

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2701	Press ~~Mis,~~
65.66	
Dated	6-11-1865.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
6th November 1865.*

No. 65. Read the following Proceedings of the Board of Revenue, dated 6th October 1865, No. 6,290.

Read the following Proceedings of the Madras Government, dated 21st September 1865, No. 2,275, Revenue Department:—

ABSTRACT.—Authorizing the Collector to refund the cost of Stamp papers purchased subsequently to the introduction of the new Abkarry Law, and used for the pecuniary agreements executed by Abkarry farmers and their sub-tenants, under Abkarry leases from Government which were in existence prior to the abolition of the old Abkarry Law, which exempted engagements between renters and sub-renters from Stamp duty.

1. The Board observe that if the Stamps for one District amount to Rupees 25,000, as reported by the Collector of Madras; it is very unlikely that the Budget provision for refunds, will be sufficient to meet the charge. They, therefore, resolve to request a re-consideration of their proposal that a remission of rent should be allowed.

2. The Board also think that this plan will result in giving data on which to frame future upset prices for the Abkarry Farms, and will shew the true revenue under each head, "Stamps" and "Abkarry." The new law has had the effect of increasing one branch of the revenue at the expense of the other; but the decrease throughout the Presidency will not be arrived at, unless the proposed remissions are given in cases of existing farms.

No. 66. ORDER THEREON, 6th November 1865, No. 2,701.

Separate Revenue, No. 3.
Abkarry.

1. The Government do not attach much importance to the objection based on the amount of the Budget provision for refunds, as practically the effect on the revenues of the year will be the same in either case. The course ordered by Government appears to them, however, to be more calculated to induce proper scrutiny into claims than the system of remissions advocated by the Board, and the data will be equally available in either case by which to estimate upset prices for future sales.

2. There is nothing whatever before Government to shew that the estimate of refunds required for a single District is even approximately correct, and as at present informed the Government see no sufficient reason to modify their orders already passed.

3. The Board are, however, at liberty to call for estimates from the Districts of the extent of refunds that will be required under those orders, and to bring the subject forward again if they see cause.

4. It is of course to be understood that these orders apply only to one set of renewals of leases to sub-renters since the new law was introduced, thus giving Government renters an opportunity of sub-renting their farms for the remainder of their lease without any loss from the requirement of Stamp.

5. If they do not avail themselves of that opportunity they neglect it at their own risk.

(True Extract.)

Acting Secretary to Government.

To the Board of Revenue.

The Govt. do not attach
 much importance to the
 system based on the amount of
 the Budget provision for Depreciation
 especially the effect on the
 income of the firm will be the
 same in either case. The income
 of Govt. appears to have
 been calculated on the more liberal
 and more proper estimate in Govt.
 than the system of provisions
 advocated by the Bd. and the data
 will be equally available in
 either case by Bd. & Government
 experts, & for future calculation.
 There is nothing to be
 learned from Govt. & Govt. that the Govt.
 of Depreciation is more
 liberal than is Govt. & Govt.
 essential to the Govt.

arrived at, unless the proposed remissions are given in cases of existing farms.
 To W. Hadleson, Esq., Acting Secretary to Government, R. I.
 Exd. J. Wright
 In response to your letter of the 10th inst. regarding the proposed remissions of taxes on farms, I have the honor to acknowledge the receipt of your letter of the 10th inst. and to inform you that the same has been forwarded to the proper authorities for their consideration. I am, Sir, very respectfully,
 Yours, &c.
 Wm. H. Smith, Esq.,
 Acting Secretary.

(A true Extract.)

Acting Secretary

To W. Huddleston, Esq., Acting Secretary to Government, R. D.

Exd. J. Wright

No. 6,290.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 6th October 1865.

Read the following Proceedings of the Madras Government, dated 21st September 1865, No. 2,275,
Revenue Department:—

1. The Board observe that if the Stamps for one District amount to Rupees 25,000, as reported by the Collector of Madras, it is very unlikely that the Budget provision, for refunds, will be sufficient to meet the charge. They, therefore, resolve to request a re-consideration of their proposal that a remission of rent should be allowed.
2. The Board also think that this plan will result in giving data on which to frame future upset prices for the Abkarry Farms, and will show the true revenue under each head, "Stamps" and "Abkarry." The new law has had the effect of increasing one branch of the

