M.R.O. 14—13,000—27-8-24

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 2736 Press Mis.

242-245

Dated 10 — 10 - 1866.

Not to be folded or roughly handled

Read the following papers:—

No. 242. From the Secretary to the Board of Revenue, to the Secretary to Government, Revenue Department, Fort Saint George, dated Madras, 5th September 1866, No. 6,303.

1. Referring to Government Order, dated 13th April 1866, No. 856, Revenue Department, calling for an approximate estimate of the probable receipts in each district under the Road Cess Act, I am directed by the Board of Revenue to submit the accompanying Sketch Estimate, deduced from the Collectors' Reports to the Board, together with a file of the reports themselves.

2. It will be observed that the Collector of Ganjam has made no estimate, and the Board have accordingly calculated the item at six pies in the Rupee of the Land Revenue, which is of course considerably under the taxable amount, as it includes only the Zemindars' peishcush and the Inam quit-rent, while the cess is to be calculated on the rent value of all lands held on tenure other than Ryotwary. The same defect more or less vitiates the estimates received from the Kistna, Nellore, Cuddapah, Madras, and South Arcot Districts, while it very probably affects some of the other estimates of which the details have not been given by the Collectors.

3. The estimate for North Arcot has been calculated at the existing rate of 2 per cent., instead of 3¼ which the Act provides as a maximum, and the Collector deprecates any change in the rate.

4. The Collector of Salem similarly advocates the retention of the existing rate in that district, viz., Pies 4 in the Rupees of taxable value.

5. The Government are aware that a Road Cess already exists in those districts where a revised assessment on the land has been introduced.

6. The Collectors of Ganjam and South Canara deprecate the introduction of the Act, the former on general principles, the latter with reference to the peculiar circumstances of his district.

7. The Government have disposed of Mr. Forbes' objections, copy of his letter having been submitted direct to them; and the Board, therefore, deem it unnecessary to make any remark on the subject.

8. The Board see no force in the special objections urged by Mr. Cadell in regard to the District of Canara, which is certainly lightly assessed, is favorably circumstanced in many ways, and has had much public money expended for its benefit in the construction of roads and ghauts.

9. But as regards the question of the general introduction of the Cess, the Board consider it very inadvisable that the Cess should be introduced in some districts, and not in others or only in parts of others, and at varying rates, so as to give it an appearance of partial taxation; and as the circumstances of the year are in many places so disastrous that the imposition of any additional burden on the land at the moment is open to serious objection, the Board are disposed to recommend to Government that the introduction of the Cess anywhere be deferred

at least till the commencement of the next calendar year, which corresponds with the middle of the Fusly, by which time the season will be sufficiently advanced to enable the Government to form a decided opinion as to the expediency or otherwise of levying the Cess without further delay.

No. 243. Proceedings of the Board of Revenue, dated 11th September 1866, No. 6,490.

Read the following papers:—

From the Collector of Malabar, to the Acting Secretary to the Board of Revenue, dated Calicut, 23rd July 1866, No. 222.

Adverting to the Board's Circular Memorandum, dated 10th instant, I have the honor to request that I may be informed, whether or no it is possible that Act III. of 1866 will be extended to this district, so as to be operative in the course of this or the next ensuing year. This point materially affects the Budget question.

From the Collector of Madura, to the Secretary to the Board of Revenue, dated 13th August 1866, No. 264.

1. I have the honor to request the Board will be good enough to apply to Government to introduce the Road Cess Act into this district.

2. At the Jammahbundy the people were all warned of its provisions, and its benefits explained to them, and they would be ready to pay the Cess from this Fusly, and I beg to point out that there is no hope of improving the district roads, to the extent emergently required, till that Act is put in force.

Ordered that the above letters be submitted to Government, in continuation of the letter from the Board, dated 5th September 1866, No. 6,303.

Proceedings of the Madras Government, Revenue Department,
10th October 1866.

No. 244. Proceedings of the Board of Revenue, dated 21st September 1866, No. 6,782.

Read the following paper from the Collector of Cuddapah, to the Secretary to the Board of Revenue, dated 5th September 1866.

Statement shewing the estimated amount of Road Cess anticipated to be collected in the District of Cuddapah, prepared with reference to the Board's instructions in Proceedings of the 16th May 1866, No. 3,426.

Taloors.	On Circar lands.		On Sundry Inams.		On fixed Jody, Jaghire, &c., villages.		Total.	
	Amount of assessment including (Teerwajasty and Fasaljasty) additional tax and 2nd crop assessment.	Road Cess at 6 Pies per Rupee on the amount.	Amount of leviable assessment, including additional tax, &c.	Road Cess at 6 Pies per Rupee on the amount.	Amount of leviable assessment payable by the Ryots to Jaghiredars, &c.	Road Cess at 6 Pies per Rupee on the amount.	Amount of assessment.	Amount of Road Cess at 6 Pies per Rupee.
1	2	3	4	5	6	7	8	9
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Badvel ...	1,22,454 6 8	3,826 11 0	39,001 0 0	1,218 12 6	6,451 0 0	201 9 6	1,67,906 6 8	5,247 1 0
2. Proddatur ...	1,88,436 15 9	5,888 9 11	1,15,289 10 8	3,602 11 9	10,518 0 0	329 10 0	3,14,274 10 5	9,820 15 8
3. Siddhavatam ...	1,39,989 5 5	4,374 10 6	18,904 15 2	593 9 6	1,012 11 4	31 10 6	1,59,906 15 11	4,999 14 6
4. Pullampett ...	1,84,951 3 9	5,779 10 11	1,03,951 13 6	3,248 7 6	21,274 3 9	664 13 1	3,10,177 5 0	9,692 15 6
5. Cuddapah ...	2,56,696 10 2	8,021 11 8	1,23,175 7 11	3,849 7 4	10,218 9 10	319 5 1	3,90,090 11 11	12,190 8 1
6. Zammalmadugu.	2,01,437 11 11	6,294 15 6	1,02,547 13 9	3,204 9 6	9,203 4 10	287 9 6	3,13,188 14 6	9,787 2 6
7. Pulivendalah ...	1,70,420 0 10	5,325 7 6	63,518 0 7	1,984 8 0	2,389 1 4	74 10 0	2,36,327 2 9	7,384 9 6
8. Royachoti ...	1,42,132 7 10	4,441 10 3	80,489 10 0	2,515 4 8	5,336 5 0	166 12 2	2,27,958 6 10	7,123 11 1
9. Kadri ...	1,46,009 1 3	4,562 11 10	47,770 3 7	1,492 11 5	3,695 1 8	115 7 5	1,97,474 6 6	6,170 14 8
10. Voilpad ...	1,88,345 5 4	5,885 12 4	1,17,527 6 1	3,672 11 2	7,923 1 1	247 9 6	3,13,795 12 6	9,806 1 0
11. Madanapally ...	1,92,695 6 11	6,021 11 6	86,100 9 9	2,690 9 7	2,180 5 2	68 1 11	2,80,976 5 10	8,780 7 0
Total ...	19,33,568 11 10	60,423 10 11	8,98,366 11 0	28,073 6 11	80,231 12 0	2,507 2 8	29,12,167 2 10	91,001 4 6

Submitted to Government, in continuation of Board's letter, dated 5th September 1866, No. 6,303.

