M.R.O. 1—33,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 3150. Press ~~Mis.~~

147-48

Dated 10th December 1869.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 10th December 1869.

No. 147. Read the following Proceedings of the Board of Revenue, dated 8th September 1869, No. 6,720:—

Read again Board's Proceedings, 23rd June 1869, No. 4,519.

Read also the following letter from the Officiating Collector of the Kistna District, to the Acting Secretary to the Board of Revenue, dated Masulipatam, 9th August 1869, No. 238.

With reference to the Board's Proceedings, No. 4,519, dated 23rd June last, I have the honour to report that the sum of Rupees 5,807-5-3, entered against the Devaracottah Purgunnah in column 4 of the statement, showing the Zemindaries and the amount of road-cess fixed on them, is the full cess at 6 pies per rupee on the whole of the reputed rent-roll, Rupees 1,85,834-6-10. Subsequently the Zemindar requested to compound the cess, but certain information required under the Board's Circular Memorandum, No. 434, dated 4th May last, has been called for, and not yet received.

2. As regards the Goodoor Purgunnah I beg to state that the road-cess was calculated on the whole assessment, and not on the Peishcush alone. As the former includes two per cent. on account of road-cess, the calculation has been made as follows:—

	Rs.	A.	P.
Full assets of the estate in Fusly 1276, in which the Act came into operation	42,697	0	0
Road-cess on the same at 6 pies per rupee	1,334	4	0
Deduct two per cent. included in Rupees 42,697	853	14	9
Remainder...	480	5	3

which is the sum entered in column 4 of the statement in question.

3. The Zemindar's account shows that the average collection of Fuslies 1274, 1275, and 1276, was Rupees 23,625 only; and as this sum is much below the above-stated assets, Rupees 42,696, and as two per cent. is already included in the latter on account of road-cess, he prayed that no further demand might be made on this Purgunnah.

4. The Tahsildar examined the Curnum's accounts of Fusly 1276, and reported as follows on the collections of the estate:—

	Rs.	A.	P.
Total amount collected by money-rents	5,418	0	0
Do. from Kematam or Zemindar's own lands.	156	0	0
Do. by division of produce.....	28,163	0	0
Do. being tax on trees.....	392	13	11
Total...	34,129	13	11

5. If this estate were treated like others, the road-cess should have been fixed on this actual collection; but as this Purgunnah was surveyed and assessed by the Settlement Department, and as Government had already fixed Rupees 42,696 as the assets, the latter were taken for calculation.

6. The Act came into operation from Fusly 1276. The Peishcush, according to the revised assets, was ordered to be collected from Fusly 1278. In Section 14 of the Act it is stated that the cess once fixed should not be altered for three years. The road-cess calculated on the assets of the first year, Fusly 1276, must therefore hold good for three years. The cess for the three years, Fuslies 1279 1280, and 1281, will have to be calculated on the assets of the current Fusly 1279. The Zemindar has already petitioned that the revised assessment, Rupees 56,368, is a great deal larger than the actual collections of the Purgunnah. I beg the Board's instructions as to whether the former or the latter should be taken for calculation.

7. As usual the whole amount of Peishcush has been credited to Government, and I request the Board's orders to deduct the amount noted in the margin at Rupees 859 a year from the Imperial revenues, and to credit it to the Local Funds.

Fusly 1276	Rpees 859
,, 1277	,, 859
,, 1278	,, 859
	2,577

8. The road-cess in the Vissannapetta Zemindary was collected from ryots in Fuslies 1276 and 1277, during which period it was under Government management. In Fusly 1278 the estate was made over to the Zemindar, and the rent-roll of this year having been subsequently ascertained to be Rupees 22,952-4-5, the road-cess has been fixed at Rupees 717-4-2.

9. The rent-roll of each estate has been ascertained by finding the actual collections with reference to the village dowles in the possession of Curnums, which are examined by the Tahsildar and Sub-Magistrate. The Zemindar also furnishes to the Huzoor his own account of the income, which is compared with the Tahsildar's account, and the highest figure is taken for calculation.

