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MADRAS RECORD OFFICE.

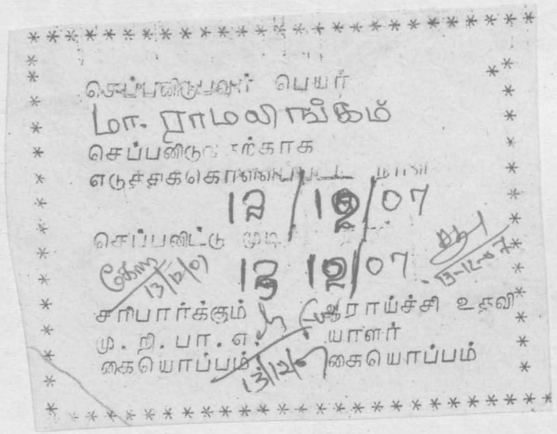
Government of Madras.

Revenue DEPARTMENT.

G.O. No. 983 Press Mark

Dated 13-9- 1953.

Not to be folded or roughly handled



No. 1,651.

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

Read the following letters :—

From B. HORSBRUGH, Esq., Acting Collector of Madras, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 12th June 1873, No. 148.

I HAVE the honour to submit, for the consideration of the Board, copy of a letter from the Deputy-Collector of Madras, No. 284 of 17th April last, recommending that the sites of certain Pagodas, Mosques, and Burial grounds be exempted from the payment of quit-rent.

2. Such sites have been exempted in several instances from the payment of quit-rent, as already brought to notice, in my letter No. 139, of 9th instant. They are in fact "Poramboke" land, on which no assessment is collected in the mofussil.

3. The Statement enclosed, excludes six cases, in which further information has been called for, from the Deputy-Collector.

4. The total area recommended for exemption is 3 Cawnies, 1 Ground, 651 Square feet, bearing a quit-rent of Rupees 72-5-1, and an arrear of Rupees 216-1-6.

ENCLOSURE No. 1.

From R. RAGOONATH ROW, Deputy-Collector, to B. HORSBRUGH, Esq., Acting Collector of Madras, dated 17th April 1873, No. 284.

The accompanying Statement contains particulars of lands in the taluq of Madras which form sites of Pagodas, Mosques, Burial and Burning grounds, and yet are registered in the Accounts of this Office as lands bearing quit-rent.

2. Of these lands, which are forty-five in number, seventeen were charged with quit-rent immediately after the late survey, on the ground that no one claimed exemption from the payment of quit-rent within the time fixed in certain notices then issued, inviting such claims. There being no individual owner of these lands, none appeared to claim exemption. The remaining twenty-eight pieces bore quit-rent before the survey.

3. Of the whole forty-five spots entered in the Statement, there are fifteen lots, the quit-rent on which, though brought to account, has not been collected subsequent to the survey, nor is it likely that it can ever be collected, as they consist of Pagodas and Burial and Burning grounds. There are twenty-five pieces of land which have paid quit-rent up to certain Faslies, as shown in the column of remarks. On some of these lands now stand Pagodas and Tanks, while others are used as Burial or Burning grounds. On the other five lots, no quit-rent ever appears to have been collected.

4. Arrears of quit-rent have accumulated against all the forty-five numbers, and its annual amount is Rupees 94-9-11. Many of them were attached, and sale notices issued. Some time before the date fixed for the sale, petitions were presented to me, representing that they contain Pagodas, Mosques, Burial and Burning grounds, and that they should, therefore, be declared exempt from the land tax. I directed the Tahsildar of Madras to inspect these lands, and his report, after personal inspection, confirmed the allegations of the petitioners.

5. The President of the Madras Municipality was addressed on the subject, and his two communications, Nos. 475 of the 26th December last, and 476 of the same date, corroborate the Tahsildar's report.

6. I have the honour, therefore, to request that you will be pleased to move the Board of Revenue to obtain Government sanction for exempting these lands from the payment of quit-rent from Fasli 1282, and to write off the Accounts the amount of arrears outstanding against them up to the end of Fasli 1281, amounting to Rupees 296-9-9.

