

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 413

Press
~~Mis.~~

380.387

Dated

26. 2 - 1863.

Not to be folded or roughly handled

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, dated Madras, 26th January 1863:—

SIR,

1. With reference to paragraph 3 of the Government Order, dated 24th September 1862, No. 2,080, Revenue Department, I am directed by the Board of Revenue to submit the accompanying Draft Rules for the redemption of the Land Revenue, as restricted by Her Majesty's Secretary of State in paragraphs 26, 63, and 75 of the Despatch, dated 9th July 1862.

2. The Rules are taken from those originally proposed by Government and communicated to the Board with the Proceedings of 27th February 1862, No. 433, Revenue Department, slightly modified to suit subsequent orders. The appended form of Certificate is adopted from the forms proposed by the Government Pleader.

3. The Board have omitted the clause declaring that unregistered transfers of such enfranchised lands will not be recognized, as the Government Pleader has expressed his opinion that such a point must be made the subject of legislation. They therefore think it useless to make any provision on the subject by a mere rule which could not be maintained in the Courts, and in the Collectors' Offices would be almost destitute of force, inasmuch as the non-recognition by the Collector of transfers of land not liable to any demand on account of Government would be a matter of indifference to the parties concerned.

4. The Board would suggest for the consideration of Government, whether in these cases in which the land tax is redeemed, a survey of the land is necessary; and should the Government resolve to maintain this provision, whether it would not be proper to add the same condition to Section 17 of the Rules appended to the Government Order dated 6th December 1862, No. 2,553, Revenue Department, which Section relates to former grants of unassessed waste.

5. With reference to paragraph 9 of the accompanying Draft Rules, which is taken *verbatim* from the former Government Draft, and from which it is to be inferred that the Rules will

See Rules 9 and 13 in Commissioner's Report dated 6th July 1859.

apply to Ináms, the Board would point out that the rate of redemption established in the Rules for the Inám Commission is twenty years' purchase, while in

the present Rules it is twenty-five years. It would seem advisable to adopt one uniform rate for all cases alike.

ORDER THEREON, 26th February 1863, No. 413.

1. In paragraphs 26 and 63 of his Despatch to the Government of India, dated 9th July 1862, Revenue, No. 14, the Secretary of State authorized the Local Governments at their discretion to permit the redemption of the Land Tax on "lands required for dwelling houses, factories, gardens, plantations and other similar purposes." This privilege was also to be extended to "portions of land comprised within Zemindaries, the Jumma of which is not redeemed, a proportionate reduction being of course made in the Jumma payable to Government." The rate of redemption was to be the current value of the 4 per cent. loan.

2. The Board of Revenue now submit rules for giving effect to this Resolution. The Rules are nearly identical with those proposed by Government on the Resolution of the Supreme Government prior to the receipt of the Despatch above quoted.

3. Under existing rules the owners of land occupied wholly or partially by buildings may redeem the Land Tax at twenty years' purchase, so that the Despatch merely extends this privilege, at a higher rate, to gardens, plantations and the like. This is a very vague definition. It would include the so-called gardens of Malabar, very lightly assessed, betel gardens, plantain gardens, &c., which really differ in no respect from paddy or grain lands, except that they bear a different crop. Such lands do not require to be held rent free, but it is difficult to word the Rule in any way that shall exclude them. It seems to the Government that the safest course will be to require that applications for redeeming the tax on gardens and plantations shall first be submitted for the sanction of the Board of Revenue, the Collectors having power to deal with building

Amt. "The rate of

sites of their own authority. As to the redemption of the assessment of Coffee lands in Wynad, or of lands generally on the Neilgherry, Shervary and Pulney Hills it must be understood that the liberty already given in regard to the redemption of the Land Tax on these lands is to continue in force.

4. In paragraph 4 of their present letter the Board enquire whether a survey of land redeemed is necessary. The Government think that before the Land Tax is redeemed for ever they should make sure that the extent of the land is correctly stated, as once the Tax is redeemed, the land is of course out of their reach. The provision should therefore be maintained, and it must be understood, that the survey is to be made at the expense of the applicant, as is done in the case of Waste Lands.

5. The Board add that if Government adhere to the requirement of survey, a similar provision should be annexed to Section 17 of the Waste Land Rules appended to Government Order 6th December 1862, No. 2,553. This can be done by the Board with whom the Rules now are.

