Proceedings of the Madras Government, Revenue Department, 5th March 1873.

Read the following:—

No. 32. Proceedings of the Board of Revenue, dated 4th July 1872, No. 1,205.

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.

No. 33. Proceedings of the Board of Revenue, dated 27th November 1872, No. 2,279.

Read the following letter from H. E. SULLIVAN, Esq., Acting Collector of South Arcot, to the Secretary to the Board of Revenue, dated Cuddalore, 22nd October 1872, No. 321:—

I have the honour, with reference to Government Order, Revenue Department, dated 27th ultimo, No. 1,361, to state that the assignment of land revenue to pagodas in this district in commutation of cash payments has been completed with the exception of the additional assignment ordered to be made in G. O., Revenue Department, dated 5th February 1872, No. 235, which is now in progress, and which may, I presume, be carried out.

In this letter the Collector of South Arcot requests instructions whether further assignments of land revenue at $3\frac{1}{8}$ per cent. are to be made to cover the road-cess chargeable on the land revenue already assigned in lieu of ready money allowances to pagodas and other religious institutions.

G. O., 5th February 1872, No. 235.

2. Though further commutation of these allowances is to be abandoned, it is evident that the assignments already made in five districts must be supplemented either by cash payments or additional grants.

3. The question will be referred for the orders of Government, with reference to Board's Proceedings, dated 4th July 1872, No. 1,205, wherein it is pointed out that the rate of $3\frac{1}{8}$ per cent. is insufficient for the road-cess, and that provision must also be made for the reimbursement to the grantees of the village service cess which will eventually be chargeable on the assignments made.

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.

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 appear 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

No. 34. ORDER THEREON, 5th March 1873, No. 257.

Miscellaneous.

IN regard to the Village Service Cess the Government have already, in their order of the 5th February 1872, No. 235, expressed concurrence in the ruling then submitted by the Board of Revenue, that it is recoverable from the ryots and not from the assignee of the revenue in the case of these Pagoda Inams.

2. On the second point—the incidence of the new Local Fund Rate—they have also intimated their acceptance of the view of the law taken by the Board in the 3rd paragraph of their Proceedings then under consideration, viz., that the Inamdar must pay the whole, recovering (as an arrear of rent, if necessary) one half from the ryot. Compensation *in full* for the moiety which he has to pay must of course be afforded to the Inamdar (who is clearly entitled to the full value of his old stipendiary allowance) by the assignment of further assessment, according as the portion of the rate payable by him is $4\frac{1}{2}$ Pies or 6 Pies in the rupee.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

To the Board of Revenue.

Exd. F. R. Bantleman.

18-12-85

Original

Govt. of Madras.

REVENUE.

To

THE BOARD OF REVENUE.

Dated March 6th.

Recd.

Encl.

G. O., 5th March 1873, No. 257.

MARCH.

Nos. 32–34.

Pagoda Inams.—Passing orders on Proceedings Board of Revenue regarding the inf[illegible] dence of the local cases in connection with the

23-25-2-1085

20-3-1873

18-6-35-4

Read Resp. Bd Rev. No 1205

d/ 4th July 72

Read also Resp No 2279

d/ 27-Nov 72.

There can be no doubt, I submit, but, as recommended by the Board, we shd have recourse to legislation to remedy these matters — unless, wh is doubtful, a ruling of the Executive Govt will dispose of them effectually.

2. The state of things is this :—

When we succeeded the Native Govts, we temples & other Native Institutions held lands for their endowment, wh we resumed, issuing equivalent money stipends instead. But again, when that was pronounced to be a close connection with the Hindu Religion, we turned round & ordered the Collectors to discontinue the stipends & to make over lands, the aggregate of which equalled the stipend in each case, plus 10 per cent for bad seasons, risk of management &c.

3. This change has been carried out in several districts, but where it has not been effected we shall have no more trouble, as the Govt of India have lately directed us to leave things in statu quo

I do not think legislation or Executive direction will dispose of this matter — We must cause Pagoda trustees for the variety of the Road cess — which they will have to pay — The Village service question has been settled in G.O. 5 July 72 No 235. in which pd to — city is in fourthly

as fixes each in the 1st Ruling that it is payable only by the Ryots.

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I would adhere to the ruling of July 72. making the compensation proposed

I concur

3. However, as regards districts where the Temples have been endowed with lands again, the following question has arisen - viz.

Of late years we have introduced into several districts a Cess introduce into all - a Village service Cess (Madras Act IV of 1864) - the amount not to exceed the rate of 1 anna in the Rupee of assessment & water tax payable to Govt. by each Landholder - In the case of Inám Lands - such as have Temple Endowments - where the assessment has been alienated, how much cess is to be levied from the Landholder of the land or the assessment it would bear if it were not Inám.

4. I think it is possible to assist the Revenue Authorities to collect this Village Service Cess from the Ryot, as the holder of the land - His title to hold the land is quite indefeasible; all he is required to do being to pay his assessment to the assignee Govt. have appointed to receive it - If however we are to consider the Warden of the Temple the Landholder, two preposterous things will happen - viz -

First. The Ryot will escape paying the Cess he otherwise have to pay -

2dly, we shall have to pay the Temple a Compensation, either by money payment or by a further alienation of assessment in his favour, in respect of the Cess collected from the Warden - for, of course - whenever have thought fit to change the mode of paying him, we must take care that he gets the full value of his old Allowance.

5. But, besides this Village Cess - there comes the "Local Funds" Rate on Land (Madras Act IV 71) - In this Act I expect it is pretty clear that the assignee, the Inamdar, is the Landholder; and the Ryot his tenant; and that the Inamdar must pay the whole rate - The Act looks clearly to him for this (S. 47) though it allows him to recover one half of the rate from the Ryot -

6. This Rate - like the Village Cess - is not to exceed 1 anna in the Rupee on the annual rent value of all occupied lands, & in the case of Inám lands the assessment alienated, together with any water rate, shall be taken to be the annual rent value

7. Here, therefore, the same two preposterous things will happen as were noted in the other case - except that the Ryot will only pay half what he otherwise would, instead of escaping the Cess altogether, & that the remaining half - payable to Local Funds by the Inamdar - must be made good by Govt.

8. May the papers be sent to Advocate Genl for opinion & advice?

Complications made
the Local Cess & Rate Acts
as to which party is to pay
in case of Lands alienated
for temporary Lease & Ext-
Reference to Adv-Genl

5th Feby 73.

W. 257

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also Prop. No 2279 d/ 27th Nov/72

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J. D.

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D.M. 26/2/73

14 To the Board of Rev. & Inam.

Sent to H.E. the Govr & Hon: Mr Ellis 20. Feb R25. Feb
1st Exam: R15: Feb/73

Pafsing orders on K. L. R. P.
respecting the recording of
the Local Cafes, in the
Case of Pagoda Fanams