Proceedings of the Madras Government, Revenue Department.
10th October 1866.

No. 245. ORDER THEREON, 10th October 1866, No. 2,736.

Land Revenue.

1. The Governor in Council considers that the Road Cess Act, at the full rate prescribed in it, may properly and advantageously be introduced from the 1st January 1867, in the following Districts, viz.:—

Vizagapatam, (Jeypore excepted.)
Godavery.
Kistna.
Nellore.
Cuddapah.
Tanjore.
Tinnevelly.
Malabar, (Wynaad excepted.)
South Canara.

2. The requisite Notifications will accordingly be issued, and the Board will instruct the Collectors to employ the interval in making the necessary preparations both for the levy of the Cess and the early and advantageous outlay of the proceeds.

3. In the other districts a further postponement may be necessary in consequence of the adverse character of the season. On this point the Board will call for special reports to be submitted in the course of next month. These reports should be laid before Government, as they are received, with an expression of the Board's views.

4. There are several points in the Collectors' letters to the Board, which need notice.

5. The Collector of the Godavery is in error as to the revised Land Assessment including Road Cess. He will find that Government did not acknowledge this.

6. The late Acting Collector of Kurnool seems to have been in ignorance of the Local Fund Rules issued by Government in G. O. dated 4th March 1864, No. 392. His recommendation that the receipts in each talook should be expended within its limits, and the more extreme measure proposed by the Collector of Malabar that the collections of each Amshom should be expended within its limits, cannot be adopted. The proper course is to commence with the works most important to the district at large, and as these are completed to come gradually down to mere village communications. Of course the Cess is not to be applied to parts of districts excepted temporarily from the operation of the Act.

7. The Government have passed orders separately regarding the Trichinopoly Cess.

(True Extract.)

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

To the Board of Revenue.
„ the Accountant General.
„ the Public Works Department.

Exd. T. O'Connor.

No. 2,660.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 17th April 1866.

Read the following Proceedings of the Madras Government, dated 13th April 1866, No. 856, Revenue Department.

1. Resolved that the Board of Revenue be instructed to place themselves in communication with the Collectors regarding the introduction, into each District, of the Road Cess Act when it has received the assent of the Governor General and Viceroy.

2. The commencement of the ensuing Fusly year would be the most convenient time for applying the Act.

3. The Board will submit an approximate estimate of the probable receipts in each District under the Act.

(True Extract.)

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

To the Board of Revenue.

Communicated to all Collectors for early report, with the desired estimate.

(True Extracts.)

(Signed) W. HUDLESTON,
Secretary.

(True Copy.)

(Signed) W. SCHARLIEB,
First Assistant.

To All Collectors.

Exd. J. Wright.

From C. BANBURY, Esq., Officiating Collector of Tanjore, to the Secretary to the Board of Revenue, dated Vellum, 25th April 1866, No. 96.

1. In reply to Board's Proceedings, dated 17th instant, I have the honor to state that the Road Cess Act can be introduced into this District from the commencement of the ensuing Fusly. There is ample time to make all necessary arrangements, as payments will not begin before November, when the first kist becomes due.

2. The realizations at an approximate estimate will be Rupees 1,50,000.

Exd. J. Wright.

1866. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

To All Collectors.

Dated 17th April 1866.

Despatched

Received

No. 2,660.

Requesting Collectors to report on introduction of Road Cess Act after assent of Governor General, and to submit estimates of probable receipts.

From W. S. FOSTER, Esq., Acting Sub-Collector in charge of Bellary, to the Secretary to the Board of Revenue, dated 26th April 1866, No. 81.

1. With reference to the Proceedings of the Board of Revenue, No. 2,660, under date the 17th instant, I have the honor to forward, herewith, an estimate of the probable receipts of Road Cess at six pice in the rupee, of the annual rent value of all occupied lands held on Ryotwar and Inam tenures in the District, were the proposed "Madras District Road Cess Act" enforced and brought into operation in this District.

2. Under the sanction of Government, conveyed in the Proceedings of the Board of Revenue, No. 8,211, dated 22nd December 1864, a similar cess, at four pice in the rupee, as that under notice, has been imposed on all well lands as the Board are aware; the amount of this tax, at the rate of four pice in the Rupee, was rupees 899-5-3.

3. From past experience I do not apprehend any difficulty in carrying out the plan of imposing, on all occupied lands, the cess in question.

4. There are no Zemindary tenures in this District. In Sundoor there is a Jahgiredar, but he pays no peishcush to Government.

5. In the case of Inam lands, I have calculated the tax on the assessment of the lands as entered in the accounts, instead of calculating it on the quit-rent. There would be great difficulty in calculating it on the quit-rent, as the Inams have not yet been all settled.

ENCLOSURE No. 1.

ABSTRACT.—Memorandum of probable Road Cess on the Circar and Inam Ayacut of the District.

Exd. J. Wright.

From D. F. CARMICHAEL, Esq., Collector and Agent to the Governor, to the Secretary to the Board of Revenue, dated Vizagapatam, 26th April 1866, No. 344.

1. In reply to Board's Proceedings, No. 2,669, of 17th April instant, I have the honor to state that the probable receipts in this District, on the application of the "Road Cess Act," would be one lac of Rupees per annum.

2. This estimate is exclusive of that portion of the District which is comprised in the Agency. If extended to the Jeypore country, the tax would yield some 4,000 Rupees more; but I should deprecate the extension of a form of taxation to that uncivilized country, which shall raise the annual rent of each tenant's holding by three and one-eighth per cent.

Exd. J. Wright.

From H. G. SMITH, Esq., Collector of Cuddapah, to the Secretary to the Board of Revenue, dated Muddenpully, 28th April 1866, No. 69.

With reference to Board's Proceedings of the 17th April 1866, No. 2,660, I have the honor to subjoin a Statement, showing the estimated receipts of Road Cess in this District under the Act, as therein called for.

