M.R.O. 14-5,450-22-10-25.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 3240 — Press ~~Mis.~~

650. 651

Dated 27-11- 1866.

Not to be folded or roughly handled

No. 650. Read the following letter from the Collector of the Godavery District, to the Chief Secretary to Government, Fort Saint George, dated Cocanada, 10th November 1866, No. 29 :—

1. I have the honor to state that with reference to the introduction of Act No. III. of 1866, I think it would be advisable to give a legal definition of the term "occupied land," as mentioned in Section 2 of the Act.

2. I suppose the Government do not mean to levy the cess, save on land that is occupied by and yields a return, in some form, to the holder or owner. There are lands in the Zemindaries in this district which, though cultivated some years ago, are now lying waste, and yield no return of any sort to any one. In such a case is the Zemindar to be considered as the "occupier" because the land is at his disposal; and is he liable to the payment of cess on it? There are also Zemindary lands cultivable, but never yet cultivated, how are these to be dealt with.

No. 651. ORDER THEREON, 27th November 1866, No. 3,240.

Land Revenue.

1. The Government do not see the necessity of any legal definition of the term "occupied" in Section 2 of the Act.

2. In the cases cited as illustrations by Mr. Fraser, the Zemindar would not be liable to the cess, as the lands yield no rent, nor are they retained by the Zemindar for his own use and occupation.

Section 4.

3. Mr. Fraser should have addressed Government through the Board.

(True Extract.)

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

To the Collector of Godavery.
,, the Board of Revenue.

Exd. S. T. Augustin.

The first do not see the
necessity of any legal de-
finition of the term "occupant"
in Sect 2 of the Act.

Sect 4. In the cases cited
as illustrations by Mr Bates
the Zemindar would not
be liable to the cess, as
the lands
they yield no rent, nor are
they retained by the Zemin-
for their own khamar
farm
cultivation.

Will

Mr Bates should have
addressed the Board on the 27th. March 1868.