M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1516	Press Mis.
421-427	
Dated 31. 7.	1861.

Not to be folded or roughly handled

No. 421. Read the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Chepauk, 22nd May 1861, No. 2,629 :—

SIR,

1. I am directed by the Board of Revenue to submit the draft of an Act for the imposition of a money cess in lieu of fees to village Revenue servants which was called for in Government Proceedings, dated 17th April 1861, No. 868, Revenue Department.

2. The only observation that it occurs to the Board to make on the subject which has been so fully discussed, is that the repeal of Regulation VI. of 1831 appears now to be desirable. The enfranchisement of the village service Ináms in the Ceded Districts has been directed, and it is presumed that similar measures will be carried out elsewhere.

3. The present draft will destroy all fees in the village Revenue service, and the similar enactment for the Police rate will complete the abolition of this source of emolument in its present form, so far as village servants in the Revenue and Police Departments are concerned.

4. The emoluments have not been alienated from the office, except in part, as they will go to form a fund from whence the service shall be remunerated, but when a fixed money payment shall have been substituted for the Ináms and fees, the power of alienating the emoluments from the office will no longer be in the hands of the office-holders, while the retention of the Regulation may seem to cast a doubt on the competency of the owners of the enfranchised Ináms to dispose of the property at their freewill and pleasure.

5. It will be necessary to re-enact the Clauses vesting Collectors with authority to decide claims to succeed to these offices, as well as to control the office-holders and also those providing the appeal to the Board, but these provisions may be embodied in a brief special Act for the purpose. It may also be necessary, with reference to the ruling of the Sudder, that the whole category of village servants, menials included, the "Barabalati" in fact, are under the control of the Board and Collector by Regulation VI. of 1831, to declare that their interference will be hereafter limited to the cases of the village Government servants in the Revenue Department properly so called, other village servants having recourse to the Court of Law for the recovery of their legitimate fees.

6. The punishment provided in Section VII. for levying fees, &c., except as legalized by this Act, is the same as that proposed in the new Revenue Code for similar offences.

No. 422. ORDER THEREON, 31st July 1861, No. 1,516.

1. With these Proceedings the Board of Revenue submit a draft of an Act for the levy of a money cess in lieu of the fees now paid, or payable by the people towards the remuneration of Village Officers.

2. The Board's draft is restricted to the fees in the Revenue Department as ordered by Government, the Police fees being left for separate enactment. Further consideration has, however, satisfied the Government that the better course is to levy one cess for both Revenue and Police purposes, the allotment to each Department being arranged as a matter of account under the orders of Government. By this plan there will be but one demand on the Ryot, and much labor will be saved in calculation, &c. The Inspector General of Mofussil Police concurs in this arrangement, which is in every way preferable to that before contemplated. The draft Act has been altered accordingly.

3. Zamíndári Estates are excluded from the operation of this Act, and will be separately legislated for. The circumstances of such Estates vary so greatly that any other course would be difficult and inexpedient. The Inspector General of Mofussil Police will report on this subject as soon as he is in a position to submit some definite proposition.

4. The Government consider it necessary that this cess, like the fees for which it is substituted, should be excluded from the jurisdiction of the Civil Courts. Three Sections have therefore been added to the draft providing for this, and vesting the adjudication of all claims and disputes, regarding the cess, in Collectors and the Board of Revenue.

5. The time has not yet arrived for the repeal of Regulation VI of 1831. The enfranchisement of service Ináms has only lately been commenced, and the Regulation is therefore still necessary. A Section has, however, been added to the draft providing for the repeal of that Regulation concurrently with the introduction of the new Act so far as regards emoluments other than Inám lands.

6. The Government propose to throw the cess into a general fund to meet the requirements of the Presidency, and have therefore modified Section VI of the Board's draft.

7. The penalties proposed in Clause VII of the Board's draft seem unnecessarily severe, and have been reduced to 100 Rupees and six months' imprisonment.

