

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 307	Press ~~Mis.~~
8/82	
Dated 6 - 2 - 18 66.	

Not to be folded or roughly handled

No. 81. Read the following Proceedings of the Board of Revenue, dated 8th January 1866, No. 125.

Read the following letter from the Collector of Madras, to the Acting Secretary to the Board of Revenue, dated Sydapet, 20th September 1865, No. 292:—

1. With reference to the Board's Miscellaneous Circular of the 15th June last, No. LXVI. calling for further explanation as to the irrecoverable arrears in this District, I have the honor to submit the following remarks.

2. In the first place, I beg to observe that the aggregate amount I recommended to be written off the accounts was Rupees 48,574-1-1, and not Rupees 37,759-11-1, as represented in the Board's Jummahbundy Statement, No. 20, forwarded to Government. The Government have accorded their sanction to write off the accounts the sum of Rupees 15,975-6-3, consisting of the marginally noted items, leaving a balance, therefore, of Rupees 21,784; for this balance the Government demand a further explanation before sanctioning its remission: the items forming this balance entered are as per margin, and as in paragraphs 65 and 70 of my last year's Settlement Report.

	RS.	A.	P.
* Ryotwar	14,087	0	8
Rent	875	0	1
Amany	834	7	2
Shrotriem	178	14	4
	15,975	6	3

Amount of Ryotwar arrears, the collection of which was suspended for various reasons...	9,349	6	1
Do. Miscellaneous arrears...	12,434	14	9
	21,784	4	10

3. To enter into full details, of the various reasons for which the first sum of Rupees 9,350 was recommended to be remitted, would require a very lengthy report, as the balances appertain to many Fuslies, and the items are too numerous to admit of each one being particularized in this Report. I will only, therefore, remark on the chief ones, and send merely a detailed Statement of the whole.

4. Of the arrears in question, the sum of Rupees 1,965-2-5 is due, from Fusly 1261 to Fusly 1272, by Ryots who are either utterly impoverished, or who have deserted their villages, without leaving any property behind them. Rupees 681-12-11 was due on lands, which formed the subject of a boundary dispute between two villages, and the assessment of which was erroneously brought to account in the accounts of both the villages, but since ordered to be remitted in one of the villages. The sum of Rupees 618-4-9 was erroneously charged in Puttahs in excess of the actual Beriz, and Rupees 40-5-6, being the assessment on certain tope cowle lands, ought to have been included under the head of remission; but which, through an oversight, was brought to account.

5. The detail Statement above mentioned will explain, I trust, the remaining items, and the Fuslies to which they appertain.

6. Of the Miscellaneous arrears of Rupees 12,435, about which also further explanation was called for, Rupees 9,842-6-10 appertain to Madras proper, being the Ground-rent and Quit-rent there leviable. The Fuslywar details, for these arrears, also are given in the Statement now sent, as required by Government. The only reason I can assign for the tardy collection of these arrears, is the facilities which the present law affords to evade the Government demand in Madras.

7. All the property there, with very few exceptions, is held either on Government grants or certificates. In many cases it has passed from the original grantees to other parties, whose whereabouts is not known, owing to their not having had the transfers of the property registered in their names. Much of this land, thus transferred, has never been actually occupied, and being left waste, the Collecting Department has no means of coming down upon the present owners.

8. In some cases, the actual locality of the land itself is not known as in the last Survey, all uncultivated waste lands were surveyed in the blocks, and the name of the holder of each field, or the actual extent of it not mentioned; hence another difficulty in collecting the arrears or tracing out the land-owners.

9. Of the outstanding arrears, amounting to Rupees 9,842-6-10, Rupees 5,734 appertain to the above description; of this sum Rupees 19-13-2 only has been realized since the date of my last Settlement Report.

10. It appears that, formerly, no bills were issued for this description of land, the owners of which, or the whereabouts of which were not known; but the practice was changed by Mr. Stokes, formerly Collector of Madras, who imagined that, unless every year bills were issued, the Government would lose their rights to the quit-rent upon these lands.

11. This measure of Mr. Stokes appears to have been sanctioned by the Board, but, in my opinion, it should not have been so, as it was a useless innovation, and only tended to swell the accounts with arrears, the collection of much of which was impracticable: I would, therefore, beg to be allowed to revert to the old system, and only issue bills, and make demands, against parties who are known, or forthcoming.

