

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1229	Press ~~Mis.~~
Dated	5. 5.	1868.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
5th May 1863*

1. In their Proceedings, dated 28th April 1859, No. 1,469, the Board laid down rules regarding the taxation of land and trees growing thereon; the substance of which was that in no case should the same individual be taxed for both land and trees; and that trees growing on puttah land were to be considered the property of the Puttahdar.

2. In paragraph 11 of the Proceedings above quoted, it was ruled that, when one ryot holds a puttah for the land and another for the trees growing on it, the holder of the trees is to pay the Tree-tax to the land Puttahdar, or, if he refuse to do this, the Tree-tax is to be collected from him by Government Officers and credited to the Land Puttahdar; whose right to all the trees growing on his land free of extra tax so long as he pays the land assessment has been recognized by Government and the Board.*

* Section 1 of Board's Standing Order, No. 129.

At the same time, Collectors were requested to endeavour to bring this inconvenient system of double puttahs to an end as soon as possible.

3. In a letter, dated 29th March 1865, the Acting Collector of Salem requested the Board's instructions as to how a case in which the Tree-tax exceeds the land assessment was to be dealt with under the foregoing rule.

4. The Board, in reply, requested some further information as to the nature of the land referred to, and the description of trees growing on it, and also pointed out that portion of the Board's Proceedings, dated 4th May 1865, No. 2,241, in which instructions were given to the system of granting puttahs for the land, and the trees to different persons, and requested Mr. Pochin to report what steps had been taken to carry out this order.

5. In answer to these Proceedings, the Collector, Mr. Arbuthnott, addressed a letter to the Board, dated 3rd October 1865.

He stated that in the case referred to by Mr. Pochin, the extent of the land was Acres 3-3-6, assessed at Rupees 6-13-1, while the number of trees was about 80 per acre, bearing an assessment of Rupees 15-2-0.

It appeared, however, that the system of granting double puttahs had now been put a stop to.

The Collector then went on to observe that the rule, by which all trees growing on puttah land, or the tax on them if the land and trees were held by different parties were to be made over to the Land Puttahdar, should, in his opinion, be modified in the case of Palmyra trees; which in the Salem District were very valuable, and the making over of which to the ryot in possession of the land would involve a great loss of revenue. He further suggested that, as Palmyra trees did not like other trees obstruct cultivation, the land might be made over for cultivation, and assessed at the same time as the trees.

6. The Board in their Proceedings, dated 8th November 1865, No. 7,208, observed that (according to Standing Orders) the holder of the land is entitled to all the trees on it of whatever kind they may be; and they requested the Collector to inform them what action had been taken on their Proceedings, dated 13th April 1859, in paragraph 4 of which this rule was ordered to be modified.

In paragraphs 7 and 9 of the same Proceedings, the Board had also directed to the Palmyra trees planted by Government, that such of them as were

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No. 96. Read the following Proceedings of the Board of Revenue, dated 27th March 1868, No. 2,219:—

Read the following letters:—

From the Collector of Salem, to the Secretary to the Board of Revenue, dated 5th August 1867, No. 208.

1. I have the honor to acknowledge the receipt of the Proceedings of the Board of Revenue, under date the 25th ultimo, No. 4,778.

2. The annual revenue derived from Palmyra trees amounts to nearly Rupees 20,000. All this is upon trees situated in unoccupied land, and upon land held by persons other than landholders (? tree); by which I mean one has puttah for the lands, and another for the trees. Trees on occupied land do not, under the Standing orders of the Board and Government, pay any tax to Government if they are not held by a third party. It is only the Land-tax that is paid in these cases. As this practice would be attended with a sacrifice of revenue, it has for some years been made a rule in this district to refuse giving on puttah, lands covered with Palmyra trees.

3. I do not see why, as regards Palmyras, the Tree-tax should not be collected in addition to the Land-tax. Palmyra trees in this district were mostly raised with the aid of villagers, and as such, the rents derived from them properly go to the Local Funds. This is no reason why Government should be deprived of its revenue on these lands. As two interests are combined in this case, I think one interest should not be sacrificed for the other, but both should be maintained without any loss on either side.

4. I cannot at all advocate the trees being given up to ryots for value paid once for all, as proposed by the Board. Such a measure will seriously affect the revenue derived from Palmyras, and at the same time there is no guarantee that the land will continue to be cultivated, for, a ryot may take up land covered with Palmyra trees; obtain the trees in the manner proposed by the Board; cut and take them away and give up the land at once. Instances of this sort have more than once occurred. The Board are aware that Palmyra is very highly valued as timber, and as only unproductive trees are now sold, every ryot will find it a very good speculation to take up lands covered with Palmyras if the proposal of the Board is allowed, and will cut them down instantly for the market. Within a year or two, it will be found that the district is completely denuded of Palmyra trees.

From the same Officer, dated 19th December 1867, No. 319.

