

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	921	Press Mis.
Dated 18 th July		1859

Not to be folded or roughly handled

*Proceedings of the Madras Government Revenue Department,
from 9th to 15th July 1859.*

No. 21. Read the following Extract from the Proceedings of the Board of Revenue, dated 27th May 1859, No. 1948.

Read Proceedings of the Madras Government dated 11th May 1859, Revenue Department, No. 648, on the reduction of the assessment on the lands of the Salem District.

(In Cons. 12th May 1859, No. A. after 2158.)

The orders of Government have been communicated to the Collector with a view to measures being taken to carry them into early execution. But as the arrangements proposed by the Board for the Road Fund have not been approved partly from their having been misunderstood on a leading point, and as the subject is one of much importance in Salem and in other Districts where a Road Fund has yet to be introduced, the Board are led to request that Government may give it their reconsideration.

2. From para. 15 Government appear to have supposed that the Board recommended for Salem a Road Fund at the rate of one anna per Cawny. But although rate that had been approved of for South Arcot, yet as Government had afterwards apportioned the Road Fund to the Land Revenue in North Arcot and Bellary, the Board proposed that this course should be followed in Salem also. They therefore fixed on 2 per cent., but recommended that the cess should be levied on the principle followed in South Arcot, viz., by adding the amount to the Taram assessment and collecting it as a portion of the Land Revenue. The Board hoped that this arrangement would appear unobjectionable, as the Road Fund is no new or distinct tax imposed upon the people but forms a portion of the old land assessment, which is retained for this particular purpose, instead of being given up. They were therefore led to recommend their plan on account of the 2 following important advantages.

3. Firstly, a great amount of annual labour is saved by it. In Salem the land Revenue Puttahs in the past Fusly were 1,67,333, and although the amount of the Road Fund at 2 per cent., on each ryot's assessment may be calculated "by a very easy process" still to make these calculations so many times and to enter the item in tens of thousands of Puttahs, leads to an immense amount of annual mechanical labor which it appears desirable to get rid of. If the South Arcot plan is to be followed, two per cent. would be added to the new rates of each class or tarum of land when modifying the assessment. All that would then be necessary at the annual settlements would be to deduct two per cent. from the beriz of each village entering the amount in Statement No. 4, which shews the various deductions from the gross "beriz" under the head of "Road Fund." A single calculation thus suffices for a village and as the number of Salem villages (4,893) is small compared with that of the Puttahs, the work of calculating and writing would thus be greatly reduced.

4. The second advantage is that no opportunity is given for representing the cess as a new tax and objecting to its payment. If it is entered in the Puttahs distinct from the land revenue, and any ryot should refuse to pay it the Board are not of opinion that it could be collected by the same process as arrears of land revenue in the present state of the law. This is no improbable occurrence as the bandy tax which was established by the voluntary consent of the

people was objected to by some* parties when it was entered in the Puttahs and it seems prudent to save Government from the possibility of embarrassment, and to secure the means of effecting a great public good.

5. This consideration is of the more importance, because the lowest Poonjah turums in Salem are to receive no reduction of assessment. Either therefore an intricate enquiry must be made to see on which part of the beriz in each Puttah the per cent. is to be charged for the road fund, or else of the entry of a road fund in the Puttahs leads to objection on the part of the ryots, they cannot be told that the cess is no new impost, but forms part of the land assessment which they have hitherto been accustomed to pay. On the South Arcot plan no difficulty on this point would be experienced, as the road fund could be calculated on the settlement of each village being completed at 2 per cent. of the beriz of these turums or classes of land which had benefitted by the reduction of assessment. Even this inconsiderable trouble would be saved if Go-

* See Ex. Mins. Con. 23d January 1855, No. 104.

*Proceedings of the Madras Government Revenue Department,
from 9th to 15th July 1859.*

vernment allowed 2 per cent. of the total beriz of the village to be set apart for the road fund, as the charge which would thus fall on the State would be insignificant.

6. Should these arguments lead Government to acquiesce in the Board's suggestion, early orders are requested as the Collectors must receive instructions before the modified rates of assessment are drawn out and published.

No. 22. ORDER THEREON, 11th July 1859, No. 921.

In this Extract from their Proceedings the Board of Revenue recommend a modification of the order of Government* respecting the road rate to be imposed in Salem concurrently with the reduction of the assessment. Instead of levying it at 3 pice in the Rupee on the amount of each ryot's puttah, according to the rates fixed in the order quoted, they would add 2 per cent. to each of those rates, and then deduct 2 per cent. in the lump from the beriz of each village at the yearly settlement.

2. The Government have given consideration to the Board's arguments, but they still prefer the plan already ordered. One object kept in view in revising the rates was to make them simple in terms; but to add 2 per cent. to each of them would bring back all the complications of the old rates with their fractions of pice. In point of fact the addition could not be made with accuracy by the native arithmetic on the lower rates, and consequently the compendious course of deducting 2 per cent. from the village beriz as the road fund, would not present a correct result.

3. And independently of this consideration, the Government are of opinion, as noticed in their former order, that the road rate ought to be kept distinct from the Government tax. It is in fact a distinct cess, and it ought to be shown to be so. If any difficulty should hereafter be experienced from the want of legal power to enforce it, the proper course will be to obtain such power, not to levy it under a fictitious name.

4. For the foregoing reasons the Government resolve to adhere to their order as to the mode of levying the road cess in Salem; but they resolve also on reconsideration to modify the rate. Instead of 3 pice in the Rupee or one part in 64 as proposed by the Collector, it will be 2 per cent. or one part in 50. It will thus be precisely identical, both in form and rate, with that already in operation in the Districts of North Arcot, Bellary, Nellore, Guntoor and Trichinopoly.

(Signed) J. D. BOURDILLON,
Secretary to Government.

Revenue Dept.

N^o 921.

Proceedings of the Madras Government

Under date the 11th July 1859

Read the following

*Extract from the Proceedings
of the Board of Revenue.*

*(Here enter 27th May 1859
N^o 1948)*

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** May 11th 1859 N^o 648 para 15*

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6 Copies

To The Board of Revenue. Dated 13th 4.

Revenue 1859 Depantt.
Pro: of Govt. 15th July

18921

Pro: of the Madras Government.
Jy 11th July 1859.

From receipt of Rev. 2^d Sept/59
Che 1608. Com:

Pro of the - D^r 3^d Nov^r/59
Ce 8th 2075 in Pro 1935

Adherence to order as
to the mode of levying road
ceps in Salem modification
of rate resolved.

Copy to the Com^r of
Bombay - 12 Nov 1863.
R. B. Muz.

1821 + 22

30 June - 27 July