras Govt.
Dt 1st October 59.

Board's Pro: 8th March 65
Ct 691

On points connected
with the revision of assess-
ment in Salem -

No 100 & 101.

C23 - Sep: R29th