In the statement submitted with the Collector's former letter the road-cess charge on the Devaracottah estate was entered at Rupees 5,307 and not Rupees 5,897. Hence the Board's inquiry.

2. With regard to the Goodoor Purgunnah a difficulty arises from the fact that although the assessment fixed by the Settlement Department includes two per cent. for road-cess, the Peishcush is calculated upon the *full* amount of the assessment.

3. In Fusly 1276 the rent-roll was taken to be Rupees 42,696; of this, according to the principles of the settlement, Rupees 41,859 was rent-proper and Rupees 837 road-cess.

4. The Peishcush was then calculated at three-fourths of the annual settlement, and amounted to Rupees 32,022, but three-fourths of the real rental would have been Rupees 31,394. It is clear therefore that the difference between these two sums, namely, Rupees 628, should be placed to the credit of the District Road Fund.

5. In Fusly 1277 the rent-roll was taken to be Rupees 56,368. Of this amount, Rupees 55,262 was rent-proper and Rupees 1,106 road-cess.

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10th December 1869.

6. The Peishcush was fixed at two-thirds of the full rental, or Rupees 37,578, and this is the amount still annually paid to Government; but two-thirds of the real rental is Rupees 36,841, and the difference between this and Rupees 37,578, or Rupees 737, should be credited to the District Road Fund.

7. The full cess at 2 pies in the rupee on the rental assumed by the Collector in Fusly 1276 as the basis of the road-cess calculation under the Act, or Rupees 42,696, is Rupees 1,334. The difference between this sum and the sums mentioned above as paid to the road-cess in the Peishcush, is the additional amount which the Zemindar ought to have been called upon to pay, namely :—

Fusly 1276	Rupees 706
,, 1277	,, 597
,, 1278	,, 597

8. These amounts are greater than the charge made by the Collector, Rupees 480, which however cannot now be altered.

9. These Proceedings will be submitted to Government with the request that, if they approve of the principles on which the Board's calculations are based, they will direct a refund to the District Road Fund of Rupees 2,102, and a deduction in its favour from the Peishcush of future years, amounting to Rupees 737.

Fusly 1276...	Rupees 628
,, 1277...	,, 737
,, 1278...	,, 737
	2,102

10. With regard to paragraph 6 the Board remark that the road-cess is calculated upon the rent value of the estate, inclusive of Inams, etc., which may be excluded in the assets on which the Peishcush is fixed. The Peishcush must be regarded rather as check upon the Zemindar's account of the rent-roll than as a standard of it. The Collector must of course, in making a fresh assessment, ascertain by every means in his power what the real present rent value of the estate is.

No. 148. ORDER THEREON, 10th December 1869, No. 3,150.

Land Revenue.

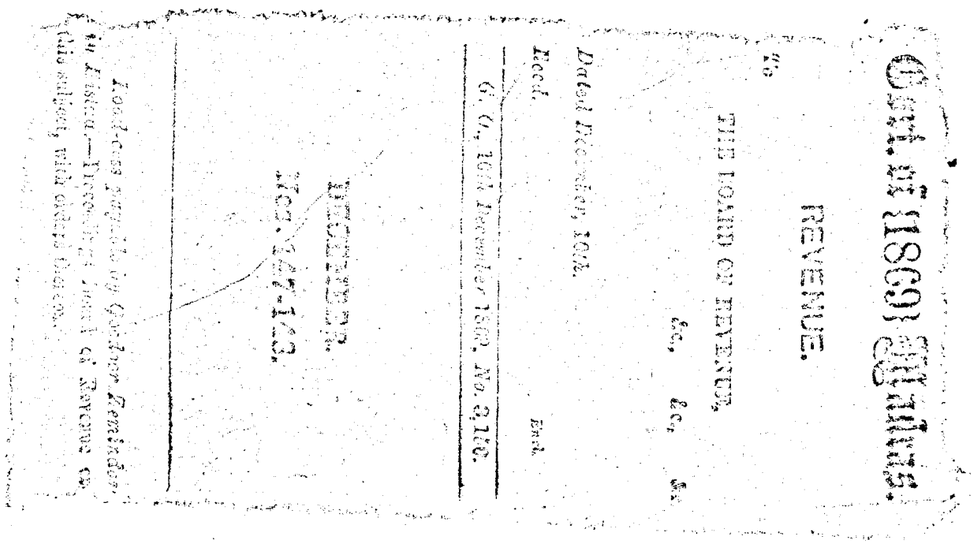
THE proposals made in paragraph 9 of the Board's Proceedings, viz., to refund to the District Road Fund the sum of Rupees 2,102, and to deduct in its favour from the Peishcush of the Goodoor Purgunnah the sum of Rupees 737 from Fusly 1279, are sanctioned.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