(True Copy.)

(Signed) J. HUNTER-BLAIR,
Collector.

ENCLOSURE No. 2.—Statement.

From J. HUNTER-BLAIR, Esq., Collector of Madras, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 6th August 1873, No. 176.

I HAVE the honour to acknowledge the receipt of the Board's Proceedings, No. 1,337 of 19th ultimo; with reference to the orders therein contained, I respectfully beg to bring to the notice of the Board, the difficulty and impolicy of collecting assessment on such sites as places of public worship, Burning, and Burial grounds. Pagodas and Churches may perhaps find parties interested in them who will pay up arrears to save attachment and sale, but the same may not be the case with Burial and Burning grounds. These latter are in the possession of no individual in particular. If one is sold for an arrear, and the purchaser shut the gate against the coming corpse, I should decline to be answerable for the consequences, which would probably be *very serious*.

2. From paragraph 5 of the Deputy-Collector's letter, No. 284 of 17th April, recorded in the Proceedings under reply, the Board will observe that the Municipality have also registered the sites in question as Pagodas, etc., and I believe that the sites in question pay no assessment to the Municipality. At any rate there is no doubt that the Pagoda-sites pay no assessment to it, as Section 70 of the Municipal Act exempts from assessment all buildings used as places of any public worship.

3. In their Proceedings, No. 181 of 13th January 1860, paragraphs 6 and 7, the Board in reviewing the Collector's report on the survey of the Triplicane Division, recommended that the sites of all the Devastanums, Mosques, and Burial grounds in the Division be exempted, and the Government approved this recommendation, in Government Order, No. 436 of 21st March 1860, paragraphs 5 and 6. In paragraph 8 of the Order of Government, No. 1,416 of 30th July 1863, Government observed that "the actual sites of the Devastanums should be exempted." These orders, and several others issued in individual cases on special recommendation, show that it is the intention of Government not to levy any assessment on such sites.

4. These sites are in fact Porambooke land, or which no assessment is collected in the mofussil, as Mr. Horsbrugh has already observed in paragraph 2 of his letter, No. 148 of 12th June, and I think that the exemption from quit-rent in Madras of all places of public worship, all Burial and Burning grounds is a subject deserving of the re-consideration of the Board.

THE letter from the Collector of Madras, dated 12th June 1873, No. 148, with its enclosure have been printed in Board's Proceedings, 19th July 1873, No. 1,337, by mistake. The Board's Order referred only to the letter of the 9th June 1873, No. 139.

2. The former letter will now be submitted for the orders of Government.

3. With this letter the Collector submits a list of thirty-nine lots of land within the town and suburbs of Madras on which quit-rent has been charged and allowed to fall into arrear.

4. The area of land measures in all Cawnies 3-1-651 assessed at Rupees 72-5-1 per annum against which arrears amounting to Rupees 216-1-6 have been allowed to accumulate.

5. Of these thirty-nine lots, thirty-two are occupied by Hindu Temples, etc., and seven are covered by Mussulman Mosques, and Burial grounds. About one-third of the lots had been tax-

3

...ce until the recent survey, but the ... borne a stated quit-rent which had been liquidated till two or three Faslies a...

6. Apparently by common con... in these institutions and grave yard... have combined to withhold the qui... of Municipal demands by Law, and u... individual can be pointed to as the p... he demand.

7. It is obvious that the arrea... in the ordinary course of law and t... Board agree with the Collector that ... mitted and the whole declared tax-free. The amount is small, the circumstanc... claim to be free of tax is in accordanc... with the conditions of such institution... untry.

8. The Collector will hold the ... until the wishes of Government can b... ascertained by the Board.

9. In the meantime he should ... there are any other similar institution... or burial grounds which should come u... iderate treatment.

(Tr... ract.)

H Elliott

Acting Secretary.

