M.R.O. 1—20,002—12-8-65.

(1) Number of Pages 42

(2) Date of repair 26-9-66

(3) Initials of the Referencer

# MADRAS RECORD OFFICE

## GOVERNMENT OF MADRAS

DEPARTMENT

G.O. No. 698 A and 699 Press
~~B.P. No.~~ Mis.

Dated 5-6-1874 ~~196~~ .

*Not to be folded or roughly handled*

I

6984

I

*Proceedings of the Madras Government, Revenue Department,*
*5th June* 1874.

No. 63. From C. J. LYALL, Esq., Under-Secretary to the Government of India, Department of Agriculture, Revenue, and Commerce, (Land-revenue and Settlement,) to the Secretary to the Government of Madras, dated Calcutta, 14th February 1874, No. 142.

With reference to your letter, No. 57, dated the 14th ultimo, addressed to the Government of India in the Legislative Department, asking that early steps may be taken for the amendment of "The Court Fees' Act, 1870," I am directed to request that you will be good enough, with the permission of His Excellency the Governor in Council, to favor the Government of India with fuller details showing clearly the reasons for which it is proposed to reduce the rate of Stamp-duty on suits for the recovery of the possession of land brought by a Government ryot considering himself aggrieved by the action of the Collector in selling his "tenement" or part of it for arrears of revenue.

2. I am also to request explanation especially on the following points:—

(1*st.*) Why, if any Collector puts in force more frequently than he ought, or irregularly, his powers of distraint, the Board of Revenue does not check and control him;

(2*nd.*) Why the revenue due is taken by the Government of Madras to be equal to the rent paid by a tenant to a superior holder, seeing that the land-revenue payable by a Government ryot is only a part of the rent which he would have to pay if he were the tenant of a Zemindar (unless, indeed, the revenue is levied as a rack-rent by Government, which seems improbable);

(3*rd.*) Also whether by sale of a "tenement" is meant anything more than the sale of the ryot's tenure of, or interest in, the land. If so, why the Board of Revenue cannot issue general orders to check and control such sales; and if not, what advantage there is in encouraging a ryot to hold land for which he is unable to pay, the reduction in the rate of Stamp-duty recommended being apparently such an encouragement.

3. In conclusion, I am to observe that the analogy between a landlord's tenant and a payer of revenue direct to Government does not appear to the Government of India to be complete, as the latter has higher authority to appeal to without having recourse to law.

---

No. 63A. Minute by the Hon. W. ROBINSON, C.S.I.

Premising that I think Institution Fees, in general, too high and restrictive, and that I should like to see them generally reduced as respects this Presidency, I submit that there is no good ground for conferring exceptional facilities to dispute the decision of Revenue-officers on landed proprietors (*Puttahdar*) who have exhausted the strictly protective provisions of the Revenue-law, and still desire to transfer their contention to the Civil Courts. No sound claim to special treatment exists, and I think that such measures might seriously hamper the fiscal administration.

2. The object of the representation, which was made to the Government of India in the Legislative Department in January last, was to facilitate avoidance of sales of land by Revenue-officers for arrear of revenue under the Revenue Code. It is not necessary here to set out all the very considerate provisions of this useful enactment. Suffice it to say that the whole is conceived in a careful spirit for the reasonable pro-

tection and assistance of the Revenue-defaulters; that the action of the fiscal officers is sufficiently judicial; that the procedure is deliberate and well-defined; and that payment may be made by the defaulters at any time up to the eleventh hour and, under certain circumstances, under protest. Experience has fully shown that, in practice, not only are the hardships or chance of injustice under the execution of the Law, reduced to a minimum, but that, in fact, the moderation of the Law greatly encourages abuse of its privileges.

3. There has doubtless been a considerable increase in the sales of property for arrears under the Revenue-law of late years, and the Board of Revenue have submitted a careful and comprehensive examination of the whole subject in their Proceedings, dated 1st April 1874, No. 754. It is to be regretted, I think, that the result of this inquiry was not awaited before addressing the Government of India on this subject.

4. The result of this exceedingly important inquiry will come before Government for consideration in the Revenue Department in due course. But, I submit, that the inquiry discloses no defect in the existing Law from the point of view under discussion, suggests no argument or plea for exceptional measures of the character proposed, and that it points to no remedy which is not within the purview of fiscal arrangement. I submit that the inquiry distinctly indicates that while the Revenue-law, as it now stands, is in the long run more decisive and effective than the old, irregular and oppressive methods of recovering arrears, it has, on the whole, made fiscal administration less prompt and certain than it was, and has increasingly encouraged temporary evasion of legal obligations to the State. I therefore submit that any measure or concession which will tend to make the operation of the law more dilatory and less certain, or more open to debate and appeal, will neither subserve the interests of the State nor of the defaulters.

5. Whatever may be thought of the various reasons assigned by Collectors and the Board for the increase of coercive process in the realization of the public revenue at a time when the condition of the people is fast improving, or of the remedies suggested and further coercive measures proposed by the Board, I am satisfied that no one conversant with the facts of our Revenue administration can doubt the propriety of the following observations:— "It is best to look the facts in the face, and take warning from them that as advances are made the difficulties attending the peculiar system of Revenue management which prevails in this Presidency will have a tendency to increase, and the punctual realization of Government dues will become more and more troublesome. The authorities must be careful whilst guarding the poorer classes from the possibility of oppression not to weaken the hands of their executive officers."

