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(3) Initials of the Referencer

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 829 Press ~~Mis.~~

Dated 11-8-1873.

Not to be folded or roughly handled

No. 1,107.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 25th June 1873.

Read the following letter from the Hon. D. ARBUTHNOTT, Collector of Tanjore, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Vallam, 17th May 1873, No. 179 :—

WITH reference to the Board's Proceedings dated 1st April 1873, No. 493, I have the honour to submit for their consideration whether, having reference to the orders of the Government of India, communicated in the Board's Proceedings, Miscellaneous No. 6,705, dated 7th October 1872, the difficulty which has now arisen with respect to the land-cess under the Local Funds Act, and must arise whenever the question of local-taxation affecting landed income undergoes a revision or readjustment, may not be totally obviated by resuming all assignments of land and by reverting to the old plan of ready money-payments.

2. In this district, the pagoda and Yeomiah allowances commuted into assignments of land-revenue number 995, the amount of revenue assigned being Rupees 1,72,873-15-7; and now to select for a supplemental assignment in each of these 995 cases a piece of land, which will yield a sum calculated at Rupees 1-8-6* for every 100 Rupees of the original money-allowance, will be a most difficult and laborious undertaking.

	RS.	A.	P.
Amount now allowed for every 100 Rupees of previous money-payment, *plus* 10 per cent. on assessment.	111	1	9
Amount to be now allowed, *plus* further allowance for land-cess as directed in the present Proceedings of the Board	112	10	3
Excess to be now added	1	8	6

3. In many cases entire holdings, and in some entire villages, have been assigned over. There are again instances in which several separate holdings make up the amount of the assignment to one pagoda, while there are others in which the assessment of one holding covers the allowances of several institutions. Taking, then, a case in which five acres, constituting the entire holding of one puttadar in one village, have been assigned to a pagoda, in lieu of a money-allowance of Rupees 25-3-9, a field or portion of a field out of another holding, perhaps in another village, of which the assessment would be Rupees 0-6-2$\frac{3}{16}$, has now to be detached from it and tacked on to the original assignment; and thus a large proportion of the 995 cases have to be individually worked out.

4. As the Board and Government are already aware, nobody gains by the existing state of things. The Government lose 10 per cent. of their revenue in the allowance made for vicissitudes of season and charges of collection; the pagodas lose in that they are not able to realize the rents; and the ryots lose in that they have to pay the costs of litigation which, in nine cases out of ten, the managers of the temples are obliged to have recourse to. I say that Government lose 10 per cent., because remissions for bad crops have now become almost nil; and even if they had to be given, they certainly would not come to anything like 5 per cent. of the revenue; while the 5 per cent. for the collection is so much a clear loss to Government, inasmuch as they have not, and cannot make, a corresponding, reduction in the General Revenue Establishments of the district. The pagodas lose because, not to mention the incidental labour and worry, expenses of litigation are not always recovered. Further, it needs no reasoning to show that there is a material difference between one getting his dues regularly from the Government treasury and enforcing his right thereto by resort to Courts of law. It does not

unfrequently happen that a person's just rights are lost by the non-observance of any one of the numerous forms of procedure prescribed by law, by unskilful handling of his case on the part of his legal agents, and other like causes. It will, therefore, be clearly perceived that the only gainers by the existing system are the Court Vakeels. The Government also gain in one undesirable way, and that is in stamp-revenue. There can, however, be very little doubt that the revenue alienated by Government does not benefit the objects for which it is intended, and, on the whole, the existing arrangements is most unacceptable alike to those bound to pay and to those entitled to receive the payment.

5. I think it is now generally admitted that practically it makes no difference in what shape the guaranteed allowances to Native religious institutions are paid, and that a periodical payment from the public treasury of money to be spent on the religion of the people does not connect Government any more with the religion itself than payment by means of assignment of land or by any other means whatever.

THE Board resolve to submit the above letter for the consideration of Government. They agree with its conclusions, and are of opinion that the course recommended by the Collector is in accordance with the spirit of recent orders.

2. The value of all these assignments of land-revenue is affected by every adjustment of the incidence of local taxation on income from land, and much complication must arise if the allotment of small extra assignments is proceeded with.

