

# MADRAS RECORD OFFICE.

Government of Madras.

*Revenue* DEPARTMENT.

|                           |                         |                          |
|---------------------------|-------------------------|--------------------------|
| G.O. No.                  | 728                     | Press<br><del>Mis.</del> |
| <sup>24-19</sup><br>Dated | 17-5-1870 <sup>19</sup> |                          |

Not to be folded or roughly handled

*Proceedings of the Madras Government, Revenue Department,  
17th May 1870.*

No. 218. Read the following Proceedings of the Board of Revenue, dated 9th February 1870, No. 935 :—

Read the following letter from the Collector of Kurnool, to the Acting Secretary to the Board of Revenue, dated Gorantla, 17th January 1870, No. 21.

I HAVE the honour to bring to your notice that owing to the wording of Act IV. of 1864 and Act III. of 1866, the Village-cess and Road-cess Acts, these cesses are not collected on the water-assessment paid on account of water supplied by the Madras Irrigation and Canal Company, while they are collected on all water-assessment paid for water received from sources belonging to Government.

2. In Section 3 of the Village-cess Act it is clearly laid down that "the rate shall not exceed the rate of one Anna in every Rupee of assessment and water-tax payable to Government by each landholder." In Section 3 of the Road-cess Act the words are, "the assessment payable to Government for the land, together with any water-rate which may be payable for its irrigation."

3. Therefore it appears that, unless the assessment is "payable to Government," the cess cannot be charged. On this supposition the cesses have not been charged when the water has been supplied by the Irrigation Company.

4. The water-rate is certainly collected by the Government and then paid to the Company, and unless the wording of the Acts bar the payment of these cesses on the rate paid to Government for the water supplied by the Company, I see no just reason why these cesses should not be charged exactly the same as on all water-assessment paid direct to Government for water supplied by the Government.

5. There is, however, a doubt in my mind on the subject, and I therefore submit the question to the Board for their decision.

6. If the decision is in favour of charging these cesses then the question arises whether the charges should be made for past Fuslies from the date of the application of those Acts to this district.

THE Board are of opinion that the wording of the Sections alluded to by the Collector in Acts IV. of 1864 and III. of 1866, admits of grave doubt as to whether the water-tax payable to the Irrigation Company is chargeable with Village and Road-cess.

2. They suggest therefore that the question be referred to the Advocate-General. Should he consider the case doubtful, or that the cess is not leviable, steps can be taken to correct the wording in the Bills now before the Legislative Council.

No. 219.

ORDER THEREON, 17th May 1870, No. 728.

Miscellaneous.

COMMUNICATED to the Legislative Department for consideration in connection with the Local Funds' Bill.

*Proceedings of the Madras Government, Revenue Department,*  
*17th May 1870*

Meanwhile, the Advocate-General is requested to submit his opinion on the points raised by the Collector.

(True Extract.)

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

To the Legislative Department  
,, the Board of Revenue.  
,, the Advocate-General.  
,, the Government Solicitor.

Proceedings of the Madras Government  
Under date Feb. 10/40  
Read the following Res.  
of the Board of Revenue  
(Mtg. Feb. 10/40, No. 935)

The Rt. Hon. the  
Gov. in Council sees  
no occasion for

I think this is  
streaming the Law.  
which can be al.  
need any be for  
Irrigation be comes  
forward.

The proposed reference.  
The water-rate  
paid by the ryots in  
the Kurnool District  
is not payable to  
the Irrigation Company

but to the Govt, and  
the Irrigation Company  
is therefore clearly  
liable to assess for  
the same. With. Remuneration

Govt. of 1870: 31/1/1870

REVENUE.

THE LEGISLATIVE DEPARTMENT,

&c., &c., &c.

Dated May, 17th.

Recd.

G. O., 17th May 1870, No. 728.

MAY.

Nos. 218-219.

Private Secretary  
to the Secretary  
to the Government.

Water-tax payable to the Irrigation Com.  
Yong.—Advocate-General to submit his opinion on  
the question of charging it with Village and Road-  
taxes.

3. The Government Secretary  
4. The Government Secretary

Should be  
by 24th May 1863

Roads & Village service it might be well  
under the respective to be the two parties  
enactments. A reference of the Advertiser  
to the content between

the Govt. & the Company  
solves all doubt upon  
the question as it  
distinctly provides  
that the Govt shall  
pay to the Company  
in same rate as is  
paid to the Govt by  
the voters.

A. A.  
X. dated 3 June 1863  
June 13.  
I agree with the  
authorities

The necessary act

Should at once be  
issued to the Collector  
J. A.

3. The Government Secretary  
4. The Government Secretary  
J. A.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 17<sup>th</sup> May 1870  
Read the following. Proceedings of the  
Board of Revenue.

Expressing Board's opinion that  
wording of Section 3 of Act IV of 1864 and  
III of 1866 admits of doubt as to whether  
water tax payable to Irrigation and  
canal company is chargeable with  
Village and Road fees, and suggesting  
that the question be referred to Advocate  
General for his opinion.

(W. E. G. February 1870 No. 935)

Communicated to the  
Legislative Department for consid-  
eration in connection with the Local  
Funds Bill. Meanwhile, the Ad-  
vocate General is requested to  
submit his opinion on the point  
raised by the collector.

W. E. G.

Spent water tax pay-  
able to the Canal being  
chargeable with Village  
and Road fees.

Spent water tax pay-  
able to the Canal being  
chargeable with Village  
and Road fees.

on 2nd April 1870

To the Legislative Dept. on 18 May  
14 " the Advocate General  
" the Advocate General  
" the Advocate General