No.	Taluks.	Revenue collections for Fusly 1274.			Estimated receipts of Road Cess at ½ anna per rupee.		
		Rs.	A.	P.	Rs.	A.	P.
1	Badwail	2,04,775	0	0	6,399	3	6
2	Proddatur	3,15,874	0	0	9,871	1	0
3	Siddavattum	1,87,560	0	0	5,861	4	0
4	Pullampett	3,01,839	0	0	9,526	3	6
5	Cuddapah	4,01,119	0	0	12,514	5	6
6	Jammalmadugu	3,18,278	0	0	9,946	3	0
7	Pulivendala	2,31,835	0	0	7,214	13	6
8	Royachoty	2,35,117	0	0	7,347	6	6
9	Cadiri	1,76,960	0	0	5,530	4	6
10	Voilpaud	2,84,968	0	0	8,905	4	0
11	Muddenpully	2,30,152	0	0	7,192	4	0
	Total...	28,91,786	0	0	90,368	5	0

(Signed) H. G. SMITH,
Collector.

Exd. J. Wright.

From J. FRASER, Esq., Collector of the Godavery District, to the Secretary to the Board of Revenue, dated Cocanada, 30th April 1866, No. 86.

1. As requested by the Board in their Proceedings, dated 17th instant, No. 2,660, I have the honor to submit an approximate estimate of probable receipts in the Godavery District under the Road Cess Act.

2. The amount in column 2 is the probable rent value for Fusly 1276, on all lands under occupation and on water tax subject to the payment of road cess under the provisions of the Act. The amount in column 3 is the cess fixed on the amount of rent value at six Pies per Rupee.

3. I beg to remind the Board that, as stated in paragraph 32 of their Proceedings, dated 23rd April 1861, No. 2,110, the revised land assessment, which is to be brought into operation fully for the whole District from Fusly 1276, includes the Road Fund at two Rupees per cent.

ENCLOSURE No. 1

STATEMENT *showing the approximate rent value on all occupied lands in the Godavery District subject to the payment of Road Cess under the provisions of the Road Cess Act.*

Items.	Amount of rent value.			Amount of cess at six Pies per Rupee, or 3¼ per cent.		
	Rs.	A.	P.	Rs.	A.	P.
1. Assessment on Government lands	16,44,000	0	0	51,375	0	0
2. Water tax on do. do.	7,92,000	0	0	24,750	0	0
3. Assessment on Inams and Agraharams in Government villages	8,79,000	0	0	27,463	12	0
4. Water tax on Inams in Government villages	2,80,000	0	0	8,750	0	0
5. Assessment of Zirayati lands in Zemindary and Proprietary villages...	15,30,000	0	0	47,812	8	0
6. Water tax on Zirayati and Inam lands in do. do. do as well as on Agraharams	1,81,000	0	0	5,656	4	0
7. Assessment on Inams and Agraharams in Zemindary villages...	5,49,200	0	0	17,162	8	0
Total...	58,55,200	0	0	1,82,975	0	0

COCANADA,
30th April 1866.

(Signed) J. FRASER,
Collector.

From H. E. SULLIVAN, Esq., Acting Collector of Kurnool, to the Secretary to the Board of Revenue, dated 3rd May 1866, No. 99.

1. As directed in the Board's Proceedings, dated 17th ultimo, No. 2,630, I have the honor to submit an estimate of the probable receipts from the District Road Cess.

2. The amount has been calculated on the beriz of the last Fusly, at the rate of four Pies in the Rupee, which will yield a fund for the whole District of nearly Rupees 30,000. In the Statement appended will be seen the probable receipts for each Taluk.

3. Rules for the application of the proceeds of the cess will, I presume, be promulgated in due course. As a general rule, it would seem desirable that the amount levied in each Taluk should be expended within its limits, though circumstances might arise which would render an occasional departure from such a course expedient.

4. I would recommend that for the present the provisions should be made applicable only to those Taluks where the new settlement is being carried out. These are noted in the margin.*

* Ramalacottah, Nundikotkoor, Nundial, and Sirwell.

ENCLOSURE No. 1.

ABSTRACT.—Estimate of the probable receipts from the District Road Cess in the District of Kurnool.

Exd. J. Wright.

From V. H. LEVINGE, Esq., Collector of Madura, to the Secretary to the Board of Revenue, dated Tirumungalum, 8th May 1866, No. 139.

1. With reference to the Board's Proceedings of the 17th instant, No. 2,660, I have the honor to recommend that the Road Cess Act be introduced during the next Fusly, commencing 1st July 1866.

	Rs.
Ryotwar...	14 11,683
Land assessment in the Zemindaries...	20,00,009
" " in the Inam villages	2,79,816
Assessment of Sundry Inams	1,19,653
Value of the produce of Government Amany lands...	5,000
Total...	38,46,153
Tax at six pice per rupee	1,20,192

2. The particulars given in the margin shows the estimated rent value of all descriptions of land in the District. It may be relied on, I think, that the returns to be furnished under the Act will not be far less, but may be for a higher amount than that shown in the margin.

3. A cess, at the rate of six pice in the rupee, would yield 1,20,192 Rupees a year, which is no more than what is required considering the want of roads and bridge and the dearness of labor; and owing to the high value of produce and moderateness of assessment, would not be a heavy burden.

Exd. J. Wright.

From P. GRANT, Esq., Collector of Coimbatore, to the Secretary to the Board of Revenue, dated Ootacamund, 9th May 1866, No. 118.

With reference to the Proceedings of the Board of Revenue, dated the 17th April 1866, No. 2,660, I have the honor to report that I have roughly estimated the probable amount of the receipts that would accrue from the introduction of the Road Cess Act in this District, to be Rupees 75,000.

Exd. J. Wright.

From W. M. CADELL, Esq., Collector of South Canara, to the Secretary to the Board of Revenue, dated Camp at Mulki, Mangalore Taluk, 17th May 1866, No. 75.

1. I have the honor to reply to the Proceedings of the Board, under date the 17th April last, No. 2,660, and to submit the estimate therein called for. The estimate, I may observe, has been based on the amount of the land Revenue for Fusly 1274.

2. I would take, however, this opportunity to state that, in my judgment, the introduction of the Road Cess Act in this District at this time, would be altogether inexpedient.