8. The other alterations in the draft are immaterial.

9. The only point remaining for settlement, is the maximum to be fixed for the joint cess. The Government first named 6¼ per cent., but they understand that the Inspector General of Mofussil Police considers that 12½ per cent. should be the maximum, on the ground that this was the usual proportion of the gross produce set aside for the remuneration of village officers before the shares of Government and the Ryot were determined. Mr. Robinson is requested to state fully the grounds of this opinion, noting particularly whether part of this joint contribution was intended for other purposes or not, and whether the portion allotted for Revenue and Police service generally exceeded 6¼ per cent. of the Revenue.

10. The Government will reserve this point for further consideration, but the draft will, meanwhile, be forwarded to the Legislative Member of Council for this Presidency, in order that he may acquaint himself with the scope, &c., of the Act, and be prepared to bring it before the Legislature as soon as possible after Government determine the maximum of the cess. The Government attach great importance to the early passing of the Act, to enable them to meet, as soon as possible, the heavy expense of the village Police, and to complete the reform of the Revenue Village Establishments.

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

DRAFT ACT.

Whereas by the immemorial usage of the country certain fees in money and kind are payable by the people towards the maintenance of village offices in the Revenue and Police Departments, and whereas the collection of such fees by the Officers entitled to the same has been found difficult and objectionable, and it is therefore expedient that such fees should be abolished and a money cess, to be levied and disbursed by the State, should be substituted for the same, it is hereby enacted as follows:—

I. In all Districts or parts of Districts to which the Act shall be extended in the manner prescribed in Section XII, all fees, contributions, and allowances which have hitherto been customarily collected or demandable by Government Village Officers in the Revenue and Police Departments for their support or remuneration, from whatever sources they may be raised, or by whatever denomination they may be called, shall absolutely cease and determine, any provision or declaration in Regulation VI. of 1831 to the contrary notwithstanding.

Proceedings of the Madras Government, Revenue Department,
31*st July* 1861.

II. In lieu of the fees, contributions, and allowances aforesaid, it shall be lawful for the Local Government to impose a money cess upon all holders of land, in any Districts, or parts of Districts, to which this Act may be extended: the proceeds of which cess shall be devoted to the payment of village Government servants in the Revenue and Police Departments.

III. The rate of cess shall be from time to time determined by Government, but shall not in any case exceed the rate of in every Rupee of land Assessment payable to Government by each land-holder. In the case of Inám lands or lands held wholly or partially free from assessment, the cess shall be levied on the full assessment which such lands would bear if they were not Inám, and such full assessment, if not already fixed and known, shall be determined by the Collector of the District under the general orders of the Board of Revenue.

IV. Zamíndáris and other permanently settled estates, tracts, or villages, shall be excepted from the operation of this Act.

V. The cess hereby established shall be levied by the Collector, or by such subordinate Revenue Officers, as he may authorize on that behalf. The amount payable by each Ryot shall be entered in his Patta, and shall be realised in the manner provided for the realization of the land Revenue in Ryotwary Districts.

VI. The proceeds of the cess hereby authorized to be levied, shall be thrown into a general fund, and shall be distributed at the discretion of the Local Government towards the remuneration of the Village Government servants in the Revenue and Police Departments.

VII. Any person who shall on any pretext demand, collect, or receive any fee, contribution, or allowance as being customarily due and payable on account of the maintenance of the Village Government servants, except as expressly provided by this Act, shall, on conviction before a Collector, Sub-Collector, Assistant, or Deputy Collector, be liable to a fine not exceeding 100 Rupees, or in default to imprisonment not exceeding six months.

VIII. Nothing contained in this Act shall be held to apply to the Village Artizans, such as the Potter, Smith and the like; and in case of any doubt, the Collector of the District, subject to the orders of the Board of Revenue, shall determine what persons come within this designation of Village Artizans exempt from the operation of this Act.

IX. Claims to the enjoyment of any portion of the cess imposed by this Act, and questions regarding liability to the same, shall not be cognizable by the Courts of Judicature, but shall be adjudicated by the Collector or Officers exercising the powers of a Collector of the District in which they may arise. It shall, however, be competent to the Collector to refer any such claim for adjudication by the Tashíldár of the Táluq in which it has arisen.

X. From every Decision, Act, or Order of a Collector under this Act, an Appeal shall lie to the Board of Revenue, provided such appeal be made within three months from and after the date of the Collector's Decision, Act, or Order.

