

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	3087	Press
<u>18.20</u>		18.20
Dated	18 th December	1869.

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,
1st December 1869.*

No. 19. Read the following Proceedings of the Board of Revenue, dated 12th November 1869, No. 8,364:—

Read the following letter from the Government Pleader, Madras, to the Sub-Secretary to the Board of Revenue, dated Madras, 4th November 1869, No. 361.

I HAVE the honour to acknowledge receipt of the Board's Proceedings noted in the margin, asking my opinion upon certain points in the interpretation of the Madras District Road-Cess Act, (Act III. of 1866).

2. Upon the first question submitted to me my opinion is that, under Section 3 of the Act, the Road-cess, in the case of ryotwary lands, is to be calculated on the gross demand as entered in the Puttah, by which I understand the full revenue payable by each ryot for his land according to his Puttah, together with any water-rate payable on the same land; and not on the net demand actually made upon him after the deduction of any remissions granted at the annual settlement. Section 3 merely lays down the principle upon which the annual rent-value of ryotwary lands shall be calculated, as is done by Section 4 with regard to lands held on other tenures; the previous Section having declared all lands in districts to which the Act is extended, liable to a Road-cess in proportion to their annual rent-value. The annual rent-value of ryotwary lands is to be taken to be the assessment payable to Government for the land, together with the water-rate, if any. The assessment payable to Government is that entered in the Puttah, and it is none the less payable, because Government choose voluntarily to remit a portion of it; and it is the proper measure of the annual rent-value of the land, which the net demand, allowing for gratuitous remissions, would not be. It appears to me that if remissions allowed by Government in the revenue payable by ryots are to be taken into account in estimating the annual rent-value for the purposes of the Act, the principle must be extended to remissions made by other land-holders in their tenant's rents, which would make the amount of Road-cess depend, not upon the actual annual rent-value of the land, but upon the caprice of the land-holders—a consequence plainly contrary to the intention of the Act, which is to impose a charge upon land in proportion to its value, for the purpose of maintaining the roads of the district.

3. The second question referred to me is, whether Section 14* requires that the assessment of Road-cess on ryotwary lands, when once made, shall be unaltered for three years. I think not.

In my opinion that Section has no application to the case of ryotwary lands, as to which there is, in fact, no assessment of the Road-cess by the Revenue Officers: the Act itself assesses them by Section 3, and all that remains to be done by the Revenue Officers is, to work out the sum in arithmetic. The assessment contemplated by Section 14 is, I think, the process prescribed by Sections 6 to 13 inclusive, by which the Revenue authorities are to fix the rent-value of lands other than ryotwary, for the purpose of calculating the amount of Road-cess to be paid in respect of them. Section 11 speaks of the Collector assessing the land-holder, and it is this assessing to which Section 14 appears to refer.

*Proceedings of the Madras Government, Revenue Department,
1st December 1869.*

COMMUNICATED to all Collectors, who will act in accordance with the views expressed by the Government Pleader. A Circular Order will be issued on the subject.

No. 20. ORDER THEREON, 1st December 1869, No. 3,087.

Miscellaneous

ORDERED to be recorded.

(True Extract.)

(Signed) H. WELLESLEY,

Acting Under-Secretary to Government.

30/4/36.

Govt. of 1869; Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Dated December, 1st.

Recd.

Encl.

G. O., 1st December 1869, No. 3,087.

DECEMBER.

Nos. 19-20.

Road-cess.—Opinion of Government Pleader on certain points connected with its levy under Act III. of 1866, recorded.

Rev. 1869. *Opt.*
Board of Revenue,
MADRAS.
No. 3936.

PROCEEDINGS, 12TH NOVEMBER 1869, No. 8,364.

Dec 15 Nov 1869
Received *17/11*

Encl.

NOVEMBER.
No. 8,364.

Road Cess—under Madras Act III. of 1866.
—Opinion of Government Pleader on certain points connected with levy of—communicated to all Collectors.

No. 3087
RECORDED,

1st Decemr 1869

19-20
1st Decemr 1869

* In the printed copy of Proceedings
19 by mistake.

road cess on ryotwary lands when once made shall be unaltered for three years. I think not. In my opinion, that section has no application to the case of ryotwary lands, as to which there is in fact no assessment of the road cess by the Revenue Officers, the Act itself assesses them by Section 3, and all that remains to be done by the Revenue Officers is, to work out the sum in arithmetic. The assessment contemplated by Section 14 is, I think, the process prescribed by Sections 6 to 13 inclusive, by which the Revenue Authorities are to fix the rent value of lands other than ryotwary, for the purpose of calculating the amount of road cess to be paid in respect of them. Section 11 speaks of the Collector *assessing* the land-holder, and it is this assessing to which Section 14 appears to refer.

COMMUNICATED to all Collectors, who will act in accordance with the views expressed by the Government Pleader. A Circular Order will be issued on the subject.

(A true Extract.)

J. G. M.

Sub-Secretary.

To all Collectors.

Copy to the Government Pleader.

„ to the Acting Secretary to Government, Revenue Department,
with copy of C. O., No. 8,365, Standing No. $\frac{87}{4}$.

Exd G. A. Turton.

3087
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