6. Now the character of the proposed measure is precisely of this embarrassing kind. It must, I submit, needlessly, if not mischievously, weaken and discredit fiscal administration at a time when it requires strengthening. The defaulters, too, are losers by an increased uncertainty as to the finality of revenue sales; for such uncertainty depreciates the value of all property sold under such circumstances, for the sake of the one case—in possibly a thousand—in which the sales might be set aside. It is pertinent to remark that the papers show that this discussion is of an almost entirely theoretical kind, and the grievance hypothetical; for there are no cases before Government to show that any real hardship exists under the present condition, or that there is any real or wide-spread evil which calls for remedy.

*Proceedings of the Madras Government, Revenue Department,*
*5th June* 1874.

698A

7. The answers to the questions of the Government of India conveyed in their letter, dated 4th February 1874, seems to be—

1*st*.—That it is competent, as surmised, to the Board of Revenue or Government, in their administrative capacity, to check excessive or irregular resort to coercive process, or to introduce such ameliorations of administration—if needed or expedient—as will render that resort less frequent; and I submit that such action, and not alteration of the Law, will prove the better and more effectual remedy—if remedy be required;

2*nd*.—That the legal and practical position of a Government *Puttahdar* is far superior to, and entirely different from, that of a tenant under a superior land-holder—subject as the latter is to payment of rent, eviction, *etc*., *etc*. The *Puttahdar* is practically a Zemindar with full proprietory right in respect to his holding—subject only to a certain land-tax or rent-charge to the State. He cannot be evicted, nor can his debt to the State be otherwise recovered than by sale of his property under a Law which sufficiently protects the debtor's interests. I submit that there is no greater reason why such a proprietor should not be placed in the category of an under-tenant than the Zemindar who retains his estate on practically the same terms, *viz*., the punctual payment of peishcush;

3*rd*.—That the sale of a *Puttahdar's* land for debt to the State is the sale of the fee and full interest in the land, and the purchaser becomes a proprietor free of all claims—subject, of course, to the payment of taxes and rates on the land. Neither the Board of Revenue nor Government can "control" these sales which are regulated by law; and I submit that there is an absolute advantage in bringing land to the hammer for which the taxes are not punctually paid, and as it were, starting the holding again free of all claims.

I venture to think that it were better not to press this measure again.

26*th May* 1874. (Signed) W. ROBINSON.

---

No. 63B. ORDER THEREON, 5th June 1874, No. 698A.

| Miscellaneous. |
|---|

ORDERED that the following letter be despatched:—

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

---

No. 64. To the Secretary to the Government of India,, Department of Revenue, Agriculture, and Commerce, dated Ootacamund, 5th June 1874, No. 699.

| Separate Revenue, No. 5. |
|---|
| *Stamps.* |

To Government of India, Legislative Department, No. 57, dated 14th January 1874.

SIR,—I am directed to acknowledge your letter, No. 142, dated 14th February, instant, calling for further information in regard to the recent proposal of this Government for the amendment of the "Court Fees' Act, 1870."

2. The Government of India desire fuller details showing clearly the reasons for which it is proposed to reduce the rate of Stamp-duty on suits for the recovery of possession of land brought by a Government ryot whose estate has been sold for arrears of revenue.

brought by a Government ryot whose

3. I am to explain that in this Presidency the ryot's legal remedy against the officers of Government for alleged improper distraint, sale, *etc.*, of his property for arrears of revenue has always, since 1802, lain in an appeal to the local courts, and no other real remedy can be here afforded or is desired. The Board of Revenue have the general supervision and control over Collectors in this as in every other branch of their duties, and rules are prescribed for the exercise by Collectors of the powers vested in them for the realization of the public revenue. The Board can effectually prevent any general misuse of his powers by a Collector, but they cannot deal with individual cases of alleged wrong as an Appellate Court. The cases which come before the Courts almost invariably turn on some alleged irregularity of procedure by subordinate officers employed in the distraint, and it would be simply impossible for the Board to summon parties with their witnesses, *etc.*, from distant places to Madras, and yet they could not otherwise arrive at a proper decision. This the local courts (Sections 59 and 60, Madras Act II. of 1864) can do with the minimum of expense, trouble, and delay to all concerned. Complaints are frequently made to the Board on such matters, and are investigated and disposed of, and often the ryot acquiesces in their decision, but this is not the ryot's remedy by law and prescription, nor is it an effectual one.

4. The Governor in Council has nowhere pronounced, as would seem to be implied in the terms used in question 1st, paragraph 2, of the letter under reply, any opinion that the sale law is put in force more frequently than it ought to be, nor, indeed, are the circumstances of the case at present such as would enable this Government to arrive at a definite conclusion upon that subject. But before any ryot, who deems himself aggrieved, can commence legal proceedings for the purpose of availing himself of the only means of defence against such sales with which the law has provided him, and which (as already observed) is the best defence he could have, he is obliged to pay down on his plaint a sum of money which, in numerous cases ($1\frac{1}{2}$ million of our ryots paying under 10 Rupees a-year), he cannot command; and this His Excellency in Council considers to be a harsh and impolitic condition, especially when contrasted with the light and easy terms on which a tenant can proceed against his Zemindar in a similar case. The accompanying statement showing the extent of coercive process used in the collection of land-revenue in the Madras Presidency during fasli 1280 (1870-71) and fasli 1281 (1871-72) will show that the number of cases in which aggrieved persons may require a remedy is large.