XI. The decisions of the Board of Revenue on all Appeals under the foregoing Section shall be final and conclusive.

XII. This Act shall take effect only within such Districts or parts of Districts of the Madras Presidency, and from such dates in each of the same, as the Local Government shall direct by Notification in the "Fort Saint George Gazette."

XIII. From and after the introduction of this Act into any District, or part of District, Regulation VI of 1831 shall cease to have effect in such District, or part of District, as regards all fees, contributions, and allowances therein mentioned.

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

Proceedings of the Madras Government, Revenue Department,
31st July 1861.

Ordered that the following letter be despatched.

No. 423. From J. D. SIM, Esq., Secretary to the Government of Fort Saint George, to H. FORBES, Esq., Member of the Legislative Council of India for the Madras Presidency, dated 31st July 1861, No. 1,517.

SIR,

1. I am directed by the Honorable the Governor in Council to forward a draft of an Act for the levy of a money cess in lieu of the fees now paid or payable by the people towards the remuneration of Village Officers in the Revenue and Police Departments. As you are familiar with the subject of the proposed enactment, it is unnecessary for me to furnish you with any further information than is contained in the papers.*

* From the Inám Commissioner dated 14th Nov. 1859, No. 271.
Order thereon, 15th February 1860, No. 233.
Proceedings Board of Revenue, 10th March 1860, No. 12,421.
Order thereon, 5th April 1860, No 539.
From Inspector General Mufassal Police, 17th March.
Order thereon, 5th April 1860, No. 540.
From Secretary Board of Revenue, 20th Nov. 1860, No. 5,395.
Order thereon, 17th April 1861, No. 868.
From Secretary Board of Revenue, 22nd May 1861, No. 2,629.
Order thereon, 31st July 1861, No. 1,516.

2. The rate of commutation will be communicated to you as early as possible; but in the meantime I am instructed to request that you will adopt the requisite preliminary measures for bringing the draft as soon as possible under the consideration of the Legislative Council of India.

Whereas by the immemorial usage of the Country certain fees in money & Kind ~~heretofore~~ are payable by the people towards the maintenance of Village Officers in the Revᵉ & Police Deptˢ and whereas the collection of such fees ~~has been~~ by the Officers entitled to the same has been found difficult and objectionable, and it is therefore expedient that such fees should be abolished and a money cess to be levied & disbursed by the State should be substituted for the same; It is hereby enacted as follows.

Whereas from time immemorial certain local Fees in Money, Grain, or from other sources have been attached to the various Village Offices in the Revenue Department and formed a legitimate part of the emoluments of such Office holders but whereas although the public necessity for the due maintenance of such Offices and the benefits derived from their existence are as great at the present time as they ever were, still the difficulty in the way of the said Office holders realising such Fees where they are

admitted

admitted to exist or requiring them where they have been allowed wholly or partially to fall into decay, is becoming daily greater and renders it expedient to abolish all such Fees and to levy for the same purpose a General Money Cess to be imposed on all payers of Land Revenue, the produce thereof to be devoted to the payment of Village servants in the Revenue department. it is enacted as

as follows.

I. From and after the passing of this Act and in all Districts or parts of Districts to which the ~~Act~~ shall be extended, All Fees Contributions and Allowances which have hitherto been customarily collated or demandable by ~~Village~~ Government ~~Revenue~~ Officers in the Revenue & Police Depts for their support or remuneration, from whatever sources they may be raised, or by whatever denomination they may

in the manner prescribed in Sect

may be called shall absolutely

cease and determine, any pro-

-vision or declaration in Re-

-gulation VII of 1831 to the con-

-trary notwithstanding.

II. In view to effecting the objects to which the payments abolished by the foregoing Section were devoted it shall be lawful for the Local Government to impose a Money Cess upon all ~~holders~~ holders of Land, ~~the proceeds~~ the proceeds of which ~~shall~~ Cess shall be devoted to the payment of Village Government Servants in

In lieu of the Fees, Contributions & allowances aforesaid,

^ in any Districts or parts of Districts to which this Act may be Extended:

shall be from time to time determined by Govt. but shall not in any case exceed the rate of in every Rupee of land assessment payable to Govt. by each land holder — In the case of Inam lands or lands held wholly or partially free from assessment the cess shall be levied on the full assessment which such lands would bear if they were not Inam and such full assessment if not already fixed & known shall be determined by the Coll.r of the District under the General orders of the Bd. of Rev.e

in the Revenue Departments.

