M.R.O. 14—13,000—27-9-24.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 3394 Press ~~Mis.~~

272-273

Dated 15—12—~~19~~ 1856

Not to be folded or roughly handled

3394

Proceedings of the Madras Government, Revenue Department, 15th December 1866.

No. 272. Read the following Proceedings of the Board of Revenue, dated 15th November 1866, No. 8,266:—

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

Read also the following letter from the Officiating Director of Revenue Settlement, to the Secretary to the Board of Revenue, dated Madras, 20th October 1866, No. 1,367-48.

1. In acknowledging the receipt of the Board's Proceedings of the 19th instant, No. —, communicating Government Order, dated 10th instant, No. 2,736, I have the honor to state that the Government appear to be under a misapprehension as to the instructions issued regarding the Road Cess in their Orders sanctioning the proposals for the revision of assessment in the Godavery District.

2. That the Road Cess is included in the revised assessment lately introduced in the Central and Eastern Deltas and Upland Talooks of the district, will be apparent from the papers marginally noted. In issuing a Notification explaining the principles of the new Settlement, and which was published in the issues of the Godavery District Gazette of the 21st and 28th October and 4th November 1865, I informed the ryots, on the authority of the Government Order last quoted, that the Road Cess was included in the new assessment.

Director's letter, 11th December 1861, No. 1,606, paragraph 47.
Officiating Director's letter, 30th September 1864, No. 1,153, paragraph 85.
Board's Proceedings, 4th April 1865, No. 1,839, paragraph 67.
Proceedings of Government, 23rd May 1865, No. 1,096, paragraph 23.

3. The subject is not specially alluded to in the final Order on the Western Delta Settlement, though no exception is therein taken to the passages in the Report of the late Director, and in the Proceedings of the Board reviewing that Report, which state distinctly that the proposed assessment is intended to include the Road Cess. The Government, however, (paragraph 5,) reserved to themselves the power, should it hereafter be considered advisable, to impose a Village Service Cess, a subject to which the Board had referred to in the same paragraph of their Proceedings. The Order of Government was, therefore, understood as approving the proposals of the Director and the Board, regarding the Road Cess, and this impression was strengthened by their subsequent Proceedings passing orders on the question, whether the cess should be deducted from both land and water assessment, or from the land assessment only, as well as by their order on the Settlement of the remainder of the district quoted in the last paragraph.

24th June 1861, No. 1,231.
Letter, 27th February 1861, No. 321, paragraph 53.
Proceedings, 23rd April 1861, No. 2,110, paragraph 32.

15th January 1864, No. 90.

4. The Board have called for my remarks on paragraph 5 only of the present Order of Government; but as I observe that the Road Cess Act is extended to the Kistna District, I may perhaps remind them, that as far as the Government villages in the Masulipatam Divi-

Proceedings of Government, 30th September 1864, No. 1,812, paragraph 16.

sion in which the new Settlement has been introduced are concerned, the Road Cess is included in the assessment. A similar course was adopted with the sanction of Government in the Settlement of the four talooks of Kurnool proper.

Proceedings of Government, 6th August 1864, No. 1,409, paragraph 14.

1. Ordered that Mr. Master's letter be submitted for the consideration of Government, with reference to paragraph 5 of the Government Order of 10th October 1866.

2. The Board observe that, in the Government Order dated 19th October 1860, No. 1,906, on the first of the revised Settlements, the Government directed (paragraph 12) that in future Settlements the rates should be formed "so as to include two per cent. for the Road Fund over and above the proper land assessment," and accordingly it was pointed out by the Director of Revenue Settlement and by the Board, that the rates as recommended for the Godavery District, were inclusive of a Road Cess at two per cent.

3. The Government did not refer to the point in disposing of the proposals for the Western Delta, but it could scarcely have escaped notice, as, in paragraph 5 of Government Order dated the 24th June 1861, No. 1,231, Revenue Department, they disposed of the question relating to the cess for village service, which was raised in the same paragraph (32) of the Board's Proceedings then under consideration.

