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# MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Law DEPARTMENT

|                             |      |       |
|-----------------------------|------|-------|
| G.O. No.                    | 1109 | Press |
| B.P. No.                    |      | Mis.  |
| Dated <u>26.2.1962</u> 196— |      |       |

Not to be folded or roughly handled

No. 249. Read the following Proceedings of the Board of Revenue, dated 22nd April 1875, No. 993:—

Read Proceedings of the Madras Government, dated 7th January 1875, No. 19, Revenue Department.

COMMUNICATED to all Collectors.

2. With regard to the employment of process service peons, the Board have already enjoined on Collectors the necessity of taking great care to prevent abuse and to guard against the entertainment as batta peons of needy Cutcherry retainers, but they do not see how the use of paid bailiffs can be limited to cases in which the defaulters are able to pay but unwilling. Any such discrimination which must be left to the heads of villages is sure to tell upon collections, as village officers are, as already observed by the Board, slow in serving processes, being often connected with the parties interested. The Board think that punctual payments of revenue according to the instalments should be insisted upon in the case of *all* ryots, and when it is universally known that non-payment entails charge of batta to process servers, and interest on the arrear, the payments will become punctual, and the charges avoided. The Board have received several reports which tend to show that these causes are already producing effect.

3. From the quarterly reports of fees collected under Act II. of 1864, the Board's Orders do not appear to have been carried into effect to any injurious extent. The collections of batta during 1874 are shown in the margin. The amount is large only in South Arcot where too it is increasing, and the Board hope the Collector will try to reduce the employment of paid process servers in the current year.

|                    | RS.    |
|--------------------|--------|
| Ganjam ... ..      | 2,917  |
| Kistna ... ..      | 20     |
| Nellore ... ..     | 5,707  |
| Cuddapah ... ..    | 2,487  |
| North Arcot ... .. | 4,178  |
| South Arcot ... .. | 14,199 |
| Tanjore .. ..      | 2,128  |
| Madura ... ..      | 2,455  |
| Coimbatore ... ..  | 17     |
| Salem ... ..       | 260    |

4. Under these circumstances, the Board request Government to allow the orders issued in their Proceedings dated 24th April 1874, No. 971, to operate for two years, at the end of which time they will submit a special report as to the effect.

5. With reference to village establishments, the Board beg to refer Government to their Proceedings, dated 27th April 1874, No. 978, recorded in G. O., dated 10th June 1874, No. 717. The Board have already submitted their report on the village establishment in Nellore, and the Collector of Kistna will now be again requested to expedite his report.

(True Extract.)

(Signed) H. E. STOKES,  
Acting Secretary.

*Proceedings of the Madras Government, Revenue Department.*  
*26th July 1875.*

No. 250.

ORDER THEREON, 26th July 1875, No. 1,109.

Land Revenue, No. 12.

THE Government will not object to the experimental employment of a special agency for the service of Revenue processes under the restrictions stated, subject to report at the end of two years as proposed.

(True Extract.)

(Signed) A. MACGREGOR,  
*Acting Secretary to Government.*

To the Board of Revenue.  
„ the Accountant-General.

Exd. W. H. French.

*Proceedings of the Madras Government, Revenue Department.*  
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*Acting Secretary to Government.*

To the Board of Revenue.  
„ the Accountant-General.

Exd. W. H. French.

3/109

No. 993.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd April 1875.  
Read the following Proceedings of the Madras Government, dated 7th January 1875, No. 19, Revenue Department.

Read the following:—

Proceedings of the Board of Revenue, dated 1st April 1874, No. 754.  
Proceedings of the Board of Revenue, dated 9th May 1874, No. 1,084.

ORDER THEREON, 7th January 1875, No. 19.

Land Revenue, No. 1.

In their Proceedings above recorded, the Board of Revenue report fully, with several explanatory statements, the reason

for the large increase in the sales of lands for arrears of revenue.