5. Referring to the 2nd and 3rd points raised in your letter, I am to observe that the tenant of the Zemindar in this Presidency does not sit at a rack-rent any more than the Government ryot does. In those districts,—and they are numerous,—where the villages were surveyed and a money-assessment fixed on the fields before the Zemindari settlement was introduced, such assessment is the proper rent leviable by the Zemindar. In other districts, where no money assessment was fixed on the fields, the power of the Zemindar is limited by the privilege vested by law in the tenant of claiming to discharge his rent in kind according to the "waram," *i.e.*, according to the established rate of the village for dividing the crop between the Government or the landlord on the one hand, and the cultivator on the other. In short, the ryot's property in the land is a real one, whether he pays his commuted share of the crop to the Government or its assignee.

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

Statement showing the Extent of Coercive Process used in the Collection of Land-revenue in each District of the Madras Presidency during Fasli 1280.

| Districts. | Total Number of Puttas. | Total Revenue demand exclusive of permanently settled Estates. | Number of Sales. | Area of Land sold. | | Sales of personal Property. | Total Amount realized by Sale. | Percentage of Sales to | Percentage of Property sold to the total Demand. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Area. | Amount realized | | | | |
| | | Rs. | | | Rs. | Rs. | Rs. | | |
| 1. Ganjam ... ... ... ... | 37,471 | 7,67,321 | ..... | ..... | 589 | 888 | 1,477 | ..... | 0·2 |
| 2. Vizagapatam ... ... ... ... | 4,630 | 4,36,204 | 165 | 41 | 338 | 3,705 | 4,043 | 3·5 | 0·9 |
| 3. Godavery ... ... ... ... | 58,773 | 39,44,832 | ..... | ..... | 8,253 | 47,143 | 55,396 | ..... | 1·4 |
| 4. Kistna ... ... ... ... | 135,505 | 37,07,230 | 601 | 3,017 | 3,827 | 4,494 | 8,321 | 0·4 | 0·2 |
| 5. Nellore ... ... ... ... | 85,518 | 25,95,702 | 862 | 1,981 | 3,470 | 6,747 | 10,217 | 1·0 | 0·3 |
| 6. Cuddapah ... ... ... ... | 150,621 | 21,60,225 | 324 | 736 | 1,099 | 1,516 | 2,615 | 0·2 | 0·1 |
| 7. Bellary ... ... ... ... | 141,856 | 25,94,424 | 941 | 5,487 | 4,565 | 4,725 | 9,290 | 0·6 | 0·3 |
| 8. Kurnool ... ... ... ... | 88,535 | 15,10,703 | 358 | 3,578 | 3,258 | 651 | 3,909 | 0·4 | 0·2 |
| 9. Madras ... ... ... ... | 28,791 | 1,81,993 | 178 | 121 | 3,531 | 106 | 3,637 | 0·6 | 1·9 |
| 10. Chingleput ... ... ... ... | 52,932 | 20,44,040 | 7,465 | 5,878 | 59,743 | 5,080 | 64,823 | 14·1 | 3·1 |
| 11. North Arcot ... ... ... ... | 179,038 | 30,81,571 | 4,063 | 1,331 | 4,415 | 59,096 | 63,511 | 2·2 | 2·1 |
| 12. South Arcot ... ... ... ... | 2,81,784 | 39,69,657 | 1,096 | 5,932 | 6,152 | 9,772 | 15,924 | 0·3 | 0·4 |
| 13. Tanjore ... ... ... ... | 128,695 | 42,04,924 | 499 | 875 | 12,682 | 11,404 | 24,086 | 0·3 | 0·5 |
| 14. Trichinopoly ... ... ... ... | 140,997 | 17,66,619 | 212 | 1,495 | 12,716 | 1,583 | 14,299 | 0·1 | 0·8 |
| 15. Madura ... ... ... ... | 140,631 | 18,18,642 | 531 | 821 | 3,438 | 407 | 3,845 | 0·3 | 0·2 |
| 16. Tinnevelly ... ... ... ... | 145,780 | 28,86,863 | 250 | 187 | 7,691 | 5,863 | 13,554 | 0·1 | 0·4 |
| 17. Coimbatore ... ... ... ... | 223,339 | 27,40,760 | 363 | 1,357 | 1,068 | 88 | 1,156 | 0·1 | ..... |
| 18. Nilgiri ... ... ... ... | 2,586 | 42,136 | 2 | 17 | 131 | ..... | 131 | ..... | 0·3 |
| 19. Salem ... ... ... ... | 212,135 | 20,58,811 | 1,194 | 5,326 | 4,419 | 1,538 | 5,957 | 0·5 | 0·2 |
| 20. South Canara ... ... ... | 37,056 | 12,81,731 | 14 | 2 | 402 | 757 | 1,159 | ..... | 0·1 |
| 21. Malabar ... ... ... ... | 162,726 | 19,81,895 | 54 | 431 | 15 | 326 | 341 | ..... | ..... |
| Total... | 2,439,399 | 457,76,283 | 19,172 | 38,613 | 1,41,802 | 1,65,889 | 3,07,691 | 0·8 | 0·7 |

Statement showing the Extent of Coercive Process used in the Collection of Land-revenue in each District of the Madras Presidency during Fasli 1281.