III The rate of Cess which may be thus imposed shall not be more than sufficient together with the local Police rate similarly assessed to make up altogether an aggregate maximum charge of one anna for every Rupee payable to Government on account of the Land tax due by each payer of Land Revenue, Provided always that in the case of Inam Lands or lands held wholly or partially free from Tax in Government Villages of which the lands are assessed generally to the public revenue, the Cess shall be calculated on such Inam or Free hold lands at the full rate of Land assessment to which they would be liable by their registered rates or according to the assessment of similar lands at the Customary rates of the District were not their holders specially exempt in part or wholly from the payment of the land tax

IV Zemindaries and other permanently settled Estates tracts

tracts or Villages shall be ~~exempted~~ excepted from the operation of this Act. as shall be also all Inam Villages where provision for the due maintenance of the Village ~~Revenue~~ Servants is made at the Cost of the proprietors; But Inam Villages where such provision does not exist shall be treated as hereinbefore laid down for the case of Inam lands. ~~in Government Villages~~

V The Cess hereby Estab-lished shall be ~~collected~~ levied by the Collr. or by such subordinate Revenue Officers as he may authorise on that behalf the amount payable by each ryot being entered in his putta, and shall be ~~leviable~~ realised in the manner provided for the realisation of the Land Revenue in Ryotwary Districts.

shall

All appeals against any act done under the powers hereby conferred shall be disposed of in like manner with appeals regarding the assessment of the Land Revenue.

Proposed to be omitted & Nos. Sections entered at the End.

VI The proceeds of the Cess hereby authorised to

to be levied, shall forthwith be thrown into a general District Fund and shall be distributed at the discretion of the Local Government towards the remuneration of the Village Government Revenue Servants of such District and not otherwise.

District

VII Any person who shall on any pretext demand collect or receive any Fee, contribution, or allowance as being customarily due and payable on account of the maintenance of the Village Government Revenue Servants, except as expressly provided by this Act, shall on conviction before a Collector, Sub Collector, Assistant, or Deputy Collector be liable to a fine not exceeding 100 Rupees, or in default undergoing ~~500~~ imprisonment

on the Revd. Police Depts.

Should suffer 100 Rs or 6 months imprisonment as ample.

imprisonment not exceeding
6 months
one year

Such fines as realised shall be paid into the District Fund aforementioned.		

I would omit this, — let the fines go as in other cases to the general account. This will be simpler

Ver

XII.

~~VIII~~ This Act shall take effect only within such Districts or parts of Districts ~~within~~ of the Madras Presidency, as the Local Government shall direct by Notification in the Fort St. George Gazette, and from such dates in each of the same.

~~IX~~ VIII. Nothing contained in this Act shall be held to apply to the menial Village Servants as the Potter, Smith, Chuckler &c. whose duties are in no way connected with the service of Government in the locality to which they belong — such as the Potter, Smith, Chuckler,

to the village artizans such as the Potter, Smith and the like, and in case of any doubt, the Collr of the District subject to the orders of the Bd of Rev, ~~and the Collr~~ shall determine what persons ~~village servants~~ come within this designation. If village artisans exempt from the operation of this Act.

V. Hardaker
Secy. Bd. of Rev.

Rest Section
Inserted.

~~Collectors Officers~~
~~Proceedings~~ Questions
~~Costs~~ paid ~~all~~
~~Disputes~~ regarding
liability to the ~~Cess~~
Same

IX. Claims to the enjoyment of any portion of the cess imposed by this Act shall not be cognizable by the Courts of judicature but shall be adjudicated by the Collector of the District in which they may arise. It shall however be competent to the Collector to refer any such claims for adjudication by the Tahsildar of the Taluk in which it has arisen.

X. From every decision Act or Order of a Collector under this Act an appeal shall lie ~~(and)~~ ~~(solely)~~ to the Board of Revenue provided such appeal be made within three months from and after the date of the

Collector

Collectors decision, &c, or order.

