M.R.O. 1—32,400—29-11-89

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No. 1217 Press ~~Mis.~~

Dated 30 — 10 — 1873

Not to be folded or roughly handled

GO Nos 330-332 at Pg

No. 2 4.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 8th May 1873.

Read the following letter from T. A. N. CHASE, Esq., Collector of Kurnool, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 3rd March 1873, No. 73-A:—

I HAVE the honour to request the instructions of the Board as to whether the Order of Government conveyed in paragraph 5 of their Proceedings, dated 25th May 1871, No. 923, is intended to have retrospective effect in the case of lands already assigned in lieu of money allowances granted to religious institutions.

Vide Board's Proceedings, No. 2,654, dated 1st July 1871.

2. The Board are aware that in 1863 the commutation of these money allowances was carried out in a few taluqs of the district (*vide* Board's Proceedings, No. 4,059, dated 4th July 1863). The assessment in these taluqs was subsequently revised by the Settlement Department; but the Order of the Government above alluded to does not appear to have been acted upon in any instance. The matter first came to my notice when the preparation of the accounts ordered by the Board* was taken up in 1871-72, and I at once issued instructions to Tahsildars to report if there has been any increase of assessment in the revision over and above the assigned demand. The result is I find that in Rudraveram, in the Nandikotkur Taluq, where lands bearing an assessment of Rupees 55-6-3† were assigned in 1856 in lieu of money allowances granted on account of a Hindu temple in Somavarapet, in Kurnool town, the new assessment on these lands has risen to Rupees 193-10-0, and that the Inamdar has been allowed to enjoy the excess, amounting to upwards of Rupees 138 per annum. It appears from the records‡ that Mr. Minchin directed the excess to be paid to the Inamdar, but I am unable to state under what authority he acted in the matter. Pending the final orders of the Board, however, I have instructed the Tahsildar to collect the excess amount from the cultivating ryot and credit it to Deposits. If it is decided that the excess should not be paid to the Inamdar I would beg to be informed by what process the amount is to be recovered in future from the ryots on behalf of Government; whether a putta may be given for the difference, or whether the collections may be farmed out, as suggested in Board's Proceedings, dated 17th January 1872, No. 117, and approved by Government in G. O., dated 5th February following. In carrying out the original commutation in this district the right of occupancy was confirmed to the former puttadars and the Inamdars were only allowed to collect the assessment due on the land. It is, therefore, unlikely that in the present case the Inamdar would undertake to collect the excess for Government. The question is a complicated one and may be argued either way. On one side it may be said that as only a fixed amount was assigned for a particular purpose the Inamdar can have no right to the excess, while on the other it

* Proceedings, dated 27th January 1871, No. 424.

† The money allowance was Rupees 55-4-0.

‡ Copy of endorsement enclosed.

may be maintained that as the Inamdar was granted an inam title deed he is entitled to the increase in the assessment, more especially as Government do not undertake to provide for any losses he may sustain when the occupant ryots relinquish the inam or when the land is left waste. I beg early orders may be passed on the subject.

3. Regarding the imposition of land and village cesses discussed in Board's Proceedings above referred to I beg to state that in the settled taluqs of Kurnool proper two per cent. for road cess and 6¼ for village cess have been already included in the settlement rates and consequently the ryots have to pay only the difference (Rupees 2-11-0 per cent.) on account of the former cess and nothing whatever on account of the latter. In these cases I do not think the Board's ruling can fairly be enforced against the ryots or the Inamdar, and the best plan seems to be to grant additional lands to cover the charge on account of village cess and two per cent. for land cess, the difference on the latter (Rupees 2-11-0 per cent.) being collected from the ryots.

ENCLOSURES Nos. 1 and 2.—Vernacular Documents.

THE Board desire before submitting Mr. Chase's letter to Government to be in possession of such remarks as the Director of Revenue Settlement may have to make on the case, especially with reference to the large increment in the assessment of the land in question, and as to the reason why and authority for resettling inams of this sort.

The Member in charge of the Inam Department is also requested to furnish any information accessible to him bearing on the subject of similar inams, and whether there are any precedents for withholding the increase of assessment from the Inamdar in cases like this.

(A true Copy and Extract.)

(Signed) H. ST. A. GOODRICH,
Acting Sub-Secretary.

