

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	1188	Press Nis.
107-109 Dated	8-8-1870	19

Not to be folded or roughly handled

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*Proceedings of the Madras Government, Revenue Department,
8th August 1870.*

Read the following:—

No. 107. Proceedings of the Board of Revenue, dated 20th May 1870.

Read again Proceedings of the Board of Revenue, dated 20th April 1870,
No. 2,560.

Read also the following letter from the Acting Director of Revenue Settlement,
Madras; to the Acting Secretary to the Board of Revenue, dated 16th May
1870, No. 690-15.

With reference to the Board's Proceedings, dated 20th April last, No. 2,560,
I have the honour to inform the Board that I am about proceeding to Ahtoor to
introduce the new settlement for the ensuing Fusly now very near at hand. As
the Board are of opinion that "there is no doubt but what the Act may be put in
"force in any district whatever by an order of Government," and as the Collector
"strongly advocates the levy of a cess for the payment of village-servants simul-
"taneously with the new Revenue Settlement," I would suggest that Government
be addressed with a view to the enactment being declared to be in force concur-
rently with the introduction of the new settlement. I may add that the Ahtoor
Talpok is not affected by the Cauvery channels referred to in Mr. Pochin's letter to
the Board.

—

THE Board resolve to request Government to issue a Notification under
Madras Act IV. of 1864, directing that the Act shall take effect in the district of
Salem from the commencement of Fusly 1280.

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No. 108. Proceedings of the Board of Revenue, dated 27th June 1870, No. 4,427.
Read the following letter from the Collector of Salem, to the Acting Secretary to
the Board of Revenue, dated 30th May 1870, No. 87.

I AM in receipt of a copy of the Board's Proceedings, dated the 20th instant,
in which the Board forward to Government a copy of a communication from the
Acting Director of Revenue Settlement, with a request that the Government will
issue a Notification under Madras Act IV. of 1864 (Village Cess Act), directing
that the Act shall take effect in the Salem District from the commencement of
Fusly 1280.

2. In my letter, No. 283, of the 16th December last, I pointed out to the
Board that the Act (IV. of 1864) as it stood was not applicable to this district, and
that before it could be introduced it should either be amended or a Supplementary
Act be passed, so as to make its provisions applicable to districts where it may not
be customary to levy any contributions for the payment of village-servants.

3. In paragraph 4 of their Proceedings of the 20th April last, No. 2,560, the
Board state that "there can be no doubt that the custom of levying fees in Salem
"existed prior to their consolidation with the Revenue demand at the Pymash;
"and if they were so incorporated with the revenue, they form a part of the Revenue
"Settlement now being superseded, and should be raised under the new assessment,

*Proceedings of the Madras Government, Revenue Department,
8th August 1870.*

"etc." As I mentioned in paragraph 3 of my letter, No. 283, I have no doubt that the original assessment was fixed, taking the amount of salary payable to village-servants into account; but as I therein stated there was nothing on record to show that such was the case. Unless, therefore, there is anything to support the fact that the fees "were so incorporated with the revenue," I would submit that the levy of the cess under the Act, as it stands at present, would be illegal.