| Districts. | Total Number of Puttas. | Total Revenue demand exclusive of permanently settled Estates. | Number of Sales. | Area of Land sold. | | Sales of personal Property. | Total Amount realized by Sales. | Percentage of Sales to Puttas. | Percentage of Property sold to the total Demand. |
|---|---|---|---|---|---|---|---|---|---|
| | | | | Area. | Amount realized. | | | | |
| | | Rs. | | | Rs. | Rs. | Rs. | | |
| 1. Ganjam ... ... ... | 37,754 | 7,17,656 | ..... | ..... | 181 | 900 | 1,081 | ..... | 0·1 |
| 2. Vizagapatam ... ... | 4,655 | 4,17,790 | 105 | 873 | 2,613 | 512 | 3,125 | 2·2 | 0·8 |
| 3. Godavery ... ... | 58,455 | 38,10,514 | ..... | ..... | 9,931 | 29,465 | 39,396 | ..... | 0·1 |
| 4. Kistna ... ... | 131,227 | 36,37,867 | 420 | 1,744 | 3,562 | 2,851 | 6,413 | 0·3 | 0·1 |
| 5. Nellore ... ... | 83,597 | 25,51,038 | 935 | 2,412 | 4,802 | 7,622 | 12,424 | 1·1 | 0·5 |
| 6. Cuddapah ... ... | 152,944 | 20,60,726 | 758 | 1,602 | 2,385 | 2,630 | 5,015 | 0·5 | 0·2 |
| 7. Bellary ... ... | 142,456 | 24,75,033 | 900 | 8,834 | 5,446 | 3,297 | 8,743 | 0·6 | 0·3 |
| 8. Kurnool ... ... | 85,590 | 14,75,224 | 1,162 | 4,283 | 4,219 | 1,814 | 6,033 | 1·4 | 0·4 |
| 9. Madras ... ... | 28,731 | 1,62,276 | 288 | 318 | 3,769 | 1,108 | 4,877 | 1·0 | 3·0 |
| 10. Chingleput ... ... | 55,095 | 22,17,474 | 4,361 | 13,303 | 1,68,358 | 8,927 | 1,17,285 | 7·9 | 5·3 |
| 11. North Arcot ... ... | 200,602 | 28,50,236 | 4,655 | 1,724 | 3,391 | 50,917 | 54,308 | 2·3 | 1·9 |
| 12. South Arcot ... ... | 274,623 | 37,98,743 | 1,894 | 11,392 | 18,575 | 11,847 | 30,422 | 0·6 | 0·8 |
| 13. Tanjore ... ... | 129,883 | 42,51,318 | 620 | 401 | 10,796 | 13,700 | 24,496 | 0·6 | 0·6 |
| 14. Trichinopoly ... ... | 139,232 | 15,18,498 | 208 | 1,079 | 9,268 | 1,954 | 11,222 | 0·1 | 0·7 |
| 15. Madura ... ... | 142,946 | 20,12,304 | 773 | 1,395 | 8,252 | 843 | 9,095 | 0·5 | 0·5 |
| 16. Tinnevelly ... ... | 142,745 | 28,23,670 | 389 | 895 | 15,900 | 7,567 | 23,467 | 0·3 | 0·8 |
| 17. Coimbatore ... ... | 223,578 | 27,16,039 | 117 | 614 | 627 | 412 | 1,039 | ..... | ..... |
| 18. Nilgiri ... ... | 2,944 | 40,099 | 5 | 46 | 1 | ..... | 1 | 0·2 | ..... |
| 19. Salem ... ... | 206,015 | 21,60,884 | 1,003 | 4,551 | 4,744 | 1,493 | 6,237 | 0·5 | 0·3 |
| 20. South Canara ... ... | 37,307 | 12,95,788 | 39 | 98 | 209 | 2,000 | 2,209 | 0·1 | 0·2 |
| 21. Malabar ... ... | 164,820 | 19,25,319 | 140 | 22 | 4,018 | 1,084 | 5,102 | 0·1 | 0·3 |
| Total... | 2,445,209 | 448,78,526 | 18,782 | 53,586 | 2,21,047 | 1,50,943 | 3,71,990 | 0·8 | 0·8 |

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

No. 142

698 A

FROM

C. J. LYALL, ESQUIRE,

*Under-Secretary to the Government of India,*
*Department of Agriculture,*
*Revenue and Commerce,*

To

The Secretary to the Govt of Madras.

Calcutta dated 14th February 1874.

Land Revenue and Settlement

SIR,

With reference to your letter No. 57 dated the 14th ultimo addressed to the Government of India in the Legislative Department, asking that early steps may be taken for the amendment of "The Court Fees Act, 1870," I am directed to request that you will be good enough, with the permission of His Excellency the Governor in Council to favor the Government of India with fuller details shewing clearly the reasons for which it is proposed to reduce the rate of Stamp-duty on suits for the recovery of the possession of land brought by a Government ryot cover

dering himself aggrieved by the action of the Collector in selling his "tenement" or part of it for arrears of revenue.

2. I am also to request explanation especially on the following points:-

1st Why, if any collector puts in force more frequently than he ought, or irregularly, his powers of distraint, the Board of Revenue does not check and control him.

2d Why the revenue due is taken by the Government of Madras to be equal to the rent paid by a tenant to a superior holder, seeing that the land revenue payable by a Government ryot is only a part of the rent which he would have to pay if he were the tenant of a Zemindar (unless indeed the Revenue is levied as a rackrent by Government, which seems improbable).

3d Also whether by "sale of a tenement" is meant anything more than the sale of the ryot's tenure of, or interest in the land. If so, why the Board of Revenue cannot issue general orders to check and control such sales and if not, what advantage there is in encouraging a ryot to hold land for which he is unable to pay, the reduction in the rate of Stamp duty recommended being apparently such an encouragement.

3. In conclusion I am to observe that the analogy between a landlord, tenant and a payer of revenue direct to Government does not appear to the Government of India to be complete, as the latter has higher authority to appeal to without having recourse to law.

