Proceedings of the Madras Government, Revenue Department, 25th October 1872.

Read again Proceedings of Government, dated 21st June 1872, No. 951.

No. 233. Read also the following Proceedings of the Board of Revenue, dated 6th August 1872, No. 1,514:—

Read the following letter from H. S. THOMAS, Esq., Collector of South Canara, to the Secretary to the Board of Revenue, dated Mangalore, 29th July 1872, No. 959:—

With reference to their Proceedings, dated 13th June 1872, No. 990, I have the honour to state, for the information of the Board, that in this district the Trustees of Pagodas do not answer to the definition of "Landholder" in Madras Act IV. of 1871. They rather occupy the position of Government, by whom they have been desired to collect the kists for themselves directly in lieu of the cash payments formerly made by the Government. All that remains now is, duly to empower them to make these collections.

2. This the Board have proposed to do in paragraph 7 of their Proceedings of 4th July 1872, No. 1,205, in a manner that fully meets the requirements of the case.

3. All Wargdars but these pay their land assessment direct to Government because they are landholders, these only pay it to the Pagoda Trustees in lieu of Government, and these also pay their road cess direct to Government because they are still landholders, and the Pagoda Trustees have no concern with their road cess.

4. But unless there is legislation, as proposed by the Board, the present difficulties will continue, and they are widespread.

5. For my part, I think it is premature for the Government to retire from the position of Collector of the landholders' revenue and payer of the same to the Pagodas, till it has duly empowered the Pagoda Trustees to collect it for themselves.

Submitted to Government with reference to Board's Proceedings, 4th July 1872, No. 1,205.

No. 234. Order thereon, 25th October 1872, No. 1,481.

Miscellaneous.

As the Wurgdars of Canara are unquestionably "registered holders of land in proprietary right," they come within the definition of "land-holders" in Madras Act IV. of 1871, and can claim to pay the Local Fund Land-cess on their estates themselves.

(True Extract.)

(Signed) W. HUDLESTON,
Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

Govt. of {1872} Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Dated October 25th.

Recd.

G. O., 25th October 1872, No. 1,481.

OCTOBER.

Nos. 233-234.

Warryders of Canara.—Board of Revenue informed that as they are unquestionably "registered holders of land in proprietary right" they can claim to pay the Local Fund Land-cess on their estates themselves.

No. 1,205.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th July 1872.

Read again Board's Proceedings, dated 13th June 1872, No. 990.

Read also the following letter from A. WEDDERBURN, Esq., Collector of Coimbatore, to the Secretary to the Board of Revenue, dated 29th May 1872, No. 79 :—

IN Government Order No. 235 of 5th February 1872, the Government have authorized an addition of Rupees $3\frac{1}{8}$ to the percentage to be allowed to Religious Institutions, in commuting Ready money allowances into grants of land. This is intended to compensate them for the payment of road cess, 6 Pice on the rupee, that the Institutions will have to pay.

2. Now, supposing an Institution is entitled to a ready money allowance of Rupees 100 from the Treasury, the commutation with the 10 per cent. will allow it a land assessment of Rupees 110, and the road cess thereon at 6 Pie on the Rupee will amount to Rupees 3-7-0, while the addition authorized is only Rs. 3-2-0. I have the honour to request you will be so good as to inform me, whether, under the circumstance explained, Rupees $3\frac{7}{16}$ (or more correctly Rupees $3\frac{1}{2}$ allowing for road cess on the latter sum which is Annas 1-9), might not be added to the "10 per cent." allowance instead of Rupees $3\frac{1}{8}$ as ordered by Government.

SUBMITTED for the orders of Government.

2. It was ruled by Government in their Order of the 5th February 1872, No. 235, that $3\frac{1}{8}$ per cent. should be added to the commutation assignments of land revenue to Pagodas to cover the cost of the road cess payable by them. It appears therefore to be the intention of Government to grant in commutation land assessed at such an amount that after deducting one-tenth for seasons, etc., and $3\frac{1}{8}$ per cent. for road cess the remainder shall be equal to the allowance commuted. If so, the assignment must be increased by 15·1 per cent. instead of 10 per cent. plus $3\frac{1}{8}$ per cent. or 13·125 per cent. In other words, taking Rupees 100 as the allowance to be commuted, the land assigned must be assessed at Rupees 115·1. Then deducting 10 per cent. or Rupees 11·51 for seasons and $3\frac{1}{8}$ per cent. or Rupees 3·59 for road cess, Rupees 100 will be left for the pagoda.

3. From Board's Proceedings, 13th September 1859, No. 3,630, it appears that the aggregate Pagoda and Mosque allowances amounted then to Rupees 9,48,795. When these are all commuted and the land cess is levied every where at its maximum rate Government will be paying 5·1 per cent. on this sum or about £4,840 per annum more than they would do if the land cess were not payable by the assignees. Of this sum £3,400 which ought to be paid by ryots will be contributed by Government to the Local Fund.

