No. 285. Read the following Proceedings of the Board of Revenue, dated 22nd July 1872, No. 1,387 :—

Read the following letter from W. S. FOSTER, Esq., Acting Collector of the Godavery District, to the Secretary to the Board of Revenue, dated Cocanada, 28th June 1872, No. 196:—

A QUESTION has been put to me whether local cess should be charged on the water assessment payable on the second crop cultivation in this district, as Section 38, Clause I. of the Local Fund Act says, "Together with any water-rate which may be payable for its irrigation." I am clearly of opinion that the question should be answered in the affirmative. Section 3, Madras Act III. of 1866, imposing road cess is similarly worded, but as no road cess was ever charged on the water-rate payable on the second crop cultivation in this district, and as the matter is thus of great importance, I have the honour to solicit an authoritative ruling on the subject.

2. I would, however, point out that, as the ryots in several Zemindari villages pay water-tax direct to Government, Clause III. Section 38 of the Madras Act IV. of 1871 does not provide for the levy of local cess on the water-tax so paid, for it says that the annual rent value of the lands held by the tenants shall be taken to mean the annual rent payable to the *landholder* by his tenants, the water-tax is paid by the ryot direct to Government. This involves the anomaly of a Zemindari ryot getting rid of the cess on water-tax paid whether on the first or second crop, and the ryot in a Government village being obliged to pay for both, so that the latter might be induced to quit his own for a Zemindari village. This will not occur when the Zemindar has compounded for the water-tax ; for then the water-tax will be part of the rent the ryot pays to the Zemindar, so the local cess will have to be paid on it.

THE Board agree with the Collector that land cess is to be levied on the water-rate charged for second crop cultivation.

2. The question as to whether land cess can be charged upon water-rates paid by the tenants of Zemindars will be submitted for the orders of Government. The Board do not understand why water-rate was not mentioned in Clause III. of Section 38 as well as in Clauses I and II.

No. 286. ORDER THEREON, 30th October 1872, No. 1,507.

Miscellaneous.

THE omission of water-rate paid to Government from Clause 3, Section 38, Act IV. of 1871 (Madras), was inadvertent, and the item must, for the present, be excluded from the calculation of the rent-value of lands in Zemindaris where the charge has not been compounded

with the Zemindar. But the Board will ascertain and report the extent to which this is the case, and meanwhile the Collector should endeavour to extend the system of composition as far as possible.

(True Extract.)

(Signed) W. HUDLESTON,
Officiating Chief Secretary.

Copy printed.

Govt. of 1872 Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Dated October 30th.

Read.

G. O., 30th October 1872, *No.* 1,507.

OCTOBER.

Nos. 285-296.

Water-rates paid by Zemindari Tenants.
Proceedings Board of Revenue on the question o
charging land-cess on it, with orders thereon.

No 2502
Rev. 1872. Sept.

Board of Revenue,

MADRAS.

PROCEEDINGS, 22ND JULY 1872, No. 1,387.

Desp 25 July 172

Encl.

Received 29th July 172
No 1507 - 30th Oct 172

JULY.

No. 1,387.

Land Cess—under Act IV. of 1871.—Concurrence expressed with Collector of Godavery District that cess should be levied on water-rate charged for second crop cultivation. Orders of Government requested on question raised by Collector as to whether the cess should be charged upon water-rates paid by the tenants of Zemindars.

Letter to G.O. with Rs.

No 1507

of rate not paid by Govt.

Revenue Commissioner

Cl. 3. Sec. 35. Act 4. of 71. Madras

was inadvertent. and the claim must for the present be disallowed for the collection of the cost of orders in Zemindaries where the charge has not been compounded for by the Zemindars. But the Collr will ascertain & report the extent to which this is the case - & meanwhile the Collr should endeavour to extend the system of composition as far as possible.

30 Octr 72.

14 To the Board of Rev dis 5 Nov 72

Entered