3. The commutation into cash-payments of the extra assignments would entail the opening of a number of accounts equal to the whole number of assignments of very small individual amount; and, if it be thought improper to resume the assignments already made, and revert to cash-payments, the next best course appears to be to collect half the road-cess from the Inamdars, and transfer the other half annually from Imperial revenue to Local Funds.

4. This would involve only a simple adjustment in the accounts.

(A true Copy and Extract.)

H Goodwin

Acting Sub-Secretary.

To the Acting Secretary to Government, Revenue Department.
Copy to the Collector of Tanjore.

Exd. F. R. Bantleman.

1873.
Board of Revenue,
MADRAS.
PROCEEDINGS, 25TH JUNE 1873, No. 1,107.
Dept. 2 July 1873
Encl.

JUNE.
No. 1,107.

Land Assignments to Religious Institutions.—Letter from Collector of Tanjore, suggesting resumption of — and reversion to old plan of money-payments in order to obviate difficulty which has arisen with respect to land-cess under Local Funds Act, submitted to Government with remarks.

Received 5 July 1873

X 3

REVENUE DEPARTMENT.

No. 1971.

From Bd. of Revenue Dated 28 June 1873.

FOR ORDERS.

If then R the last Court is to ask the Collector to return under this title of Inam Settlement. He may send cash payments - & whether the Payments should be Kists or Land assignments.

And

Revenue Department.

No. 829

PROCEEDINGS of the **MADRAS GOVERNMENT.**

Under date the 11th August 1873

Read the following Proceedings of the Board of Revenue—

Submitting letter from the Collector of Tanjore suggesting resumption of land assignments to religious institutions and provision to old plan of money payments in order to obviate difficulty which has arisen with respect to land-cess under Local Funds Act. } N.R. 25th June 1873 No. 1107

The Governor in Council concurs in the opinions expressed by the Board of Revenue and resolves to address the Govt. of India, with reference to their letter dated 16th September 1872 in issue to obtaining sanction for reverting to cash payments in all cases in which the Pagoda Trustees would prefer them to the existing land assignments.

Sir

In the mean time the expedient suggested in the latter part of para 3 of the Board's Proceedings should be generally adopted and the Board will be good enough to issue circular orders to this effect.

HHD

To B. of Rev

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EH

G.O.
Resumption of Land
& public institutions &
to old plan of money-pa

X
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Proceedings of the Madras Government, Revenue Department,
11th August 1873.

No. 63. Read the following Proceedings of the Board of Revenue, dated 25th June 1873, No. 1,107 :—

Read the following letter from the Hon. D. ARBUTHNOTT, Collector of Tanjore, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Vallam, 17th May 1873, No. 179 :—

WITH reference to the Board's Proceedings dated 1st April 1873, No. 493, I have the honour to submit for their consideration whether, having reference to the order of the Government of India, communicated in the Board's Proceedings, Miscellaneous No. 6,705, dated 7th October 1872, the difficulty which has now arisen with respect to the land-cess under the Local Funds Act, and must arise whenever the question of local taxation affecting landed income undergoes a revision or readjustment, may not be totally obviated by resuming all assignments of land and by reverting to the old plan of ready money-payments.

2. In this district, the pagoda and Yeomiah allowances commuted into assignments of land-revenue number 995, the amount of revenue assigned being Rupees 1,72,879-15-7; and now to select for a supplemental assignment in each of these 995 cases a piece of land, which will yield a sum calculated at Rupees 1-8-6* for every 100 Rupees of the original money-allowance, will be a most difficult and laborious undertaking.

	RS.	A.	P.
Amount now allowed for every 100 Rupees of previous money-payment, *plus* 10 per cent. on assessment.	111	1	9
Amount to be now allowed, *plus* further allowance for land-cess as directed in the present Proceedings of the Board	112	10	3
Excess to be now added	1	8	6

3. In many cases entire holdings, and in some entire villages, have been assigned over. There are again instances in which several separate holdings make up the amount of the assignment to one pagoda, while there are others in which the assessment of one holding covers the allowances of several institutions. Taking, then, a case in which five acres, constituting the entire holding of one puttadar in one village, have been assigned to a pagoda, in lieu of a money-allowance of Rupees 25-3-9, a field or portion of a field out of another holding, perhaps in another village, of which the assessment would be Rupees 0-6-2$\frac{3}{16}$, has now to be detached from it and tacked on to the original assignment; and thus a large proportion of the 995 cases have to be individually worked out.

