M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 318 — Press / ~~Mis.~~

120-121

Dated 9-2 — 18 61.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 9th February 1861.

No. 120. Read the following letter from W. HUDLESTON, Esq., Acting Secretary to the Board of Revenue, to J. D. SIM, Esq., Acting Secretary to Government, Revenue Department, dated 10th December 1860, No. 5,773 :—

SIR,

1. I am directed by the Board of Revenue to submit for the decision of Government, the question which has been raised in Vizagapatam and North Arcot, and must arise in Ganjam and perhaps elsewhere, as to the course to be adopted on the passing of the bill for imposing duties on Trades and Professions, in the case of the Zamíndáris in which the Mohaturfa was included in the assets at the permanent settlement, or in which its collection, though not so included, has been knowingly permitted up to the present time.

In Cons. 18th December 1856, No. 5,025.

2. In the Extract Minutes Consultation, No. 1,281, Revenue Department, dated 4th December 1856, the question was discussed with reference to the contemplated abolition of the Mohaturfa, and the orders then given had the effect in Vizagapatam of permitting the continuance of the levy in the Hill Zamíndáris where it was not included in the assets, and these form the only Zamíndáris in that District in which it is now collected. In Ganjam the item was included in the assets in Parla Kimidi and in the Hill Zamíndáris, and is still collected.

3. In North Arcot it is included in the assets of the Estates of Calahastry, Kavetnaggar and the Arnee Jaghire.

4. The Board propose to ascertain distinctly whether it is so legally or permissively collected in any other Districts, and also the amount of the item as included in the permanent settlement accounts, but this must be a work of some little time, and the cases above-mentioned are sufficient to illustrate the matter in its different bearings, while the amount of the asset cannot affect the principle on which the question has to be decided.

5. It must be borne in mind, as a reason for early decision, that the payment of Mohaturfa has been allowed as a set off in collecting the Income Tax, and this must operate at once whether it is paid to Government or to a Zamíndár with the sanction of Government.

6. In the Extract Minutes Consultation above quoted Government directed that where the collection of the tax was continued although the item had not been distinctly included in the assets, every endeavour should be made to obtain accurate information respecting its amount, and that when it was so included a deduction should on its abolition be made from the Peshkash, corresponding with the addition made on account of the Mohaturfa at the permanent settlement.

7. Where it was still collected although expressly excluded from the assets, its resumption and future collection on behalf of Government was peremptorily ordered without any question of compensation.

8. Mr. Fane states that of the twelve Hill Zamíndáris in which the tax is collected by permission though not of right, the accounts of the tax in only six Estates have been furnished. In these the total demand amounts to a little more than Rupees 3,000 per annum.

9. Mr. Robinson furnishes an imperfect statement for varying periods regarding the three Estates named in North Arcot, which tends to show that the tax is estimated to produce on an average Rupees 5,000 per annum in each Estate, but he does not give the amount of the item as included in the assets of the permanent settlement.

10. The questions to be decided are:—

First. Is the Mohaturfa tax to be abolished in the Zamíndáris?

Second. If so, is compensation to be awarded?

Third. How is it to be calculated?

11. These questions press for early decision in connection with the Income Tax, but will become inevitable when the Licensing Bill has passed into Law, and the Board, therefore, beg to refer them for early consideration.

collection though not so included

12. They will at once call on Collectors to furnish information as to the extent to which the Mohaturfa is collected by private parties and on what grounds, but this will not affect the principle of decision, and need not delay the consideration of the question.

No. 121. ORDER THEREON, 9th February 1861, No. 318.

1. In this letter the Board of Revenue ask for the instructions of the Government as to the course to be adopted on the passing of the Bill for imposing duties on Trades and Professions, in the case of the Zamíndáris in which the Mohaturfa was included in the assets at the permanent Settlement, or in which the collection though not so included, has been knowingly permitted up to the present time.

2. It was ordered in 1856 that Mohaturfa collected without legal right in certain Zamíndáris in Ganjam and Vizagapatam should be abolished and without compensation. The Government desire that this order be now made general ; and be every where strictly put in force.

December 4th, No. 1,281.

3. The collection of Mohaturfa must also cease in those Zamíndáris where it was left to the Zamíndárs, either by including it in the assets where the Peshkash was fixed on asset, or by not specially reserving it where the Peshkash was not so based (as in the Zamíndáris of Calahastry and Kavetnaggar) ; but in this case compensation must be given. This compensation will be based on the *present* collections, ascertained as carefully as possible, *i. e.* accounts (with original vouchers) to be furnished by the Zamíndárs for the last three years, and these to be verified by inquiry and by comparison with the actual collections during periods when the Estates were under the management of Government. Illegal items of collection, if any, to be excluded from the calculation.

4. In the application of these general rules to particular cases, difficulty may sometimes be met with ; but such exceptional cases should be brought forward when necessary for special orders. It is desirable that no time should be lost in finally settling the whole question.

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

Revenue Departt.

No. 318.

Proceedings of the Madras Government
Under date the 9th February 1861
Read the following
letter from the Board of Rev

mitting for the early decision
ernt. with the Board's remarks
stion raised in Vizagapatam
rth Arcot as to the course to
bted on the passing of the Bill
posing duties on Trades and
fessions in the case of Zemindá
which the Moturpha was
ded in the assets at the per
nt Settlement -

(Rete entered 10th Decr. for Nos. 5773)

In this letter the Board of Revenue ask for the instructions of the Govermt. as to the course to be adopted on the passing of the Bill for imposing duties on Trades and Professions, in the case of the Zemindáris in which the Moturpha was included in the assets at the permanent Settlement, or in which the collection though not so included

included, has been knowingly permitted up to the present time.

2. It was ordered in 1856 that Muktara'pha collected without legal right in certain Zamindaris in Ganjam and Vizagapatam should be abolished and without compensation. The Govt. desire that this order be now made general, and be every where strictly put in force.

Dest. 4th No. 1281

3. ~~Where the Muktarapha~~ was left to the Zamindars, either by including it in the assets where the Peshkash was fixed on ~~the~~ a sett, or by not specially reserving it where the Peshkash was not to be based, (as in the Zamindaris of Calahastri and Kavetinagar,) ~~it must cease~~, but in this case compensation must be given - This compensation will

3. No collection of Muk. - Lawful must also cease in those Zamindaris unless it

will be based on the present collections, ascertained as carefully as possible. I. E. accounts (with original vouchers) to be furnished by the Zamindars for the last three years; and these to be verified by enquiry and by comparison with the actual collections during periods when the Estates were under the management of Government. Illegal items of collection if any to be excluded from the calculation.

4. In the application of these general rules to particular cases, difficulty may sometimes be met with; but such exceptional cases should be brought forward when necessary for special orders. It is desirable that no time should be lost in finally settling the whole question.

13 Copies to the Board of Revenue. Dispt. 11

Revenue 1861 Departt.
Gro: of Govt. for February

No 318

Gro: of the Madras
Government.

Fg 9th February 1861.

Order of 1856 abolishing the Mohaturfa collected in certain Zamindaries in Ganjam and Vizagapatam directed to be now made generale and to be everywhere strictly put in force

Mr Ward's Letter on the Zemindaries

2d Ex 1856
No 12 & 14

11-2-21

29-10-18

Copy in a Letter to Govt
Fg 23d Ap 1861 No 61

2-11-18

No 120 & 121.

270 · 271
16 - 10 - 60
307 - 308
18 · 10 · 60
146 - 147
10 · 9 - 60
12 - 14
9 - 12 - 1856
41 - 42
26 · 6 · 1855