3. In the first place, it cannot be denied that, compared with other Districts, Canara is still in a very backward state; near the coast and especially at the sea ports, the population is somewhat numerous, and the people beyond question well-to-do; still, in the interior, the population is very sparse, and near the ghauts it is with difficulty that existing cultivation is maintained. It must, also, be remembered that Canara is intersected everywhere with rivers, and that it is by these rivers, and by these almost entirely, that local produce finds its way to market: indeed, the use of wheeled conveyances in Canara, from various causes, continues to be very limited, and the number of these is said to be rather decreasing than increasing. Again, the District has never been surveyed, and there can be but very little doubt that a very considerable amount of land is enjoyed free of any assessment: a cess on the amount of the Land Revenue as existing at present would, therefore, not bring in the amount which it should, and when, to these considerations, it is added that the landholders have already to pay a considerable sum in the way of tax upon internal communications when they make use of the ferries, I venture to think that the Government will not consider it necessary, or advisable, to order the introduction of the Road Cess Act into this District, at present.

4. I can also certify, from my own personal observations, and after travelling on almost every road in the District, that, at present, the local traffic on any of the roads is altogether insignificant, and that it is only on the great or Imperial lines leading towards the Ghauts that traffic at all exists.

5. Under these circumstances, I would deprecate the application of the Act to this District, and to meet the repairs necessary for the maintenance of the Imperial lines, I would strongly urge the adoption of one or two tolls on each of these lines. There can be no question but that the valuable goods (chiefly coffee) passing along these lines, can amply afford to pay a sum quite sufficient to pay for the maintenance of all the Imperial lines in the highest order, and were the amount of these tolls so applied, the expenditure from Imperial funds would be very sensibly reduced.

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ENCLOSURE No. 1.

ESTIMATE *showing the probable amount of receipts under the Madras Road Cess Act, in the District of South Canara.*

District.	Total number of Wurgs.	Assessment for Fusly 1274.	Deduct temporary remissions.	Net Jummahbundy.	Probable amount of receipts at half-anna per Rupee.
1	2	3	4	5	6
		RS. A. P.	RS. A. P.	RS. A. P	RS. A. P.
South Canara ...	37,114	13,68,160 8 11	40,167 3 9	13,27,993 5 2	41,499 12 8

MANGALORE,
17th May 1866.

(Signed) W. M. CADELL,
Collector.

No. 3,519.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 10th May 1866.

Read the following letter from G. S. FORBES, Esq., Collector of Ganjam, to the Secretary to the Board of Revenue, dated Chetterpore, 2nd May 1866, No. 761 :—

1. Adverting to the Board's Order, No. 2,660, dated 17th ultimo, instructing Collectors to prepare for the introduction of the Road Cess Act, I beg to submit that, though there may be little hope of seeing this Act amended, I conceive it to be my duty to point out to the Board how very unjustly it bears upon the landholder.

2. The new Cess is to be levied upon the land rental within a maximum rate of rather more than three per cent., and its object is to relieve the General Revenue of the cost of completing and maintaining the inland communications of the country, for though in the Act, the roads on which the proceeds of the Cess are to be spent are styled "District Roads," yet their use and importance are more truly described (as above) in the Statement of Objects and Reasons for the Bill, and they are often and indeed generally of vital importance to the coast and inland trade, and to the sale revenue. Hence the injustice of shifting the burden of constructing these roads upon the class which already contributes most to the General Revenue, leaving untouched the interests and classes which benefit most directly and largely from them.

3. The *theory* of course is, that the landholder is more interested than other persons in the state of communications, because he depends on them to get his produce to a market ; but the *fact* is, that the smaller class of traders, or middlemen, always purchase the crops *on the spot* on behalf of larger merchants, and that these make their own arrangements for transport. It has always been the obvious interest of the traders to continue this system, which keeps down the first price, and leaves a larger margin to the merchant. Let, therefore, those pay for the District branch roads who profit most by them, and not the Ryot.

4. The Board are well aware that, with the exception of that small section of the native mercantile community, which is occupied with Home and Foreign trade, as distinguished from the port-to-port trade of these coasts, there exists a very large class of traders whose profits are drawn entirely from untaxed trade, and who pay no direct taxes in any other form ; probably, the balance of wealth is largely on the side of this class, as compared with the agricultural, and they, of all others, reap most signally the benefits afforded by good roads, efficient police, and general tranquillity. Yet, while they pay nothing for these advantages, the largest contributors to the revenue are now called upon to pay for the roads on which the untaxed traffic of their neighbours travels ; roads which, perhaps, do not approach within miles of their villages. And though even the Income Tax left all the smaller landholders untouched, a tax of three per cent. may now be imposed on them, for objects which are in reality of general interest and value.

5. The only roads to which the Ryot should now be called to contribute would be *village* roads, such as would bring them into easier communication with the so-called District roads, and I submit that the Bill ought, justly speaking, to be limited to this object.

6. As regards the class to which I have referred as properly liable to a tax in support of District roads, I think the means of reaching them are easy. First and most simply, by the License tax, which has every thing to commend it, being easily and cheaply collected, familiar to the people, and not difficult of imposition. Secondly, by the imposition of a one-anna export duty on every bag, box, bale, parcel, or package carried from port to port (being under 200 lbs. weight) without reference to contents or value. There is no fear of this trifling amount checking trade, and it would be collected by existing establishments. Probably a considerable sum would be thus raised. I am aware that large sums have been raised in South Arcot, and elsewhere, for District roads, and that it might be deemed absurd and impolitic, either to abandon the fund, or limit its application to village roads ; but the fact, that the Ryot is being made to pay taxes which should fall upon other classes, remains as a remarkable instance of unequal legislation.

7. I have omitted to notice, in its proper place, the case of the Ryots in Zemindary estates, who, under the terms of the new Act, will suffer more than the Government Ryots. The rent in the Ganjam Zemindaries is, for the most part, fifty per cent. on the gross produce ; the Ryots dividing the crop with the renter ; the per centage will, therefore, be calculated on a heavier rental, and

will constitute a higher tax, though drawn from a less substantial class, than the Government Ryots. And, further, to illustrate the unfairness of the arrangement, the Zemindar, whose actual rental was virtually taxed under the Income Tax in spite of the permanent settlement, is now relieved of a liability which there is the same legal ground for imposing as in the case of the Income Tax, for it was notorious to the framers of that Act, and to all the world, that a Zemindar's income was, in almost all cases, his land rental neither less nor more.

8. I trust the Board may see grounds in what I have stated to seek for a revision of the provisions of the Act.

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1. Submitted for the consideration of Government.

2. The Board observe that they expressed their opinion on the points discussed by Mr. Forbes in their Acting Secretary's letter, dated 15th June 1865, No. 2,933.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary,

To the Secretary to Government, Revenue Department.

Copy to the Collector of Ganjam.

Exd. J. Wright.

Submitting for consideration letter from Collector of Ganjam submitting remarks on hardship that would be imposed on landholders by introduction of new Road Cess Act.

No. 3,519.