6. The Board also point out that under the Inam Rules, Inamdars can commute their Quit-rent at twenty years' purchase, whereas in redemptions of ordinary land assessment twenty-five years is the rate, and they urge the advisability of adopting one uniform rate in all cases.

7. The Government are of opinion that Inams should be left as they are. For special reasons Government determined on dealing with these tenures in a liberal manner, those reasons exist unchanged and the settlement of the tenures is nearly completed. To alter the terms now would lead to dissatisfaction, and there is this great difference between the case of Inams and assessed lands, viz., that the Government are pledged to the former, while with the latter they are free from all engagement made or even implied.

8. The Rules will require some modification.

(1.) Rule I does not provide for extending to permanently settled Estates, the Jumma of which is not redeemed, the power of redeeming the assessment on lands coming within the scope of the Rules, a proportionate reduction being made in the Jumma, as required by the latter part of paragraph 26 of the Secretary of State's Despatch.

(2.) In Rule VII the Government would leave out "Jenmakar and Mirassidar" and say simply "the registered proprietor," the registry being the only safe guide.

(3.) Rule IX. The first part of this Rule needs modification, as permanently assessed Estates are not to be redeemed. The Rule should also provide for lands held in perpetuity on rates differing from the regular assessment, not being Inams. Many building sites are held on 1 Rupee per Acre where the regular assessment would be a few Annas and vice versa. These rates if perpetual must be respected. A slight addition providing for the lands in question has been made to the Rule.

(4.) Rule XII. In the case of unassessed waste granted for terms of years, the grantees may No. XVII of the Rules appended to G. O. 6th Decem. redeem by paying a sum "equal to the present value of all future stipulated annual payments calculated at 4 per cent. interest provided the said amount is not less than the prescribed minimum for the locality or the description of land included in the grant." Assessed lands coming within the scope of these Rules, but held on Cowle or lease, should be similarly treated, and there must be some similar stipulation, to guard against temporary pepper corn rents being redeemed in perpetuity.

9. The Rules will be returned to the Board in view to their being modified in conformity with the views above expressed.

(True Copy.)

(Signed.) J. D. SIM,

Secretary to Government.

To the Board of Revenue with an enclosure.

Exd. S. T. Augustin.

v. paper marked
A.

Note

See paras 26 & 63 of
his despatch to the
Govt of India of 9 July
1862. Res. No. 14. The
Secretary of State au-
thorised the Local Govt
at their discretion to
permit the redemption
of the Land Tax on
"lands comprised for
dwelling houses, factories,
gardens, plantations
and other similar
purposes." This privilege
was also to be extended
to "portions of land
comprised within
Jumindaries, the jumma
of which is not redeemed,
a proportionate reduction
being of course made
in the jumma payable
to Govt." The rate of

sites of their own authority. As to the redemption of the assessment of Coffee lands in Wynad, or of lands generally on the Neilgherry, Shervardy and Pulney Hills it must be understood that the liberty already given in regard to the redemption of the Land Tax on these lands is to continue in force.

4. In paragraph 4 of their present letter the Board enquire whether a survey of land redeemed is necessary. The Government think that before the Land Tax is redeemed for ever they should make sure that the extent of the land is correctly stated, as once the Tax is redeemed, the land is of course out of their reach. The provision should therefore be maintained, and it must be understood, that the survey is to be made at the expense of the applicant, as is done in the case of Waste Lands.

5. The Board add that if Government adhere to the requirement of survey, a similar provision should be annexed to Section 17 of the Waste Land Rules appended to Government Order 6th December 1862, No. 2,553. This can be done by the Board with whom the Rules now are.

6. The Board also point out that under the Inam Rules, Inamdars can commute their Quit-rent at twenty years' purchase, whereas in redemptions of ordinary land assessment twenty-five years is the rate, and they urge the advisability of adopting one uniform rate in all cases.

7. The Government are of opinion that Inams should be left as they are. For special reasons Government determined on dealing with these tenures in a liberal manner, those reasons exist unchanged and the settlement of the tenures is nearly completed. To alter the terms now assessed lands, viz., that the Government are pledged to the former, while with the latter they are free from all engagement made or even implied.

8. The Rules will require some modification.

(1.) Rule I does not provide for extending to permanently settled Estates, the Jumma of which is not redeemed, the power of redeeming the assessment on lands coming within the scope of the Rules, a proportionate reduction being made in the Jumma, as required by the latter part of paragraph 26 of the Secretary of State's Despatch.