4. I take this opportunity to reply to paragraph 5 of the Board's Proceedings of the 20th April, No. 2,560. The fees levied on the lands under the Cauvery channels are of twofold description—Korumboo fees and Sothunthum fees: the former is raised for the support entirely of the channel establishments, and the latter is collected partly on account of the channel establishments and partly on account of the village-servants. On referring to paragraph 4 of my letter, No. 283, the Board will see that I did not propose that Act IV. of 1864 should be made applicable to these fees. I can on no account advocate any such measure without Government being prepared to suffer loss by extra expenditure, or by their foregoing a portion of the revenue for the up-keep of the channel establishments. In the previous portion of my letter above referred to, I suggested the passing of a Supplementary Act for extending Act IV. of 1864 to this district; and, when speaking of the fees under the Cauvery channels, I recommended that an additional clause be inserted in the proposed Supplementary Act for legalizing the commutation of these fees, the commutation rate being taken at the average selling-prices of the last ten years. If Act IV. of 1864 is introduced, the fees collected under its provisions will be altogether inadequate for the maintenance of even the existing establishment, which *even now* is considered insufficient for the thoroughly efficient yearly repairs for maintenance. I may mention one instance: take the Paramatty Rajavoikal. The cultivation under this channel is acres 3,362, assessed at Rupees 41,834. The Korumboo fees fixed at the Pymash amount to 711 Pothies 5 Mudas and 8 Vallams. At 6½ per cent. under Act IV. of 1864 the cess will amount to Rupees 2,614-10-0; whereas at the average selling-rate of the last ten years, the amount would be Rupees 7,991. It is for the Board, therefore, to decide whether Government, especially at such a time as the present, should, by a stroke of the pen, throw away what is so easily collected and has been from the first acquisition of the district. If, as I proposed, no Supplementary Act can be passed to which a clause might be added legalizing the commutation of the fees in the manner I suggested, I would earnestly put the question whether it would not be better to adhere to the present system under which the grain is collected, rather than place these fees under the operation of Act IV. of 1864.

THE Board have already pointed out to Mr. Pochin that all that is needed to make Madras Act IV. of 1864 binding in any district is a Notification of the Local Government under Section 11.

2. No alteration need be made at present with regard to the fees levied on lands under the Cauvery channels.

3. These Proceedings will be submitted to Government in continuation of Board's Proceedings, 20th May 1870, No. 3,465.

*Proceedings of the Madras Government, Revenue Department,
8th August 1870.*

No. 109.

Land Revenue.

ORDER THEREON, 8th August 1870, No. 1,188.

THE Board of Revenue and the Acting Director of Revenue Settlement recommend the introduction of the Village Cess Act (IV. of 1864, Madras.) to the Salem District; but the terms of that enactment preclude its extension to that district. The preamble of the Act, its general drift, and its second Section in particular, show clearly that it was designed solely for districts in which Village Service Fees were paid or payable. In Salem such fees were abolished many years ago when the Service Inams also were resumed.

2. Under these circumstances the only course open for adoption is to add one Anna in the Rupee to each of the newly fixed rates of assessment, to collect the whole as Government revenue, and annually to credit the "Village Service Fund" of the district with the gross proceeds of the additional impost. The new settlement was calculated and fixed on the understanding that a Service Cess of 6½ per cent. would be levied, so that there is no breach of faith and no enhancement of taxation not originally intended by Government. The Salem Village Service Fund will consist of this cess and the cash payments hitherto made from the Treasury in lieu of resumed Inams and emoluments, viz., Rupees 1,10,958.

3. The Director of Revenue Settlement will accordingly be directed to issue the necessary instructions for the incorporation of the cess with the land assessment in the manner indicated, and the Board of Revenue will be good enough to submit proposals for the revision of the Village Establishments without delay.

4. The Korumboo Establishment does not come within the scope of the Act, and must continue to be conducted under the existing arrangements.

(True Extract.)

(Signed) H. E. STOKES,
Under-Secretary to Government.

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

Lrd. F. R. Bantleman.

Memo. for Orders on No. 1524.

1. Under orders in Council, these papers, relating to the proposals of the Ag. Director of Rev. Settlement and the Board to introduce the Village Cess Act into the Salem District, are circulated for consideration.

2. It seems to the undersigned that the terms of the Act preclude its being extended to the Salem District. Under the enactment, the Local Government are authorized to impose a Cess in lieu

Boat. of 1870: Standards

REVENUE.

THE BOARD OF REVENUE.

Secy, &c.,

Dated August, 8th.

Encl.

G. O., 8th August, 1870, No. 1,183.

AUGUST.
Nos. 107-109.

Introduction of the Village Cess Act (IV. of 1864) into Salem District.—Director of Revenue Settlement directed to issue instruction for the incorporation of the cess with the land assessment in the manner indicated, and Board of Revenue requested to submit proposals for the revision of the Village Establishments without delay. The Kormchoo establishment to continue to be conducted under existing arrangements.

of certain fees - As there
are no fees, the authority
to impose the cess in lieu
does not exist.