Dated 19th May 1866

No.
PROCEEDINGS OF THE BOARD OF REVENUE,

1866. Department.

From J. D. ROBINSON, Esq., Collector of North Arcot, to the Secretary to the Board of Revenue, dated Byreddipalli, in Palmanair Taluk, 28th May 1866, No. 134.

1. Adverting to the Proceedings of the Board, dated the 17th ultimo, No. 2,660, calling upon me to submit my report regarding the introduction of the "District Road Cess Act" into this Collectorate, with an approximate estimate of the probable receipts under it, I have the honor to offer the following remarks.

2. The Board are aware that a Road Cess at two per cent. on its total beriz has been levied in this District for the last eight years. The system under which this tax is levied is uniform except in the Zemindaries, Polliems, Jaghire of Arnee, Shrotriems and Inam lands, to which the impost has never been extended, and in the villages recently transferred from the South Arcot District, which still retain their own form of the tax, viz., a rate of one anna on each Kani of cultivated land.

3. This cess, the Board will recollect, was fixed at two per centum on the beriz by Mr. Bourdillon, when the assessment of the District came under revision in 1857. It thus forms an essential element in the revenue system of the District, and having sprung out of a measure of general relief, was accepted without murmur, and has since been easily and punctually realized.

4. The Act does not, as I read it, make it, compulsory to raise, or in any way alter this existing rate. It merely fixes six Pies in the Rupee of the annual rent value of land, as the maximum of which the present [illegible]s rate in this District is already two-thirds.

5. The annual income from the Road Cess at existing rates fluctuates, of course, with the character of the particular season; [illegible] it has never fallen below Rupees 32,000, and might, probably, be safely set down at an average of Rupees 35,000 per annum.

6. The operations of the impost have hitherto been confined to Ryotwary land, but now under the new law, all Zemindaries, Polliems, Jaghire, Shrotriem, and Inam land of all tenures will come within the rateable area. I have not yet received accounts from any of the landholders, who will now, for the first time, become chargeable with the cess; but applying the present rate of two per cent. to such data as I have, I anticipate an addition to the Fund of Rupees 25,000, being an average of Rupees 60,000 per annum. My computations are necessarily rough, but they are, I have every reason to think, within the mark.

7. With such a fund judiciously administered every local requirement could be fully and promptly provided for, and this without in any way disturbing the confidence and good-will of the rate-paying masses, by any change or modification in the existing conditions of the tax.

8. Viewing the question from this point, and in connexion with the prospect of toll dues, municipal rates, and an ever-growing taxation, I would strongly deprecate any change in the present terms of the cess in this District, and would merely recommend that the rate should be extended to these tracts, which have hitherto not contributed, and that the South Arcot villages should be assimilated in system to that of the District with which, under the re-distribution of boundaries, they have now become finally incorporated.

9. Having thus expressed my general views, I beg to await the Board's instructions as to whether they propose to recommend that the rate for the whole District should be raised to the maximum prescribed in the Act, or whether the existing rate may be maintained, and merely extended to those tracts which will be brought into the cess paying area under the operations of the new law.

Exd. J. Wright.

From G. A. BALLARD, Esq., Collector of Malabar, to the Secretary to the Board of Revenue, dated Calicut, 28th May 1866, No. 164.

1. Adverting to the Board's Proceedings of the 17th ultimo, No. 2,660, I have the honor to submit a Statement showing the probable receipts in this District of the Road Cess Act (III. of 1866, Madras) is introduced on the wet, garden, and dry lands of Malabar at the maximum rate of six Pies in every Rupee of annual rent value of such lands, calculated according to the provisions of the Act (Section 3).

2. The total amount will be about Rupees 55,130, as noted below :—

	On assessed lands.	Inams.	Total.
Wet	38,364	1,057	39,421
Garden	15,332	367	15,709
Total...	53,706	1,424	55,130

3. I do not know whether much farther remark is expected from me at this stage. The cess is light; and, consequently, though its incidence will not be regular in Malabar, it will not be severely felt. The necessity of raising funds for District communications is great, and as other sufficient means are not provided, I am quite in favor of the introduction of the Act here. I think it may well be applied to this District from the commencement of the ensuing Fusly. I would assess at the maximum rate of six Pies in the Rupee, the assessment payable to Government being taken as the standard. The cess should be collected in two instalments, *i. e.*, a moiety with the November, and a moiety with the March instalments of Land Revenue.

4. I would rigorously localize the expenditure of the funds, spending the collections of each Amshom in that Amshom, and as a rule through the Amshom agency. In cases where funds for a considerable work that would immediately benefit several Amshoms were required, and other District funds were not available, the funds of the Amshoms concerned might be clubbed. And generally, of course, supervision would be exercised so as to make the local works as far as possible (and without unduly interfering with local convenience) fit into the general district and imperial system of communications.

5. With regard to Wynad I would certainly advocate the application of this Act to the Taluk in its integrity, unless more suitable legal provision for raising funds for the cross-roads of parts of that Taluk is made previously.

But the Act is quite insufficient to meet the peculiar requirements of the most important portions of Wynad.

It should only have general effect until the planting portions of the Taluk are placed, or I should perhaps say place themselves, under Aan ct that would provide for their peculiar and pressing requirements. I have fully expressed my views as to such an Act in other communications, and regret nothing practical has yet been done, though the question has been under discussion for several years. The portions of the Taluk not affected by what might be called the Planters' Act would remain under the Act now under notice, but when the Planters' Act was applied, the other would cease to operate on any lands assessed to the Planters' Act.

ENCLOSURE No. 1.

STATEMENT showing the Estimate of the probable receipts in the several Talukes of the Malabar District under the District Road Cess Act.

Taluks.	Collections of demand for Fusly 1274.				Amount of Cess on Column 5, at the rate of six Pies a Rupee.	Amount of Cess on Inam Lands.	Total of Columns 6 and 8.	Average amount of cess in each Amshom under the Act.	Number of Amshoms.
	Wet.	Garden.	Coffee.	Total.					
1	2	3	4	5	6	7	9	10	11
1. Cherakel...	1,23,222	53,185	...	1,76,407	5,512 11 6	5,462 0 0	5,683 6 6	132 0 0	43
2. Cottayam	49,018	40,753	...	89,771	2,805 5 6	3,971 0 0	2,929 7 0	111 0 0	28
3. Kurumbranad... ...	1,04,569	1,16,277	...	2,20,846	6,901 7 0	1,386 0 0	6,944 12 0	110 0 0	63
4. Calicut	60,071	52,987	...	1,13,058	3,533 1 0	119 0 0	3,536 12 6	101 0 0	35
5. Eroad	1,49,610	51,698	...	2,01,308	6,290 14 0	4,744 0 0	6,439 2 0	124 0 0	52
6. Vallurnad	2,22,002	17,984	...	2,39,986	7,499 9 0	3,229 0 0	7,600 7 6	119 0 0	64
7. Ponani	2,04,760	1,07,714	...	3,12,474	9,764 13 0	16,291 0 0	10,273 9 6	139 0 0	74
8. Palghaut	2,81,351	5,551	...	2,86,905	8,965 12 6	9,997 0 0	9,259 7 0	162 0 0	57
9. Wynad	30,478	...	30,869	61,347	1,917 1 6	530 0 0	1,933 10 6	121 0 0	16
10. Cochin	2,530	13,953	...	16,492	515 6 0	451 0 0	529 7 6	529 0 0	1
Total...	12,27,620	4,60,105	30,869	17,18,594	53,706 1 0	45,570 0 0	55,130 2 0	... ...	433

(Signed) G. A. BALLARD,
Collector.

