No. 35. Read the following Proceedings of the Board of Revenue, dated 10th February 1873, No. 188:—

Read the following letter from H. E. SULLIVAN, Esq., Acting Collector of South Arcot, to the Secretary to the Board of Revenue, dated Tindevanum, 17th January 1873, No. 12:—

I HAVE the honour to submit, for the orders of the Board, copies of correspondence which has taken place between the Division Officers and myself in regard to the levy of Road Cess on Shrotriem lands.

2. The Deputy-Collector who mooted the question is of opinion that the whole area of a Shrotriem whether cultivated or uncultivated, culturable or unculturable, must be charged, lands used for public purposes such as Village sites, etc., being alone exempted. In this view the Sub-Collector entirely concurs; the Head-Assistant and Assistant Collectors would charge it only on lands capable of being cultivated.

3. The question seems to me to turn on the interpretation to be put on the undefined term "occupied land" in Clause I, Section 36, Act IV. of 1871. My own opinion is that the qualifying term would not have been inserted by the framers of the law if the view taken by the Deputy-Collector were correct. Section 40 requires a landholder holding under any tenure other than ryotwary to furnish a list of his lands, "whether occupied by tenants or by himself," and I cannot think it was ever intended that a Shrotriemdar should be considered to be in "occupation" for the purposes of the Act of all the lands in his Shrotriem other than those occupied by his tenants. I need hardly point out the hardship it would entail in many instances if the latter interpretation should be insisted on.

ENCLOSURE No. 1.—Correspondence.

SUBMITTED for the orders of Government.

2. The question turns upon the meaning of the words "occupied land" in Section 36, Madras Act IV. of 1871.

3. It is whether Land Cess is to be levied on cultivable land lying waste in Shrotriems. On the one hand, it is argued that the whole Shrotriem being "occupied" by the Shrotriemdars, and the cultivable waste being land which would bear an assessment if it was not situated in a Shrotriem (Section 38), Land Cess must be levied on it. On the other hand it is argued that the land being waste is not "occupied" within the meaning of Section 36, and that it would be hard to charge Shrotriemdars with a cess on land for which they get nothing.

4. Government have already recognised a limitation in the meaning of the term "occupied land" so far as regards the sites of houses in "Gramanattam"—*Vide* G. O., 29th May 1872, No. 825.

5. The Board think that unoccupied waste in Inams and Shrotriems should be held to be unoccupied land, and exempted from Land Cess. This is the case in Zemindaries (Section 38, Clause III.)

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

No. 36. ORDER THEREON, 5th March 1873, No. 258.

Miscellaneous.

THE Government concur in the opinion of the Board who should regulate the subject accordingly.

(True Extract.)

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

5 March/73.

5d

For orders

Bds Pro- 10/2/73.

~~No. 258~~

The Bd appear to incline to place Inamdars in the same class as Zamindars in his matter - though the law regarding the first is to be found in Clause ii, ~~that~~ regarding the second in Cl iii Sect 38 of the Act -

Thus, the total rent value of a Zamindar's lands, is the annual rent payable to him by his tenants:

While, for Inamdars, it is the full assessment Govt wd get from the land, had they not created the Inam tenure -

This seems clear - and as Inamdars are very well off already, some paying us nothing, others paying easy quitrents - there is no necessity for stretching the point in their favour -

There is upwards of a million sterling of revenue (less some 20 per cent Quitrent) alienated as Inam - a nice additional burden for collectors to consider the claims for remission here Inamdars will press each year, in respect of portions of their land alleged to have been unoccupied, though classed as Zirâjati (assessed) -

Dec. 17/2

I do not think it was the intention of the Legislature to tax bonâ fide "unoccupied" land. i.e. land yielding neither rental nor usufruct. Sect 38 only prescribes how to ascertain rent-value - but "unoccupied" land yields no rent. Occupied has a much wider signification than cultivated - but it cannot incl

Good which yield.
the owner nothing.
The point is
important &
should be con-
cluded

I. O. S.

Jaque in the view
taken by the Board
& would only levy the
cess on land under
which is under
cultivation
not on
waste which is in
the technical sense
occupied" by the
Shrotrendar

M. Jaque

Case No 258

G. O.

The Govt. concurs in the opinion of the Bd., who shd. regulate the subject accordingly.

D. G. March 1/73.

5 March 1873

14 To the Board of Rec. Desb. Mar.

Sent to H. E. the Govr. & Hon: Mr. Ellis. 21st Feb R 1st Mar.

C. 19 : Feb/73 R 19 : Feb

Govt. of {1873} Madras

REVENUE.

To

THE BOARD OF REVENUE,

Dated March 5th.

Recd. *Encl.*

G. O., 5th March 1873, No. 258.

MARCH.

Nos. 35-36.

Inam and Shrotriem Lands uncultivat
Opinion of the Board of Revenue on the qu
of exempting them from land cess concurred
and the Board requested to regulate the sub
accordingly.