2. The Board admit that there has been a rapid increase in the use of coercion

| Average of Faslis. | Realized by sale of Property for arrears. | RS. |
|--------------------|-------------------------------------------|-----|
| 1268 to 1270 ..... | 26,371                                    |     |
| 1271 to 1273 ..... | 38,028                                    |     |
| 1274 to 1276 ..... | 59,603                                    |     |
| 1277 to 1279 ..... | 1,29,696                                  |     |
| 1280 to 1282 ..... | 3,84,771                                  |     |

since Fasli 1269 (1859-60) that is not accounted for by the increase in the demand, and attribute it (1) to high prices which have caused a great increase in cultivation and much risky speculation in land; (2) to the reduction in the remissions granted annually and the gradually

increasing charge on the waste; (3) to the substitution of law (Madras Act II. of 1864) for arbitrary usage in the collection of the revenue and the increasing enlightenment and ability of the people to hold their own against officials; and (4) to the present arrangement of the kistbundy (instalments) under which the ryots may sell their crops before the instalment of revenue becomes due, whereas formerly the instalment fell due whilst the crop was on the ground.

3. These causes which the Board amply illustrate by statistics are, they remark, not a subject of regret in themselves, and show that the increase in the use of coercive process might have been expected, and does not prove any depression. They add, however, that there are other causes which excite apprehension and show that caution must be exercised in imposing any new burdens on the ryots; these are (1) that the demand on land, or rather the demand in realizing which coercive processes are used, has increased of late years, independently of the increase in the cultivated areas, and (2) the increasing sub-division of holdings and the number of joint holdings.

4. After fully considering the whole subject, the Board propose two remedies, viz., the enhancement of the rate of interest on arrears from 6 to 12 per cent., and the entertainment of paid process servers whose fees are paid by the defaulters on whom the processes are served.

5. The Government have given these papers their careful consideration. The rapid increase in recourse to coercive process during the last three years naturally induced the apprehension that, from some cause or other, the agricultural class was becoming impoverished. It is satisfactory to learn that in the Board's opinion, the result of their very careful and exhaustive investigation, this "is no sign that the people are oppressed, or that they are less able to pay their dues than formerly."