CALICUT,
28th May 1866.

No. 3,772.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 1st June 1866.

Read the following letter from C. N. POCHIN, Esq., Acting Collector of Trichinopoly, to the Secretary to the Board of Revenue, dated Camp at Vyganellur, 15th May 1866, No. 95:—

1. In reply to the Proceedings of the Board of Revenue, No. 2,660, of the 17th April 1866, I have the honor to report that the Road Cess Act may be enforced in this District from the commencement of the next Fusly, and that the probable receipts under this head would amount to 40,000 Rupees a year.

2. I beg to refer the Board to the correspondence noted in the margin, and to request their sanction to carry to the Imperial Revenue the amount debited from the General Revenues, and credited to the Local Funds, under the name of Road Cess, as prescribed by the Board in their Proceedings above quoted.

Collector's letter, No. 13, dated 1st February 1865.
Board's Proceedings, 15th February 1865, No. 910.

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1. The Board are at a loss to understand the Acting Collector's request in paragraph 2.

2. The effect of his proposal would be that the Road Cess, levied on the Ryots in Trichinopoly District, would be (2+3½) 5½, instead of 3½ per cent. on the assessment as elsewhere under the Act.

3. A Road Cess of two per cent. on the assessment is already levied in Trichinopoly, being embodied in the rates.

4. If the Act is brought into operation there, 1½ per cent. additional will have to be levied and credited to the Local Funds, as the two per cent. rate now is.

(A true Copy and Extract.)

(Signed) R. A. DALYELL,
Acting Secretary.

To the Acting Collector of Trichinopoly.

Exd. J. Wright.

From E. G. R. FANE, Esq., Collector of Madras, to the Acting Secretary to the Board of Revenue, dated Cuttiwak, 9th June 1866, No. 173.

1. With reference to the Board's Proceedings, dated the 17th April last, No. 2,660, calling for an approximate estimate of the probable receipts in each District, from the contemplated Road Cess, I have the honor to state that the Land Revenue of this District in Fusly 1274, consists of the various items as per margin, and amounts to Rupees 16,15,669. If, therefore, the cess be at the maximum rate of 6 Pies per Rupee, the total cess would amount to Rupees 51,770-14-0.

	Rupees.
Permanently settled	1,06,623
Jody on Ehrotriem and Inam villages	71,269
Ryotwar	12,81,999
Miscellaneous	1,96,878
Total ...	16,15,669

2. This sum would be ample for the purposes it is intended to be applied to, and will be a great boon to the District, where many good lines of old District roads are going rapidly out of repair, for want of funds.

Exd. J. Wright.

1866. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 1st June 1866

No. 3,772.

Passing remarks on proposal of Collector of Trichinopoly to carry to Imperial Revenue amount debited from General Revenues and credited to Local Funds under name of Road cess.

From the Honorable D. ARBUTHNOTT, Collector of Salem, to the Acting Secretary to the Board of Revenue, dated 9th June 1866, No. 93.

1. With reference to the Board's Proceedings of the 17th April last, No. 2,660, I have the honor to state that I see no objection to the introduction of the Road Cess Act into the whole Salem District.

2. At present, the Road Cess is levied only on lands, the assessment of which has been reduced, and it amounts to Rupees 23,329 per annum. The cess is levied at 4 Pies in the Rupee, and I would recommend the same rate under the new Act. The enclosed estimate will show that, at 4 Pies in the Rupee, the probable receipts from the whole District would amount to 45,000 Rupees.

ENCLOSURE No. 1.

Estimate of the probable receipts from Road Cess.

Items.		Total demand or Beriz.			Amount at 6 Pies per Rupee.			Amount at 4 Pies per Rupee.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Permanently settled.	Jari Mootah.	4,27,823	2	9	13,369	7	6	8,912	15	8
	Poliaput ...	19,939	9	10	623	1	6	415	6	6
	Total...	4,47,762	12	7	13,992	9	0	9,328	6	2
Ryotwar		16,28,133	8	3	50,879	2	6	33,919	7	2
Inams...		1,07,362	2	4	3,355	1	0	2,236	11	4
	Grand Total...	21,83,258	7	2	68,226	12	6	45,484	8	8

SALEM,
9th June 1866.

(Signed) D. ARBUTHNOTT,
Collector.

Esd. J. Wright.

No. 4,140.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th June 1866.

Read the following letter from T. A. N. CHASE, Esq, Acting Collector of the Kistna District, to the Secretary to the Board of Revenue, dated Masulipatam, 2nd June 1866, No. 175:—

1. In reply to Proceedings of the Board of Revenue, No. 2,630, dated 17th April last, I have the honor to inform you that I consider it would be impracticable to introduce the Road Cess Act before the 1st January 1867, because Section 6 provides for landholders furnishing lists of their lands, &c., which according to Section 7 must be sent in after six months' requisition in the District Gazette or otherwise.

2. I append a proximate estimate of the probable receipts.

3 I regret so much delay has taken place in furnishing this report, but it is owing to the Act only having been received into this Office on the 21st May, with the "Fort Saint George Gazette" of the 18th May.

Estimate.

Items.	Yearly Peishcush on Zemindaries.	Demand for Fusly 1274.	Road Cess at six Pies in every Rupee of the annual rent.
	Rupees.	Rupees.	Rupees
The supposed rent received by Zemindars, or three times the Peishcush...	2,91,385	8,74,155	27,317
Roytwar, Shrotriems, and Inam quit-rents...	.....	26,72,048	83,502
Total...	.....	35,46,203	1,10,819

MASULIPATAM,
2nd June 1866.

(Signed) T. A. N. CHASE,
Acting Collector.

1. The Board do not agree with the Acting Collector. The landholders are allowed six months to file their lists, but this need not prevent the imposition of the cess at once, though the collection of the cess may of course be deferred until the necessary information is available.