To the Director of Revenue Settlement, with two enclosures to be returned.
,, the Inam Commissioner.
,, the Collector of Kurnool.

Exd. A. S. Rodgers.

Received
MAY.
No. 744.

Commutation of money allowances—grants to religious institutions in Kurnool District assignments of land revenue.—Certain information requested from Director of Revenue Settlement and Inam Commissioner with reference to Collector's letter as to application of orders issued by Government in 1871 on subject — to commutations effected in 1863.

PROCEEDINGS, 8TH MAY 1873, No. 744.

Board of Revenue
MADRAS.
1873.

Encl.

No. 1,791.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 10th September 1873.

Read again Board's Proceedings, dated 8th May 1873, No. 744.

Read also the following letters:—

From W. ROBINSON, Esq., C.S.I., Inam Commissioner, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Madras, 27th May 1873, No. 277.

WITH reference to paragraph 2 of the Proceedings of the Board of Revenue, dated 8th May 1873, No. 744, I have the honour to make the following observations.

2. I have no doubt that the Collector has erred in this case.

3. The assignment of land revenue—not of land—was in lieu of a fixed sum of the money, and the well-understood contract on both sides was to make good that claim and no more. If, in any case, the revision of assessment were to disturb this contract by diminishing the amount of assessment to be drawn from the land, the occupant would doubtless have the benefit of the change; but the full difference would have to be made good to the pagoda trustees by further grant.

4. Be this as it may, the case under review is the first in which the occurrence of enhancement has been brought to notice.

5. The pagoda trustees had evidently sought out the most lightly-assessed land in the district where default and arrear was not likely to occur. The Settlement Department has raised the demand from Rupees 55¼ to Rupees 193-10-0, or Rupees 138-6-0 beyond the State obligation to the pagoda trustees. The difference—if not to be left to the occupant, for which there are several arguments—is clearly not claimable by the fixed rent charges. If the new assessment is to stand the inam title-deeds must now be redrawn;—they have not been issued—so as to assign only a part of the revenue to the pagoda. I would revert to cash payment.

6. The refund of overcollection should, I think, be claimed, unless the Collector's error be considered sufficient to bar the State right to mesne profits. He clearly was not justified in granting to the rent chargers four times their dues and alienating, under a claim for Rupees 55¼, nearly Rupees 200 of public revenue.

7. Had the amount been small I would have advised cancelment of the revenue settlement as regards the land and treated it as a permanently-settled estate; but if such a rule were made general would deprive those whose demand is reduced of their right, and so the settlement operations cannot be set aside.

From G. BANBURY, Esq., Director of Revenue Settlement, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Sutwaide, 17th July 1873, No. 1,471-57.

IN reply to Board's Proceedings, dated 8th May last, No. 744, I have the honour to state that the increase in the assessment on the inam fields in question by the new settlement was owing to their having previously paid only 8 Annas per acre although their soil is "regada" of good quality. As regards the "reason why and authority for resettling inams of this sort," it must be remembered that all minor inams are classified and assessed, and that the rates resulting therefrom are entered in the settlement register. It is upon this new assessment that the road-cess and village-cess are realized from the Inamdars. It will be observed also from Mr. Chase's letter that the lands were assigned to the pagoda previous to the introduction of the new settlement, hence the change in the assessment.

2. As regards the claim by the pagoda trustee to the excess, it would seem that, as the arrangement of making over assessment instead of paying to the devastanum directly in money was merely an expedient for silencing the then strong objections in England to any Government interference with the pagodas, it is never intended or presumed that the trustees should receive more than they had hitherto been paid. The inam was not granted for any good service rendered to, or on account of any favour shown by, the then paramount power; it was merely a hard-and-

fast bargain—so much assessment instead of so much ready money. Moreover, there can be no doubt the Government would have had, in the event of no title-deed existing, to make up any deficiency by granting more land if the new assessment had fallen *below* the former payments, so that this former sum and nothing else is the standard that should be adopted. Mr. Walhouse shows this plainly in his letter to the Board, dated 4th November 1863, in which he advocated that the conversion should be postponed in Trichinopoly until "the introduction of the intended revised rates"—a proposal the Board, in their Proceedings, dated 13th November 1863, fully approved of.