To the Acting Secretary ...

W...

,, the Acting Collector ...

Exd. G. A. Turton.

Board of Revenue,
MADRAS.

PROCEEDINGS, 25TH AUGUST 1873, No. 1,651.

AUGUST.
No. 1,651.

Pagodas, Mosques and Burial grounds in town of Madras.—Letters from Collector recommending exemption from quit-rent of lands occupied by certain — submitted to Government, with concurrence in Collector's recommendation. Collector to hold demand in abeyance for present and to ascertain if there are other similar institutions or Burial grounds requiring exemption.

Proceedings of the Madras Government, Revenue Department, 13th September 1873.

From J. HUNTER-BLAIR, Esq., Collector of Madras, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 6th August 1873, No. 176.

I HAVE the honour to acknowledge the receipt of the Board's Proceedings, No. 1,337 of 19th ultimo; with reference to the orders therein contained, I respectfully beg to bring to the notice of the Board, the difficulty and impolicy of collecting assessment on such sites as places of public worship, Burning, and Burial grounds. Pagodas and Churches may perhaps find parties interested in them who will pay up arrears to save attachment and sale, but the same may not be the case with Burial and Burning grounds. These latter are in the possession of no individual in particular. If one is sold for an arrear, and the purchaser shut the gate against the coming corpse, I should decline to be answerable for the consequences, which would probably be *very serious*.

2. From paragraph 5 of the Deputy Collector's letter, No. 284 of 17th April, recorded in the Proceedings under reply, the Board will observe that the Municipality have also registered the sites in question as Pagodas, etc., and I believe that the sites in question pay no assessment to the Municipality. At any rate there is no doubt that the Pagoda-sites pay no assessment to it, as Section 70 of the Municipal Act exempts from assessment all buildings used as places of any public worship.

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4. These sites are in fact Porambokes in the land, on which no assessment is collected in the mofussil, as Mr. Horsbrugh has already observed in paragraph 2 of his letter, No. 148 of 12th June, and I think that the exemption from quit-rent in Madras of all places of public worship, all Burial and Burning grounds is a subject deserving of the re-consideration of the Board.

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2. The former letter will now be submitted for the orders of Government.

3. With this letter the Collector submits a list of thirty-nine lots of land within the town and suburbs of Madras on which quit-rent has been charged and allowed to fall into arrear.

4. The area of land measures in all Cawnies 3-1-651 assessed at Rupees 72-5-1 per annum against which arrears amounting to Rupees 216-1-6 have been allowed to accumulate.

5. Of these thirty-nine lots, thirty-two are occupied by Hindu Temples, etc., and seven are covered by Musulmen Mosques, and Burial grounds. About one-third of the lots had been tax-free until the recent survey, but the rest had previously borne a stated quit-rent which had been liquidated till two or three Faslies ago.

6. Apparently by common consent, those interested in these institutions and grave yards have combined to withhold the quit-rent, they are free of Municipal demands by Law, and no individual can be pointed to as the party responsible for the demand.

7. It is obvious that the arrears cannot be realized in the ordinary course of law and the Board agree with the Collector that they should be remitted and the whole declared tax-free. The amount is small, the circumstances peculiar, and the claim to be free of tax is in accordance with the conditions of such institution throughout the country.

8. The Collector will hold the demand in abeyance until the wishes of Government can be ascertained by the Board.

No. 102. Read the following Proceedings of the Board of Revenue, dated 25th August 1873, No. 1651 :—

Read the following letters :—

From B. HORSBRUGH, Esq., Acting Collector of Madras, to J. GROSE, Esq., Secretary to the Board of Revenue, dated 12th June 1873, No. 148.

I HAVE the honour to submit, for the consideration of the Board, copy of a letter from the Deputy-Collector of Madras, No. 284 of 17th April last, recommending that the sites of certain Pagodas, Mosques, and Burial grounds be exempted from the payment of quit-rent.

