Proceedings of the Madras Government, Revenue Department, 25th September 1871.

No. 340. Read the following letter from the Secretary to the Government of India, Department of Agriculture, Revenue, and Commerce, (Land Revenue and Settlement,) to the Secretary to the Government of Madras, [illegible] to 26th September 1871, No. 295

May last, to the address of the Financial Secretary to the Government of India, requesting permission to invest the sum of Rs. 2,53,025, the surplus (now available in the Malabar District Treasury) of the Amshom Service Cess and the Village Service rate (levied under Act IV. of 1864) in Government 4 per cent. securities, as a fund from the interest of which an addition of Rs. 1-8-0 to the monthly pay of the Amshom Peons may be provided, and stating that, while the necessity for increasing the pay of the Amshom servants generally (set forth in previous correspondence) remains as urgent as ever, the Government of Madras, with reference to the existing burthen of local taxation, considers it undesirable to impose any additional cess on lands in Malabar for this purpose, as was suggested in Financial Resolution No. 947 of 10th February 1870.

From the Government of Madras, to the address of the Financial Department No. 1,298, dated 10th May 1869.
To the Government of Madras, No. 345, dated the 17th June 1869.
From the Government of Madras, No. 2,578, dated the 15th September 1869, and enclosures.

2. In reply I am desired to remark that, before coming to any decision, His Excellency the Governor-General in Council would desire, with His Excellency the Governor's permission, to be favoured with further information on several points connected with this important subject.

3. In the first place, it is desired to ascertain how the surplus, which it is now proposed to fund, is constituted. How much of it is surplus of the old Township Service Cess, and how much of the Village Service Cess levied under Act IV. of 1864, and what was the amount of the surplus of each cess in each year? Moreover, if any items other than surplus of these cesses are included in the total, Rs. 2,53,025, what is the amount and nature of each, and how did it accrue?

4. Secondly, has Act IV. of 1864 been extended to the whole of the Malabar District, or only to the northern talooks in which the Amshom Cess is not levied? If the former, is the Village Service rate levied over and above the Amshom Cess, or is only the Amshom Cess levied as if a village rate under the Act; and in either case, considering that the Amshom Cess appears to exceed one Anna in the Rupee, how far, with reference to the terms of Section 1, is the levy of this cess legal? It seems possible that, as the Amshom Cess is only levied on rice-cultivation, the village rate may be levied under the Act on other crops; but the Act, while providing for its extension to particular portions of districts to the exclusion of others, does not appear to provide for its extension to particular crops to the exclusion of others.

5. Thirdly, with reference to the terms of Section 5, directing the expenditure of the Village Service rate within "the village or group of villages, or Township in which the cess was raised," would not legislative action be necessary to legalize the constitution of any surplus of this cess a fund for general district use?

6. Fourthly, what exactly are the position and liabilities of the old Township and Village Service Cesses in the district of Malabar? The desired information could probably best be exhibited in a statement such as that given below, but this may have to be modified, since it is not known for certain at present how the total. Of course, as the land-assessments vary from year to year, so will the cesses. It would therefore probably be advisable to give the averages in each case for the last three years:—

Statement.

—	Land-assessment.			Water-tax.			Grand Total.	Amount of Amshom Cess levied.	Amount of Village Service Cess levied.	Cost of Amshom Establishment.		Cost of other village servants payable from Village Cess.
	Rice.	Other crops.	Total.	Rice.	Other crops.	Total.				As originally proposed on Mr. Polly's revised scheme.	As now proposed, involving only increase to Peon's pay.	
Northern Talooquas (where the Amshom Cess is not levied.)												
Southern Talooquas (where the Amshom Cess is levied.)												

7. Full information on all these points is requisite to enable the Government of India to dispose of the proposition now before it.

No. 341. Order thereon, 25th September 1871, No. 1,676.

Land Revenue.

Referred to the Board of Revenue for the desired report.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

No. 295.

