M.P.O. 1—20,002—12-8-65.

(1) Number of Pages 6.

(2) Date of repair 28-3-67.

(3) Initials of the Referencer M.N.

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue - DEPARTMENT

G.O. No. / B.P. No.	1456.	Press / Mis.
Dated	26-11-1874	196 . .

Not to be folded or roughly handled

No. 145. Read the following Proceedings of the Board of Revenue, dated 4th November 1874, No. 3,170 :—

Read again Board's Proceedings, dated 23rd May 1874, No. 1,227.

Read also the following letter from W. S. FOSTER, Esq., Acting Collector of the Godavery District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Cocanada, 3rd October 1874, No. 346 :—

ERRATI SUBBANNA and Addagarrala Ramanna, tenants of Agraharamdars of Bodapadu, in Tanuku Taluq, were charged by the Head-Assistant Collector with prohibitory assessment in Faslis 1278 and 1279 for having cultivated under a lease from the Agraharamdars a portion of a tank called "Methara Kunta" situate within the Agraharam, as it was then reported to be a Porumboke Tank.

2. They claim the refund of the amount charged as the Agraharamdars have a right to the tank.

3. The tank in question appears to have been enjoyed by the Agraharamdars for the last thirty years, and I think the Agraharamdars are entitled to hold it also under Board's Proceedings, dated 23rd May last, No. 1,227, and the amount collected from the applicants, who cultivated it under a lease from the Agraharamdars should, therefore, be refunded to them. I have, therefore, the honor to recommend the refund of Rupees 45-5-5 collected from them and credited to Government on 18th December 1871.

	Rs.	A.	P.
Assessment and Water Cess additionally charged...	44	15	11
Local Cess	0	5	6
Total...	45	5	5

4. The amount (Rupees 44-15-11) can be met from Land Revenue Refunds.

SUBMITTED to Government with the request that Rupees 45-5-5 being prohibitory assessment imposed through a mistake, may be refunded.

2. The assessment was imposed on cultivation in the bed of a tank within the limits of an Agraharam on the ground that the bed of tank belonged to Government, but this was not the case. As a general rule tanks lying within Inams or Zemindaries are the property of the Inamdar or Zemindar and not of Government.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

No. 146. ORDER THEREON, 26th November 1874, No. 1,456.

Land Revenue, No. 4.

SANCTIONED.

(True Extract.)

(Signed) C. G. MASTER
Acting Secretary to Government.

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

Exd. G. A. Turton.

Govt. of 1874
REVENUE.

To

The BOARD of REVENUE,
&c., &c., &c.

Dated November 26th.
Recd.

G. O. 26th November 1874, No. 1,456.

NOVEMBER.
Nos. 145-146.

Prohibiting assessment imposed by mistake on [illegible] *Godavery District*—Sanctioning the refund of Rs. 45-5-[illegible] being the amount of — on cultivation in the bed of a tank within the limits of Agraharam.

No. 1,227.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 23rd May 1874.

Read the following letter from W. S. FOSTER, Esq., Acting Collector of the Godavery District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Cocanada, 4th May 1874, No. 122:—

I HAVE the honour to report that, in a petition addressed to me by the Zemindarnis of Nidadavole and Baharzally on the 14th March 1874, they state that they propose collecting the water-tax on Zemindari assessed land, subsequent inams, and puntakhets, as the composition of 40,000 Rupees for water-tax has been finally settled.

2. Puntakhets are pathways, or portions of pathways which were originally reserved for the use of the public, and were therefore excluded from the permanent settlement of the estate, but which have been surveyed and entered as fields by the new Survey Department, on the ground that they were no longer required for public use. The estates of the Zemindarnis were under Government when the survey was made, and before they were classified they were given back to the Zemindarnis' late husband. These puntakhets are cultivated, but water-tax is directly paid by ryots to Government, as they were not included in the temporary contract of Rupees 28,488 entered into by the late Zemindar in 1863. The extent so cultivated was not taken into account in fixing the present composition of 40,000 Rupees, as it was not included in the accounts of Fasli 1277 sent up to the Board. It is, however, small, viz., A. 75, C. 86, but I see no reason why the water-tax on them should not continue to be paid in addition to Government by the ryots themselves.

3. I cannot think that the Zemindarnis have anything to do with the lands at all. The land was excluded from the permanent settlement, and as such is the property of Government. The Survey Department had not the power of classing porumboke as assessed land, and supposing that it could be cultivated the land assessment and water-tax should go to Government. The Zemindarnis it seems have been and are collecting the land assessment, and I think this should be put a stop to. The pathways should be reserved for the purposes for which they are intended. The Board have had under their consideration suits for the recovery of such lands by the community of the village.