I have the honor to be
Sir
Your most obedient Servant

Chas. Du. Hall

Under Secretary to the Govt of India

Revenue 1874 Sept.
No 5761

From The Under Secretary
Govt of India
Dept: Finance

Date 4th Sept 1874
Rec'd 18th " "
No 142

Requesting to be furnished with details of information on certain points touching the Resolution of Govt of India dated 20th June 1870.

20 Enclosures

No 63A Miscellaneous
Lon, Ex'd. 21 Oct 1874

628A

Premising that I think that Institutions here are in general too high and restrictive and that I should like to see them generally reduced as respects their Pecuniary, I submit that there is no good ground for conferring Exceptional facilities to dispute the decision of Revenue Officers in respect to Landed proprietors (Putteedars) who have exhausted the Statutory protective provision of the Revenue Law and still desire to

to transfer the is
Contention to the Civil
Courts. No sound claim
to special treatment
exists and I think
that such measures
might seriously hamper
the fiscal administration

The object of the
representation which
was made to the
Government of India
in the Legislative
Department in
January last was
to facilitate avoidance
of sales of land by
Revenue Officers for
arrear of Revenue
under the Revenue Code.
It is not necessary
here to set out the
very considerate
provision of this useful
Enactment

Enactment - Suffice
it to say that the whole
is conceived in a
careful spirit for the
reasonable protection
and assistance of the
Revenue defaulters,
that the actions of the
fiscal Officers is in
sufficient judicial,
that the procedure
is deliberate & well-defined
and that payment
may be made by the
defaulters at any
time upto the eleventh
hour and under certain
circumstances under
protest. Experience
has fully shown
that in practice
not only are the
hardships or chance
of injustice under

the

the Expenditure of the Land
Revenue to a minimum
but that in fact
the moderation of
the Land permits
Encourages abuse
of its privileges.

There has doubtless
been a considerable
increase in the Sales
of property for arrears
under the Revenue
Laws of late years
and the Board of
Revenue have submitted
a careful and
Comprehensive Exami-
-nation of the whole
subject in their
Proceedings dated 1st April
1874 No 764 Since
the

the letter dated 11th Jan
Land was addressed
the Government of Ind
It is to be regretted th
I think that the result
of the enquiry was not
awaited before moving
for legislative action

The result of the
Exceedingly important
enquiry will come before
Government for Consider
-ation in the Revenue
Department in due
Course. But I submit
it is pertinent here
to observe that the
enquiry - important
as are many of the
resulting Considerations
discloses no defect
in the existing Land

remark for Coercive
process in the realization
of the public revenue
at a time when the
Condition of the people
is fast improving
or of the remedies
suggested and further
Coercive measures
proposed by the Board,
I am satisfied that
no one conversant
with the facts of our
Revenue administration
can doubt the propriety
of the following observation
"It is best to look
"the facts in the face
and take warning
from them that as
advances are made
the difficulties
attending

"attending the pecuniary
"System of Revenue
"management which
"prevails in this Presidency
"will become a tendency
"to increase, and the
"punctual realization
"of Government dues
"will become more
"and more troublesome.
"The authorities must
"be Carefull whilst
"guarding the poorer
"classes from the
"possibility of Oppression
"not to weaken the
"hands of their Executive
"Officers."

Now the character
of the proposed measure
is precisely of this
embarrassing kind.

It

from the point of view
under discussion, is
suggested as argument
or plea for exceptional
- and possibly obstructive
legislation of the
character proposed
and that it points
to no remedy which
is not within the
province of fiscal
arrangement. I submit
that the ongoing distress
indicates that while
the Revenue Laws
as it now stands -
so in the long run
more decisive and
effective than the
old irregular & oppressive
methods of recovering
arrears; it has on
the whole made
for fraud



fiscal administration
less prompt & certain
than it was, and has
increasingly encouraged
temporary evasions
of legal obligations to
the State. I therefore
submit that any measure
or concession which
should tend to make
the operation of the
law more dilatory
and less certain or
more open to debate
and appeal, would
neither subserve the
interests of the State
nor of the defaulters

Whatever may be
thought of the various
reasons assigned by
Mestors and the Board
for the increasing

receipts

It must, I submit, needless - if not mischievous - weaken and discredit fiscal administration at a time when it requires strengthening. The defaulters too are loosers by an increased uncertainty as to the finality of Revenue Sales; for such uncertainty depreciates the value of all property sold under such circumstances for the sake of the one case - in possibly a thousand - in which the Sales might be set aside. It is pertinent to remark that the papers show



that this discussion is of an almost entirely theoretical kind and the grievance hypothetical for there are no cases before Government to show that any real hardship exist under the present conditions or that there is any real or wide-spread evil which calls for remedy.

The answers to the questions of the Government of India conveyed in their letter dated 14th February 1874 seem to be:-

1st That it is competent, as assumed, to the Board of Revenue

or

or Government within
administrative Capacity
to check excessive or
irregular resort to
Coercive process or
to introduce such
another time of
administration if
~~found~~ meet or expedient to
as will render that
resort less frequently.
And I submit that
such action, and not
alteration of the Law,
were the better and
more effectual
remedy - if remedy
be required.