3/109-9-10-11-12-13-14-15-16-17-18-19-20-21-22-23-24-25-26-27-28-29-30-31-32-33-34-35-36-37-38-39-40-41-42-43-44-45-46-47-48-49-50-51-52-53-54-55-56-57-58-59-60-61-62-63-64-65-66-67-68-69-70-71-72-73-74-75-76-77-78-79-80-81-82-83-84-85-86-87-88-89-90-91-92-93-94-95-96-97-98-99-100-101-102-103-104-105-106-107-108-109-110-111-112-113-114-115-116-117-118-119-120-121-122-123-124-125-126-127-128-129-130-131-132-133-134-135-136-137-138-139-140-141-142-143-144-145-146-147-148-149-150-151-152-153-154-155-156-157-158-159-160-161-162-163-164-165-166-167-168-169-170-171-172-173-174-175-176-177-178-179-180-181-182-183-184-185-186-187-188-189-190-191-192-193-194-195-196-197-198-199-200-201-202-203-204-205-206-207-208-209-210-211-212-213-214-215-216-217-218-219-220-221-222-223-224-225-226-227-228-229-230-231-232-233-234-235-236-237-238-239-240-241-242-243-244-245-246-247-248-249-250-251-252-253-254-255-256-257-258-259-260-261-262-263-264-265-266-267-268-269-270-271-272-273-274-275-276-277-278-279-280-281-282-283-284-285-286-287-288-289-290-291-292-293-294-295-296-297-298-299-300-301-302-303-304-305-306-307-308-309-310-311-312-313-314-315-316-317-318-319-320-321-322-323-324-325-326-327-328-329-330-331-332-333-334-335-336-337-338-339-340-341-342-343-344-345-346-347-348-349-350-351-352-353-354-355-356-357-358-359-360-361-362-363-364-365-366-367-368-369-370-371-372-373-374-375-376-377-378-379-380-381-382-383-384-385-386-387-388-389-390-391-392-393-394-395-396-397-398-399-400-401-402-403-404-405-406-407-408-409-410-411-412-413-414-415-416-417-418-419-420-421-422-423-424-425-426-427-428-429-430-431-432-433-434-435-436-437-438-439-440-441-442-443-444-445-446-447-448-449-450-451-452-453-454-455-456-457-458-459-460-461-462-463-464-465-466-467-468-469-470-471-472-473-474-475-476-477-478-479-480-481-482-483-484-485-486-487-488-489-490-491-492-493-494-495-496-497-498-499-500-501-502-503-504-505-506-507-508-509-510-511-512-513-514-515-516-517-518-519-520-521-522-523-524-525-526-527-528-529-530-531-532-533-534-535-536-537-538-539-540-541-542-543-544-545-546-547-548-549-550-551-552-553-554-555-556-557-558-559-560-561-562-563-564-565-566-567-568-569-570-571-572-573-574-575-576-577-578-579-580-581-582-583-584-585-586-587-588-589-590-591-592-593-594-595-596-597-598-599-600-601-602-603-604-605-606-607-608-609-610-611-612-613-614-615-616-617-618-619-620-621-622-623-624-625-626-627-628-629-630-631-632-633-634-635-636-637-638-639-640-641-642-643-644-645-646-647-648-649-650-651-652-653-654-655-656-657-658-659-660-661-662-663-664-665-666-667-668-669-670-671-672-673-674-675-676-677-678-679-680-681-682-683-684-685-686-687-688-689-690-691-692-693-694-695-696-697-698-699-700-701-702-703-704-705-706-707-708-709-710-711-712-713-714-715-716-717-718-719-720-721-722-723-724-725-726-727-728-729-730-731-732-733-734-735-736-737-738-739-740-741-742-743-744-745-746-747-748-749-750-751-752-753-754-755-756-757-758-759-760-761-762-763-764-765-766-767-768-769-770-771-772-773-774-775-776-777-778-779-780-781-782-783-784-785-786-787-788-789-790-791-792-793-794-795-796-797-798-799-800-801-802-803-804-805-806-807-808-809-810-811-812-813-814-815-816-817-818-819-820-821-822-823-824-825-826-827-828-829-830-831-832-833-834-835-836-837-838-839-840-841-842-843-844-845-846-847-848-849-850-851-852-853-854-855-856-857-858-859-860-861-862-863-864-865-866-867-868-869-870-871-872-873-874-875-876-877-878-879-880-881-882-883-884-885-886-887-888-889-890-891-892-893-894-895-896-897-898-899-900-901-902-903-904-905-906-907-908-909-910-911-912-913-914-915-916-917-918-919-920-921-922-923-924-925-926-927-928-929-930-931-932-933-934-935-936-937-938-939-940-941-942-943-944-945-946-947-948-949-950-951-952-953-954-955-956-957-958-959-960-961-962-963-964-965-966-967-968-969-970-971-972-973-974-975-976-977-978-979-980-981-982-983-984-985-986-987-988-989-990-991-992-993-994-995-996-997-998-999-1000-1001-1002-1003-1004-1005-1006-1007-1008-1009-1010-1011-1012-1013-1014-1015-1016-1017-1018-1019-1020-1021-1022-1023-1024-1025-1026-1027-1028-1029-1030-1031-1032-1033-1034-1035-1036-1037-1038-1039-1040-1041-1042-1043-1044-1045-1046-1047-1048-1049-1050-1051-1052-1053-1054-1055-1056-1057-1058-1059-1060-1061-1062-1063-1064-1065-1066-1067-1068-1069-1070-1071-1072-1073-1074-1075-1076-1077-1078-1079-1080-1081-1082-1083-1084-1085-1086-1087-1088-1089-1090-1091-1092-1093-1094-1095-1096-1097-1098-1099-1100-1101-1102-1103-1104-1105-1106-1107-1108-1109-1110-1111-1112-1113-1114-1115-1116-1117-1118-1119-1120-1121-1122-1123-1124-1125-1126-1127-1128-1129-1130-1131-1132-1133-1134-1135-1136-1137-1138-1139-1140-1141-1142-1143-1144-1145-1146-1147-1148-1149-1150-1151-1152-1153-1154-1155-1156-1157-1158-1159-1160-1161-1162-1163-1164-1165-1166-1167-1168-1169-1170-1171-1172-1173-1174-1175-1176-1177-1178-1179-1180-1181-1182-1183-1184-1185-1186-1187-1188-1189-1190-1191-1192-1193-1194-1195-1196-1197-1198-1199-1200-1201-1202-1203-1204-1205-1206-1207-1208-1209-1210-1211-1212-1213-1214-1215-1216-1217-1218-1219-1220-1221-1222-1223-12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6. From the Board's Statement No. 1 it appears that in Fasli 1282 (A. D. 1872-73,) coercive process was had recourse to for the recovery of arrears to the extent of £250,000. The Ryotwari demand of that year was 4½ millions, so that the arrears were 5½ per cent. on the revenue. "Coercive process" consists in serving a written demand on the defaulter, and if the arrear be not paid, attaching either his moveable property or his land, which, in the event of continual non-payment, is sold by auction; the former after fifteen days, and the latter after one month's notification. In respect to the £250,000 of arrears in 1872-73, all appears to have been made good before the period arrived for sale, except £45,000, or 1 per cent. of the demand. In Fasli 1281 (these details are not given by the Board for Fasli 1282) the extent of land sold was 55,586 acres, the occupied area of the year being nearly 19½ million acres. The proportion of land sold was thus under 3 per cent. In the same year the number of Puttadars whose property was sold was considerably under 1 per cent.

