M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 6

(2) Date of repair 23.7.11

(3) Initials of the Referencer CBs

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. / B.P. No.	402	Press / Mis.

Dated 31. 3. 1874. 196 .

Not to be folded or roughly handled

No. 260. Read the following Proceedings of the Board of Revenue, dated 16th February 1874, No. 338 :—

Read the following replies of Collectors to Board's Proceedings, dated 8th November 1872, Miscellaneous No. 7,438 :—

From Ag. Collector	of Ganjam,	dated	10th December	1872,	No. 2,113.
,, ,,	of Vizagapatam,	,,	25th ,,	,, ,,	1,565.
,, ,,	of Godavery,	,,	30th April	1873, ,,	122.
,, ,,	of the Kistna District,	,,	10th March	,, ,,	351.
,, ,,	of Nellore,	,,	4th ,,	,, ,,	459.
,, ,,	of Bellary,	,,	16th November	1872, ,,	373.
,, ,,	of Cuddapah,	,,	11th July	1873, ,,	107.
,, ,,	of Kurnool,	,,	27th November	1872, ,,	318.
,, Ag. Collector	of Chingleput,	,,	14th July	1873, ,,	275.
,, Ag. ,,	of North Arcot,	,,	20th December	1872, ,,	672.
,, ,,	of South Arcot,	,,	6th March	1873, ,,	58.
,, Offg. ,,	of Tanjore,	,,	15th November	1872, ,,	412.
,, Ag. ,,	of Trichinopoly,	,,	21st August	1873, ,,	180.
,, Ag. ,,	of Madura,	,,	16th December	1872, ,,	367.
,, ,,	of Tinnevelly,	,,	26th July	1873, ,,	384.
,, ,,	of Coimbatore,	,,	14th ,,	,, ,,	146.
,, Ag. Sub-Collector	in charge of Coimbatore,	,,	1st August	,, ,,	161.
,, Ag. Collector	of Salem,	,,	10th May	,, ,,	132.
,, ,,	of South Canara,	,,	6th ,,	,, ,,	623.
,, ,,	of Malabar,	,,	[illegible]	1872, ,,	207.

Submitted to Government, with reference to G. O., dated 30th October 1872, No. 1,507.

2. By the Local Fund Act (Madras IV. of 1871) land-cess is collected on all and-assessment and water-rate, except water-rate paid by ryots in Zemindaris direct to Government. The exception is a consequence of the wording of that part of the Act which refers to land-cess in Zemindaris, and was made inadvertently. When it was brought to the notice of Government, they directed the Board to report the extent to which the exception applied.

3. It appears that the amount of land-cess lost in this way is very slight, except in the Godavery District where it amounts, at 9 Pies in the Rupee, to Rupees 3,767, or 1·4 per cent. on the land-cess collections of 1872-73.

4. The amount of water-rate paid direct to Government by ryots in permanently settled estates is—

	Rs.
Ganjam...	190
Godavery	80,352
Nellore...	70
Salem	8
Total...	80,620

5. The Board think that, though the amount involved is small, the Act should be amended. The amount of water-rate inadvertently exempted may increase, and it is bad, on principle, to exempt a small section of the people for no intelligible reason from a burden that falls on all others who are similarly situated.

Proceedings of the Madras Government, Revenue Department,
31st March 1874.

No. 261. ORDER THEREON, 31st March 1874, No. 402.

Land Revenue, No. 9.

ORDERED that the papers (including G. O., 17th February 1874, No. 215, Revenue Department) be transferred to the Legislative Department, in view to the amendment of the Act.

(True Extract.)

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

To the Legislative Department.
,, the Board of Revenue.

Erd. F. R. Bantleman.

No. 338.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th February 1874.

Read the following replies of Collectors to Board's Proceedings, dated 8th November 1872, Miscellaneous No. 7,438:—

From Ag. Collector	of Ganjam,	dated	10th December	1872,	No. 2,113.
,, ,,	of Vizagapatam,	,,	25th ,,	,, ,,	1,565.
,, ,,	of Godavery,	,,	30th April	1873, ,,	122.
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,, ,,	of Nellore,	,,	4th ,,	,, ,,	459.
,, ,,	of Bellary,	,,	16th November	1872, ,,	373.
,, ,,	of Cuddapah,	,,	11th July	1873, ,,	107.
,, ,,	of Kurnool,	,,	27th November	1872, ,,	318.
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,, Ag. ,,	of Madura,	,,	16th December	1872, ,,	367.
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,, Ag. Sub-Collector	in charge of Coimbatore,	,,	1st August	,, ,,	161.
,, Ag. Collector	of Salem,	,,	10th May	,, ,,	132.
,, ,,	of South Canara,	,,	6th ,,	,, ,,	623.
,, ,,	of Malabar,	,,	26th November	1872, ,,	267.

SUBMITTED to Government, with reference to G. O., dated 30th October 1872, No. 1,507.

2. By the Local Fund Act (Madras IV. of 1871) land-cess is collected on all land-assessment and water-rate, except water-rate paid by ryots in Zemindaris direct to Government. The exception is a consequence of the wording of that part of the Act which refers to land-cess in Zemindaris, and was made inadvertently. When it was brought to the notice of Government, they directed the Board to report the extent to which the exception applied.

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G.O. 30 October 72 No 285-b

Revenue 1874. Depts.

Board of Revenue,

MADRAS.

No 785

PROCEEDINGS, 16TH FEBRUARY 1874, No. 338.

Dept 9 March 74.
Encl 20
Sent to Legislative Dept

Received 10-3-74

FEBRUARY.

No. 338.

Water-rate—paid direct to Government in permanently settled estates.—Reports from Collectors as to amount of — submitted to Government, and opinion expressed that Local Fund Act should be amended so as to make it legal to collect land-cess on such water-rate.

G.O. No 402 - 31 March 74

Land Revenue

No 402

Ordered that the papers (including G.O. 17 Feby 74, no 225 Rev. dept.) be transferred to the Legislative department in view to the amendment of the act.

31st March 1874.

4 & Legislation Dept with 21 Encl.
13 & Rs. of Revenue
1-4-74

210-261

To the Secretary to Government, Revenue Department,
with original replies of Collectors, with enclosures.

Copy to all Collectors.
" to the Director of Revenue Settlement.

Exd. F. R. Bantleman.

it is bad, on principle, to exempt a small section of the people for no intelligible reason from a burden that falls on all others who are similarly situated.

(A true Extract.)

Secretary.