I have the honor to request the Board will be so good as to favor me with instructions solicited in my letter of the 5th August last, No. 208, on the subject of tax on Palmyra trees. I proposed that Palmyra trees, whether situated on occupied or unoccupied land, should continue to pay the tax, and my reasons for advocating such a measure are fully given in the letter above referred to. As the Jummaabundy Settlement of the current Fusly is fast approaching, I am anxious to be agreed with the Board's instructions in the matter before its commencement. The matter is one of great importance to Government, as being so closely connected with revenue derived from Abkarry. There is little doubt, but that if the proposed is not allowed, Palmyra trees will disappear in no great length of time, and the Abkarry farm as well as the Local Funds will seriously suffer.

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5th May 1868.*

the banks of fields or private lands were to be made over to the ryots, and that such as were near villages might be made over to the village communities in trust for the inhabitants.

It was, however, not contemplated that all the Government plantations should be given up; some were to be retained to furnish seed for extending the growth of the trees and to supply wood for public purposes.

7. To the above Proceedings, the Collector replied in a letter, dated 22nd November 1865, No. 149, from which it appeared that the instructions of the Board had been partially carried out, and that there was not then, in the Salem district, a single case in which a ryot holding a puttah for the land was required to pay a tax on any description of trees growing on it.

It appeared, however, that the double puttah system still prevailed very largely, and its origin was ascribed to a practice which formerly existed of assessing the lands on which the trees stood, and making them over (irrespective and independent of the trees) to ryots on puttah for cultivation.

8. The Collector observed that by making over the trees to the Land Puttahdars, when given up by the Tree Puttahdars, great loss was incurred by Government. The above letter is recorded in Board's Proceedings, dated 21st April 1866, No. 2,800.

9. No further correspondence passed on the matter until May of the past year, on the 13th of which month, Mr. Pochin, now the Collector, addressed the Board on the subject of Mr. Arbuthnott's letter of October 3rd, 1865.

10. Mr. Pochin repeated the arguments then brought forward by Mr. Arbuthnott in favor of excluding Palmyra trees from the general exemption from tax. He observed that Mr. Arbuthnott had stated* that there was no objection to lands containing Palmyra trees being made over for cultivation also, and in this opinion he agreed, and requested the Board to pass orders on the subject.

11. In their Proceedings, dated 25th July 1867, No. 4,778, the Board reiterated their former order as to absolute proprietary right of the Land Puttahdar in the tree, unless held on a separate puttah by another party.

Referring, however, to that part of the rule which orders that, in this latter case, the Tree Puttahdar shall pay the tax to the Land Puttahdar or to Government, who would credit the Land Puttahdar with the amount, the Board remarked, with reference to the case mentioned in Mr. Arbuthnott's letter of October 3rd, 1865, and now again referred to by Mr. Pochin, that as the Land-tax was only Rupees 6-13-1, and the Tree-tax Rupees 15-2-0, the Land Puttahdar would not only get his land for nothing, but would receive from Government, (to whom the Tree Puttahdar had paid his tax,) an annual payment of Rupees 8-4-11.

12. The Board considered that the rules could not have contemplated such a case, and the Collector was requested to inform the Government accordingly.

13. The Board, at the same time ruled, with regard to the trees on such land, that they should be retained for the use of the Government, and that the ryots should be required to pay a tax on them.

existing the tree tax

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5th May 1863.*

and the Tree-tax were nearly the same, pay the former only, being however in that case bound not to fell the trees.

14. When, on the other hand, the Tree-tax greatly exceeded the land assessment, the Tree-tax only was to be taken, and in addition to the usufruct of the trees, the ryot was to be allowed to cultivate the land.

In both cases he was to be bound not to fell the trees; but, should he wish to do so, or to become absolute proprietor of the trees, he might be permitted to pay their value once for all.

15. In the correspondence which has been reviewed above, both Mr. Arbuthnott and Mr. Pochin urged the exemption of Palmyra trees from the general rule, on account of their great value, and the loss which the revenue would sustain were they given over entirely to the landholders.

16. In their Proceedings, dated July 25th, 1867, No. 4,778, the Board requested information as to the amount of revenue involved, and they also lay down the rule quoted in paragraph 13 of their Proceedings, which, it will be observed, modifies considerably the rule contained in paragraphs 13 and 14 of the Proceedings of April 13th, 1859, according to which trees on *unoccupied* land, when made over to an applicant for the land, were to become his absolute property, whereas, in their later Proceedings of 25th July 1867, the Board ruled that, *if the value of the trees were paid once for all*, then the landholder might do as he pleased with them, but not otherwise.

17. The Board are now in receipt of the Collector's answer as to the amount of revenue which will be sacrificed in carrying out fully the original orders of the Board and Government; and are in a position to lay down distinct, and, as they trust, final orders on the subject.

18. It does not appear to the Board advisable, for the sake of such a sum as Rupees 20,000 per annum, (the amount named by Mr. Pochin as the probable loss if the trees are given up,) that the simplicity of the present Revenue system should be set aside, and that certain lands should be subject to two assessments, or any one kind of trees, such as Palmyras, exempted from the operation of general rules.

19. Where large tracts covered with trees are applied for, the Collector has the power to refuse the application, except under such terms as he may think fit; but should it be deemed advisable to make over the land to the applicant, the Board now rule, in accordance with their Proceedings of July 25th, 1867, No. 4,778, that he shall *on payment of their value* become sole proprietor of the trees.