(2.) In Rule VII the Government would leave out "Jenmakar and Mirassidar" and say simply "the registered proprietor," the registry being the only safe guide.

(3.) Rule IX. The first part of this Rule needs modification, as permanently assessed Estates are not to be redeemed. The Rule should also provide for lands held in perpetuity on rates differing from the regular assessment, not being Inams. Many building sites are held on 1 Rupee per Acre where the regular assessment would be a few Annas and *vice versa*. These rates if perpetual must be respected. A slight addition providing for the lands in question has been made to the Rule.

(4.) Rule XII. In the case of unassessed waste granted for terms of years, the grantees may No. XVII of the Rules appended to G. O. 6th Decem. redeem by paying a sum "equal to the present value of all future stipulated annual payments calculated at 4 per cent. interest provided the said amount is not less than the prescribed minimum for the locality or the description of land included in the grant." Assessed lands coming within the scope of these Rules, but held on Cowle or lease, should be similarly treated, and there must be some similar stipulation, to guard against temporary pepper corn rents being redeemed in perpetuity.

9. The Rules will be returned to the Board in view to their being modified in conformity with the views above expressed.

(True copy.)

(Signed.) J. D. SIM,

Secretary to Government.

To the Board of Revenue with an enclosure.

Exd. S. T. Augustin.

v. paper marked
A.

Note
v.
See para 26 & 63 of
his despatch to the
Govt of India of 9 July
1862. Res. No. 14, the
Secretary of State au-
thorised the Local Govt.
at their discretion to
permit the redemption
of the Land Tax on
"lands required for
dwelling houses, factories,
gardens, plantations
and other similar
purposes." This principle
was also to be extended
to "portions of land
comprised within
Jumindaries, the jumma
of which is not redeemed,
a proportionate reduction
being of course made
in the jumma payable
to Govt." The rate of

redemption was to
be the current value
of the 4 per cent loan.

The ^{now} ~~old~~ ^{submit}
rules for giving effect
to this resolution. The
rules are nearly iden-
tical with those pro-
posed by Mr. Lord
Canning's resolution
prior to the receipt
of the Despatch above
quoted.

Under Existing rules
the owners of land
occupied wholly or
partially by buildings
may redeem the land
tax at 20 years purchase
so that the Despatch
merely extends this
principle, at a higher
rate, to gardens, plan-
tations & the like. This
is a ~~very~~ ^{very} ~~valuable~~ ^{valuable} ~~definite~~ ^{definite}

B -

C -

It would include the
so called gardens of
Malabar - very lightly
assessed - betel gardens,
plantain gardens &c.
which really differ
in no respect from
paddy or grain
lands - except that
they bear a different
assess. Such lands
do not require to be
held rent-free, as
far as I can see -
but it is difficult
to word the rule in
any way that shall
exclude them & the
alteration is either
to limit the rule
to building sites with
the grounds attached
to them, or require that
applications for redeeming
the tax on gardens &c.

plantations shall first be submitted for the sanction of the H^h of Rest. The Colon having power to deal with building sites of their own authority. The view of Jst when the matter first came before them will be found in para 5. Sect IV of the letter of the Jst of Suria of 25 Feb 1862. On the other hand redemption at 25 years purchase is ^{not} likely for some time to come to be a hazardous experiment.

In para 4 of their letter the H^h enquire whether a survey of land redeemed is necessary. I think that before Jst redeem

This seems the safest course & the Board could carry out the views of Jst expressed in P⁵ of their letter to Jst of Suria dated 25 Feb/62

W^m M^d

Jst

Nothing is said in this P⁵ Rule regarding redemption of the assessment of coffee lands in W^m & N^o of land generally on a yearly basis. I presume that the H^h already given in regard to the redemption of land tax on these lands is not to be with drawn. If not, they will be specified in Rule No 1.

Orders requested.

Orders requested.

Yes - the survey to be made at expense of Applicant, as is done regarding waste lands

W^m M^d Jst

Better specify it any how. The rule cannot be made too clear.

the land tax for ever they should make sure that the extent of the land is correctly stated and of course once the tax is redeemed, the land is out of their reach.

The H^h add that if Jst adhere to the requirement of Suria, a similar provision should be annexed to Sect XVII of the Waste Land Rules. This can easily be done if the Jst Pleader considers that the wording of that rule does not already provide for a survey. I rather think it does.

