M.R.O. 14—18,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 90 — Press ~~Mis.~~

175. 176

Dated 15. 1. ~~19~~ 1864

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 15th January 1864.

No. 175. Read the following Proceedings of the Board of Revenue, dated 27th November 1863, No. 7,519:—

Read again letter from the Collector of the Godavery District, dated 19th October 1863, No. 345, in Board's Proceedings, 11th November 1863, No. 7,177.

Read also the following letter from the Officiating Director of Revenue Settlement, dated 13th November 1863, No. 1,364-104.

1. In reply to the Board's Proceedings of the 11th instant, No. —, I have the honor to state that though no specific orders have been passed on the point in question, I do not believe that the course adopted for the calculation of the Road cess in the newly settled portion of the Godavery Delta, as described in Mr. Morris's letter, is in accordance with the intentions of Government. In their Proceedings of the 19th October 1860, No. 1,906, the Government ordered that in the Manargudi and Chellambram Talooks of South Arcot, an addition of 4 Pice in the Rupee should be made to the rates, on account of the Road Fund, and at the same time they directed Mr. Newill in future settlements, to form his rates, so as to include two per cent. for that Fund, over and above the proper land assessment. This order evidently had reference to the usual modes of assessment, and under it the per centage addition would be made to the consolidated wet rates for irrigated land, as well as to the ordinary rates for dry land. In reporting as Deputy Director on the Settlement of the Western Delta, I assumed that two per cent. for the Road Fund would be added to the new assessment, but Mr. Newill in sending on the report stated that the calculations throughout, having been made on a maximum rather than a minimum standard, this cess should be considered as included in the rates, and that two per cent. should therefore be deducted from the new assessment, and set aside for the purpose. The Board reviewing the above reports observed:—"The assessment proposed by Mr. Newill includes a Road Fund of two per cent., but no other cess," and the Government in their final Order did not allude to the subject.

Letter 13th October 1860, No. 87, paragraph 160.

Letter 27th February 1861, No. 323, paragraph 53.

Proceedings 23rd April 1861, No. 2,110, paragraph 32.

24th June 1861, No. 1,231.

Letter 24th April 1861, No. 81, paragraph 137.

2. Again in reporting on the remainder of the Godavery District, I assumed that the per centage addition to the rates would be made, and requested orders on the very point now brought forward as follows:—"In connection with this point the only doubt which occurs to me "is, whether in the case of the Delta Talooks, the addition is to be made to the land and water "rate, or to the land assessment only. In the latter case the wet lands in the upper Talooks will "labor under a disadvantage compared with those under the Anicut channels, since they will "pay a consolidated wet assessment, to the whole of which the addition for the Road Fund will "be made. I request instructions on this point." In forwarding on the above report Mr. Newill merely remarked that the Road Fund had been incorporated in the money rates, and would be formed by setting aside two per cent. of the revenue for the purpose. No orders have yet been passed on these reports.

Letter 11th December 1861, No. 1,606, paragraph 47.

3. I think the Government must have intended the per centage addition to be made to the consolidated wet rates; and if so, the circumstance of the land and water rates being for purposes of revenue convenience separately levied, ought to make no difference in the amount of the cess, or where the cess has already been included in the rates, in the amount to be deducted from the revenue on its account. These remarks apply to the Districts generally. In the case of Kurnool Clause 13 of the Contract Deed which provides that the price to be paid by the Government to the Irrigation Company for the water, shall be the price to be paid by the cultivators to the Government would appear to be an obstacle to the adoption of the above course.

Proceedings of the Madras Government, Revenue Department, 15th January 1864.

1. Ordered that the above papers be submitted for the consideration of Government.

2. The Board observing how trifling a contribution to the Godavery Local Fund was received from the two per cent Road Fund, called on the Acting Collector to explain how it was calculated, and referred for Mr. Master's opinion his reply stating that it was calculated only on the dry assessment on the land, and not on the water rate, which is combined with it to form what elsewhere in the shape of a consolidated Nunjah assessment contributes to the Local Fund.

3. Mr. Master is of opinion that the intention of Government in instituting the two per cent. Road Fund in Districts where the assessment has been revised, has not been fulfilled under the practice in the Godavery, and the Board agreeing with him in this opinion resolve to submit the papers to Government in order that the course they desire to be adopted may be indicated beyond mistake.