4. In Government Order, dated 23rd May 1865, No. 1,096, Revenue Department, disposing of the proposals for the Settlement of the Central and Eastern Deltas, and of the Upland Talooks, it was expressly observed (paragraph 23), that "the assessment includes a Road Cess," and it will be observed that this fact has been notified to the ryots through the District Gazette.

5. Since the introduction of the revised assessment was commenced, the District Road Fund has actually received some Rupees 27,000 from this source, and the annual amount will be very largely increased when the work is complete, irrespective of any addition to be made to the per-centage under the Road Cess Act.

6. The Board submit to Government that, under the circumstances stated, the view expressed at paragraph 5 of the Government Order of 10th October 1866, needs to be re-considered.

No. 273. ORDER THEREON, 15th December 1866, No. 3,394.

Land Revenue

G. O. 19th September 1866, No. 2,523, paragraph 8.

1. Under the circumstances stated, the Godavery District and the Masulipatam portion of the Kistna District will be treated in the same manner as the Trichinopoly District, *i. e.*, an additional charge of two Pice in the Rupee will be levied on those lands the assessment of which includes the two per cent. Road Cess. Such of these lands, however, as

may be subject to water rate will, nevertheless, pay the full cess, viz., six Pice in each Rupee, on the water rate, under Section 3 of the Act.

2. In all future Settlements the Road Cess will be distinct from the Settlement.

(True Extract.)

(Signed) J. D. SIM,

Secretary to Government.

To the Board of Revenue.
,, the Officiating Director of Revenue Settlement.

Exd. S. T. Augustin.

4. In Government Order, dated 23rd May 1863, No. 1,096, Revenue Department, disposing of the proposals for the Settlement of the Central and Eastern deltas, and of the Upland taluks, it was expressly observed (paragraph 23), that "the assessment includes a Road Cess," and it will be observed that this fact has been notified to the ryots, through the District Gazette.

5. Since the introduction of the revised assessment was commenced, the District Road Fund has actually received some Rupees 27,000 from this source, and the annual amount will be very largely increased when the work is complete, irrespective of any addition to be made to the percentage under the Road Cess Act.

6. The Board submit to Government that, under the circumstances stated, the view expressed at paragraph 5 of the Government Order of 10th October 1863, needs to be re-considered.

(A true Copy and Extract.)

Secretary.

To the Secretary to Government, Revenue Department.
" the Officiating Director of Revenue Settlement.

Copy to the Collector of the Godavery District.

Exd. J. Wright.

Dated 15th November 1864.

Rec. 20—

No. 8,266.

Submitting with remarks letter from Officiating Director of Revenue Settlement reporting that Road Cess is included in revised assessment lately introduced into Central and Eastern deltas and upland taluks of Godavery district and recommending re-consideration of views expressed regarding Road Cess in G. O. of 10th October 1863.

PROCEEDINGS OF THE BOARD OF REVENUE,

No. 4,061.

Rev. Department.

1866.

No. 8,266.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 15th November 1866.

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

Read also the following letter R. E. MASTER, Esq., Officiating Director of Revenue Settlement, to the Secretary to the Board of Revenue, dated Madras, 20th October 1866, No. 1,387-48:—

1. In acknowledging the receipt of the Board's Proceedings of the 19th instant, No. —, communicating Government Order, dated 10th instant, No. 2,736, I have the honor to state that the Government appear to be under a misapprehension as to the instructions issued regarding the Road Cess in their orders sanctioning the proposals for the revision of assessment in the Godavery district.

2. That the Road Cess is included in the revised assessment lately introduced in the Central and Eastern deltas and Upland taluks of the district, will be apparent from the papers marginally noted. In issuing a Notification explaining the principles of the new Settlement, and which was published in the issues of the Godavery District Gazette of the 21st and 28th October and 4th November 1865, I informed the ryots, on the authority of the Government Order last quoted, that the Road Cess was included in the new assessment.