From

A. O. Hume Esqre C.B.
Secy to the Govt of India.
Department of Agriculture
Revenue and Commerce

To

The Secy to the Govt of Madras
Simla the 16 September 1871

Sir,

(Land Revenue and Settlement)

I am desired to acknowledge the receipt of your letter No. 927 of the 26th May last, to the address of the Financial Secretary to the Government of India, requesting permission to invest the sum of Rs. 2,53,025. the surplus (now available in the Malabar District Treasury) of the Amshom Service Cess and the Village Service Rate (levied under Act IV of 1864) in Government 4 per cent securities as a fund from the interest of which an addition of Rs. 1½ to the monthly pay of the Amshom Peons may be provided, and

stating that while the necessity for increasing the levy of the Amshom servants generally (set forth in previous correspondence) remains as urgent as ever, the Government of Madras, with reference to the existing burthen of local taxation, considers it undesirable to impose any additional cess on lands in Malabar for this purpose, as was suggested in Financial Resolution No. 947 of 10th February 1870.

From the Government of Madras to the address of the Financial Department, No. 1298 dated 10th May 1869.
To the Government of Madras. No. 345 dated the 17th June 1869
From the Government of Madras No. 2578 dated the 15th September 1869 and enclosures.

2. In reply, I am desired to remark that, before coming to any decision, His Excellency the Governor General in Council would desire, with His Excellency the Governor's permission, to be favored with further information on several points connected with this important subject.

3. In the first place, it is [illegible] to ascertain how the surplus which it is now proposed to fund is constituted. How much of it is surplus of the old Toomship Service Cess, and how much of the Village Service Cess levied under Act IV of 1864, and what was the amount of the surplus of each cess in each year? Moreover, if any items other than surpluses of these cesses are included in the total Rs. 2,53,025, what is the amount and nature of each, and how did it accrue?

4. Secondly, has Act IV of 1864 been extended to the whole of the Malabar District, or only to the northern talooks in which the Amshom Cess is not levied? If the former, is the Village Service rate levied over and above the Amshom cess, or is only the Amshom cess levied, as if a village rate under the Act, and in either case consider[illegible] that the Amshom cess appears to exceed one anna in the rupee

respee, how far, with reference to the terms of Section I, is the levy of this cess legal? It seems possible that as the Amshom cess is only levied on rice cultivation, the village rate may be levied under the act on other crops; but the act, while providing for its ex=tension to particular portions of districts to the exclusion of others, does not appear to provide for its extension to particular crops to the exclusion of others.

5. Thirdly, with reference to the terms of Section V, directing the expenditure of the Village Service rate within "the village or group of villages or town=ship in which the cess was raised," would not legislative action be necessary to legalize the consti=tution of any surplus of this cess, a fund for general district use?

6. Fourthly, what exactly are the position and liabilities of the old town=ship and village service cesses in the district of Malabar? The desired information could probably best be exhibited in a statement such as that marginally given, but this may have to be modified, since it is not known for certain whether the Amshom is levied on the land assessment only, or on this and the water tax together as a total. Of course, as the land assessments vary from year to year, so will the cesses. It would, therefore, probably be advisable to give the averages in each case for the last three years.

Cost of Amshom Establt.	Amount of Amshom Cess	Amount of village cess	Land Assessment Water Tax	Rice Crop	Total Grain Crop	North Kanara Talooqas (Where the Amshom Cess is not Levied)	Talooqas (Where the Amshom Cess is Levied)
As original = As now for = Village ser= = by Inspn. = based on = vice cess = on 11½ Rupees = varying only = with rise in = Rice Crop =		Cost of Village ser= = vice cess = varies from = Taluq to = Taluq =					

7. Full information on all these points is requisite to enable

Revenue 1871 Dept.

No 3077.

From

The Secretary to Govt. of India
Dept. of Agri: Rev. & Commerce

Dated 16. Septr. 1871. No 295.
Rec'd 25.
No 1676. 25th September 1871.

Requesting further information on several points connected with the subject of investing the surplus (available in the Malabar & Canara Treasury) of the Anushom Service Cess & the Village Service Rate levied under act IV of 1864.

Write Addressed.

Replied.
Transmitted to the Inspector Genl. of Police for favor of report.
Revenue Dept.
Vide Page 25

No 340-371

The Government of India to despatch of the Secretary of State with enclosures.

I have the honor to be
Sir,
Your most Obdt Servant
[illegible]

Secretary to the Govt. of India

Acknowledges the Govt. of India