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M.R.O. 1-20,002-13-8-63.

(1) Number of Pages *2* *12*
(2) Date of repair *14.10.66*
(3) Initials of the Referencer *PRW*

MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No. *801* Press
B.P. No. *1870* Mis.

Dated *27-6-* *1966*

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*Proceedings of the Madras Government, Revenue Department,
27th June 1874.*

No. 266. Read the following despatch from the Right Honourable the Secretary of State for India:—

Revenue,
No. 12.

INDIA OFFICE, LONDON,
21st May 1874.

My Lord.—The despatch of your Excellency in Council, dated 17th March, No. 8 of 1874, transmitting a report by the Board of Revenue on the Settlement and Collection of the revenue in the Madras Presidency for the year ending 30th June 1873, has been considered by me in Council.

2. The season is stated to have been of a very unfavourable character, especially with reference to disease among cattle. It is satisfactory to learn, on the other hand, that the death-rate among the population has been lower than in the two preceding years, and that there has been an entire absence of cholera.

3. The total collections of revenue, current and arrears under all heads, in comparison with the realizations of the preceding year, may be thus stated:—

	RS.
1870-71	7,21,39,249
1871-72	7,16,77,937

Thus showing a decrease of Rs. 5,01,412. These totals may first be divided into,—I. Current Revenue; II. Arrears of Revenue.

	Current.	Arrears.
	RS.	RS.
1870-71	6,72,62,256	48,40,053
1871-72	6,54,68,115	61,09,822

The statement thus made presents the revenue of the year under review as less in comparison with the return of the previous year by upwards of 48 lakhs of Rupees. This is an unfavourable fact, though it is, in some degree, neutralized by the greater success in the recovery of arrears, and is susceptible, to a considerable extent, of satisfactory explanation.

4. Next, if the entire sum derived during the year from all sources be divided into the two great branches of Land and Miscellaneous Revenue, the account of the realizations of the former will stand thus:—

	Current.	Arrears.
	RS.	RS.
1870-71	4,03,24,933	43,57,307
1871-72	3,92,56,937	55,05,566

The return of the year under review is thus Rs. 80,202 in excess of that of the previous year, although the revenue of the actual year is less by Rs. 10,83,056.

5. The Land-revenue is divided into—

- I. Permanently settled villages;
- II. Jodi or Sharecropper villages;
- III. Ryotwar;
- IV. Miscellaneous.

In all these divisions, the collections for the current year show a decrease, with the exception of the "Permanently settled," in which there is a slight increase of Rs. 1,779. The principal decrease is in the Ryotwar villages, and amounts to Rs. 9,32,761. This result is attributable to large remissions consequent on the unfavourable character of the season and to diminished cultivation arising from the same cause.

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27th June 1874.

6. The Miscellaneous Revenue is divided into—

- I. Akbar's Revenue on Spirits and Drugs.
- II. Income-tax.
- III. License-tax.
- IV. Salt.
- V. Sea Customs.
- VI. Land Customs.

In all these branches there was an increase in the collection of revenue, with the exception of Income-tax and License-tax. It must be noted that the Akbar's demand had also decreased by Rs. 1,20,765, although the realisation of that the year was larger. The collection of Income-tax had also fallen off by upwards of 14 lakhs. This large decrease is due to a diminished rate of the tax, but it goes far to account for the decrease of 18½ lakhs in the general collections alluded to in paragraph 5. The License-tax having long been abolished, the small sum received during the current year was merely a portion of an outstanding balance. In Salt, Sea Customs, and Stamp, especially Judicial Stamp, there had been an increase.

7. The total demand for the current year being Rs. 7,12,16,923, the portion actually collected at the close of the year by Rs. 57,28,771, which had been reduced by subsequent realisations to Rs. 17,64,834. I concur with your Excellency in Council in regarding this result with special reference to the uncertainty of the season, as satisfactory.

8. Despite unsuccessful have been the efforts of the American authorities to realise the old balance. It amounted at the commencement of the year 1873-74 to Rs. 77,66,481. Of this amount Rs. 61,19,323 were received during the year and subsequent realisations have reduced the balance to Rs. 8,84,158, and from that sum must be subtracted the Rs. 1,10,716 withdrawn after the examination of the accounts.

9. I am glad to observe that your Excellency in Council has called for a special report on the fact that more than one-half of the persons reached by the extreme measure of sale of lands was recovered in the single district of Chingleput. I desire hereafter to be furnished with the result of the inquiry.

10. Though the results of the year under review are far from favourable, the progress recorded with the exception of your Excellency in Council upon that point and has been evinced by the Revenue authorities throughout the country in dealing with the difficulties produced by a very adverse season.

11. I have found some difficulty, when reading the report of the Board of Revenue and the resolutions of your Excellency in Council, in reconciling the figures put forth in each document. It would be a convenience to me if the Board would state in future reports, with respect to each branch of the revenue, the total demand, the amount of the collection, and the balance, adding the Board's explanatory remarks. Special notice then calling for observation would follow. In making this request, I would not be understood as at all wishing to detract from the great value of the carefully drawn report submitted by the Board of Revenue. My only desire is to arrive with greater facility at the final result of the revenue operations of the year.

I have, etc.

SAL. SEXTON

His Excellency the Right Honourable
The Governor in Council, Fort St. George.

No. 267

Order in Council, 27th June 1874, No. 831.

Miscellaneous

Communication to the Board of Revenue.
Their attention will be requested to paragraph 12 of the despatch.

2. Copies of the correspondence with the Government of India, relating to the large amount of land for the recovery of arrears of

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27th June 1874.

revenue, will be transmitted to the Secretary of State, with reference to paragraph 9 of the despatch, and the special report about the Chingleput District will be sent hereafter when received.

