M.R.O. 1—20,002—12-8-65.

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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. / B.P. No.	418	Press ~~Mis.~~
Dated	1 - 4 - 1874	~~196~~ .

Not to be folded or roughly handled

Read the following papers:—

No. 28. Proceedings of the Board of Revenue, dated 25th September 1873, No.

Read the following Proceedings of the Madras Government, dated 19th August 1873, No. 868, Revenue Department.

ABSTRACT.—*Lands taken up for Railway purposes.*—Forwarding to the Board of Revenue for an expression of their opinion a letter from the Consulting Engineer for Railways, requesting to know how cultivable waste land included in — is to be treated with reference to the capitalization of assessment.

THE Board are of opinion that, as all assessed cultivable waste land will probably be taken up for cultivation in the course of time and at no very distant period, it should be valued in proportion to its class and assessment, and that no difference should be recognized between cultivated land and assessed cultivable waste in estimating their value to Government.

No. 29. Minute by the Hon. W. ROBINSON, C.S.I.
(Here enter 16th October 1873.)

No. 30. ORDER THEREON, 1st April 1874, No. 418.

Land Revenue, No. 1.

ORDERED that the Government of India be addressed on the subject.

(True Extract.)

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

To the Board of Revenue.

Ed. F. R. Bantleman.

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Copy of 1873 Proceedings
of
REVENUE.

To

THE BOARD OF REVENUE.

Dated April 1st.
Read
Read

APRIL.
Nos. 53—56.

Compilation of Correspondence on Lands taken up for Railway purposes.—Orders to refund Government Land on the subject of Tax.

No. 1,933.

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

Read the following Proceedings of the Madras Government, dated 19th August 1873, No. 868, Revenue Department:—

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(A true Extract.)

Acting Sub-Secretary.

To the Acting Secretary to Government, Revenue Department.

Exd. F. R. Bantleman.

REVENUE DEPARTMENT.

No. 3139

From Board of Revenue

Dated 25th September 1873.

FORWARDS.

Proceedings of the Board of Revenue dated 25th September 1873 and enclosures on the subject noted in the margin.

Rev. 19 August 1873 Nos 129-40

Rec'd 1873 Sept
No. 3139

1873.

Board of Revenue,
MADRAS.

PROCEEDINGS, 25TH SEPTEMBER 1873, No. 1,933.

Rec'd 10 Oct 1873

Encl.

Received 6 Oct 1873

SEPTEMBER.

No. 1,933.

Lands taken up for Railway purposes.—Opinion expressed to Government that assessed cultivable waste land so taken up should be valued in proportion to its class and assessment, and that no difference should be recognized between cultivated land and assessed cultivable waste in estimating their value to Government.

G.O. No. 418 - 1st Apl 74

28

Rev 26 - Land & Survey 4th Sept 1873 Rev
Ex 2 to 6 Nov 1874. Rec'd Nov.

the Land Acquisition Act 1870. Sections 24(1) and 25(5).

The Actual Rent Charges on the land when taken up is all we can return for Capitalization of Assessment - which in the case of Waste land are nil - And we are precluded from taking into Consideration an uncertain Contingent Rent charge ~~one~~ which may arise at some future time.

In the Lands Department we do take these Contingencies into Consideration, as we are relinquishing a Contingent Reversionary right and not dealing with the Capitalization of Existing Rent charges.

I do not think I can further help in the matter or refer it to anybody.

16/10

J. McKenzie

Council

Mr

Oct 22/10

FOR ORDERS.

3139/73

Pro. Board of Revenue
Appointment of Lands taken up for Railway purposes -

Do 3139 for

Pro Hon'ble Sir

The Board is pleased that land whether cultivated or waste, which is taken up for Railway purposes should be valued the same 10 years before it is encumbered. This is hardly correct. The fully value of the cultivated land should be taken as that upon

ec. 28/Co R 16 March/74

sent actual loss of
revenue, but the waste
is not necessarily a
loss. It is only the loss
of the chance of pro-
spective revenue; but
would be difficult to
calculate what this
is. The Inland Revenue
might be asked how
they estimated the amount
of "probable collection
of waste" in calculating

Key to last two
cases in their
estimated capabilities
of ordinary crop
Quarters can
this "chance"
be calculated?

The new grant rent 1/6

Undertenants repented

1776

The part of India
which is known as the
Railways line is to the State
in England which by the terms
of the agreement it is bound
to provide for practically
Many have decided that
at the termination of the lease
is to be capitalised - the
latter the cost as to cannot
actually buying value of the
at

leaves unsettled the
case of land belonging
to Pt and attached
with Lessees - but
not actually being
so - Lessees innocent - It seems to
me that the Govt should
with them keep they in which lands
to be dealt with - One Govt Clause
thereof strongly at Law and the Govt
Pt alone can produce uniformity -
do not see good in disturbing the Question
here - The Govt may be wrong in taking the
full assessment - though I do not think that
for the purposes of the Govt Pt letter are
but surely it is equally wrong not to take
Single lands into account at all.

L. O. L. 7-3-74.

Hc 28/10 k 10 March/74
C 10 Oct/73 k 15 Oct Hc 15/10 k 24/10

Pro: Board of Revenue
Assessment of Lands taken up for Railway purposes

R.
45 Sept 73. No 1933

+ I think decidedly
LOL

Seen
29/10 WR

Note
It is believed that
The Hon'ble Wm Robinson
desires to record a minute
for entry in these Proc, and
possibly H.E. the Gov may
also wish to do so.

WHS.

Shall consider Govt Pt
with note a Minute
29/10 WR

+ The Govt Counsel is not of opinion that the full assess of waste-lands can be taken into account in the capitalisation of the assessment on lands taken up for Railway purposes, nor is he prepared to admit that such lands can be viewed as of no value to the State in the calculation.

As, however, the contingent value of such lands, in a reversionary point of view, would be somewhat difficult to estimate, at present, it is not to be desired.

The question appears to be whether the matter will be referred to the Court of the Secretary of India.

Yes.
No.

Minute by the Hon'ble Sir Robinson C.J.
dated 16th October 1893

I think that the principle, on
which this question must be answered
has been practically laid down - in
accordance with the soundest judicial
decision - in the Land Acquisition Act
1870 secs 24 (1) and 25 (5)

The actual rent charges on the
land when taken up is all we can
return for "capitalization of assessment"
which in the case of waste land
are nil - and we are precluded
from taking into consideration
an uncertain contingent rent charge
which may arise at some future time

In the Inam department we
do take this contingencies into consider-
ation, as we are relinquishing a contingent
reversionary right and not dealing
with the capitalization of existing
rent charges.

3139/93

c. 28 Oct 93 R 10 mark/p4-

Revenue 1874 Department

No 818.

Minute by the Hon: W. Robinson
L.S.I.

Dated 16 October 1873.

On the subject of Capitalization of valuation of Assessment on lands taken up for Railway purposes.

S.O. No 418 - 1st April/74.

29.

Revenue Department.

No. 415

PROCEEDINGS of the MADRAS GOVERNMENT.

Under date the 1st March April 1874.

READ the following papers:-

Copy of the Board of Revenue

Land taken up for Railway purposes. Opinion expressed to post that assessed cultivated waste land so taken up should be valued in proportion to its class and assessment, and that no difference should be recognized between cultivated land and assessed cultivable waste in estimating their value to Govt

(H. E. 25 Sept/73, No 1933)

Minute by the Honble W. Robinson on the above (dated 16 Oct 1873.)

Ordered that the Govt of India be addressed on the subject.

14 To the Govt of India Rev Dept 21st April/74.

28–30