M.R.O. 14-5,450—22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 3037 Press ~~Mis.~~

193. 194

Dated 8— 11— 1866.

Not to be folded or roughly handled

No. 193. Read the following Proceedings of the Board of Revenue, dated 25th October 1866, No. 7,710:—

Read the following Proceedings of the Madras Government, dated 10th October 1866, No. 2,736, Revenue Department.

ABSTRACT.—Authorizing the introduction, from 1st January 1867, of the Road Cess Act, at the full rate prescribed in it, in nine Districts, and requesting the Board to call for special reports on the subject from the remaining Districts, to be submitted in the course of next month, and to lay them before Government as they are received, with an expression of the Board's views.

1. Ordered that the foregoing Proceedings of Government be communicated to all Collectors for information and guidance.

2. The Collectors of the districts named in paragraph 1 of the Government Order will observe that, in their districts, the Road Cess Act (No. III. of 1866, Madras,) is to be introduced from 1st January 1867, and they will employ the interval in making the necessary arrangements for the levy of the Cess at the full rate of six Pice in the Rupee on the annual taxable value of the land under the Act, and will prepare a scheme for the employment of the realized proceeds, which will be credited to the Local District Road Fund.

3. The Collectors will observe that in the case of lands held on Ryotwary tenure, the assessment payable to Government for the land, together with any water rate payable for its irrigation, will represent the annual taxable value of the land for the purposes of the Act.

4. In the case of lands other than Ryotwary, the yearly rent payable to the landholders by his sub-tenants, is to represent the taxable value of land held by such tenants; and the full survey assessment, or in the absence of such survey assessment, then the rent payable for lands of similar quality in the neighbourhood, will represent the taxable value of lands in the personal occupation of the landholder.

5. In the case of lands held on any tenure other than Ryotwary, the Collector's first step will be to call on all such landholders for a list of their lands, specifying the annual rent value calculated as above. The requisition will be made by Notification in the District Gazette, stating the purpose and provisions of the Act, the period allowed for compliance, and the penalty provided for delay beyond such period; and copies will be struck off and forwarded to the Tahsildars for distribution to all Zemindars, Talookdars, Jaghiredars, Shrotriemdars, Inámdars, &c., for their information and guidance.

6. Under Section 15, Act III. of 1866, the Board direct that the annual Road Cess be levied in the same proportionate instalments as are adopted in the case of the Land Revenue of the several districts, and that the assessment be made for the same year of account as is, or may be, observed in regard to the Land Revenue.

7. The Collectors of the districts not named in paragraph 1 of the Government Order, will report to the Board before the end of November, when they

consider that the circumstances of their districts will admit of the introduction of the Act, with the reasons for their opinion.

8. The Board will address Government separately on the subject of paragraph 5 of the Government Order.

No. 194. ORDER THEREON, 8th November 1866, No. 3,037.

Land Revenue.

Ordered to be recorded.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the Board of Revenue.

Exd. S. T. Augustin.

Pro 10th Oct 66 N 2426 S.

Rev. 1866. Department.
Pros of Govt for November

No. 3895

PROCEEDINGS OF THE BOARD OF REVENUE.

To All Collectors. & Government &c.

Dated 25th October 1866.
Dep 31st
Received 1st Inst.
Govt Dep of Rev dy 20 Nov 66
Col 1st 4214

No. 7,710.

Communicating to Collectors, with remarks, orders of Government for introduction of Road Cess Act into certain districts from 1st January 1867, and requesting Collectors of remaining districts to report when the Act may be introduced into their districts, with the reasons for their opinion. N 3037.

RECORDED.

8th Nov 1866

A. 1937/194

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