4. I request early instructions on these subjects.

THE Zemindarnis are entitled to collect water-rate on subsequent inams as well as on assessed lands. As regards *puntakhets*, although the water-rate charged on the lands was not taken into account when the water-rate payable on Zemindari lands was commuted and the sum of Rupees 40,000 fixed as the charge, still the Board consider that the Zemindarnis may be allowed to charge water-rate on them, as, even if the amount (which was small) previously charged on them had been taken into account, it would not have made any difference in the lump charge fixed for the whole Zemindari. The Board do not agree with the Collector in thinking that because the *puntakhets* were excluded from the permanent settle-

ment they are the property of Government. It is true that the assessment leviable on these lands was not taken into account when the peishcush was fixed; but that was done, not because Government wished to retain their right in these lands, as in the case of inam lands excluded from the permanent settlement, but because the lands were not cultivable by their nature. The permanent sanad does not reserve any right to Government in these porumboke lands as it does in the case of inam lands excluded from the permanent settlement.

2. In some cases the cultivation of porumboke lands may be an offence under Section 268 of the Penal Code if it causes injury, obstruction, or annoyance to persons who may have occasion to use the lands, and in some cases the village community may have a right to the land, but it does not follow that Government are entitled to an assessment on these lands. The Board are aware that in the case under notice the *puntakhets* are not required for public use and were entered as cultivable fields by the Survey Department.

(A true Copy and Extract.)

(Signed) J. GROSE,
Secretary.

To the Acting Collector of the Godavery District.

Exd. J. Tulloch.

1874.

Board of Revenue

MADRAS.

PROCEEDINGS, 23RD MAY 1874, No. 1,227.

MAY.

No. 1,227

Water-rate—on Zemindari assessed lands subsequent inams and puntakhets (pathways) in Nidadavole and Baharzally Zemindaris in Godavery District.—Zemindarnis entitled to collect —.

No. 3,170.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 4th November 1874.

Read again Board's Proceedings, dated 23rd May 1874, No. 1,227.

Read also the following letter from W. S. FOSTER, Esq., Acting Collector of the Godavery District, to J. GROSE, Esq., Secretary to the Board of Revenue, dated Cocanada, 3rd October 1874, No. 346:—

ERRATI SUBBANNA and Addagarrala Ramanna, tenants of Agraharamdars of Bodapadu, in Tanuku Taluq, were charged by the Head-Assistant Collector with prohibitory assessment in Faslis 1278 and 1279 for having cultivated under a lease from the Agraharamdars a portion of a tank called "Methara Lanta" situate within the Agraharam, as it was then reported to be a Porumboke Tank.

2. They claim the refund of the amount charged as the Agraharamdars have a right to the tank.

3. The tank in question appears to have been enjoyed by the Agraharamdars for the last thirty years, and I think the Agraharamdars are entitled to hold it also under Board's Proceedings, dated 23rd May last, No. 1,227, and the amount collected from the applicants, who cultivated it under a lease from the Agraharamdars should, therefore, be refunded to them. I have, therefore, the honor to recommend the refund of Rupees 45-5-5 collected from them and credited to Government on 18th December 1871.

	Rs.	A.	P.
Assessment and Water Cess additionally charged...	44	15	11
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Total...	45	5	5

4. The amount (Rupees 44-15-11) can be met from Land Revenue Refunds.

SUBMITTED to Government with the request that Rupees 45-5-5 being prohibitory assessment imposed through a mistake, may be refunded.

2. The assessment was imposed on cultivation in the bed of a tank within the limits of an Agraharam on the ground that the bed of tank belonged to Government, but this was not the case. As a general rule tanks lying within Inams or Zemindaries are the property of the Inamdar or Zemindar and not of Government.

(A true Copy and Extract.)

J Grose
Secretary.

To the Acting Secretary to Government, Revenue Department,
with Board's Proceedings, 23rd May 1874, No. 1,227.

,, the Acting Collector of the Godavery District.

Exd. G. A. Turton.

№ 3954
№ 1764

Revenue 1874. Depte.

Board of Revenue,

MADRAS.

PROCEEDINGS, 4TH NOVEMBER 1874, No. 3,170.

Dep.t 12 Nov.r 1874

Encl. 1

Received 13

NOVEMBER.

No. 3,170.

Refund of prohibitory assessment—amounting to Rupees 45-5-5 imposed on cultivation in the bed of a tank within the limits of an Agraharam under the impression that land belonged to Government.—Letter from Collector requesting sanction for—submitted to Government, with request that amount may be refunded.

№ 1456

Sanctioned.

26 Nov.r 1874

145-146

14 Lds Board Dr Revenue Dr 2 Nov.r 1874
5 Mr Sharwood Mr Jones

C 23/11/74. R 24/11/74.