XI. The decisions of the Board of Revenue in all appeals under the foregoing section shall be finall and conclusive. XI

XIII. From & after the introduction of this Act into any District or part of District Reg. VII of 1831 shall cease & have effect in such District or part of District as regards all assessments contributions & allowances therein mentioned.

Encr. in a letter from the Secretary to the Bd of Revenue to the Secretary to Govt R.D. dated 22d May 1867 No 2629.

R" 1248/67

Draft Act.

Village Cess

421–422

Revenue No 1248

With this letter the Board of Revenue submit the draft of an act for the levy of a money cess in lieu of fees to village officers in the Revenue Department.

The main points to which I beg attention are

I Section III of the Act It was ordered that the "maximum should be so much as, "added to the amount levied for Police "purposes, would make up one anna "in the Rupee (of land assessment) or "6¼ per cent." As the Police Cess to be separately ~~levied~~ legislated for, there seems no objection in thus making one Department dependent on another. It has been decided in a general way that the Police is to get ⅓d and it would simplify matters to make the Revenue cess 2⅓d or 6 pice in the Rupee. If in any District the Police prove entitled to more than ⅓d the difference can be easily made good by a transfer

in

in account without the necessity of an alteration in the Revenue cesses. In fact the simplest and, as it seems to me, the best course would be to levy one cess for both Revenue and Police taking if need be, a higher maximum, say 10%. and then make the allotment to each Department a mere matter of account. In Zemindaries a special law for Police cess only would be preferable but they occupy a comparatively small area and for all the rest of the Presidency it would be a great advantage to have one single demand. The people neither understand nor appreciate these numerous demands and the calculations and trouble these give are great.

It seems to me very desirable to keep this cess out of the Courts just as the fees in lieu of which it is to be imposed are excluded from judicial cognizance by Regulation VII of 1831. I have sections with this view based on that Regulation. The questions are no longer of a nature requiring the aid of assessors to decide, so I have left them to Collectors and the Board of Revenue. I have also omitted the Section in the old law which gave Government power to admit an appeal &c. The Government has the power as a matter of course of requiring the Board to reconsider any and every matter and more seems unnecessary.

In Section VI I have struck out the word 'District' as I gather from para 13 of G.O. 17th ultimo that the cess is to be thrown into a general fund and that the surplus of one District is to be available to meet the deficiency of others. This is desirable and will of course be kept within due bounds by Government itself.

The other alterations I have proposed in the Draft are verbal - and are entered in the margin.

The Board proposed that Regulation VII of 1831 should now be rescinded. The time however has not yet arrived for this. The enfranchisement of the Inams is only in progress

progress and until it is concluded the Regulation is essential. Its existence will not, as far as I can see, interfere with this Act as the abolition of Fees will restrict its operation to Instruments in land. The Regulation will also be required in those Districts to which this Act may not at first be extended.

I. D. S.

M. Shaw since been informed by Mr Robinson that he is in favour of one cess for Rent & Police purposes. He thinks 6¼ per cent too little but will address me separately on this point.

I. D. S.

Revenue Cess for Village Officers

DRAFT ACT.

WHEREAS by the immemorial usage of the country certain fees in money and kind are payable by the people towards the maintenance of village offices in the Revenue and Police Departments, and whereas the collection of such fees by the Officers entitled to the same has been found difficult and objectionable, and it is therefore expedient that such fees should be abolished and a money cess, to be levied and disbursed by the State, should be substituted for the same, it is hereby enacted as follows:—

I. In all Districts or parts of Districts to which this Act shall be extended in the manner prescribed in Section , all fees, contributions, and allowances which have hitherto been customarily collected or demandable by Government Village Officers in the Revenue and Police Departments for their support or remuneration, from whatever sources they may be raised, or by whatever denomination they may be called, shall absolutely cease and determine, any provision or declaration in Regulation VI. of 1831 to the contrary notwithstanding.

II. In lieu of the fees, contributions, and allowances aforesaid, it shall be lawful for the Local Government to impose a money cess upon all holders of land, in any Districts or parts of Districts to which this Act may be extended: the proceeds of which cess shall be devoted to the payment of village Government servants in the Revenue and Police Departments.