2. The Acting Collector has fallen into an error in his estimate. The cess will be levied on the rent value of Inams, Shrotriems, &c., and not on the quit-rent payable.

(True Copies and Extract.)

(Signed) R. A. DALYELL,
Acting Secretary.

To the Collector of the Kistna District.

Exd. J. Wright

1866. Department.

No.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 16th June 1866.

No. 4,110.

Disagreeing with Acting Collector of Kistna district as to impracticability of immediate introduction of Road Cess Act, and directing levy of the cess on rent value of Inams, Shrotriems &c. and not on quit-rent payable.

From V. H. SULLIVAN, Esq., Acting Collector of Kurnool, to the Acting Secretary to the Board of Revenue, dated 22nd June 1866, No. 4,281.

Revised Estimate of amount of Road Cess realizable from lands held on Inam and Ryotwary tenure in the Kurnool District.

No.	Taluk.	Ryotwary Beriz	Assessment on Inams.			Total assessment on Ryotwary and Inam lands.	Road Cess at six Pies in the Rupee.	Remarks.
			Assessment on entire Inam villages and personal Inams.	Assessment on service Inams both Revenue and Police.	Total.			
1	Patticonda... ...	1,82,939 7 10	90,854 2 7	45,200 6 1	1,36,054 8 8	3,18,994 0 6	9,968 9 0	The amounts shown in columns 3 and 4 are taken from the assessment fixed by the Deputy Collector at the time of the Inam inquiry. In Kurnool, till recently, there has been no regular system of assessment for either Circar or Inam lands.
2	Ramalacota ...	1,65,663 10 5	67,329 3 4	74,036 2 4	1,41,365 5 8	3,07,029 0 1	9,594 10 6	
3	Nundicotcoor.	1,99,059 2 5	69,203 15 9	57,130 3 10	1,26,334 3 7	3,25,393 6 0	10,168 8 6	
4	Nundial	2,01,479 13 10	68,567 5 9	51,483 9 9	1,20,050 15 6	3,21,530 13 4	10,047 13 6	
5	Koilcoontla ...	2,04,909 14 10	75,730 0 11	48,755 13 11	1,24,485 14 10	3,29,395 13 8	10,293 10 0	
6	Sirwell	1,68,919 2 5	53,283 8 5	47,424 0 3	1,00,707 8 8	2,69,626 11 1	8,425 13 6	
7	Cumbum... ...	1,42,428 11 4	72,329 8 2	40,137 14 7	1,12,467 6 9	2,54,896 2 1	7,965 8 0	
8	Markapoor ...	81,050 12 2	39,121 6 2	19,721 2 10	58,842 9 0	1,39,893 5 2	4,371 10 6	
	Total...	13,46,450 11 3	5,36,419 3 1	3,83,889 5 7	9,20,308 8 8	22,66,759 3 11	70,836 3 6	

KURNOOL,
22nd June 1866.

(Signed) H. E. SULLIVAN,
Acting Collector.

Exd. J. Wright.

20

From R. K. PUCKLE, Esq., Collector of Tinnevelly, to the Acting Secretary to the Board of Revenue, dated 25th June 1866, No. 240.

1. As directed in the Board's Proceedings, No. 2,660, dated 17th April 1866, I have the honor to report on the proposed Road Cess for this District.

2. Accurate returns of the rental of other than Ryotwary lands are not just now procurable, but attention will be paid to this point when introducing the settlement.

3. For the purpose of forming an estimate, I have referred to a report on the Poliems (permanently settled villages), dated 5th April 1803, and find that the Peshcush (tribute) was estimated at about 50 per cent. of the landlord's rent. The Peshcush is 3,03,047 Rupees, which shows the nominal rental to be 6,40,962 Rupees.

4. It is not so easy to arrive at the rentals of the Kuttuguttagai and Inam villages; but these are estimated at 47,067 Rupees and 35,590 Rupees respectively.

5. The rental of the Ryotwari villages entered here is an average of the collections of the last five years or 23,33,490; these figures are merely approximate and will probably all be altered by settlement before the road cess is introduced.

6. Tinnevelly is greatly in need of roads, the people are already well to do, and their prospect of benefitting still more by the settlement is almost immediate. I, therefore, propose the imposition of the maximum cess allowed by the Act, viz., six Pies in the Rupee, and this will yield about the following return :—

	Rental.	Road Cess at six Pies per Rupee.
In Ryotwary villages...	23,33,490	72,921
In Zemindary or permanently settled villages	6,40,962	20,030
In Kattuguttagai or lease-hold villages...	47,068	1,471
In Inam or freehold villages...	35,590	1,112
	30,57,110	95,534

Exd. J. Wright.

From C. W. READE, Esq., Collector of South Arcot, to the Acting Secretary to the Board of Revenue, dated Cuddalore, 4th July 1866, No 133:—

1. In acknowledgment of the Board's Proceedings, dated 17th April last, No. 2,660, I have the honor to submit an estimate of the probable receipts derivable from the Road Cess as therein called for, from which it will be observed that the excess over the present Road Fund will be about Rupees 42,829.

2. The Board are aware that the Road Fund is not shown in a separate item either in the accounts, or in the Ryots' Puttahs, but that it has been included in the individual Chittah and Puttahs, and is deducted from the aggregate beriz and collection at the rate of one Anna per Cawny in the Hooloos Taluks, and four Pies per Rupee in other parts of the District.

3. This incorporation of the proposed Road Cess with the Beriz and its subsequent deduction, as shown above will, no doubt, be the best and most ready mode of keeping the accounts and collecting the cess.

4. The introduction of the proposed new cess will not, I think, press, or be considered to press, hardly on the Ryots in general, as all will equally share in its contribution, and the portion thus falling to each is comparatively trifling; and, provided the funds are duly expended in the formation and opening up of new lines of communication between towns and villages in the District, and in keeping in repair all the old District roads, the people are not likely to object, or in any way to oppose the imposition of the new tax.

ENCLOSURE No. 1.

STATEMENT *showing the comparison between the probable amount of Road Cess leviable agreeably to Bill No.* 13 *of* 1865, *and the actual amount of Road Fund levied in Fusly* 1274, *in the District of South Arcot.*

Fusly.	Net Beriz after deducting the remissions allowed owing to the adversity of season, as well as the usual remissions on the total assessment of Punjah, Nunjah, and Garden lands, as well as Teervahjasty and Fasaljasty.	Probable amount of Road Cess leviable, at the rate of six Pies per Rupee, agreeably to the Bill No. 13 of 1865.	Actual amount of Road Fund levied, at the rate of one Anna per Cawny, and four Pies per Rupee respectively, according to the Jummahbundy of Fusly 1274.	Difference on comparison between Columns 3 and 4.	
				Increase.	
1	2	3	4	Increase.	Decrease.
	Rs.				
1270.....	26,71,136				
1271.....	31,58,119				
1272.....	30,75,491				
1273.....	32,03,879				
1274.....	31,32,170				
Total...	1,52,40,795				
Average...	30,48,159	95,255	52,426	42,829	...