2d That the legal
and practical position
of a Government Puttadar
is far superior to,
and entirely different from

from, that of a tenant
under a Superior Landholder
- subject as the latter
is to payment of rent
Eviction &c &c. The
Puttadar is practically
a Zemindar with full
proprietary right in
respect to his holding
- subject only to a certain
land-tax or rent-charge
to the State. He cannot
be evicted nor can his
debt to the State
be otherwise recovered
than by sale of his
property under a Law
which sufficiently protects
the debtor's interests. I
submit that there is
no greater reason why
such a proprietor
should not be placed
in the category of an
under

under-tenants, than
the Zamindars whose
retains his Estate on
practically the same
terms viz. the punctual
payment of Peishcush
3? That Sale of a Putteedar's
land for debt to the
State is the Sale of the
fee and full interest
in the land and the
purchaser becomes
a proprietor free of
all claims - subject
of course to the payment
of taxes & rates on the
land. Neither the
Board of Revenue
nor Government can
"control" these Sales
which are regulated
by Law. And I submit
that there is an
absolute

absolute advantage
in bringing land to the
hammer for which the
taxes are not punctually
paid and as it were
clearing the holding
again free of all claims.
26/5 [illegible]
Denison & Rank Kal d
were better not + prior to
Release 26/5 [illegible]

No 2781.

Revenue 1874 Dept

Minute by the
Hon. W. Robinson. c.s.i.

Dated 26 May 1874
Regd 17 Aug. 74.

63 A

R 40 5 June 74 No 698 A

3 Copies sent to Hall & Robinson
2/9/74

Amendment of Court Fees
Act, 1870

63 A

Revenue Department.

No. 698 A. 14

Proceedings of the Madras Government.
Under date the 5th June 1874
Read the following
papers.

From Under Secy. to Govt. of India. H.C. 14th February 1874 No. 142
Requesting to be furnished with detailed information on certain points touching the proposal to amend the Court Fees Act 1870 —

Minute by the Hon. Mr. Robinson — H.C. 26th May 1874.

Ordered that the following letter be despatched

(H.C. 5th June 1874 No. 699)

64 Ltr to Govt of In

No. 20.

Amendment of Court Fees Act, 1870

No. 63-63A-63B-64.

Revenue Department.

No. 699. 5th June 74

16

To

The Secretary to the Government of India
Department of Revenue, Agriculture & Commerce.

Sir,

I am directed to acknowledge your letter No. 142 dated 11th February instant, calling for further information in regard to the recent proposal of this Government for the amendment of the "Court Fees Act 1870".

To Govt. of India Legislative Dept. No. 57 dy 14th Jan'y 74.

2. The Government of India desire fuller details showing clearly the reasons for which it is proposed to reduce the rate of Stamp duty on suits for the recovery of possession of land bought by a Government ryot whose estate has been sold for arrears of revenue.

3. I am to explain that in this Presidency the ryots' legal remedy against the officers of Government for alleged improper

improper distraint, sale &c. of the property for arrears of revenue, has always - since 1802 - lain in an appeal to the local courts, and no other real remedy can be here afforded or is desired. The Board of Revenue have the general supervision and control over Collectors in this as in every other branch of their duties, and rules are prescribed for the exercise by Collectors of the powers vested in them for the realisation of the public revenue. The Board can effectually prevent any general misuse of his powers by a Collector, but they can not deal with individual cases of alleged wrong as an Appellate Court. The cases which come before the Courts almost invariably turn on some alleged irregularity of procedure by subordinate officers employed in the distraint, and it would be



be simply impossible for the Board to summon parties with their witnesses &c. from distant places to Madras, and yet they could not otherwise arrive at a proper decision. This the local courts (Sections 59 and 60 Madras Act II of 1864.) can do with the minimum of expense trouble and delay to all concerned. Complaints are frequently made to the Board on such matters and are investigated and disposed of, and often the appellant acquiesces in their decision, but this is not the appeal's remedy by law and prescription, nor is it an effectual one.

4. The Governor in Council has nowhere pronounced, as would seem to be implied in the terms used in Question 1st para 2 of the letter under reply any opinion that the sale law is not in force more frequently than it ought to be, nor

nor indeed are the circumstances of the case at hand such as would enable to arrive at a definite conclusion upon that subject. But before any ryot, who deems himself aggrieved, can commence legal proceedings for the purpose of availing himself of the only means of defence against such sales with which the law has provided him, and which (as already observed) is the best defence he could have, he is obliged to pay down on his plaint a sum of money which in numerous cases (1/4 million of our ryots paying under 10 rupees a year) he cannot command - and this His Excellency in Council considers to be a harsh and impolitic condition, especially when contrasted with the light and easy terms on which a



a tenant can proceed against his Zemindar in similar case. The accompanying statement, showing the extent of coercive process used in the collection of Land Revenue in the Madras Presidency during Fasli 1280 / 1870-71 and Fasli 1281 / 1871-72 will show that the number of cases in which aggrieved persons may require a remedy is large.

5. Referring to the 2nd and 3rd points raised in your letter, I am to observe that the tenant of the Zemindar in this Presidency does not pit at a package rent any more than the Govt. ryot does. In those districts - and they are numerous - where the villages were surveyed and a money assessment fixed on the fields before the Zemindary settlement was introduced, such assessment is the proper rent leviable by the Zemindar. In other districts, where no

money

money assessment was fixed
on the fields the power of
the Zemmdar is limited by
the privilege vested by law in
the tenant of clearing to dis-
charge his rent in kind,
according to the "Warram",
i.e. according to the established
rate of the village for dividing
the crop between the Government
or the landlord on the one
hand, and the cultivator on
the other. In short, the
ryot's property in the land is
a real one, whether he pays
his commuted share of the
crop to the Government or its
assignee.

Ellis

To
The Govt. of India —
Amendment of Court Fees Act of 1870.