3. It being thus clear enough that the trustees are not entitled to the surplus, the question arises whether Government has any fair claim thereto. It may be reasonably argued that we have given over the land to the trustee by title-deed as inam; that the original sum of Rupees 55-6-3 represents the melvaram that has been fixed in perpetuity; and that Government has no more right to interfere in this than in any other minor inam. Again, the holders of old Bhagayet and old highly-assessed wet inam lands often have to pay to the Inamdars rates higher than those of the surrounding Government fields as assessed by this department, so that in cases like the present, where the holders happen to be gainers, they should be allowed to profit by the course of events.

4. It appears to me that, by granting the title-deed without any reservation as to subsequent changes, we have "cut our own throats" and cannot now recover the surplus arising from the new settlement rates; nor, in fact, shall we be able to do so in other cases where the rates may be raised at the expiration of the present thirty years' settlement.

5. One more point remains. Mr. Chase says the "Government do not undertake to provide for any losses he (the Inamdar) may sustain when the occupant ryots relinquish the inam or the land is left waste." But this is hardly correct, as by Government Proceedings, dated 2nd July 1863, No. 1,166, an allowance of ten per cent. is granted to meet contingencies.

These letters, with Board's Proceedings, dated 8th May 1873, No. 744, and Petition No. 1,167 of 1873, will be submitted for the orders of Government.

2. In the case discussed in these papers the revenue, amounting to Rupees 55-6-3, assessed on certain land in the Kurnool District, was assigned in commutation of a tasdik, or religious service allowance, of Rupees 55-4-0. The assignment took place before the revision of assessment, and in that operation the assessment of the land was raised to Rupees 193-10-0, which enhanced amount has, under the orders of the late Collector, Mr. Minchin, been collected by the Inamdar. The result is that the tasdik has been practically quadrupled.

3. Mr. Minchin was clearly wrong in issuing the order adverted to and in not bringing the matter to notice in view to a revision of the commutation made, which was, and is, still feasible, as no inam title-deed has yet been issued in the case in question.

4. The Director of Revenue Settlement explains that the assessment on all minor inams is revised by his department and the revised amounts are entered in the settlement register to serve as a basis for the local and other cesses, and he goes on to express his opinion that the pagoda trustees to whom land revenue is assigned are not entitled to the enhanced assessment when it is enhanced; that the original assessment must be regarded as the melvaram fixed in perpetuity; and that the Government, therefore, cannot claim any excess.

5. The Board concur in this view. The inam title-deed makes over to the holder the Government revenue on certain land specified, that is to say, the Government revenue as fixed and existing at the time of the inam settlement, and by the grant of the title-deed the Government deprive themselves of their right to alter the revenue, and the occupants of the land are placed towards the Government and the assignee of the revenue in the same position as under-tenants under the permanent settlement. It was to obviate this consequence and the possible unnecessary alienation of Government rights and prospective advantages that the commutation of tasdiks was deferred in some districts until the introduction of the revised rates.

6. It follows, therefore, that in all these cases the rates which, on the one hand, the Inamdar is entitled to collect, and, on the other, the ryots can claim to pay, are the rates in force at the time of the assignment and are unaffected by the revision of the assessment by the Settlement Department, which merely determines that which, under the Acts on the subject, is to be taken for the computation of the cesses, viz., the rates which would be payable on such lands if they were not inam. There seems no necessity to revise the form of title-deed.

7. In the present case the Board think the commutation should be cancelled and money payment reverted to. Though the Inamdar was not entitled to the excess assessment collected by him yet he acted under the Collector's order, and the Board would not demand refund, especially as they are not sure that such a demand could be enforced. The amount of the excess collection which is still in deposit should be finally credited to Government and the revised rates of assessment should be collected in future from the ryots, who should have ordinary puttas from Government.

8. The Collectors of the districts in which the assessments have been revised and these commutations carried out (only, the Board believe, South Arcot and Trichinopoly) are requested to inquire and report whether any similar cases exist, and whether, in case of serious alteration of the assessment, the old or new rates are collected.

9. The Board understand the inquiry made in paragraph 1 of Mr. Chase's letter, dated 3rd March 1873, to be whether the commutations of 1863, wherein it seems no ten per cent. allowance was included, should now be revised. The Inamdars then created are entitled to compensation for the half road-cess to which their grants are now liable, and, if the alternative of resumption of cash payment, which the Board hope will be allowed, is rejected by them, the opportunity should be taken to place these Inamdars in the same position as the holders of commuted grants elsewhere. But, until the orders of the Government of India are obtained, the course suggested in Board's Proceedings, dated 25th June 1873, No. 1,107, and approved in G. O., dated 11th August 1873, No. 829, should be adopted.