(Signed) C. W. READE,
Collector.

Exd. J. Wright.

From J. W. B. DYKES, Esq., Collector of Nellore, to the Acting Secretary to the Board of Revenue, dated 24th July 1866, No. 222.

1. I have the honor to acknowledge the receipt of the Board's Proceedings, dated 17th April last, No. 2,660, calling for a report and an estimate of the probable receipts under the Madras Road Cess Act.

2 I greatly regret the delay there has been in the matter owing in part to a mistake in my office, in part to the difficulty the Sub-Collector has experienced in making an estimate for the Zemindaries.

3. Taking the assessment to represent the rent value in Ryotwar villages, and fixing the value in Zemindary and Shrotriems roughly from the rents realized by the proprietors or the quit-rent paid by them to Government, the amount of road cess, at the maximum rate of six Pies in the Rupee, may be given at Rupees 75,446 for the whole District.

ENCLOSURE No. 1.

Taluks.	Revenue.	Cess at six Pies in the Rupee.
Principal Division.		
Guduru	RS. 2,51,043	RS. 7,845
Rapuru	90,227	2,820
Nellore	3,68,066	11,502
Atmakuru	2,05,518	6,423
Kavali	1,24,942	3,904
Udayagiri	53,272	1,665
Southern Taluks of the Venkatagiri Zemindary.	10,93,068	34,159
	3,00,000	9,375
Total... ...		43,534
Sub-Division.		
Kandukuru	2,18,631	6,832
Kanigiri	46,758	1,461
Ongole	2,59,796	8,119
Northern Taluks of the Venkatagiri Zemindary.	5,25,185	16,412
	4,00,000	12,500
Other Zemindaries	.....	3,000
Total... ...	.....	31,912
Grand Total... ...	.....	75,446

(Signed) J. W. B. DYKES,
Collector.

Exd. J. Wright.

No. 6,665.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 18th September 1866.

Read the following letter from G. THORNHILL, Esq., Collector of the Kistna District, to the Secretary to the Board of Revenue, dated Masulipatam, 28th August 1866, No. 295:—

1. With reference to the correspondence noted in the margin, I have the honor to inform you that I see no objection to the introduction of Road Cess Act No. III of 1866 from the commencement of Fusly 1276; and to forward, herewith, a revised estimate of the probable receipts.

From Board, 17th April 1866, No. 2,660.
To do. 2nd June " " 175.
From do. 16th do. " " 4,140.

2. If it be intended to introduce the Act as proposed, I would beg the Board to take measures to have the Notification required by Section 1 of the Act, at once published.

Revised Estimate.

Items.	Yearly Peishkush on Zemindaries.	Demand for Fusly 1275.	Road Cess at 6 Pies in every Rupee of the annual rent.
	Rs.	Rs.	Rs.
The supposed rent received by Zemindars, or three times the Peishkush	2,91,389	8,74,168	27,318
Ryotwar, as well as the supposed rent-value of Inams and Shrotriems...	.....	37,73,010	1,17,907
Total...	.....	46,47,178	1,15,225

MASULIPATAM,
28th August 1866.

(Signed) G. THORNHILL,
Collector.

Submitted to Government, in continuation of Board's letter of 5th September 1866, No. 6,303.

(A true Copy and Extract.)

(Signed) W. HUDLESTON,
Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Collector of the Kistna District.

Exd. J. Wright.

Rec. 10th October 66 L. L. 244

F. W. Robinson
Esq. &c. &c. &c.

Dr. 2736. 26

10th October 66

The Govt. have been so long in sending us these letters that it will be better I think to commence from the second half of the year.

W W
Yr.

The Govt. inf. consider that at the Road Cess Act, at the full rate prescribed in it, may properly and advantageously be introduced from the 1st January 1867 in the following districts viz

Vizagapatam (Jeypore Estate excepted)

Godavery.

Kistna.

Nellore.

Cuddapah.

Tanjore.

Tinnevelly.

Malabar. (Wynaad Excepted)

S. Canara.

The Superintendents

Notifications will accordingly

cordingly be returned
to the Wk. with instruct
ions to the Clerk of Embly
to the intent in making
the necessary endorse-
ments on the fair copy
of the acts and the
Embly & and to enter upon
and keep of the proceeds

In the other dis-
tricts a further work
of enrolment may be
necessary in conse-
quence of the ~~loss~~
adverse character
of the season - On this
point the Wk. wish
to call for special re-
ports of the ~~in~~structions
~~in~~ structions in the circular
of March 1870 - These
reports should be sent
before Sept., as they
are required, in the

case of expenditure of the
Wk. vouchers.

There are several
points in the Clerks
letters of the Wk. which
need notice.

The Clerk of the Embly
is in error as to the
Revised Law and Regul-
ations including Wood
cuts - He will find
that ~~he~~ did not put ~~on record for~~ publication ~~of~~ any-
thing but the Acts -

The late Acting Clerk
of Revenue seems to
have been in ignorance of
the Special Fund Rules
issued by ~~him~~ in G.O. of 15 March
1876 Para 2
this. He commences data
that the receipts in
Each District should be
by Remittance within 48
hours - and the more
extreme measure he

ance of the
Wk. vouchers.

passed by the Collr. of
Malabar that the col-
-lections of Each Cutchy
should be expended
within its limits can-
not be adopted. The pro-
-per course is to com-
-mence with the works
most important to
the District at large
and as these are com-
-pleted to carry for-
-wardly down towards
villages communicat-
Of course the case is
not to be a district
by district or Districts
excepted step forward
from the operation of
the Act.

The petr. Came
heated orders Subsidy
by sending the Treasu-
-rer's Cash
Esq.

11 Copies Lights Bridges Roads Ports 11 Oct
6 Indo Chinese
21 Asiatic 6

Revenue 1866 Department
Pro: of Govt for October

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Pro: of the Madras Govt
D/ 10th October 1866.

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From Board 15 Nov 1866
Nº 4161. In Pro
From Board 10 Dec 1866 Cd
Rd Bd of Rev 17 Jany 67
Ce Nº 170.

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Introduction of the
Road cess act in certain
districts from the 1st January
1867 Sanctioned.—

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