Director's letter, 11th December 1861, No. 1,606, para. 47.
Officiating Director's letter, 30th September 1864, No. 1,153, paragraph 35.
Board's Proceedings, 4th April 1865, No. 1,639, paragraph 67.
Proceedings of Government, 23rd May 1865, No. 1,696, paragraph 23.

3. The subject is not specially alluded to in the final order on the Western Delta Settlement, though no exception is therein taken to the passages in the Report of the Late Director, and in the Proceedings of the Board reviewing that Report, which state distinctly that the proposed Assessment is intended to include the Road Cess. The Government, however, (paragraph 5.) reserved to themselves the power, should it hereafter be considered advisable, to impose a Village Service Cess, a subject to which the Board had referred to in the same paragraph of their Proceedings. The Order of Government was, therefore, understood as approving the proposals of the Director and the Board, regarding the Road Cess, and this impression was strengthened by their subsequent Proceedings passing orders on the question, whether the cess should be deducted from both land and water assessment, or from the land assessment only, as well as by their order on the Settlement of the remainder of the district quoted in the last paragraph.

24th January 1861, No. 1,231.
Letter, 27th February 1861, No. 333, paragraph 53.
Proceedings, 23rd April 1861, No. 1,110, paragraph 32.

4. The Board have called for my remarks on paragraph 5 only of the present Order of Government; but, as I observe that the Road Cess Act is extended to the Kistna District, I may perhaps remind them, that as far as the Government villages in the Masulipatam division, in which the new Settlement has been introduced, are concerned, the Road Cess is included in the assessment. A similar course was adopted with the sanction of Government in the Settlement of the four taluks of Kurpool proper.

Proceedings of Government, 30th September 1864, No. 4,612, paragraph 16.

Proceedings of Government, 6th August 1861, No. 1,409, paragraph 16

1. Ordered that Mr. Master's letter be submitted for the consideration of Government, with reference to paragraph 5 of the Government Order of 10th October 1866.

2. The Board observe that, in the Government Order dated 19th October 1863, No. 1,906, on the first of the revised Settlements, the Government directed (paragraph 12) that in future Settlements, the rates should be formed "so as to include two per cent. for the Road Fund over and above the proper land assessment," and accordingly it was pointed out by the Director of Revenue Settlement, and by the Board, that the rates as recommended for the Godavery District, were inclusive of a Road Cess at two per cent.

3. The Government did not refer to the point in disposing of the proposals for the Western delta, but it could scarcely have escaped notice, as in paragraph 5 of Government Order dated the 24th June 1861, No. 1,231, Revenue Department, they disposed of the question relating to the cess for village service, which was raised in the same paragraph (32) of the Board's Proceedings then under consideration.

Such of these lands
known as may be
in fact to contain
Coffee trees, shall pay
the Coffee cess - by 6 pice on
each Rupee - on
the Rent or value -
under Lease at 3 Rs.
per Acre -

In all future
Settlements the
Rent Coffee lands
in fact found
in Settlement

[illegible]

16 Copies sent to the Govt of Bengal Office
13 ——— Govt of Bombay

to collate
It is necessary to
to separate the Coffee
from the Land when
rent - in real truth
it was not included
in the sense of a
certain fixed sum
being added thereto
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the assessment. a
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to collate
by Mr Sim. It is necessary
to disentangle the real
up for the different
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viewed. I do not
the sanctioning Govt
some remarks with
alteration best on
should attach such
with the
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Rec'd the Madras Govt's
Dispatch Dated 10th December 1891

Encloses Statistical
Report for the year
Coorg, the assessment
which was included
Land Revenue Cess
Government Order

2 Copies sent to the Govt of Bengal
Do of Bombay

Plate third No. 1

Fig. 1. Section of the Rock
Fig. 2. Section of the Rock
Fig. 3. Section of the Rock
Fig. 4. Section of the Rock
Fig. 5. Section of the Rock
Fig. 6. Section of the Rock
Fig. 7. Section of the Rock
Fig. 8. Section of the Rock
Fig. 9. Section of the Rock
Fig. 10. Section of the Rock
Fig. 11. Section of the Rock
Fig. 12. Section of the Rock