20. The Board's instructions have, it appears, been already carried out as to the discontinuance of the practice of collecting both Tree and Land-tax from the same individual, and, as regards those cases in which the trees are held by one person, and the land by another, the Board can only repeat their former order, that the system must not be extended, and they recommend that wherever practicable it should be put an end to by buying out the landholder, if possible, and then treating the land and trees as a tope.

No. 17. ORDER THEREON, 5th May 1868, No. 1,229.

Miscellaneous.

1. The Government
the rule, disallowing the
granting land and the

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separate individuals on distinct assessments, and directing that in cases already existing, the Tree-tax should be credited towards the land assessment demand, and that thereafter the right of the person holding the puttah for the land should be recognized to the trees on it, never contemplated the case of the Tree-tax being of larger amount than the Land-tax; and they consider that the case of lands bearing Palmyras in large numbers in the S. District should be treated exceptionally. These Palmyra topes were very generally planted by the villagers at the instance of the then Collector, and the revenue derived from them is properly credited to Local Funds.

2. The Government desire that this system be maintained, and that Darkhasts for the grant of such land on Puttah shall not be accepted; but they leave it optional to the Collector to let out such lands for cultivation on *annual lease* if he thinks fit, without thereby conveying any right in the trees.

3. The Board have ruled that, when the Collector may think fit to accept Darkhasts for tracts of land covered with trees, the applicant shall be permitted to acquire the right of property in the trees by paying their value once for all.

4. Assuming that this rule is intended to apply to the case of Palmyra and fruit trees and to lands thickly covered with such trees, (*e. g.*, the case mentioned by Mr. D. Arbuthnott in his letter of 3rd October 1865, Board's Proceedings, 8th November 1865, No. 7,208, where there were 80 trees (Palmyras apparently) to the acre), and not merely to cases where there are only a few scattered trees on the land, the Government do not approve the instructions issued by the Board, and desire that they may be modified.

5. The Government consider that no rule should be prescribed which is likely to lead to a reduction in the number of existing trees of the class of Palmyra or fruit trees, and they disapprove of any sale of such trees to the applicant for land on which they are growing in any considerable number. The right of the State in such trees should be carefully guarded and maintained in the interests of the community, and if it be considered that the maintenance of this right is incompatible with the rights of a ryot holding the land on *puttah*, then the Darkhast should not be accepted, although the Collector may exercise his discretion in leasing the land for cultivation with a reservation of the right in the trees.

6. The Board will of course understand that these orders are intended to apply to isolated large groups or topes of trees, whether of spontaneous growth or planted, and not to check the extension of cultivation over unreserved jungle land.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Exd. F. R. Sattelman.

existing the tree tax

Revenue Department

N^o. 229.

Proceedings of the Madras Government,
Under date the 5th April 1868.

Read the following
Proceedings of the Board
of Revenue.

Submitting correspondence
between the Board and Col.
of Salem, and recommending
where practicable, the
system of giving the land to one
man and the trees to another
should be put an end to.

(Here enter 2nd March/68
N^o. 2219)

The Government
observe that the rule
allowing the system of
granting land and
trees on it to different
divisions is not a
separate and directing
that in cases already
existing the tree tax

should be credited towards
the land assessment de-
mand. and that hereafter
the right of the person holding
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The

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thinks fit without
conveying any rights
in the trees.

The Board have
ruled that when the Col-
lector may think fit to ac-
cept Dankhastis for tracts
of land covered with trees
the applicant shall be
permitted to acquire the
right of property in the tree
by paying their value.

once for all.

Assuming that this rule is intended to apply to the case of Palmira and fruit trees and to lands ^{covered} thickly planted with such trees (e.g. the case mentioned by Mr. S. Arbutnot in his letter of 3rd October 1865, Board's Proceedings 8th November 1865, No. 7208 where there were 80 trees (Palmira apparently) to the acre) and not merely to cases where there are only a few scattered trees on the land, the Government do not approve the instructions issued by the Board, and desire that they may be modified.

The Government consider that no rule should be prescribed which is likely

likely to lead to a reduction in the number of existing trees of the class of Palmira or Fruit trees, and they disapprove of any sale of such trees to the applicant for land on which they are growing in any considerable number. The right of the State in such trees should be carefully guarded and maintained in the interests of the community and if it be considered that the maintenance of this right is incompatible with the rights of a Ryot holding the land on puttah - then the Bankhast should not be accepted. The Government are of opinion that the land should be reserved for cultivation with a reservation

reservation of the right in
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The Board will of
course understand that
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groups or tops of trees
whether of spontaneous growth
or planted, and not to
check the extension of
cultivation over unreserved
jungle land.

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E. D. Kelly

2-9-07 ✓
 20-5-08 ✓
 5-11-08 ✓
 25-1-11 ✓
 15/5/13 ✓
 9-9-15 ✓
 30-8-16 ✓
 15-12-19 ✓
 26-10-92 ✓

3-8-07 ✓

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Ho of the Admirals Court
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