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

Exd. F. R. Bantleman.





No. 4,519.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd June 1869.

Read the following letter from J. A. C. BOSWELL, Esq., Officiating Collector of the Kistna District, to the Acting Secretary to the Board of Revenue, dated Guntoor, 20th May 1869, No. 145:—

WITH reference to paragraph 3 of the Sub-Secretary's letter, No. 1,864, dated 18th March last, I have the honor to forward a Statement giving a list of Zemindaries and Muttahs, and showing the Peshcush and reputed rent roll, and the amount of Road Cess fixed on them.

ENCLOSURE No. 1.—Statement.

THE Collector will report why the full cess is not levied in Davaracottah. He will also explain fully the calculation of Road Cess payable by the Goodoor Purganah.

2. The Board do not see how the Peshcush, being two-thirds of the assessment, can include the whole two per cent. of the latter, which is to be regarded as a Road Cess according to the principles of the settlement. Moreover, the amount of the rent roll is estimated on a former temporary basis, and not on the final calculation given in Government Order, 23rd October 1867, No. 2,492, on which the Peshcush was fixed. The assessment and water-rate were then taken to amount to Rupees 56,368. The Board wish to know if the deducted amount, Rupees 859, is ultimately credited to Local Funds or not.

3. The Board wish to know whether the Road Cess in the Vissanapett Zemindary was collected whilst the estate was under management.

4. The Board also desire to be informed how the Collector has ascertained the rent roll of the estates.

(A true Copy and Extract.)

(Signed) J. GROSE,
Sub-Secretary.

To the Officiating Collector of the Kistna District.

Exd. T. Cartledge.

Revenue Department.

No. 3/158.

Proceedings of the Madras Government, Revenue Department, dated the 10th November 1869.

Read the following Report from the Board of Revenue.

Recommending to refund to District Road Fund, as portion of Road Cess payable by Zemindar of Gudem Purganah in Kistna District, for Fasli 1276, 1277 and 1278, Rs. 2,102, over-paid by Zemindar on Resumed Inam Lands, and to authorize an additional sum of Rs. 737 from Resumption Establishment of 4 Fasli years, on deficit of Cess.

(R. & S. dated 8th Sept. 1869 No. 6720.)

The proposals contained in para 9 of the Board's Proceedings, submitting for sanction to refund to the District Road Fund the sum of Rs. 2,102, and to debit the sum in the Famine Account.

1-11-94

Enclosure to the Proc. of the Bd of Rev. to the Govt dated 8 Sept. 1869 No. 6720.

Rev. 3156/69

1869.

Board of Revenue,

MADRAS.

PROCEEDINGS, 23RD JUNE 1869, No. 4,519.

Encl.

Received

JUNE.

No. 4,519.

Road Cess,—Collector of Kistna District requested to report why full amount of, is not levied in Davaracottah Estate, to explain fully calculation of cess payable by Gudur Purganah, and to state whether cess was collected in Vissanapettah Zemindary while it was under Government management and how rent roll of estates in District has been ascertained.

From 11th Dec. 69 to 2nd 14

Goadoon Purgunnah
the sum of Rs. 737
from Fusly 1279 are
sanctioned. —

The Collr. asks for authority to make the deduction from the Establishment of future years.

The Board, however, think it unnecessary to refer the question for the orders of Government for one Fusly.

1881

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