4. As the Board and Government are already aware, nobody gains by the existing state of things. The Government lose 10 per cent. of their revenue in the allowance made for vicissitudes of season and charges of collection; the pagodas lose in that they are not able to realize the rents; and the ryots lose in that they have to pay the costs of litigation which, in nine cases out of ten, the managers of the temples are obliged to have recourse to. I say that Government lose 10 per cent., because remissions for bad crops have now become almost nil; and even if they had to be given, they certainly would not come to anything like 5 per cent.

of the revenue; while the 5 per cent. for the collection is so much a clear loss to Government, inasmuch as they have not, and cannot make, a corresponding, reduction in the General Revenue Establishments of the district. The pagodas lose because, not to mention the incidental labour and worry, expenses of litigation are not always recovered. Further, it needs no reasoning to show that there is a material difference between one getting his dues regularly from the Government treasury and enforcing his right thereto by resort to Courts of law. It does not unfrequently happen that a person's just rights are lost by the non-observance of any one of the numerous forms of procedure prescribed by law, by unskilful handling of his case on the part of his legal agents, and other like causes. It will therefore, be clearly perceived that the only gainers by the existing system are the Court Vakeels. The Government also gain in one undesirable way, and that is in stamp-revenue. There can, however, be very little doubt that the revenue alienated by Government does not benefit the objects for which it is intended, and, on the whole, the existing arrangements is most unacceptable alike to those bound to pay and to those entitled to receive the payment.

5. I think it is now generally admitted that practically it makes no difference in what shape the guaranteed allowances to Native religious institutions are paid, and that a periodical payment from the public treasury of money to be spent on the religion of the people does not connect Government any more with the religion itself than payment by means of assignment of land or by any other means whatever.

The Board resolve to submit the above letter for the consideration of Government. They agree with its conclusions, and are of opinion that the course recommended by the Collector is in accordance with the spirit of recent orders.

2. The value of all these assignments of land-revenue is affected by every adjustment of the incidence of local taxation on income from land, and much complication must arise if the allotment of small extra assignments is proceeded with.

3. The commutation into cash-payments of the extra assignments would entail the opening of a number of accounts equal to the whole number of assignments of very small individual amount; and, if it be thought improper to resume the assignments already made, and revert to cash-payments, the next best course, appears to be to collect half the road-cess from the Inamdars, and transfer the other half annually from Imperial revenue to Local Funds.

4. This would involve only a simple adjustment in the accounts.

No. 64. Order thereon, 11th August 1873, No. 829.

Miscellaneous.

The Governor in Council concurs in the opinions expressed by the Board of Revenue, and resolves to address the Government of India, with reference to their letter, dated 16th September 1872, in view to obtaining sanction for reverting to cash-payments in all cases in which the Pagoda Trustees would prefer them to the existing land-assignments.

Proceedings of the Madras Government, Revenue Department,
11th August 1873.

2. In the meantime, the expedient suggested in the latter part of paragraph 3 of the Board's Proceedings should be generally adopted, and the Board will be good enough to issue circular-orders to this effect.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

30-7-92 ✓
9-9-95 ✓
13-2-05 ✓
23-9-08 ✓

Further Gft 30 October/73
21-11-91 ✓ 12/1217.

Further Gft 3634.
1266/81

9.3.14 ✓

23/4/15 ✓

22.12.15 ✓

20/3/16 ✓

8/7/31 II ✓

28-9-40 II

Original

Govt. of {1873} Madras

REVENUE.

To

THE BOARD OF REVENUE.

Dated August 11th.

Recd. Encl.

G. O., 11th August 1873, No. 829.

AUGUST.

Nos. 63-64.

Land-assignments to Religious Institutions.—Resolving to address the Government of India in view to obtaining sanction for reverting to cash-payments when preferred to the existing —, and authorizing the Board of Revenue to collect, in the meantime, half the road-cess from the Inamdars, and transfer the other half from Imperial Revenue to Local Funds.



To the Board of Revenue.

Encl. F. R. Bantleman.