

1391

1F

*Proceedings of the Madras Government, Revenue Department,
7th October 1872.*

No. 48. Read the following Proceedings of the Board of Revenue, dated 24th August 1872, No. 1,691:—

Read the following letter from J. H. MASTER, Esq., Acting Collector of Bellary, to the Secretary to the Board of Revenue, dated 9th August 1872, No. 273:—

THE Board in their Miscellaneous No. 1,077, dated 12th February last, communicate Government Order, No. 235, dated 5th idem, sanctioning an increase from 10 to $13\frac{1}{8}$ per cent. in calculating the grant in land to be given in lieu of ready-money allowances paid to Temple and other Religious institutions.

2. A Temple Committee represents that the original 10 per cent. was granted to meet the vicissitude of the seasons, and that of $3\frac{1}{8}$ per cent. was to meet the road cess at 6 Pies per rupee, whereas under the Orders of Government, No. 619, dated 9th May 1871, they are liable to pay road cess at 1 Anna per Rupee or $6\frac{1}{4}$ per cent., so that the excess grant is inadequate to meet the road cess now paid to Government.

3. It is further pointed out that the excess grant is for lands actually under cultivation, so that no provision is made for land made over to the Temple Committees and lying waste; which, under present circumstances, would be also liable to the road cess.

4. The Temple Committee proposes that, if the cultivable area be made over to them as Inam, the extra grant should be made up as follows:—

100	A grant of land equal to the money allowances.
10	Original grant for vicissitudes of season.
$6\frac{7}{8}$	Additional for road cess which is now charged on the whole amount of 110 Rupees.

116 $\frac{7}{8}$

5. If the grant be in waste land, the following scale is proposed:—

100	A grant equal to money allowances.
15 or 20	Additional grant.
$7\frac{1}{2}$	Road Cess.

122 $\frac{1}{2}$ or 127 $\frac{1}{2}$.

6. These proposals appear reasonable. If Government sanctioned the additional grant of $3\frac{1}{8}$ per cent. in consideration of the liability to a road cess at 6 Pies per Rupee, the indulgence requested by the Committee might be granted when the cess is increased to 1 Anna per Rupee.

4th July 1872, No. 1,205.
16th „ „ 1,333.

SUBMITTED to Government in continuation of Board's Proceedings noted in the margin.

2. The Collector mistakes the object of the increase on account of a cess at 6 Pies per rupee. Half the maximum was taken because half the cess is recoverable from the tenants.

*Proceedings of the Madras Government, Revenue Department,
7th October 1872.*

3. With regard to waste lands assigned, the alienees will recover half the cess, if they get tenants for the lands; and if they themselves cultivate them, they may in consideration of the higher percentage (15 or 20) be saddled with the tenant's share, or half the cess. The circumstance it is evident cannot be provided for when the assignment is being made; and the amount should the Board think, be computed in all cases on the assumption that tenants, will be obtained.

4. The Collector's letter suggests the question whether in districts where the maximum land cess is not levied, 6 Pies in the rupee should still be allowed in the commutation. The Board are of opinion that, to avoid future revisions in case of changes in the rate which are by no means improbable, this should be done, and the commutation made on the basis of the maximum cess. The point is adverted to in paragraph 3 of Board's Proceedings, dated 4th July 1872, No. 1,205.

5. The Collector should not proceed further in the matter until the orders of Government on the Proceedings above quoted are received.

No. 49.

ORDER THEREON, 7th October 1872, No. 1,391.

Miscellaneous.

RECORDED with reference to G. O.,
27th September 1872, No. 1,361,
directing the discontinuance of com-
mutations.

(True Extract.)

(Signed)

W. HUDLESTON,
Secretary to Government.

*No. 2893
Rev. 1872. Sept*
**Board of Revenue,
MADRAS.**

PROCEEDINGS, 24TH AUGUST 1872, No. 1,691.

Deposited Aug 1/72

Encl.

Received 3/10/72

AUGUST.

No. 1,691.

*Commutation of ready-money allowances
—made to religious institutions into grants
of land revenue.—Instructions issued to Collec-
tor of North Arcot on certain points connected
with —. Recommendation made to Government
that, in districts where the maximum road cess
is not levied, 6 Pies in the rupee should still be
allowed in the commutation.*

*7 Oct. 72. No. 1391.
1/10/72. Rev. 1872. Sept.
27/9/72. No. 1361. Directing the
discontin. of commutations.*

*14/10/72. Rev. 1872. Sept.
5: Oct. 72. Rev. 1872. Sept.*

80ft. of 1872] 300 10/100

REVENUE.

To

THE BOARD OF REVENUE.

Dated October 7th.

Recd.

For.

G. O., 7th October 1872, No. 1,391.

OCTOBER.
Nos. 48-49.

Commutation of Money Allowances of Religious Institutions into Land.—Proceedings of the Board of Revenue regarding the levy of road-cess, recorded with reference to G. O. directing the discontinuance of commutations.