[Faint, mostly illegible handwritten text, possibly bleed-through from the reverse side of the page.]

[Handwritten signature or initials, possibly 'R. H. Hall', located at the bottom left of the page.]

Memo
Introduction of
Village Cess Bill
into Salween Dist

C. J. 124-24

The ~~first~~ ⁵ ~~first~~ Preamble of Act 4 of 64 (Madras)
its General Draft and its 2nd part in
particular show clearly that it was
designed solely for Districts in which
Fees were paid or payable. In Salween
Fees were abolished sixty years ago -
(when the Service Revenue also were re-
sumed) and are consequently neither
paid nor payable. It is ~~impossible~~ out
of the question now to fall back on
the pre-existing state of affairs & it
would be absurd to re-establish the
Fee system (if we now could) merely
to convert it immediately into
a Cess. Now is there any direct Ob-

formed - All that has to be done now
is to add one anna in the Rubra
to each of the newly fixed rates of
assessment - to collect the whole
as per Revenue & annually to
~~debit~~ credit to the "Village Service Fund"
of the District with the proceeds
of the additional Rubra. The new
assessment can be calculated &
fixed on the understanding
that a Service Cap of $6\frac{1}{4}$ per cent
should be levied - so that there is
no increase of rate - & no increase
ment of taxation not originally
intended by Govt. The whole Village

Service Fund will consist of the
new and ~~the~~ Cash - payments
to be made from the Treasury in
view of resumed Loans & Rubra-
ments - abt Rs 110,000. The Govt
should be instructed to remit
the Village Establishment without
delay & the District Settlement
to include the one anna in
the assessment to now being declared.
The Commr's Establish-
ment does not appear to come
within the scope of the Act -
& must continue as at present
so far as these provisions are concerned.
J. D. S.

Salem Village
Sinner

It is decided in
Council that
the same rules should
be adopted.

28/6/70

Subj. letter from Director
of Rev. Settlement suggesting intro-
duction of Village Cess (Act IV of 1864)
in Salem Dist. and requesting that
a notification to that effect be
published.

J. D. S.

N.

No. 1188 Revenue Report

Proceedings of the Madras Govt
Under date the 8 Aug 1870

Read the following
Proc. of the Bd of Revenue

20th May 1870

11th Dec 2011

The Board of Rev.
and the Dy Director of
Rev. Settlement recommend
the introduction of the
Village Cess Act (IV of 1864, Madras)
into the Salem District, but
the terms of that enactment
preclude its extension to
that District. The preamble
of the Act, its general drift,
and its several sections in
particular shew clearly
that it was designed solely
for Districts in which Village
Service fees were paid or
payable

payable. In Salem such
fees were abolished several *many*
years ago, & when the service
incomes also were resumed.

2. Under these cir-
cumstances the only course
open for adoption is *In? rent*
an order of the Executive
to add one Anna in the
Rupee to each of the newly
fixed rates of assessment,
to collect the whole as fort.
Revenue and annually to
credit the "Village Service
Fund" of the District with
the gross proceeds of the
additional Import. The
new settlement was cal-
culated and fixed on the
understanding that a Service
Cess of $6\frac{1}{2}$ per cent would
be levied, so that there is
no breach of faith, and no
enhancement of tax ~~and~~
not originally intended
by

*I w. say
the incorporation of
the cess with the
land*

by fort. The Salem Village
Service Fund will consist
of this Cess and the Cash-
payments hitherto made
from the Treasury in lieu
of resumed Incomes and
Emoluments viz Rs 110,950.

3. The Director of Rev.
Settlement will accordingly
be directed to issue the ne-
cessary instructions for
raising the new assess.
in the manner indicated,
and the B^d of Rev. will
be good enough to submit
proposals for the revision
of the Village Est^t without delay.
4. The Korumbo Est^t
does not come within the
scope of the Act and must
continue to be conducted
under the existing arrangements.

14 B^d of Rev. Dec^r 13
13 Off^r B^d of Rev. Sett^l

Ly. 10
Village Ass. Act. to be
in road into Saline

Ly. 10

Despatches

Ly. 10

C. 10 Kelly P. C. 10