Council

64

Statement showing the extent of coercive process used in the Collection of Land Revenue in each District of the Madras Presidency during Fasli 1279.

| | District | Total number of Puttahs. | Total Revenue demand (Exclusive of Permanently settled estates) Rs. | No. of Sales. | Area of Land sold — Area | Area of Land sold — amount realized Rs | Sales of personal property Rs | Total amount realized by Sale Rs | Percentage of Sales to Puttahs or Col. 4 to 2 | Percentage of property sold to the total demand or Col. 8 to 3 |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 4 | | | 7 | 8 | 9 | 10 |
| 1 | Ganjam | 36,529 | 7,80,435 | Nil | " | 1446 | 394 | 1840 | " | 0·2 |
| 2 | Vizagapatam | 4439 | 4,48,499 | 112 | 137 | 377 | 4475 | 2852 | 2·5 | 0·6 |
| 3 | Godavery | 57,380 | 37,99,145 | Nil | " | 7,318 | 13836 | 21154 | " | 0·6 |
| 4 | Kistna | 131,996 | 35,97,722 | 291 | 1004 | 2134 | 2218 | 4352 | 0·2 | 0·1 |
| 5 | Nellore | 86,306 | 25,78,750 | 717 | 1835 | 3691 | 2285 | 5976 | 0·8 | 0·2 |
| 6 | Cuddapah | 151,984 | 21,37,900 | 361 | 1199 | 1263 | 579 | 1842 | 0·2 | 0·1 |
| 7 | Bellary | 137,301 | 26,56,392 | 1707 | 16296 | 14,308 | 3956 | 18264 | 1·3 | 0·7 |
| 8 | Kurnool | 88,430 | 14,79,231 | 323 | 3504 | 4540 | 358 | 4898 | 0·4 | 0·3 |
| 9 | Madras | | | Chingleput | | | | | | |
| 10 | Chingleput | 51,172 | 16,33,443 | 1310 | 2710 | 32768 | 11522 | 44290 | 2·5 | 2·7 |
| 11 | North Arcot | 178,273 | 27,52,166 | 1769 | 870 | 4343 | 8271 | 12614 | 0·9 | 0·5 |
| 12 | South Arcot | 273,987 | 37,61,119 | 521 | 4931 | 4746 | 1774 | 6520 | 0·2 | 0·2 |
| 13 | Tanjore | 131,346 | 41,76,694 | 224 | 119 | 4136 | 5821 | 9957 | 0·2 | 0·2 |
| 14 | Trichinopoly | 139,162 | 18,03,428 | 130 | 405 | 7030 | 128 | 7158 | 0·1 | 0·4 |
| 15 | Madura | 139,474 | 18,29,375 | 337 | 160 | 4071 | 541 | 4612 | 0·2 | 0·3 |
| 16 | Tinnevelly | 140,927 | 30,22,683 | 197 | 608 | 8401 | 5439 | 13840 | 0·1 | 0·4 |
| 17 | Coimbatore | 223,087 | 27,52,951 | 407 | 1773 | 1341 | 36 | 1377 | 0·2 | 0·1 |
| 18 | Nilgerry | 2577 | 45,465 | 10 | 303 | 518 | " | 518 | 0·4 | 1·1 |
| 19 | Salem | 213,637 | 21,04,859 | 1173 | 4842 | 2658 | 1343 | 4,001 | 0·5 | 0·2 |
| 20 | S. Canara | 38,617 | 12,64,397 | 26 | 163 | 371 | 81 | 452 | 0·1 | " |
| 21 | Malabar | 161,172 | 20,57,273 | 48 | 221 | 145 | 315 | 460 | " | " |
| | Total | 23,83,325 | 4,46,81,927 | 9663 | 41080 | 105605 | 61372 | 166977 | 0·4 | 0·4 |

X Information [illegible] is 3 1/2 millions sterling

20

Statement shewing the extent of coercive process used in the collection of Land Revenue in each District of the Madras Presidency during Fasli 1280

| | District | Total number of Puttahs | Total revenue demand (exclusive of Permanently settled estates) | Number of Sales | Area of Land sold: Area | Area of Land sold: Amount realized | Sales of personal property | Total amount realized by Sale | Percentage of Sales to Puttahs | Percentage of property sold to the total demand |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Rs | | | Rs | Rs | Rs | | |
| 1 | Ganjam | 37471 | 767321 | " | " | 589 | 888 | 1,477 | " | 0·2 |
| 2 | Vizagapatam | 4630 | 436204 | 165 | 41 | 338 | 3705 | 4,043 | 3·5 | 0·9 |
| 3 | Godavery | 58773 | 3944832 | " | " | 8253 | 47143 | 55396 | " | 1·4 |
| 4 | Kistnah | 135505 | 3707230 | 601 | 3017 | 3827 | 4494 | 8321 | 0·4 | 0·2 |
| 5 | Nellore | 85578 | 2595702 | 862 | 1981 | 3470 | 6747 | 10217 | 1·0 | 0·3 |
| 6 | Cuddapah | 150621 | 2160225 | 324 | 736 | 1099 | 1516 | 2615 | 0·2 | 0·1 |
| 7 | Bellary | 141856 | 2594424 | 941 | 5487 | 4565 | 4725 | 9290 | 0·6 | 0·3 |
| 8 | Kurnool | 88535 | 1510703 | 358 | 3578 | 3258 | 651 | 3909 | 0·4 | 0·2 |
| 9 | Madras | 28791 | 181993 | 178 | 121 | 3531 | 106 | 3,637 | √ 0·6 | √ 1·9 |
| 10 | Chingleput | 52932 | 2044040 | 7465 | 5878 | 59743 | 5080 | 64,823 | √ 14·1 | √ 3·1 |
| 11 | North Arcot | 179038 | 3081571 | 4063 | 1331 | 4415 | 59096 | 63,511 | 2·2 | √ 2·1 |
| 12 | South Arcot | 281784 | 3969657 | 1096 | 5932 | 6152 | 9772 | 15,924 | 0·3 | 0·4 |
| 13 | Tanjore | 128695 | 4204924 | 499 | 875 | 12682 | 11,404 | 24,086 | 0·3 | 0·5 |
| 14 | Trichinopoly | 140997 | 1766619 | 212 | 1495 | 12716 | 1,583 | 14,299 | 0·1 | 0·8 |
| 15 | Madura | 140631 | 1818642 | 531 | 821 | 3438 | 407 | 3845 | 0·3 | 0·2 |
| 16 | Tinnevelly | 145780 | 2886863 | 250 | 187 | 7691 | 5,863 | 13,554 | 0·1 | 0·4 |
| 17 | Coimbatore | 223339 | 2740760 | 363 | 1357 | 1068 | 88 | 1156 | 0·1 | " |
| 18 | Neilgerry | 2586 | 42136 | 2 | 17 | 131 | " | 131 | " | 0·3 |
| 19 | Salem | 212135 | 2058811 | 1194 | 5326 | 4419 | 1538 | 5957 | 0·5 | 0·2 |
| 20 | South Canara | 37056 | 1281731 | 14 | 2 | 402 | 757 | 1159 | " | 0·1 |
| 21 | Malabar | 162726 | 1981895 | 54 | 431 | 15 | 326 | 341 | " | " |
| | Total | 2439399 | 45776283 | 19172 | 38613 | 141802 | 165889 | 307691 | 0·8 | 0·7 |