12. But if the Board, on legal grounds, are unwilling to sanction this, I would suggest issuing bills as usual, but excluding them from the demand. A register of these bills would, of course, be kept in the office, and if any owner should turn up, and pay up the arrears, then only would the amount be carried to account. Under this plan the arrears, which yearly look so formidable, and so often commented upon by the Government, in reviewing the Madras Deputy Collector's statements, would disappear.

13. In some cases, the owners are known to the Quit-Rent Department, but they are either absent from Madras, or have no moveable property on the premises that can be seized, or if there be any, the owners shut up their houses only opening in the evening, and thus avoid the distraint of it.

14. These difficulties in the Madras collections have, however, been so frequently laid before the Board and Government by my predecessor, and lately by myself, that I was in hopes that no further explanation would have been required; the only remedy has also been frequently pointed out to the Board and Government, and that is, to make the land or house, and in fact the whole of a man's property, real and personal, answerable for his arrears.

15. The Deputy Collector of Madras, who was called upon to explain his reasons for the large outstanding arrears, states that the delay in collecting is due to nothing else than the defective law as at present applicable to Madras, and not to the negligence of the collecting Officers, and I have every reason to be satisfied with his explanation, but at the same time I have directed him to watch the collecting officers, and to see that they do not relax their endeavors. I beg, therefore, the Board will be satisfied with this explanation, and obtain the sanction of Government to my writing off the accounts the whole of the above sum of Rupees 21,784-4-10.

16. Even if the Government accord their sanction for writing off this sum, there will still remain a balance of Rupees 10,814-6-0, which must be written off the accounts, and which were recommended to be so by me, in my last Jummahbundy report, as being a portion of the irrecoverable arrears. This amount is the assessment of lands, the crops on which perished after the Jummahbundy of Fusly 1273, and which, after careful scrutiny, I had remitted in that Fusly. As I considered that no advantage would be gained in retaining this amount in the accounts till the close of the following Fusly, its retention only tending to swell the balance account; I thought proper to include it also in the Jummahbundy Report as irrecoverable, and a proper item to be written off. I, therefore, beg the Board will be pleased to obtain the sanction of Government now to write it also off from the accounts.

17. I also beg they will obtain the sanction of Government to my including, in my future reports, such sums as are decided upon to be irrecoverable, after the Jummahbundy of each Fusly, and including them in Statement No. 13 of each Fusly, instead of retaining them, as at present, in the accounts till the following Fusly.

ENCLOSURE No. 1.

ABSTRACT.—Statement shewing the details of the irrecoverable arrears for which sanction has been withheld by Government.

1. Resolved that the foregoing letter be submitted to Government, with reference to paragraphs 43 and 44 of their Order, dated 12th May 1865, No. 1,005.

2. When reviewing the Board's Settlement Report for Fusly 1273, the Government, in paragraph 44 of the Order above referred to, disallowed a sum of Rupees 21,785, out of Rupees 37,759-11-1, being the irrecoverable arrears of the Madras

District recommended by the Board for remission, and called for certain particulars regarding it. In the letter above recorded, the Collector submits detailed explanations, and a statement shewing the particulars of the arrears, and the years to which they belong.

3. The amount which the Government have declined to sanction, pending explanation, consists of the items noted in the margin. It appears that out of the first item, a sum of Rupees 1,025-2-5 is due from Fusly 1261 to Fusly 1272 by Ryots, who are either utterly impoverished, or who have deserted their villages without leaving any property behind them. The remainder is chiefly composed of erroneous charges made in the Ryot's Puttahs.

4. The second item, Miscellaneous arrears, amounts to Rupees 12,434-14-9. Of this, a sum of Rupees 2,592-7-11 consists of various charges made in the District generally either erroneously or otherwise, and which have become irrecoverable from several causes. The particulars of the items are given in the Statement. The remainder, Rupees 9,842-6-10, belongs to Madras proper, being the Ground-rent and Quit-rent arrears. The reason the Collector assigns, for the tardy collection of these latter arrears, is the facilities which are afforded for evading the Government demand in Madras, by the existing state of the Law.

5. In some cases the owners of the lands, on which the Quit-rent is charged, are not known. Another difficulty is, that the actual locality of the land itself is not known in some cases, as, at the late survey, all uncultivated waste lands were surveyed in blocks without any mention of the name of the holder, or the position of each holding. The Board observe, that, in regard to all unclaimed waste lands, it will be better to issue notices requiring parties having claims to come forward and state them, and if no one should appear within the time prescribed in the notice, the land should be considered as at the disposal of Government, and any one requiring it afterwards should obtain it on application to the Collector. If only a portion of the survey block is taken up by any one, it should be measured and entered in the accounts with a sub-number, in the name of the party who has taken it up. Under such an arrangement, it will not be difficult to issue the Quit-rent bills to the occupiers of the land. The Collector is requested to issue the necessary instructions on this point to the Madras Deputy Collector.