(True Copies an' Extract.)

W Elwin

Acting Secretary.

To the Acting Secretary to Government, Revenue Department,
with Board's Proceedings, dated 8th May 1873, No. 744,
with its two enclosures, and Petition No. 1,167 of 1873.

,, the Collector of Kurnool.
,, the ,, of South Arcot.
,, the ,, of Trichinopoly.

Copy to all other Collectors.
,, to the Director of Revenue Settlement.
,, to the Inam Commissioner.

Exd. A. S. Rodgers.

Proceedings of the Madras Government, Revenue Department, 30th October 1873.

Read the following :—

No. 330. Proceedings of the Board of Revenue, dated 8th May 1873, No. 744.

Read the following letter from T. A. N. CHASE, Esq., Collector of Kurnool, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 3rd March 1873, No. 73-A :—

I HAVE the honour to request the instructions of the Board as to whether the order of Government, conveyed in paragraph 5 of their Proceedings, dated 25th May 1871, No. 923, is intended to have retrospective effect in the case of lands already assigned in lieu of money-allowances granted to religious institutions.

Vide Board's Proceedings, No. 2,654, dated 1st July 1871.

2. The Board are aware that, in 1863, the commutation of these money-allowances was carried out in a few taluqs of the district (*vide* Board's Proceedings, No. 4,059, dated 4th July 1863). The assessment in these taluqs was subsequently revised by the Settlement Department; but the order of the Government above alluded to does not appear to have been acted upon in any instance. The matter first came to my notice when the preparation of the accounts ordered by the Board* was taken up in 1871-72, and I at once issued instructions to Tahsildars to report if there has been any increase of assessment in the revision over and above the assigned demand. The result is, I find, that in Rudraveram, in the Nandikotkur Taluq, where lands, bearing an assessment of Rupees 55-6-3,† were assigned in 1856 in lieu of money-allowances granted on account of a Hindu temple in Somavarapet, in Kurnool town, the new assessment on these lands has risen to Rupees 193-10-0, and that the Inamdar has been allowed to enjoy the excess, amounting to upwards of Rupees 138 per annum.

* Proceedings, dated 27th January 1871, No. 424.

† The money-allowance was Rupees 55-4-0.

It appears from the records‡ that Mr. Minchin directed the excess to be paid to the Inamdar, but I am unable to state under what authority he acted in the matter. Pending the final orders of the Board, however, I have instructed the Tahsildar to collect the excess amount from the cultivating ryot and credit it to deposits. If it is decided that the excess should not be paid to the Inamdar, I would beg to be informed by what process the amount is to be recovered, in future, from the ryots on behalf of Government; whether a putta may be given for the difference, or whether the collections may be farmed out, as suggested in Board's Proceedings, dated 17th January 1872, No. 117, and approved by Government in G. O., dated 5th February following. In carrying out the original commutation in this district, the right of occupancy was confirmed to the former Puttadars, and the Inamdars were only allowed to collect the assessment due on the land. It is, therefore, unlikely that, in the present case, the Inamdar would undertake to collect the excess for Government. The question is a complicated one, and may be argued either way. On one side, it may be said that, as only a fixed amount was assigned for a particular purpose, the Inamdar can have no right to the excess; while, on the other, it may be maintained that, as the Inamdar was granted an Inam title-deed, he is

‡ Copy of endorsement enclosed.

A

Rec'd 10th Oct 1873
Dept. No. 330
1873.

Board of Revenue,
MADRAS.

PROCEEDINGS, 10TH SEPTEMBER 1873, No. 1,791.

Dept. 222 Sept/73

Received 25th Sept 1873

SEPTEMBER.
No. 1,791.

Land assigned to a Pagoda—in Kurnool District in lieu of money allowance.—Question raised by Collector as to course to be pursued in regard to assessment on —, which has been considerably enhanced by recent revision of assessment, submitted for orders of Government together with opinions of Director of Revenue and Inam Commissioner on question.