Statement shewing the extent of coercive process used in the collection of Land Revenue in each district of the Madras Presidency during Fasli 1281

| | District | Total number of Puttahs | Total revenue demand exclusive of Permanently settled Estates | Number of Sales | Area of Land sold: Area | Area of Land sold: Amount realized | Sales of personal property | Total amount realized by Sales | Percentage of Sales to Puttahs | Percentage of property sold to the total demand |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | Rs | | | Rs | Rs | Rs | | |
| 1 | Ganjam | 37,754 | 717656 | " | " | 181 | 900 | 1,081 | " | 0·1 |
| 2 | Vizagapatam | 4,655 | 417790 | 105 | 873 | 2,613 | 512 | 3,125 | 2·2 | 0·8 |
| 3 | Godavery | 58,455 | 3810574 | " | " | 9931 | 29,465 | 39396 | " | 0·1 |
| 4 | Kistnah | 131,227 | 3657867 | 420 | 1744 | 3,562 | 2851 | 6,413 | 0·3 | 0·1 |
| 5 | [illegible]llore | 83,597 | 2557038 | 965 | 2412 | 4,802 | 7622 | 12,424 | 1·1 | 0·5 |
| 6 | [illegible]ddapah | 152944 | 2060726 | 738 | 1602 | 2,385 | 2,630 | 5075 | 0·5 | 0·2 |
| 7 | [illegible]llary | 142456 | 2475433 | 900 | 8,834 | 5446 | 3297 | 8743 | 0·6 | 0·3 |
| 8 | [illegible]rnool | 85,590 | 1475224 | 1162 | 4,283 | 4,219 | 1,814 | 6033 | 1·4 | 0·4 |
| 9 | [illegible]dras | 28731 | 162276 | 288 | 318 | 3769 | 1,108 | 4,877 | 1·0 | √ 3·0 |
| 10 | [illegible]inglepet | 55,095 | 2217474 | 4,361 | 13,303 | 108,358 | 8927 | 117,285 | √ 7·9 | √ 5·3 |
| 11 | [illegible]th Arcot | 200602 | 2850236 | 4,655 | 1,724 | 3391 | 50917 | 54,308 | √ 2·3 | √ 1·9 |
| 12 | [illegible]th Arcot | 274,623 | 3798743 | 1,894 | 11,392 | 18575 | 11,847 | 30,422 | 0·6 | 0·8 |
| 13 | [illegible]jore | 129,893 | 4251348 | 620 | 401 | 10,796 | 13,700 | 24496 | 0·6 | 0·6 |
| 14 | [illegible]hinopoly | 139,232 | 1518498 | 208 | 1,079 | 9268 | 1954 | 11,222 | 0·1 | 0·7 |
| 15 | [illegible]dura | 142946 | 2012,304 | 773 | 1,395 | 8252 | 843 | 9,095 | 0·5 | 0·5 |
| 16 | [illegible]nevelly | 142,725 | 2823670 | 389 | 895 | 15,900 | 7,567 | 23,467 | 0·3 | 0·8 |
| 17 | [illegible]batore | 223578 | 2716039 | 117 | 614 | 627 | 412 | 1039 | " | " |
| 18 | [illegible]lgerry | 2,944 | 40099 | 5 | 46 | 1 | " | 1 | 0·2 | " |
| 19 | [illegible]m | 206,015 | 2100884 | 1,003 | 4,551 | 4,744 | 1,498 | 6,237 | 0·5 | 0·3 |
| 20 | [illegible]h Canara | 37,307 | 1295788 | 39 | 98 | 209 | 2,000 | 2,209 | 0·1 | 0·2 |
| 21 | [illegible]abar | 164,820 | 1925319 | 140 | 22 | 4,018 | 1084 | 5,102 | 0·1 | 1·3 |
| | Total | 2445709 | 44878526 | 18782 | 55,586 | 221047 | 150943 | 371990 | 0·8 | 0·8 |

21

1—20,002—12-8-65.

—20,002—12-8-65.

E

T