

75A

Mem. in A. 207, 2126
 2126-2127 2100-2300 2300-2307

The question then that for the de-
 cision of pt. is, whether it is better
 dealt with in its own merit,
 and in which Dept. shall
 under existing circumstances
 determine. Perhaps I put at
 least of pt. direct in 1864. It is
 better put in Dept. and de-
 termined - naturally as well
 as of necessity - has been
 fixed to the Survey Dept. since

being done by
 Survey Dept. and
 in the Survey Dept. have hands of the
 to be by which not, can be

Cont. of 1871 31/10/73.

REVENUE.

THE BOARD OF REVENUE.

to
 &c., &c., &c.

Dated April, 27th.

Recd.

Encl.

G. O., 27th April 1871, No. 751.

APRIL.
 Nos. 300-302.

Powers of Customs officers to retain goods
 landed from coasting steamers.—Opinion of the
 Acting Advocate-General on this subject, commu-
 nicated to the Board of Revenue.

then the order of Oe has been work-
ed in no important respect -
the settlement Dept has been
hesitated - it follows therefore
that the order may be modified
along in the respect - I must
not however be concerned any more
in the order of this nature - it
is best to deal with each case
on its own merits as the occasion
arises.

Col Priestley has a demand
certain party in foreign - This may
be a thin party in the Vajapet area -
and he need not at present look

will be sent to Dept

Memorandum No 2077, 2126

2123-2214 2100 2308 2315 2317

further a bent -

He has another demand certain party
in Cinnabara - this being a Vajapet
party - should work in the South
it might pass from Cinnabara
into Madras -

He has a third party in Madras
this is also a Vajapet party - it might also
pass from Madras into Cinnabara -
I am pleased to hear that the
the other demand is being sent to the
in the way of planning for the future -

Mr. W. B. B. has a demand
certain party in Kallur - now available -

of the kind which
the Survey Dept and
are in the Survey
work done by
complain
needs to
be at

Rev. Mr. [unclear]

Memorandum 2071, 2126

2125, 2214, 2190, 2308, 2385, 2387

able - for this with must be
found - other wise the party must
be broken up - which will involve
much hardship & time & expense.
The Board has voted to send this party
into the Chamberlain & Co. - seems
to me the best course -
The party has also the demand
- cotton party in Cuddalore - they
might pass into Bellary, and the
Board has voted. At present, committee
take up the demand of Bellary
that they may come to the
place - these men's names are [unclear]
[unclear] - and all are [unclear]

President C.

men - while in Bellary, Telugu
and Canara are the languages
spoken.

The plan which is the
Board's plan seems to be the
best - indeed the only one
to add it - the alternative
is for natives to be in charge
of trained men - with a change
for patients -

There is nothing to be done
democratic being done as well as that
in every respect, by the settlement of almost

the kind of [unclear]
the Survey Dept. and [unclear]
are in the way [unclear]
work. Let us by [unclear] shall not

Rec. Sept 12

Memor. in #2071, 2126
 2125, 2217, 2199, 2308, 2375, 2387
 2603 & 2422 for orders

in both districts as much as
 possible. At the present rate,
 a district will take 10 or 12
 years to survey & settle!

J. D. S.

all
 many
 in of that
 element
 lived in
 in north
 of in
 only objection
 to the
 is that
 it almost
 complains

as by the survey. Doubt I have sketched
 the modes of procedure in the interior
 but at only on Mr. Dwyer's memo.
 Col. Vign. they & doubtless
 the work very well - but his
 operations are too slow - Can he
 live here 9 years in hand -
 Caddo & Saline - around the
 Little Rock but doubt cannot
 & can make no operations in either.
 The loss of time & money is
 very great - Col. V. should be
 urged to be ready to the work
 and be

for the kind of which
 the survey Dept. and the
 are in the survey

have hands of the
 shall not be allowed
 needs to be

as by the line



Mem. in No. 2071, 2126

2125, 2214, 2199, 2308, 2317, 2307,
2603 & 2422 for indent

In 2071 for indent
The Bd. members
Mr. Bamberg's reasons
for recommending that
the better settlement
party be employed in
demarcation in north
west instead of in
Bohary. The only objection
that occurs to the
undersigned is that
the Survey Dept. almost
invariably complies
with the kind of work
the Survey Dept. and
the Survey Dept. needs
work to be done by
the Survey Dept.