2. Such sites have been exempted in several instances from the payment of quit-rent, as already brought to notice, in my letter No. 139, of 9th instant. They are in fact "Poramboke" land, on which no assessment is collected in the mofussil.

3. The Statement enclosed, excludes six cases, in which further information has been called for, from the Deputy-Collector.

4. The total area recommended for exemption is 3 Cawnies, 1 Ground, 651 Square feet, bearing a quit-rent of Rupees 72-5-1, and an arrear of Rupees 216-1-6.

ENCLOSURE No. 1.

From R. RAGOONATH ROW, Deputy-Collector, to B. HORSBRUGH, Esq., Acting Collector of Madras, dated 17th April 1873, No. 284.

THE accompanying Statement contains particulars of lands in the taluq of Madras which form sites of Pagodas, Mosques, Burial and Burning grounds, and yet are registered in the Accounts of this Office as lands bearing quit-rent.

2. Of these lands, forty-five in number, charged with quit-rent immediately after the late survey, on the ground that no one claimed exemption from the payment of quit-rent within the time fixed in certain notices then issued, inviting such claims. There being no individual owner of these lands, none appeared to claim exemption. The remaining twenty-eight pieces bore quit-rent before the survey.

3. Of the whole forty-five spots entered in the Statement, there are fifteen lots, the quit-rent on which, though brought to account, has not been collected subsequent to the survey, nor is it likely that it can ever be collected, as they consist of Pagodas and Burial and Burning grounds. There are twenty-five pieces of land which have paid quit-rent up to certain Faslies, as shown in the column of remarks. On some of these lands now stand Pagodas and Tanks, while others are used as Burial or Burning grounds. On the other five lots, no quit-rent ever appears to have been collected.

4. Arrears of quit-rent have accumulated against all the forty-five numbers, and its annual amount is Rupees 94-9-11. Many of them were attached, and sale notices issued. Some time before the date fixed for the sale, petitions were presented to me, representing that they contain Pagodas, Mosques, Burial and Burning grounds, and that they should, therefore, be declared exempt from the land tax. I directed the Tahsildar of Madras to inspect these lands, and his report, after personal inspection, confirmed the allegations of the petitioners.

5. The President of the Madras Municipality was addressed on the subject, and his two communications, Nos. 475 of the 26th December last and 476 of the same date, corroborate the Tahsildar's report.

6. I have the honour, therefore, to request that you will be pleased to move the Board of Revenue to obtain Government sanction for exempting these lands from the payment of quit-rent from Fasli 1282, and to write off the Accounts the amount of arrears outstanding against them up to the end of Fasli 1281, amounting to Rupees 296-9-9.

(True Copy.)

(Signed) J. HUNTER-BLAIR,
Collector.

Proceedings of the Madras Government, Revenue Department,
13th September 1873.

9. In the meantime he should ascertain whether there are any other similar institutions or burial grounds which should come under the same considerate treatment.

No. 103. ORDER THEREON, 13th September 1873, No. 983.

Land Revenue.

THE Governor in Council sanctions exemption from quit-rent in the case of all lands occupied as sites for places of worship or as burial or burning grounds. The remission of Rs. 216-1-6, arrears of quit-rent on lands of this description which have been allowed to accumulate, is also sanctioned.

(True Extract.)

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

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

Exd. F. R. Bantleman.

Govt. Dt 1873 Madras.

REVENUE.

To

THE BOARD OF REVENUE

&c., &c., &c.

Dated September 13th.

Read,

G. O. 13th September 1873 No.

SEPTEMBER.

Nos. 167-168.

R P 6096/73

Lands occupied as sites for Places of Wor-
ship or as burial or burning Grounds in the
Town of Madras.—Sanctioning the exemption
from quit-rent all — and the remission
Rs. 216-1-6 arrears of quit-rent on lands of th
description which have been allowed to accumu
late.

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MADRAS RECORD OFFICE.

Government Records.

Revenue Department.

G. O. (Printed).

Dated 13th September 1873

No. 983