4. In the case of Kurnool, there is a prospective difficulty in maintaining the same course which is much to be regretted. The evil of having no local rate is one of serious magnitude, for even when the channels are navigable, the execution of a large system of irrigation works with its net work of canals, necessarily entails the greatest possible difficulties in the way of road traffic, and renders necessary greatly increased expenditure on the cross roads and bridges, in the directions in which canals do not run, to keep up the inter-communication. In the Kistna and Godavery Deltas, the country is becoming altogether impracticable to the Brinjary carriers on their way from the interior to the coast, and Depôts for produce brought down for export, and for Salt required for the return load must speedily be established or the trade will suffer, and possibly be diverted.

5. The resident population feel the same inconvenience to a very considerable extent, but cannot escape from it, and in their interest it is most desirable that the Local Funds for improving the means of communication between village and village, and between a village and its grazing common or run should be maintained in a thoroughly efficient state.

6. It need not to be said that if the revenue derived from the land in the shape of a separate water cess is to be exempted from contribution, these Districts will be far worse off than any others in the Presidency, their needs will be greater and their means less.

No. 176. ORDER THEREON, 15th January 1864, No. 90.

The Government are of opinion that the road cess should be levied on the land assessment only and not on the water rate.

(True Extract.)

Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

No. 7,177.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 11th November 1863.

Read the following letter from H. MORRIS, Esq., Acting Collector of the Godavery District, to W. HUDLESTON, Esq., Secretary to the Board of Revenue, dated Cocanada, 19th October 1863, No. 345 :—

In reply to your Official Memorandum, No. 829 of the 12th instant, I have the honor to inform you that the amount of Road Fund therein referred to was calculated on the Land assessment in the Sub-division Taluks only, and not on the Water cess.

The Board request the Officiating Director of Revenue Settlement, to inform them whether he considers the course adopted for the calculation of the Road cess in the newly settled portion of the Godavery Delta, to be in accordance with the principles of the Settlement. It is evident that if the Water cess is to be exempted from the per centage deduction, the tract in question will contribute very inadequately to the Local Fund as compared with other Districts and other parts of the same District.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To R. E. Master, Esq., Officiating Director of Revenue Settlement.

Copy to H. Morris, Esq., Acting Collector of the Godavery District.

Exd. J. Wright.

Enclosures No 1 in the Proceedings of the Bd of Revenue to the Secretary to Government R.D. 27th November 1863 No 7519.

1863. Department.

Rev 2962/63.

No.

PROCEEDINGS OF THE BOARD OF REVENU.

Dated 11*th November* 1863.

No. 7,177.

Requesting to know from the Officiating Director of Revenue Settlement whether the course adopted for the calculation of the Road cess in the newly settled portion of the Godavery Delta is in accordance with the principle of the Settlement.

R. 15th Jany 1864
D 175-176

The principle laid down & followed in levying the Road Cess has clearly laid down in para 12 of G.O. 19 Oct 1860. Mr Melville was there instructed to form his tables "so as to include 2/ for the Road fund, over & above the proper land assessment" In the N. Delta this has been carried out, the land assessment - but the tables I see seems to have been fixed without reference to any considerations. Except the value of the ~~Irrigation~~ Water no addition having been proposed or made on account of Road fund -

Under these circumstances & despite 2/ for the Water-cess the Road fund should be thus appropriate so much of the Special Cess -

On the other hand to add 2/ to it - (or one anna per acre) would, I fear be objected to by the Ryots on the ground that they are low

No. 7,519.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 27th November 1863.

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Read also the following letter from the Officiating Director of Revenue Settlement, dated 13th November 1863, No. 1,364-104 :—

1. In reply to the Board's Proceedings of the 11th instant, No. —, I have the honor to state that though no specific orders have been passed on the point in question, I do not believe that the course adopted for the calculation of the Road cess in the newly settled portion of the Godavery Delta, as described in Mr. Morris's letter, is in accordance with the intentions of Government. In their Proceedings of the 19th October 1860, No. 1,906, the Government ordered that in the Manargudi and Chellambram Taluks of South Arcot, an addition of 4 Pies in the Rupee should be made to the rates, on account of the Road Fund, and at the same time they directed Mr. Newill in future settlements, to form his rates, so as to include two per cent for that Fund, over and above the proper land assessment. This order evidently had reference to the usual modes of assessment, and under it the per centage addition would be made to the consolidated wet rates for irrigated land, as well as to the ordinary rates for dry land. In reporting as Deputy Director on the Settlement of the Western Delta, I assumed that two per cent for the Road Fund would be added to the new assessment, but Mr. Newill in sending on the report stated that the calculations throughout, having been made on a maximum rather than a minimum standard, this cess should be considered as included in the rates, and that two per cent should therefore be deducted from the new assessment, and set aside for the purpose. The Board reviewing the above reports observed :—"The assessment proposed by Mr. Newill includes a Road Fund of two per cent, but no other cess," and the Government in their final order did not allude to the subject.