work in Nelson, they
should be employed in the
demarcation and classi-
fication of the Salween
Salween of North Arcot.
This arrangement would
enable Mr. Pitt-Rivers to
complete the Nelson settle-
ment, and at the same
time to superintend
the bulk of his party,
which would be employed
in the adjoining tracts
of North Arcot. Mr. Banting
gives good reasons for
commencing work in N.
Arcot, and the Board
support him. It is
submitted that this
part of the question may
at once be decided in
favor

15
favor of Mr. Banting,
as the party is now in
want of work.
3. In his letter of the
13th July, Mr. Banting
enters on the general
question of whether his
Dept. should not continue
to undertake demarca-
tion. He points out
that unless demarcation
and classification are
performed conjointly by
his Dept., they will be con-
stantly in want of work,
as classification & settle-
ment alone proceed so
much more rapidly
than survey. He
explains that demar-
cation is really the proper
work.

to strengthen his survey
parties in Cumbahure
by drafts from his
demarcation parties
in the same district
whenever their services
may be no longer
required for demarcation
and that as proposed
by Mr Baubury and
the Board, the Survey
party shall proceed to Cuddapah
when Survey work is
completed in the former
district, the present
settlement party of
Cuddapah at the
same time proceeding
over the border of
Bellary and commencing
demarcation

demarcation operations
in that district. As
proposed by Mr Baubury
and the Board all
demarcation when
carried out by the
Settlt Dept. to be done
on precisely the same
system as it is now
done by the Survey
Department

I have the honor to acknowledge the receipt of your letter of the 11th inst. in relation to the above voluminous correspondence. In disposing of the same, the Govt. consider that the

the points to be kept in view
are the acceleration of the Gad-
dapah & Comblator Surveys,
and the speedy preparation
of a Crest for Survey. The
commencement of the Bellary
Survey may be postponed to
these matters.

2. For the above purposes the
Govt consider it undesirable
to withdraw any of the Survey
establishment from Comblator
but desire that Mr. Priestley
will do all in his power to
push the survey of that District
to completion, it having now been
in operation for apparently
upwards of 9 years.

3. To hasten the completion
of the Giddapah Survey, which
to have been in hand for some
years, the Govt deem it advisable
that the Mysore Survey party on the
completion of that District should
Co-operate

The Settlement
Dept are doing the
demarcation &
have done work of
the District. I would
not disturb them.
Let Mr. Priestley sur-
vey as fast as he
can.

N.

co-operate in Giddapah
with the Survey party
now employed there.

4. [These parties are
competent to demarcate as
well as survey. If possible
probably be the case, it
is deemed undesirable to
retain the Settlement de-
marcation party in
Giddapah, then that party
should be transferred to
South Arcot where the Sur-
vey party are at Gidd-
dapah.] The employment
of Mr. Remond's party
in the demarcation of the
Chendragiri talook is dis-
continued pending the com-
mencement of

the prints to be kept

commencement of Sep-
tember in the Guntoor
portion of the District dis-
tributed in Kellore.

5. The Government
see reason to think that
the demarcation executed
by the Settlement depart-
ment is now greatly su-
perior to what it formerly

was ~~that it must be clear~~
~~by understood by the service~~
~~for that unless in some~~
~~factors standard of~~
~~efficiency is maintained,~~
~~the work must be with-~~
~~drawn from his department~~
~~altogether.] The Selugin~~

and there is no reason
why it should not be
quite as good as any
the Survey Dept. can
perform - for the pen-
ten is a fine old one.

! could not hold
out their throats

Here I would have been

[illegible][illegible]

under these orders by the
Settlement Department and
that sufficient adjoining
the Springfield district will
be found for employing the
survey demarcators now in
the latter district ^{if} they
^{in time} become available, or these
may eventually
be sent to proceed
to South Arcot and finish
that District.