Settlement and Petition No. 1,167 of 1873. Collectors of other districts in which assessments have been revised to report if similar cases exist in their districts.

Read Orders.

23 Oct 73 to 30 Oct

330 - 332

entitled to the increase in the assessment, more especially as Government do not undertake to provide for any losses he may sustain when the occupant ryots relinquish the Inam, or when the land is left waste. I beg early orders may be passed on the subject.

3. Regarding the imposition of land and village-cesses, discussed in Board's Proceedings above referred to, I beg to state that in the settled taluqs of Kurnool proper two per cent. for road-cess and 6¼ for village-cess have been already included in the settlement rates, and consequently the ryots have to pay only the difference (Rupees 2-11-0 per cent.) on account of the former cess, and nothing whatever on account of the latter. In these cases, I do not think the Board's ruling can fairly be enforced against the ryots or the Inamdar, and the best plan seems to be to grant additional lands to cover the charge on account of village-cess and two per cent. for land-cess, the difference on the latter (Rupees 2-11-0 per cent.) being collected from the ryots.

Enclosures Nos. 1 and 2.—Vernacular Documents.

The Board desire, before submitting Mr. Chase's letter to Government, to be in possession of such remarks as the Director of Revenue Settlement may have to make on the case, especially with reference to the large increment in the assessment of the land in question, and as to the reason why and authority for resettling Inams of this sort.

2. The Member in charge of the Inam Department is also requested to furnish any information accessible to him bearing on the subject of similar Inams, and whether there are any precedents for withholding the increase of assessment from the Inamdar in cases like this.

No. 331. Proceedings of the Board of Revenue, dated 10th September 1873, No. 1,791.

Read again Board's Proceedings, dated 8th May 1873, No. 744.

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3. The assignment of land revenue—not of land—was in lieu of a fixed sum of the money, and the well-understood contract on both sides was to make good that claim and no more. If, in any case, the revision of assessment were to disturb this contract by diminishing the amount of assessment to be drawn from the land, the occupant would doubtless have the benefit of the change; but the full difference would have to be made good to the pagoda trustees by further grant.

4. Be this as it may, the case under review is the first in which the occurrence of enhancement has been brought to notice.

5. The pagoda trustees had evidently sought out the most lightly-assessed land in the district where default and arrear was not likely to occur. The Settlement Department has raised the demand from Rupees 55¼ to Rupees 193-10-0, or Rupees 138-6-0 beyond the State obligation

to the pagoda trustees. The difference—if not to be left to the occupant, for which there are several arguments—is clearly not claimable by the fixed rent charges. If the new assessment is to stand the inam title-deeds must now be redrawn;—they have not been issued—so as to assign only a part of the revenue to the pagoda. I would revert to cash payment.

6. The refund of overcollection should, I think, be claimed, unless the Collector's error be considered sufficient to bar the State right to mesne profits. He clearly was not justified in granting to the rent chargers four times their dues and alienating, under a claim for Rupees 55¼, nearly Rupees 200 of public revenue.

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2. As regards the claim by the pagoda trustee to the excess, it would seem that, as the arrangement of making over assessment instead of paying to the devastanum directly in money was merely an expedient for silencing the then strong objections in England to any Government interference with the pagodas, it is never intended or presumed that the trustees should receive more than they had hitherto been paid. The inam was not granted for any good service rendered to, or on account of any favour shown by, the then paramount power; it was merely a hard-and-fast bargain—so much assessment instead of so much ready money. Moreover, there can be no doubt the Government would have had, in the event of no title-deed existing, to make up any deficiency by granting more land if the new assessment had fallen *below* the former payments, so that this former sum and nothing else is the standard that should be adopted. Mr. Walhouse shows this plainly in his letter to the Board, dated 4th November 1863, in which he advocated that the conversion should be postponed in Trichinopoly until "the introduction of the intended revised rates"—a proposal the Board, in their Proceedings, dated 13th November 1863, fully approved of.

3. It being thus clear enough that the trustees are not entitled to the surplus, the question arises whether Government has any fair claim thereto. It may be reasonably argued that we have given over the land to the trustee by title-deed as inam; that the original sum of Rupees 55-6-3 represents the melvaram that has been fixed in perpetuity; and that Government has no more right to interfere in this than in any other minor inam. Again, the holders of old Bhagayet and old highly-assessed wet inam lands often have to pay to the Inamdars rates higher than those of the surrounding Government fields as assessed by this department, so that in cases like the present, where the holders happen to be gainers, they should be allowed to profit by the course of events.