(True Copy.)

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

To the Board of Revenue.

Edw. F. P. Bartleman.

India Office,
London, 21st May 1874.

Revenue,

No. 12

To His Excellency The Right Honourable The Governor
in Council, Fort St. George.

My Lord,

Para 1. The Despatch of your Excellency in Council, dated 17th March, No. 8 of 1874, transmitting a Report by the Board of Revenue on the Settlement and Collection of the Revenue in the Madras Presidency for the year ending 30th June 1872, has been considered by me in Council.

2. The season is stated to have been of a very unfavourable character, especially with reference to disease among cattle. It is satisfactory to learn, on the other hand, that the death rate among the population has been lower than in the two preceding years, and that there has been an entire absence of cholera.

3. The total collections of revenue, current and arrears, under all heads, in comparison with the realizations of the preceding year, may be thus stated:—

	Rs.
1870-71	7,21,30,349
1871-72	7,15,77,937

Thus showing a decrease of Rs. 5,52,412. These totals may first be divided into,—I. Current Revenue; II. Arrears of Revenue.

	Current.	Arrears.
	Rs.	Rs.
1870-71	6,72,92,296	48,40,053
1871-72	6,54,68,115	51,09,822

The statement thus made presents the revenue of the year under review as less in comparison with the return of the previous year by upwards of 15½ lacs of rupees. This is an unfavourable fact, though it is in some degree neutralized by the greater success in the recovery of arrears, and is susceptible to a considerable extent of satisfactory explanation.

4. Next, if the entire sum derived during the year from all sources be divided into the two great branches of Land and Miscellaneous Revenue, the account of the realizations of the former will stand thus:—

	Current.	Arrears.
	Rs.	Rs.
1870-71	4,09,21,093	43,37,807
1871-72	3,92,46,937	55,05,565

The return of the year under review is thus Rs. 50,202 in excess of that of the previous year, although the revenue of the actual year is less by Rs. 10,68,056.

5. The Land Revenue is divided into—

- I. Permanently settled villages.
- II. Jodi on Shrotrion villages.
- III. Ryotwar.
- IV. Miscellaneous.

In all these divisions, the collections for the current year show a decrease, with the exception of the "Permanently settled," in which there is a slight increase of Rs. 4,779. The principal decrease is in the Ryotwar villages, and amounts to Rs. 9,32,761. This result is attributable to large remissions consequent on the unfavourable character of the season, and to diminished cultivation arising from the same cause.

6. The Miscellaneous Revenue is divided into—

- I. Abkari (Excise on spirits and drugs).
- II. Income Tax.
- III. License Tax.
- IV. Salt.
- V. Sea Customs.
- VI. Land Customs.

In all these branches there was an increase in the collection of revenue, with the exception of Income Tax and License Tax. It must be added that the Abkari demand had also decreased by Rs. 1,26,765, although the realization within the year was larger. The collection of Income Tax had also fallen off by upwards of 14 lacs. This large decrease is due to a diminished rate of the tax, but it goes far to account for the decrease of 18½ lacs in the general collections alluded to in para 5. The License Tax, having long been abolished, the small sum received during the current year was merely a portion of an outstanding balance. In Salt, Sea Customs, and Stamps, especially Judicial Stamps, there has been an increase.

7. The total demand for the current year being Rs. 7,12,10,021, the portion uncollected amounted at the close of the year to Rs. 37,38,734, which has been reduced by subsequent realizations to Rs. 37,04,562. I commend with your Excellency in Council to regarding this result, with especial reference to the unfavourable character of the season, as satisfactory.

8. Equally successful have been the efforts of the Revenue authorities to realize the old balances. These stood at the commencement of the year 1871-72 at Rs. 77,40,881. Of this amount Rs. 61,09,822 were collected during the year, and subsequent realizations have reduced the balance to Rs. 8,34,396, and from this sum must be subtracted Rs. 1,63,724 written off after due examination as irrecoverable.

9. I am glad to observe that your Excellency in Council has called for a special report on the fact that more than one half of the revenue realized by the coercive measure of sale of lands was recovered in the single district of Chingleput. I desire hereafter to be furnished with the result of this inquiry.

10. Though the results of the year under review are far from favourable, the papers forwarded with the Despatch of your Excellency in Council show that great zeal has been evinced by the Revenue authorities throughout the country in dealing with the difficulties produced by a very adverse season.

11. I have found some difficulty, when reading the report of the Board of Revenue and the resolution of your Lordship in Council, in reconciling the figures put forth in each document. It would be a convenience to me if the Board would state in future reports, with respect to each

branch of the revenue, the total demand, the remissions, the collections, and the balances, adding the usual explanatory remarks. Special points then calling for observation should follow. In making this request, I would not be understood as at all wishing to detract from the great value of the carefully drawn report submitted by the Board of Revenue. My only desire is to arrive with greater facility at the broad results of the Revenue operations of the year.

I have the honour to be,

My Lord,

Your Lordship's most obedient, humble Servant,

W. H. Murray

Reel 10 June 74

503 GB-27 June 1970 No 501

Read the following *Dauphin Island* *Alabama*
Secretary of State for Justice

D. E. D^r May 1874 N^o 12.

Communicated to the
Board of Revenue. Their
attention will be requested
to para 11 of the Despatch.
2. Copies of the ~~un~~ proposed
order with the ~~g~~ comment
of India, regarding the
large sales of lands for the
recovery of ~~an~~ amount of
Revenue, will be transmitted
to the Secretary of State, with

Range of front of 2nd June 1873
 162.
 2nd June 1874 162.
 2nd June 1874 162.

reported, and the special
report about the Chingpi
District, will be sent here
after they are received.

E/LL

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