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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.	215	Press
B.P. No.		Mis.
Dated	12. 2	1964 .

Not to be folded or roughly handled

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215

*Proceedings of the Madras Government, Revenue Department,
17th February 1874.*

No. 144. Read the following Proceedings of the Board of Revenue, dated 9th February 1874, No. 257:—

Read the following letter from W. S. FOSTER, Esq., Acting Collector of the Godavery District, to H. E. STOKES, Esq., Acting Secretary to the Board of Revenue, dated Ellore, 25th October 1873, No. 253:—

IN forwarding herewith copy of the Sub-Collector's letter of the 14th instant, No. 337, I have the honour to refer the Board to my letter of the 28th June 1872, No. 196, G. O. of 30th October 1872, No. 1,507, and my report of the 30th April 1873, No. 122.

2. The question involved in these papers was whether local cess could be charged on water-tax paid by Zemindari ryots to Government direct, and it was answered in the negative.

3. The Sub-Collector wishes to know whether the cess already collected will be refunded, and, though I have no doubt that it ought to be, I beg to refer the matter for orders, as it is probable that the law may be altered with retrospective effect, in which case it is really unnecessary first to refund and then to recover the cess.

ENCLOSURE No. 1.

From J. F. SNAITH, Esq., Acting Sub-Collector, to W. S. FOSTER, Esq., Acting Collector of the Godavery District, dated Rajahmundry, 14th October 1872, No. 337.
The ryots of Chellur, a Zemindari village, in the Ramachendrapuram Taluq, request that Rupees 344-1-4 collected from them on account of local cess on water-tax, which they paid direct to Government on the Zemindari lands of their village for fasli 1281, may be refunded to them.

2. The case is of the nature described in paragraph 2 of your letter embodied in Government Proceedings, dated 30th October 1872, No. 1,507.

3. As the amount claimed was collected without legal provision for its levy, I consider that the request of the ryots is reasonable; but, as the subject is one of general importance, I request to be favoured with your views.

4. If refund is sanctioned in one case, I believe that numerous claims will be put forward for similar refunds.

(True Copy.)

(Signed) W. S. FOSTER,
Acting Collector.

SUBMITTED for the orders of Government.

2. In their order of the 30th October 1872, No. 1,507, Government decided that land cess is not legally chargeable on water-rate paid direct to Government by ryots in Zemindaris. The amount involved in the Godavery District is about Rupees 3,767 per annum, and the Board gather that it was all collected in 1871-72.

3. It is now reported that certain Zemindari ryots who have paid Rs. 344-1-4 as land cess on water-rate paid direct to Government have applied for a refund.

4. The Board think that the refund should be allowed in this and all similar cases. The question whether the Act should be amended or not has been dealt with in separate Proceedings, but it is very unlikely that any amendment will be made with retrospective effect.

*Proceedings of the Madras Government, Revenue Department,
17th February 1874.*

5. The amount involved in other districts than the Godavery is very trifling.

No. 145. ORDER THEREON, 17th February 1874, No. 215.

Land Revenue, No. 5.

APPROVED.

To the Board of Revenue.

Edw. F. R. Bantleman.

ACT No. II. of 1871.

PASSED BY THE GOVERNOR OF FORT ST. GEORGE
IN COUNCIL.

[Received the assent of the Governor on the 7th February 1871,
and of the Governor-General on the 18th March 1871.]

An Act to declare the meaning of Clause 4, Section 11
of Madras Act VIII. of 1865.

WHEREAS doubts have arisen as to the true meaning of the
first proviso in Clause 4, Section 11
of Madras Act VIII. of 1865, and
whereas it is expedient to remove such doubts;—it is
enacted as follows:—

1. Clause 4 of Section 11 of Madras Act VIII. of 1865
shall be read as if it contained and had
always contained the following words,
as and in lieu of the words which at
present form the first proviso to the said clause:—

“Provided always that nothing herein contained shall
affect the right of any such landholder to raise the rent upon
any of his lands in consequence of additional value imparted
to them by any work of irrigation or other improvement
executed at his own expense; or, where additional value
having been imparted to any of his lands by any work of
irrigation or other improvement executed at the expense of

Govt. of MSTA
REVENUE.

REVENUE.

LAND BOARD OF REVENUE.

Dated February 17th.

Recd.

Encl.

G. O. 17th February 1874, No. 215.

REVENUE.

Nos. 144-115.

Land-rent collected on Waler-lar from
certain Zemindari rights in Godavery Dis-
trict.—Approves refund of—

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th February 1874.

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(True Copies and Extract.)

H. E. Stokes
Secretary.

To the Secretary to Government, Revenue Department.

Copy to the Acting Collector of the Godavery District.

Erd. F. R. Bantleman.

Government, he has been required to pay an additional value to Government in consequence of such last-mentioned additional value or work of irrigation or other improvement. But, in either case, the sanction of the Collector as to the amount of additional rent shall be obtained by the landholder previous to his raising such rent upon his said lands or any of them."

certain Zemindari ryots in Godavery District. Approves refund of —

11. 10 3000. 12. 1798

1874. 12. 1798

Board of Revenue

MADRAS

1874

RECORDING, 9th FEBRUARY 1874, No. 257

1874. 12. 1798

Encl.

Received 12

FEBRUARY.

No. 257.

Land Cess—improperly collected on water-tax paid direct to Government by Zemindari ryots in Godavery District.—Collector's inquiry whether refund of — should be made, submitted for orders of Government, and refund recommended.

11. 10 3000. 12. 1798

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