4. The liability of the assignees to pay land cess and the necessity for this large addition to the land granted in commutation for Pagoda endowments arises from the fact that in Clause 1 of the Local Funds Act the term "landholder" is described as including all *Inamdars*. It therefore includes the trustees to whom Inams of land revenue have been assigned in lieu of Pagoda allowances. It is in virtue of the same definition given in the Rent Act that Pagoda Inamdars are able to collect the assessment due on their land summarily.

5. The Board think it is incorrect and inexpedient that these Pagoda Inamdars should be described in the Statute Book as landholders. It is the assessment and not the land that is granted to them. In South Canara for instance the wurgdars take alarm. At the present moment it is they and not the Inamdars who pay the land cess.

6. If, however, these Pagoda Inamdars are really landholders they must pay Village Service Cess, and the additional assignment allowed in this case must be 24 per cent. so that when the Road Cess and the Village Service Cess are in force in all districts at maximum rates Government will have to pay £ 13,230 a year more than they would have to pay if Pagoda Inamdars were not landholders.

7. The Board think that these facts disclose sufficient cause for legislation. A short Act might be passed to the effect that the trustees to whom land has been assigned in commutation of Pagoda allowances are not landholders so far as regards that land, but that they are invested with the powers conferred on landholders by Madras Act VIII. of 1865. At the same time it might be enacted that these Inamdars have no power of raising the assessment of the land.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

To the Officiating Chief Secretary to Government, R. D.

Copy to the Collector of South Canara.
Coimbatore

Exd. G. A. Turton.

1872.

Board of Revenue,

MADRAS.

PROCEEDINGS, 4TH JULY 1872, No. 1,205.

Encl.

Received

JULY.

No. 1,205.

Religious Institutions.—Letter from the Collector of Coimbatore stating that the addition of 3½ per cent. ordered to be made by Government, to the commutation assignments of land revenue to,—to cover the cost of the road cess payable by them, is insufficient, and suggesting that 3½ per cent. should be allowed, submitted for the orders of Government, with remarks.

G. O. No. 1819 of 1872

REVENUE DEPARTMENT.

PROCEEDINGS OF THE BOARD OF REVENUE,

Dated 6th August ---- 1872.

Read the following

No. 959

From

M. S. Thomas Esqre,
Collector of South Canara

To

J. Grose Esqre,
Secretary to the Board of Revenue
Madras

SIR,

With reference to their Proceedings dated 13th June 1872 No 990, I have the honor to state, for the information of the Board that in this District the Trustees of Pagodas do not answer to the definition of "Land holder" in Madras Act IV of 1871. They rather occupy the position of Government by whom they have been desired to collect the kists for themselves directly in lieu of the cash-payments formerly made by the Government. All that remains now is duly to empower them to make these collections.

This

2. This the Board have proposed to do in para 7 of their Proceedings of 4th July 1872, No 1205, in a manner that fully meets the requirements of the case.

3. All Warg dars but these pay their land assessments direct to Government because they are landholders, these only pay it to the Pagoda trustees in lieu of Government, and these also pay their road cess they are still landholders and the Pagoda trustees have no concern with their road cess.

4. But unless there is legislation as proposed by the Board the present difficulties will continue, and they are widespread.

5. For my part I think it is premature for the Government to retire from the position of

of collector of the landholders' revenue and payer of the same to the Pagodas till it has duly empowered the Pagoda trustees to collect it for themselves.

South Canara Collectors Office
Mangalore, 29th July 1872 —

I have &c
(Signed) H. S. Thomas
Collector

—

Submitted to Government with reference to Board's Proceedings 4th July 1872 No 1205.

(True Copy & Extract)

J Grote
Secretary

To,
The Chief Secretary to Government
Revenue Department

C No 2345
Sent to Hon Mr Sim for notes on p 78 thereof copy of the first up

C P Ramasamy Iyer

Revenue Department.

No. 1481.

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 25th October 1872.

Read ~~the following~~ again Pro. 1st of Govt, dated 21st June 1872, No. 951-

Read also Pro. 1st Board of Revenue-

Submitting letter from Collr. of S. Canara, furnishing information as to position of Sagoda trustees in District. } H. E. 6th August 1872, No-

As the Wurgdars of Canara are unquestionably "registered holders of land in proprietary right," they come within the definition of "Landholders" in Madras Act 4 of 1871, and claim to pay the Local Fund land cess on their estates themselves.

14 Board of Rev dtd 1st Nov 72 L.R.

Revenue 18th August 1872.
No. 2039
PROCEEDINGS OF THE BOARD OF REVENUE.

Dated 5th August 1872.
Despatched 14 " "
Rec'd 12th " "

SUBJECT.

Submitting letter from Collr. of Canara furnishing information as to position of Sagoda trustees in District.

S.C. Rev 1481-25th Oct 72

No 233-234