M.R.O. 14—10,000—21-4-22

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 859 Press Mis.

281-282

Dated 17-4- 1862.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 17th April 1862.

No. 281. Read the following Proceedings of the Board of Revenue, dated 19th March 1862, No. 1,820.

Read the following letters:—

From G. A. BALLARD, Esq., Acting Collector of Tanjore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated 26th February 1862, No. 75.

SIR,

1. With reference to the Board's Endorsement, No.—, dated 11th instant, on Petition No. 14 of 1862, I have the honor to submit the following remarks.

2. It appears that in 1807, at the instance of the Commercial Resident, the people of Nagore consented to tax themselves to the extent of a quarter per cent. over and above the regular duty on all exports from their port, on the condition that one-third of the proceeds should be applied to the conservancy of the banks of the Vettaur, and two-thirds to the maintenance of the Mosques and Pagodas of their Town.

Proceedings dated 6th January 1863, No. 9, Revenue Department.

3. The Government, in Proceedings on a report from the Board of Revenue, directed that the proceeds of this fund should be devoted to objects of a more strictly municipal character than the conservancy of the river banks; but both the Board and the Government appear to have overlooked the fact that the fund was agreed to originally on the condition that the greater portion of it should be applied to the maintenance of Mosques and Pagodas, any connection with which has long been disallowed, and that consequently as the conditions on which the cess was agreed to ceased to be regarded, the right to levy it ceased also.

4. Having brought this to the Board's notice, I have only further to observe that there are doubtless many useful municipal purposes to which the proceeds may be applied if the levy of the cess is continued, and with their permission I would propose to inquire whether the objection to the cess in the present petition really proceeds from the majority of the merchants, or only from a few discontented individuals; and that if, on the understanding that the maintenance of Mosques and Pagodas is not one of the objects of the tax, the public generally consent to the levy of the cess, active measures be taken to apply its proceeds to useful municipal purposes.

ft. If the levy is generally objected to, I do not think it should be continued.

From G. A. BALLARD, Esq., Acting Collector of Tanjore, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, Madras, dated Vellam, 4th March 1862, No. 81.

SIR,

1. With reference to my letter to your address, dated 26th ultimo, No. 75, reporting on a Petition from certain inhabitants of Nagore, praying that the collection of a quarter per cent. over and above the usual export duty from their port, I have the honor to inform you that I have since been addressed by the Head Assistant Collector on the subject, and that his communication strengthens my opinion that the cess should be abandoned.

2. The Sea Custom Manager, who was ordered by the Head Assistant Collector to make inquiries on the subject, reports that the cess is generally unpopular; and that its action is very injurious, as partially diverting from the port traffic the dues on which, if realized, would far exceed the amount collected under this tax. I would respectfully recommend its discontinuance, and henceforth to expend the amount of collection now in deposit, on some work of a municipal character likely to be of public utility in Nagore. On sanction for the expenditure being received, I will, without delay, report more particularly on the best way of turning the fund to account.

3. It appears from the above letters that the additional export duty of a quarter per cent., which has been hitherto levied at the port of Nagore, is very unpopular, and tends to divert from that port a considerable amount of traffic, the dues from which would far exceed the amount thus collected.

2. This cess was imposed with the consent of the inhabitants of Nagore in 1807, at the instance of the then Commercial Resident. The original object of the impost appears to have been the creation of the fund for the purpose of keeping in repair the banks of the Vettaur river, and the consent of the public seems to have been obtained to its imposition on the condition of one-third being devoted to this purpose, and the remaining two-thirds to the maintainance of the Pagodas and Mosques of the Town.

3. In reporting on the revenue realized under the head of Local Funds in the Tanjore District, mention was made of this item by a late Acting Collector, and it was brought to the notice of Government by the Board in their General Report on Local Funds contained in the Proceedings noted in the margin. The Board then explained that the receipts were considerable, and the expenditure very small, leaving a sum in deposit of no less than Rupees 3,896, owing apparently to the original appropriation of the Fund having been lost sight of for some years.

30th October 1857, No. 3,088.

4. The Government ruled in the Extract from Minutes of Consultation,* disposing of these Proceedings of the Board, that as the conservancy of the river banks was obviously more for the benefit of the Government than of the merchant, all expense attending it should be borne by the State, and that the whole of the amount realized by the impost under notice should be expended in works of a strictly municipal character, the balance at credit being invested.

* Under date 9th January 1858, No. 9.

5. From the present Acting Collector's letters these orders do not seem to have been carried out hitherto, as the amount in deposit has reached the sum of Rupees 8,254. Mr. Ballard is in favor of abandoning the cess altogether, as from local inquiries it no longer appears to be a voluntary and self-imposed subscription of the tax payers, and he seeks sanction for the outlay of the sum in deposit on some work likely to be of public utility in Nagore.

6. The Board concur with Mr. Ballard; they consider that any such additional check on the trade of the Town should at once be removed, and they resolve, to submit his proposal for the favorable consideration of Government, with reference to the Endorsement of Government on Petition No. 14 of 1862.

(True Copies and Extract.)

(Signed) R. A. DALYELL, *Sub-Secretary.*

No. 282. ORDER THEREON, 17th April 1862, No. 859.

1. The Government agree with the Board and the Collector that the cess in question should be abolished at once.

2. The object on which the amount now in deposit should be spent, will be carefully considered by the Board in communication with the Collector and the Public Works Department.

3. Resolved that the following Endorsement be passed on Petition 14 of 1862:—
The Government have received a report on a subject of this Petition, and have determined upon abolishing the cess complained against.

(Signed) C. G. MASTER,
Deputy Secretary to Government.

(Encl. to Lett. 1858 No 20 & 22

1862 - Revenue Department
Proc. of Govt for April
No 1077

Proceedings of the Bd of Revenue

Dated 19th March 1862
Despatched 28 "
Received 29th
61-0-0
A. 857 — 17 April

Wells and Cedar

No 1890

Submitting report on Petition No 14 of 1862 from certain inhabitants of Nargore praying for the abolition of the cesses termed Carpooth duty of 2½ per cent levied at that port, and supporting the recommendation of the Collector of Tanjore for its discontinuance and for awarding the amount collected under the same to some local public work - With an order

From 1873

1st 281 & 282

(Encl. to Appeal No 12

No 857 No 859.

1. The Government agree with the Board and the Collector that the cess in question should be abolished at once.

2. The object on which the annual sum now in the Estimate should be spent and be carefully considered by the Board, & the communication from the Collector and the C. E. Respecting

3 Resolved that the following endorsement be passed on Petition 14 of 1862.

The Govt have received a Report on the subject of the Petition and have determined upon abolishing the Cess complained of

Fort St. George
17th April 1862

To the Secy to the Govt of Fort St. George
Sir
I have the honor to forward herewith for the information of Government a Petition from certain inhabitants of Nargore praying for the abolition of the Carpooth duty levied at that port, and supporting the recommendation of the Collector of Tanjore for its discontinuance and for awarding the amount collected under the same to some local public work.