6. Adverting to paragraphs 10 to 12 of the Collector's letter, the Board observe, that, if the arrangement above suggested were carried out, it would not be necessary to issue bills for those waste lands which are considered to be at the disposal of Government, unless taken up upon application. The amount of bills issued under any circumstances should, as a rule, be included in the demand, and should on no account be excluded from it, as proposed by the Collector. Such a course is objectionable in many respects.

7. In paragraph 16 of the letter, the Collector points out that the sum of Rupees 10,814-6-0 also requires to be written off the accounts. This is the amount remitted by the Collector on account of withered crops after the settlement of

Fusly 1273 had been closed. It was, therefore, included in the demand and recommended for remission by the Collector, in the Settlement Report for Fusly 1273, as irrecoverable arrears. The Board, however, did not include it in the amount of irrecoverable arrears recommended to Government for remission, as there was no column provided for it in the Statement. In future, however, a column will be opened for this purpose, under the head of Current Demand, as nothing would be gained by retaining such a sum in the accounts until the close of the following Fusly.

Amount given in the margin of paragraph 3 of these Proceedings ...	Rs. A. P.	21,784 4 10	8. Under the explanation furnished in these Proceedings the Board request that the Government will now be pleased to accord their sanction for writing off the sum of Rupees 32,591-10-10 in the accounts of the Collector of Madras.
Amount of Shavi remitted by the Collector in Fusly 1273, as explained in paragraph 7 ...	10,814 6 0		
Total ...	32,598 10 10		

No. 82.

ORDER THEREON, 6th February 1866, No. 307.

Land Revenue.

The Government grant authority for writing off Rupees 32,598-10-10, as recommended in paragraph 8 of the above Proceedings.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the Board of Revenue.
,, the Accountant General.

Exd. S. T. Augustin.

proper to include it also in the Jummahbundy Report as irrecoverable, and a proper item to be written off. I, therefore, beg the Board will be pleased to obtain the sanction of Government now to write it also off from the accounts.

17. I also beg they will obtain the sanction of Government to my including, in my future reports, such sums as are decided upon to be irrecoverable, after the Jummahbundy of each Fusly, and including them in Statement No. 13 of each Fusly, instead of retaining them, as at present, in the accounts till the following Fusly.

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3. The amount which the Government have declined to sanction, pending explanation, consists of the items noted in the margin. It appears that out of the first item, a sum of Rupees 1,925-2-5 is due from Fusly 1261 to Fusly 1472 by Ryots, who are either utterly impoverished, or who have deserted their vil-

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Ryotwar arrears, the collection of which was suspended for various reasons	9,349	6	1
Do. of Miscellaneous arrears	12,431	14	9
Total	21,784	4	10

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upon application. The amount of bills issued under any circumstances should, as a rule, be included in the demand, and should on no account be excluded from it, as proposed by the Collector. Such a course is objectionable in many respects.

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8. Under the explanation furnished in these Proceedings, the Board request that the Government will now be pleased to accord their sanction for writing off the sum of Rupees 32,598-10-10 in the accounts of the Collector of Madras.

	RS.	A.	P.
Amount given in the margin of paragraph 3 of these Proceedings	21,784	4	10
Amount of Shavi remitted by the Collector in Fusly 1273, as explained in paragraph 7	10,814	6	0
Total	32,598	10	10

(A true Copy and Extract.)

Acting Sub-Secretary.

D. Sim. Esq., Secretary to Government, R. D.,

with enclosure.

Copy to E. G. R. Esq., Collector of Madras.

Exd. J. Wright.

*The put present authority
for writing off Rs 32598-10-10
as recommended in para
8 of the above report.*

L. D. S.

No. 125.

PROCEEDINGS OF THE BOARD OF REVENUE.

No. 141.

Dated 8th January 1866.

*Recd. 11/1/66
2.10.66*

1866.

Department

Secy of Govt for Madras

Submitting letter from the Collector of Madras reporting on the irrecoverable arrears, and requesting sanction for writing off the sum of Rupees 32,598-10-10 in the accounts.

*11/3/66
with order*

26 Jan 1866

11/3/66

12/1/66

14/1/66