The H^h also point out that under the Suria Rules, Chaudhars can commute their

Limit Rent at 20 years
purchase where as in
redemptions of ordinary
land assessment

25 years is the rate,
and they urge the
advisability of adopting
one uniform rate
in all cases.

The Govt cannot
now alter the terms
of enfranchisement
already effected, and
every landowner who
has enfranchised
his land must, I
think, ~~let~~ be left
in possession of the
right of hereafter re-
deeming at 20 years
purchase ^{whenever} if he is
to in church - But
in respect of Estates
not yet enfranchised

Yrs J^r

I would not alter the
terms - but allow all
already enfranchised
land to be dealt with as it
may be dealt with by the
Land Commission
in the same manner. To
draw distinction now will
be shake confidence,
and partly to mean
and mean a rise of
tribal measure. *Y^r J^r*

the Govt are free to alter
the terms of redemption.
My own opinion
is that Estates should
be left as they are -
For the real reasons
not determined on
dealing with these
tenures in a liberal
manner - These reasons
which unchanged the
settlement of the
tenures is nearly com-
pleted - To alter the
terms now would lead
to dissatisfaction &
there is this great dif-
ference between the
case of Estates &
assessed lands viz
that the ~~Govt~~ Govt are
pledged to the farmer
while in the latter
they are free from all
engagement made or
even implied - The

question needs the
special attention
of Govt. with reference
to para 75 of the
Despatch.

The rules rule 2.
give some modifica-
tions -

1. Rule 1. needs al-
teration so as to
include Permanently
settled Estates - I
conclude that there
can be no objection
to alliving proprietors
of such estates to re-
deem their Perchance
on any well defined
portion of their Estates
not being less than
one entire village -
the assessment being
first ascertained by
the Govt. under the

Orders requested
So long as the Income Commission's
orders last I would not alter the pub-
lished rules. There are strong argu-
ments against altering them now

and the spirit of P 76 of the despatch
shows them to go on. But when
the Income Commission is closed

which it will soon be
I would place them
on the same footing as others
with respect to redemption

It
I would allow the redemption
of all Income at the same
rate viz 20 years purchase

I object. The object is to allow the
purchase of sites for buildings or
fences. But I see no reason why
villages should be enfranchised
at all under this regulation
JP

Orders requested.
- I doubt the advisability or necessity
of the alteration. The Govt. of State is

yes
The
JP

2. In rule VII I should
leave out "from a Kan
& Merassid ar" I say
simply "the registered
Proprietors" - The Registry
is our only safe guide.

3. Rule 9 should also
provide for lands
held in perpetuity
on rates ^{differing from} ~~the same~~
the regular assessment,
not being Income - Many
points of building sites
are held on 1 R per
acre where the regular
assessment would be
a few annas &
vice versa. These if
perpetual must be
respected. I have ad-
ded a pencil note
to the rule.

yes
The
JP

4 Rule 12 - See the case
if unassessed waste

granted for terms of
years, the grantees
may redeem by paying
a sum "equal to the
present value of all
future stipulated an-
nual payments calculated
at 4 per cent interest
provided the said amount
is not less than the
prescribed minimum
for the locality or the
description of land in-
cluded in the grant."
If assessed lands
held on lease or lease
are to be similarly
treated, there must I
presume be some
similar stipulations
to guard against them.
For any pepper corin-
vents being redeemed
in perpetuity.
Lastly I would suggest

Rule XVII. *D*

Orders requested

Yes *W*

W

W

I think it is a matter of indifference

Orders requested.

So we confine the right of re-
demption to "Registered Proprietors"
we seem sufficiently safe & the
arrangements would probably
produce a deal of idle cavilling litigation -
& trouble -

W

J.D.S.

for consideration whether
it would not be ad-
visable to require that
applications for re-
demption should not
be advertised for a
time - say a month
or six weeks - so
that all interested
may know & be
able to object, if their
rights are infringed.
The deed speaks
the fact, it is true,
but I think such
a precaution as
simply advertising
an application for
redemption before
complying with it

is due to the public.

and would be able

to keep out of

litigation -

Proceedings of the Nagpur Government
under date the 26th February 1863.

Read the follow-
ing letter from the Secy.
to the Board of Revenue.