4. It appears to me that, by granting the title-deed without any reservation as to subsequent changes, we have "cut our own throats" and cannot now recover the surplus arising from the new settlement rates; nor, in fact, shall we be able to do so in other cases where the rates may be raised at the expiration of the present thirty years' settlement.

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3. Mr. Minchin was clearly wrong in issuing the order adverted to and in not bringing the matter to notice in view to a revision of the commutation made, which was, and is, still feasible, as no inam title-deed has yet been issued in the case in question.

4. The Director of Revenue Settlement explains that the assessment on all minor inams is revised by his department and the revised amounts are entered in the settlement register to serve as a basis for the local and other cesses, and he goes on to express his opinion that the pagoda trustees to whom land revenue is assigned are not entitled to the enhanced assessment when it is enhanced; that the original assessment must be regarded as the melvaram fixed in perpetuity; and that the Government, therefore, cannot claim any excess.

5. The Board concur in this view. The inam title-deed makes over to the holder the Government revenue on certain land specified, that is to say, the Government revenue as fixed and existing at the time of the inam settlement, and by the grant of the title-deed the Government deprive themselves of their right to alter the revenue, and the occupants of the land are placed towards the Government and the assignee of the revenue in the same position as under-tenants under the permanent settlement. It was to obviate this consequence and the possible unnecessary alienation of Government rights and prospective advantages that the commutation of tasdiks was deferred in some districts until the introduction of the revised rates.

6. It follows, therefore, that in all these cases the rates which, on the one hand, the Inamdar is entitled to collect, and, on the other, the ryot can claim to pay, are the rates in force at the time of the assignment and are unaffected by the revision of the assessment by the Settlement Department, which merely determines that which, under the Acts on the subject, is to be taken for the computation of the cesses, viz., the rates which would be payable on such lands if they were not inam. There seems no necessity to revise the form of title-deed.

7. In the present case the Board think the commutation should be cancelled and money payment reverted to. Though the Inamdar was not entitled to the excess assessment collected by him yet he acted under the Collector's order, and the Board would not demand refund, especially as they are not sure that such a demand could be enforced. The amount of the excess collection which is still in deposit should be finally credited to Government and the revised rates of assessment should be collected in future from the ryots, who should have ordinary puttas from Government.

8. The Collectors of the districts in which the assessments have been revised and these commutations carried out (only, the Board believe, South Arcot and Trichinopoly) are requested to inquire and report whether any similar cases exist, and whether, in case of serious alteration of the assessment, the old or new rates are collected.

9. The Board understand the inquiry made in paragraph 1 of Mr. Chase's letter, dated 3rd March 1873, to be whether the commutations of 1863, wherein it seems no ten per cent. allowance was included, should now be revised. The Inamdars then created are entitled to compensation for the half road-cess to which their grants are now liable, and, if the alternative of resumption

of cash payment, which the Board hope will be allowed, is rejected by them, the opportunity should be taken to place these Inamdars in the same position as the holders of commuted grants elsewhere. But, until the orders of the Government of India are obtained, the course suggested in Board's Proceedings, dated 25th June 1873, No. 1,107, and approved in G. O., dated 11th August 1873, No. 829, should be adopted.

No. 332. Order thereon, 30th October 1873, No. 1,217.

Miscellaneous.

In the particular case under notice, the commutation should be cancelled and the money-payment reverted to, but no claim for a refund of excess collections need be made.

2. The general instructions issued in paragraph 9 of their Proceedings are approved.

(True Extract)

(Signed) J. STURROCK,
Acting Under-Secretary to Government.

To the Board of Revenue.
,, the Accountant-General.

Exd. F. R. Bantleman.

Original

Govt. of {1873} Madras.

REVENUE.

To

THE BOARD OF REVENUE,

&c., &c., &c.

1217 Ⓑ 30 . 9 . 73.

OCTOBER.

Nos. 330-332.

Commutation of a Pagoda Allowance in the Kurnool District.—Sanctioning the cancelment of the — in a certain case, and the reversion to money-payment. Approving the general instructions issued by the Board regarding the revision of the commutations of 1863.