The Government see
no reason to modify the or-
der passed in December
1844 - and they trust that
by mutual concessions

Milk - 2. large
bottle in clean dry

65
 29
 to take of Northbrook
 will be taken in hand
 under those orders by the
 settlement department and

that Sam Houston adjoining
the Chisagoht district will
be held for employing the
survey demarcators now in
it

the latter district and they
become available, or these
may eventually
either ~~as~~ ^{in time} proceed
to South Arcot and finish
that District.

The Government see
no reason to modify the or-
der passed in December
1844 - and they trust that
by mutual concessions

Colonel Priestley and
 Mr Danbury will find
 no real difficulty in
 the way of harmonious
 action. The one point
 which must be kept
 steadily in view is the
 economical and speedy
 completion of the important
 work in hand with due re-
 gard to efficiency, and the
 Government believe that
 this may be promoted by
 employing both depart-
 ments, either on demon-
 stration or opportunity of
 service and convenience dic-
 tates.

14. The Dept of the Army
 13. The Dept of the Navy
 13. The Dept of the Interior
 6. The Dept of the Treasury

755

Proceedings of the Madras Government, Revenue Department,
27th April 1871.

No. 303. Read the following letter from the Officiating Secretary to the Government of India, Financial Department, (Separate Revenue—Assessed Taxes,) to the Secretary to the Government of Fort Saint George, dated Fort William, 5th April 1871, No. 2,068:—

I AM directed to invite the attention of the Government of Fort Saint George to the second clause of Section 22 of the Indian Income-tax Act, 1871.

2. The clause runs as follows:—

"The local Government may, with the sanction of the Governor-General in Council, prescribe, for the whole or any part of the territories subject to such local Government, special rules for the assessment of incomes derived from land, at an amount bearing a fixed proportion to the revenue assessed thereon."

3. The questions to which the clause refers have already been the subject of discussion between the Government of India and the various local Governments, and I am directed to say that the Government of India will be prepared to assent to any rules which may be framed under this Section for the *prima facie* estimation of incomes, derived from land paying revenue direct to Government, at an amount not less than the revenue assessed upon such lands.

4. It should be distinctly laid down in the rules so framed that the plan of estimating income upon the basis of assessment to land-revenue is not to be regarded as an absolute rule, but only as a convenient method of making a fair estimate in ordinary cases, without the necessity for detailed inquiries. The local Government will, of course, not apply any system of assessment such as proposed to districts where it would not, as a general rule, operate fairly both to Government and to the assessee. But even in the districts where such rules are applied, the Collectors should understand that they should not apply a rule of calculation intended only for ordinary cases, to cases where they have reason to believe that, for special reasons, the calculation would give a result wide of the truth.

5. It should also be made clear that it is perfectly open to an assessee to object if the income estimated in the manner laid down by such rules is more than the amount on which he ought, apart from the rules, to be assessed.

6. It will be possible for the local Government, in any place where it applies any such rule of assessment, to prescribe that no inquiries at all should be made in ordinary cases regarding income derived from lands paying less than a specified amount of revenue, namely, the amount which would give the income derived from the lands at the minimum of Rs. 750. But even here, it should be left open to the Collector to make inquiries in any case where he may have reason to believe that special circumstances remove the case from the rule. Also, it would plainly be necessary to make assessments of incomes from land falling below the minimum, where there are other sources of income which, added to the first mentioned, would raise the total to Rs. 750 or more.

General

*Survey of Revenue
Land Cultivated
& North Coast
District*

Colt. of 1871 Madras

REVENUE.

THE BOARD OF REVENUE,

Ac, Ac, Ac.

Dated April 28th.

Recd.

Encl.

G. O. No. 1, Ann. 71, No. 754.

—F.M.L.

Nos. 303-315.

Survey of certain districts.—Correspondence from the Board of Revenue, Director of Revenue Settlement and Superintendent of Revenue Survey on this subject, with orders thereon.

*7/12/50
1/11/51
14-7-59
Further Cr 980/73*

No 306-315

27. Brandy 30030