III. The rate of cess shall be from time to time determined by Government, but shall not in any case exceed the rate of in every Rupee of land Assessment payable to Government by each land holder. In the case of Inám lands or lands held wholly or partially free from assessment the cess shall be levied on the full assessment which such lands would bear if they were not Inám, and such full assessment, if not already fixed and known, shall be determined by the Collector of the District under the general orders of the Board of Revenue.

IV. Zamíndáris and other permanently settled estates, tracts, or villages, shall be excepted from the operation of this Act. ~~It shall be also in Inám villages where provision for the due maintenance of the village servants is made at the cost of the proprietors. But Inám villages where such provision does not exist shall be treated as hereinbefore laid down for the case of Inám lands.~~

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VIII. Nothing contained in this Act shall be held to apply to the Village Artizans, such as the Potter, Smith and the like, and in case of any doubt, the Collector of the District, subject to the orders of the Board of Revenue, shall determine what persons come within this designation of Village Artizans exempt from the operation of this Act, ~~whose duties are not connected with the service of Government in the locality to which they belong.~~

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A Native Inquiring the powers of a Collr

to levy one cess for

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PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following letter from W. HUDLESTON, Esq., Secretary to the Board of Revenue, to J. D. SIM, Esq., Secretary to Government, Revenue Department, Fort Saint George, dated Chepauk, 22nd May 1861, No. 2,629 :—

SIR,

1. I am directed by the Board of Revenue to submit the draft of an Act for the imposition of a money cess in lieu of fees to village Revenue servants which was called for in Government Proceedings, dated 17th April 1861, No. 868, Revenue Department.

2. The only observation that it occurs to the Board to make on the subject which has been so fully discussed, is that the repeal of Regulation VI. of 1831 appears now to be desirable. The enfranchisement of the village service Ináms in the Ceded Districts has been directed, and it is presumed that similar measures will be carried out elsewhere.

3. The present draft will destroy all fees in the village Revenue service, and the similar enactment for the Police rate will complete the abolition of this source of emolument in its present form, so far as village servants in the Revenue and Police Departments are concerned.

4. The emoluments have not been alienated from the office, except in part, as they will go to form a fund from whence the service shall be remunerated, but when a fixed money payment shall have been substituted for the Ináms and fees, the power of alienating the emoluments from the office will no longer be in the hands of the office-holders, while the retention of the Regulation may seem to cast a doubt on the competency of the owners of the enfranchised Ináms to dispose of the property at their freewill and pleasure.

5. It will be necessary to re-enact the Clauses vesting Collectors with authority to decide claims to succeed to these offices, as well as to control the office-holders and also those providing the appeal to the Board, but these provisions may be embodied in a brief special Act for the purpose. It may also be necessary, with reference to the ruling of the Sudder, that the whole category of village servants, menials included, the "Barabalati" in fact, are under the control of the Board and Collector by Regulation VI. of 1831, to declare that their interference will be hereafter limited to the cases of the village Government servants in the Revenue Department properly so called, other village servants having recourse to the Court of Law for the recovery of their legitimate fees.

6. The punishment provided in Section VII. for levying fees, &c., except as legalized by this Act, is the same as that proposed in the new Revenue Code for similar offences.

ORDER THEREON, 23rd July 1861, No.

1. With these Proceedings the Board of Revenue submit a draft of an Act for the levy of a money cess in lieu of the fees now paid, or payable by the people towards the remuneration of Village Officers.

2. The Board's draft is restricted to the fees in the Revenue Department as ordered by Government, the Police fees being left for separate enactment. Further consideration has, however, satisfied the Government that the better course is to levy one cess for both Revenue and Police purposes, the allotment to each Department being arranged as a matter of account under the orders of Government. By this plan there will be but one demand on the Ryot, and much labor will be saved in calculation, &c. The Inspector General of Mofussil Police concurs in this arrangement, which is in every way preferable to that before contemplated. The draft Act has been altered accordingly.

3. Zamíndári Estates are excluded from the operation of this Act, and will be separately legislated for. The circumstances of such Estates vary so greatly that any other course would be difficult and inexpedient. The Inspector General of Mofussil Police will report on this subject as soon as he is in a position to submit some definite proposition.

