(1) Number of pages 2.

(2) Date of repair

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. 118
~~B.P. No.~~

Press.
Mis.

Dated 25. 2. 1971. ~~197~~ .

Not to be folded or roughly handled

Archives 1—10,006—19-1-79.

No. 606.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 8th February 1871.

118/1

Read the following letter from R. J. MELVILLE, Esq., Acting Collector of Vizagapatam, to the Acting Secretary to the Board of Revenue, dated 21st January 1871, No. 77A.

I HAVE the honour to reply to Government Proceedings, dated October 28th, 1870, No. 1389.

2. In my opinion, it would be advisable that the Local Fund Circles should be conterminous with the charges of the Divisional Officers. I am assuming that the duties of the Committees will be only to criticise and advise. I am certainly against their being entrusted with any more extensive powers:—

1*st*.—On account of the difficulty that would be experienced in finding persons fit for the office.

2*nd*.—That if found, it would be extremely difficult to secure their attendance as often as required.

3*rd*.—That, supposing them to take an interest in their duties, they would be inclined to look too much to the interests of their own particular portion of the district.

4*th*.—I much doubt whether they would take much interest in the matters submitted to them. I think our experience of Municipal Associations shows how impossible it is to inspire a wish for self-government, more particularly when the introduction of self-government is accompanied by a considerable increase in taxation by legislation. But for the presence of the official element in Municipalities, it would be found impossible to work them. As it is, municipal taxation is more unpopular than any other form of taxation, not excepting the Income-tax at its present rate. The arrangement I propose would give three Local Fund Committees for this district: one conterminous with the charge of the Principal Assistant Collector, and the other two with the charges of the Collector and Senior Assistant respectively. I assume that it is not proposed to make the Act applicable to any part of the Jeypore territory. A difficulty would be experienced in obtaining the services of competent persons to serve on the Committee, should the Circle be made to coincide with the talook.

3. I am of opinion that the assessment payable to Government, or to the Zemindar in Zemindaries should, as in the District Road Cess Act, be taken as equal to the annual rent value of the land. Any attempt at a more accurate estimate will end in failure, besides tending to make more unpopular a tax which will in any event not be a popular one.

4. I see no reason why any of the rate should be paid by the Zemindars. Ryots in Zemindaries are certainly not over-assessed in comparison with ryots holding direct from Government, and there seems no reason why they should be relieved of half the assessment paid by the ryot holding direct from Government. I may mention that my opinion of the position of Zemindary ryots as compared with those in ryotwarry districts, an opinion formed from my knowledge of three districts, viz., the Kistna, Nellore, and Vizagapatam, is entirely adverse to that expressed by the majority of the Select Committee in their report. In the majority of Zemindaries, the ryot pays a lighter assessment than is paid by ryots farming similar lands of Government. This is more particularly the case in respect of water-rate.

5. I have already, in remarking on the Towns' Improvement Bill, recorded my opinion against the imposition of a tax on marriages in Municipalities; the same reasons seem to me to apply with even greater force in the rural districts.

6. I have delayed submitting this report which has long been ready, in order that I might, at the same time, send the estimated receipts under each head of taxation; but as these have not come to hand, I fear they must have been mis-directed, and I am in a part of the district where there is no regular post.

SUBMITTED to Government in continuation of Board's letter, dated 4th February 1871, No. 542.

(A true Copy and Extract.)

J. Grole

Acting Secretary.

To the Chief Secretary to Government, Public Department.
,, the Secretary to Government, Revenue Department.

Copy to the Acting Collector of Vizagapatam.

Rev.- 1871. Oct.

Board of Revenue,

MADRAS. No. 603.

PROCEEDINGS, 8TH FEBRUARY 1871, No. 606.

Desp.ch 8th Feby 1871. Encl.

Received 18

FEBRUARY.

No. 606.

Local Funds Bill,—as amended by Select Committee,—Opinion of Collector of Vizagapatam on, submitted to Government.

No. 118.

25th July 71.

Ge. Dt. 724/71

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