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Proceedings 23rd April 1861, No. 2,110, paragraph 32.

24th June 1864, No. 1,221.

2. Again in reporting on the remainder of the Godavery District, I assumed that the per centage addition to the rates would be made, and requested orders on the very point now brought forward as follows :—"In connection with this point the only doubt which occurs to me "is, whether in the case of the delta Taluks, the addition is to be made to the land and water "rate, or to the land assessment only. In the latter case the wet lands in the upper Taluks will "labor under a disadvantage compared with those under the Anikut channels, since they will "pay a consolidated wet assessment, to the whole of which the addition for the Road Fund will be "made. I request instructions on this point."

Letter 21th April 1861, No. 81, paragraph 137.

Letter 11th December 1861, No. 1,606, paragraph 47.

In forwarding on the above report Mr. Newill merely remarked that the Road Fund had been incorporated in the money rates, and would be formed by setting aside two per cent of the revenue for the purpose. No orders have yet been passed on these reports.

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3. I think the Government must have intended the per centage addition to be made to the consolidated wet rates; and if so, the circumstance of the land and water rates being for purposes of revenue convenience separately levied, ought to make no difference in the amount of the cess, or where the cess has already been included in the rates, in the amount to be deducted from the revenue on its account. These remarks apply to the Districts generally. In the case of Kurnool Clause 13 of the Contract Deed which provides that the price to be paid by the Government to the Irrigation Company for the water, shall be the price to be paid by the cultivators to the Government would appear to be an obstacle to the adoption of the above course.

1. Ordered that the above papers be submitted for the consideration of Government.

2. The Board observing how trifling a contribution to the Godavery Local Fund was received from the two per cent Road Fund, called on the Acting Collector to explain how it was calculated, and referred for Mr. Master's opinion his reply stating that it was calculated only on the dry assessment on the land, and not on the water rate, which is combined with it to form what elsewhere in the shape of a consolidated Nunjah assessment contributes to the Local Fund.

3. Mr. Master is of opinion that the intention of Government in instituting the two per cent. Road Fund in Districts where the assessment has been revised, has not been fulfilled under the practice in the Godavery, and the Board agreeing with him in this opinion resolve to submit the papers to Government in order that the course they desire to be adopted may be indicated beyond mistake.

4. In the case of Kurnool, there is a prospective difficulty in maintaining the same course, which is much to be regretted. The evil of having no local rate is one of serious magnitude, for even when the channels are navigable, the execution of a large system of irrigation works with its net work of canals, necessarily entails the greatest possible difficulties in the way of road traffic, and renders necessary greatly increased expenditure on the cross roads and bridges, in the directions in which canals do not run, to keep up the inter-communication. In the Kistna and Godavery Deltas, the country is becoming altogether impracticable to the Bullock carriers on their way from the interior to the coast, and Depôts for produce brought down for export, and for salt required for the return load must speedily be established or the trade will suffer, and possibly be diverted.

5. The resident population feel the same inconvenience to a very considerable extent, but cannot escape from it, and in their interest it is most desirable that the Local Funds for improving the means of communication between village and village, and between a village and its grazing common or run should be maintained in a thoroughly efficient state.

6. It need not be said that if the revenue derived from the land in the shape of a seperate water cess is to be exempted from contribution, these Districts will be far worse off than any others in the Presidency, their needs will be greater and their means less.

(A true Copy and Extract.)

Secretary.

21 Comm/ Or Nos 210-211
10 October /60 — 309-318
15 February /58 — 30-32
11 July /57 — 21-22.

No. 90-

The Govt are of opinion that the Road Cess should be levied on the land assessed only and not on the Water rate.

I.O.C.

Fort St. George
15th day of 1864.

To J. D. Sim, Esq., Secretary to Government, R. D.,
with copy of Board's Proceedings 11th November 1863.

Copy to R. E. Master, Esq., Officiating Director of Revenue Settlement.
" to H. Morris, Esq., Acting Collector of the Godavery District.

Ed. J. Wright.

Nos 175 & 176.

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Rev. 1863. Department.
Pro: of Govt for Lawyer

No. 2962.

PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 27th November 1863.
Despd 3 Decr
Rec. 4th
C.I.

No. 7,519.

Submitting with remarks letters from the Collector of the Godavery District and the Officiating Director of Revenue Settlement on the subject of Road cess levied in the District.

For orders
with instns
as per 15 Inst
with an order