4. The Government consider it necessary that this cess, like the fees for which it is substituted, should be excluded from the jurisdiction of the Civil Courts. Three Sections have therefore been added to the draft providing for this, and vesting the adjudication of all claims and disputes, regarding the cess and offices remunerated out of the cess, in Collectors and the Board of Revenue.

Proof Sheets

5. The time has not yet arrived for the repeal of Regulation VI of 1831. The enfranchisement of service Ináms has only lately been commenced, and the Regulation is therefore still necessary. A Section has, however, been added to the draft providing for the repeal of that Regulation concurrently with the introduction of the new Act so far as regards emoluments other than Inám lands.

6. The Government propose to throw the cess into a general fund to meet the requirements of the Presidency, and have therefore modified Section VI of Board's draft. The penalties proposed in Clause VII of the Board's draft seem unnecessarily severe, and have been reduced to 100 Rupees and six months' imprisonment. The other alterations in the draft are immaterial.

7. The only point remaining for settlement, is the maximum to be fixed for the joint cess. The Government first named 6¼ per cent., but they understand that the Inspector General of Police considers that 12½ per cent. should be the maximum, on the ground that this was the usual proportion of the gross produce set aside for the remuneration of village officers before the shares of Government and the Ryot were determined. Mr. Robinson is requested to state fully the grounds of this opinion, noting particularly whether part of this joint contribution was intended for other purposes or not, and whether the portion allotted for Revenue and Police service generally exceeded 6¼ per cent. of the Revenue.

8. The Government will reserve this point for further consideration, but the draft Act will, meanwhile, be forwarded to the Legislative Member of Council for this Presidency, in order that he may acquaint himself with the scope, &c., of the Act, and be prepared to bring it before the Legislature as soon as possible after Government determine the maximum of the cess. The Government attach great importance to the early passing of the Act, to enable them to meet, as soon as possible, the heavy expense of the village Police, and to complete the reform of the Revenue Village Establishments.

(True Extract.)

To the Board of Revenue.

Secretary to Government.

Send clear proof to the Secretary

Revenue Dept

No. 1576.

Proceedings of the Madras Government
Under date the 31st July 1861.

Submitting draft of an act for the imposition of a money cess in lieu of fees to Village Revenue Servants called for in Proceedings of Govt. dated 17th April 1861.

(Recorded 28 May 1861 No 2629)

With Note Para 8 Bd of Rev. returned the Draft of an Act for the levy of a money cess in lieu of the Fees now paid or payable by the people towards the remuneration of Village Officers.

The Bds Draft is restricted to the Fees in the Rev. Department as ordered by Govt — the Police Fees being left for separate enactment — further consideration has however satisfied the Govt that the better course is to levy one cess for

to the ~~Depot~~ Road & Police purposes the all Amount to Each Dept. being arranged as a matter of account under the orders of Govt. By this plan there will be but one demand on the Dept, ~~on~~ their each much labor will be saved in calculation &c The Inspector Genl. of Municipal Police concurs in this arrangement which is in every way preferable to that before contemplated. The draft Act has been altered accordingly.

Certain damages Estates are excluded from the operation

of this Act and will be separately legislated for. ~~In such cases~~ portion ~~of the~~ claims The circumstances of such Estates may be such that any ~~other~~ course would be difficult & inexpedient. The Inspector Genl of Municipal Police will be best on this subject, as long as he is in a position to do so but some definite provision

The 6th Clause is necessary that this Cess like the Taxes for which it is substituted — should be exclusive of the jurisdiction of the Civil Courts — These Sections have been

- fore been added to the Draft Rev. - iding for this, and dressing the Application of all claims & disputes respecting ~~fees and~~ the cost and charges remunerated out of the cess in Colvs & the Bd of Rev.

The time has not yet arrived for the repeal of Reg VI of 1831. The enfranchisement of Lewis Inams has only lately been commenced & the Regulation is therefore still necessary. A Section has however been added to the Draft ~~Act~~ providing for the repeal of that Regulation on cur-

- rently with the introduction of the new Act so far as regards encumbered Inam lands -

The first clause it is proposed should be altered so that ~~the application of the Cess should be limited to the Districts on~~ they should be debarred from applying the Surplus collections of one district to meet the necessities of another district and have modified Sect VI of the Bill Draft accordingly.