Submitting Draft
Rules for the redemption
of the Land Revenue as
restricted by His Majesty's
Secy of State in the des-
patch dated 9th July 1862

(Here enter 26 Jan.
1863 No. 1)

G. O. 24th September 1862
No. 2086.

1. In paras 26 and
63 of his despatch to the
Govt of India dated
9th July 1862, Revenue
No. 14, the Secretary of State
authorized the Local Go-
vernments at their dis-
cretion to permit the
redemption of the land
tax on lands required
for dwelling houses, fac-
tories, gardens, planta-
tions and other similar
purposes. This privilege
was also to be extended
to "portions of land com-
prised within Lamin-
daries, the jumma of which

is not redeemed, a proportionate reduction being of course made in the jumma payable to Govt. - The rate of redemption was to be the current value of the 4 per cent loan. -

2. The Board of Revenue now submit rules for giving effect to this resolution. - The rules are nearly identical with those proposed by Govt. on the Resolution of the Supreme Govt. prior to the receipt of the despatch above quoted. -

3. Under existing rules the owners of land occupied wholly or partially by buildings may redeem the land tax at 20 years' purchase, so that the despatch merely extends that privilege, at a high rate, to gardens, plantations and the like. - This is a very vague definition. - It would include the so-called ^{farmers} ~~gardens~~

gardens of Malabar - very lightly assessed. - betel gardens, plain-lain gardens, &c., which really differ in respect from paddy or grain lands, except that they bear a different crop. Such lands do not require to be held rent-free, but it is difficult to word the rule in any way that shall exclude them. - It seems to the Govt. that the safest course will be to require that applications for redeeming the tax on gardens and plantations shall first be submitted for the sanction of the Board)

Board of Revenue, the
collectors having power
to deal with building
sites of their own au-
thority. As to the redemp-
-tion of the assessment
of coffee lands in Wy-
-nad, or of lands gene-
-rally on the Nilgerry,
Shervaroy and Pulney
Hills it must be un-
-derstood, that the li-
-berty already given
in regard to the re-
-demption of the land
tax on these lands is
to continue in force.

4 In para 4 of
their present letter
the Board enquire
whether a survey of
land redeemed is ne-
-cessary. The Govt.
thinks

12
think that before the
land tax is redeemed
for ever they should
make sure that the
extent of the land is
correctly stated, as
once the tax is redeemed,
the land is of course
out of their reach.
The provision should
therefore be maintained,
and it must be under-
stood, that the survey
is to be made at the
expense of the appli-
-cant, as is done in
the case of waste
lands.

5 The Board
add that if go-
-vernment adheres
to the requirement
P

of survey, a similar
provision should be
annexed to Section
17 of the Waste Land
Rules appended to G.O.
6 December 1862 N. 2553.

This can be done by
the Board, with whom
the rules now are.

6 The Board also
point out that under
the Indian Rules, land-
holders can commute
their Quit Rent at
20 years' purchase
whereas in redemp-
tions of ordinary land
assessment 25 years
is the rate, and they
argue the advisability
of adopting one uni-
form rate in all
cases.

The

7 The Govt. are of
opinion that Indians
should be left as they are.
For special reasons
Government determined
on dealing with these te-
nures in a liberal manner,
those reasons exist un-
changed and the settlement
of the tenures is nearly
completed. To alter the
terms now would lead
to dissatisfaction, and
there is this great differ-
ence between the case of
Indians and assessed
lands viz, that the Govern-
ment are pledged to the
former, while with the
latter they are free from
all engagement made
or even implied.

8 The rules will
require some modifica-
tions.

temporary paper con-
rents being redeemed
in perpetuity -

9 The rules will be
returned to the Board in
view to their being re-
vised in conformity
with the views above
expressed.

14 Copies to the B of Rice with an enclosure
Sept 27

\$5 15

Passed in
Council 10/1/72

Submitted to
but no vote

Copy in a Letter to England
of 9th September 1863

15-6-93
16-2-05 ✓

14-9-09
18-8-11

Pro. No. 395
25-2-62

- 543
27-2-62

- 2080
24-9-62

- 93-94
6-12-62

Revenue 1863 Sept.
Pro. of Govt. for February

N. 4/3.

Pro. of the Madras Govt.
of 26th Feb. /63.

From R. of Secy 20 June /63
CR 1496.

Draft rule submitted
by the Board of Revenue
for the redemption of Land
Revenue as restricted by
the Secretary of State, review
red.

No 380 + 381.