The only point remaining for settlement is the ~~Imposing~~ Imposing to be fixed for the first 2 Cesses. The first named 6¼ per cent but the second and 6

Note
- It will be better I think to alter the wording of this Clause The naked idea I conceive is to confine the Cess to the District to supply the wants of another would probably call for the opposition - Better say that Govt propose to throw the cess into a General Fund to meet the requirements of the Province & those therefore modified Sect VI of the Draft - In reality the course is not unjust for a Cess in one District to be spent in another vice versâ

The other alterations in the Draft are immaterial.

the Inspector Genl. of Rural Police consideres that 12½ per cent should be the maximum on the pound that this was the usual proportion of the grass produce set aside for the remuneration of Village Officers before the shares of pst. & the Ryots were determined. Mr. Robinson is requested to state fully the grounds of this opinion - stating particularly whether any part of this grass contribution was intended for other purposes or not & whether the portion allotted for Rent & Police Service generally is exceeded 6¼ per cent of the Rent.

NB. 12½ per cent is half a crown in the pound.

The pst will refer this point for the consideration into the draft Act with means which he forwarded to the Legislative Member of Council for this Presidency in order that he may [illegible] acquainted himself with the Scope of the Act and be prepared to bring it before the Legislative as soon as pst. with the pst determine the maximum of the Cess. The pst attaches great importance to the early passing of the Act & enable them to meet as soon as possible the heavy expenses of the Village Police and to complete the refor-

of the Revd. Clergy
Establishment.

I. D. L

11 Copies
To the Board of Revenue.
with Sept. Ltr
Dis. 1st

6 Copies Insp. Genl. Hospitals Portu
with do.

5 — Judl. Dept. do. do.

3 — to the Legislative
Councillors

Revenue 1861 Deptt.
Pro: of Govt for July

No 1516.

Pro: of the Madras Govt.

Dd 31st July 1861.

From the Member of the Legislative Council
of 27th August 61 Ex 2168. in forw'd Act
No 1974.
from the Secy to the Board of
Rev. dd 1st Febry 62 No 1640.
in
Do — 12 March 63 Enc. 919

Letter from the Board of Revenue submitting the draft of an act for the imposition of a money cess in lieu of Fees to Village Revenue Servants, with orders thereon.

Nos 421 & 422.

2 Revenue Dept

Sessions Papers 1863

No 157.

To

H. Forbes Esqre

Member of the Legislative Council of India

Sir,

I am directed by the Honorable the Governor in Council to forward a draft of an Act for the levy of a money cess in lieu of the fees now paid or payable by the people towards the remuneration of Village Officers in the Revenue and Police Depts. As you are familiar with the subject of the proposed enactment, it is unnecessary for me to

to furnish you with further any information than is contained in the papers.

The rate of commutation will be communicated to you as early as possible: but in the mean time I am instructed to request that you will adopt the requisite preliminary measures for bringing the draft as soon as possible under the consideration of the Legislative Council of India.

I have &c.

Lord Stanley
31st July 1844

× From the Supreme Court 4th Nov 1838 No 21
Order thereon 15 Feby 60 — 233
Do. Sudr Dewy 15 March — 1342
Order thereon 5 April — 539
From Supr. Court Bengal 17 March — 540
Order thereon 6 April —
From Sudr Dewy 3rd of Nov
20th Nov 1840 & 5395
Order thereon 17 April 1841 — 868
From Sudr Dewy 3rd of Nov
22nd May 41 — 2629
Order thereon 7th July — 576

Revenue 1861 Deptt.
Pro: of Govt for July.

No 1517.

To the Member of the
Legislative Council of
India.

Dy 31st July 1861.

From Dy 27th August /61
Rx 2168-

the consideration of the
Legislative Council.

No 423.

Forwarding a
draft of an Acts for
the levy of a money
cess in lieu of the fees
now paid or payable by
the people towards the
remuneration of the Village
Officers in the Rev. & Police
Deptts with a views to the
same being brought under
the