7. So far from there being any thing alarming in these results, the Government may congratulate themselves that so large a revenue is collected from so numerous a body of ryots with so much ease and regularity.

8. The unpunctual payment of the revenue is sufficiently accounted for. A certain, but all things considered, small number of ryots do not pay up till the last moment. The rate of interest charged by Government is much below the market rate. They know to a day when the law can be put in force, and the mere attachment of property carries no humiliation with it to the humbler classes. The Government doubt whether the raising of the present rate of interest, as suggested by the Board, would have any appreciable effect on the amount of arrears, or the class that withholds payment to the last. The market rate of interest is very much higher than any the Government could ask the Legislature to sanction for Government arrears, and the period during which interest accrues is so short that the difference would not be material.

9. The other remedy suggested by the Board and since carried\* out by

\*Board's Proceedings, dated 24th April 1874, them is the entertainment of paid process No. 971, and G. O., dated 27th May 1874, servers. The system has been tried and No. 645.

was so abused that the duty was thrown on the village officers. The Government regret to see it revived, and the Board will endeavour to limit the use of paid bailiffs to cases in which the sinister motives of defaulters are so obvious as to require firm repression. They believe the proper course is to improve the village establishments as is being gradually done under Act IV. of 1864, (Madras). The collection of the revenue is their peculiar duty, and they can perform it best, for they know the circumstances of every defaulter (or perhaps more properly Government debtor) thoroughly well, and can discriminate between the poor but honest, and the able but unwilling. But except in the few districts where the village establishment has lately been reorganized, it is generally in a very inefficient condition and poorly paid, and often the head of it is not paid at all. It is hopeless to expect a thoroughly efficient administration under such circumstances. The village officers are members of the village community, and the task of exacting the revenue is a somewhat invidious duty; unless, therefore, the Government make their appointments worth

retaining and attach as much of importance to them as possible they cannot be expected to do good service. The improvement of the village administration is the greatest and most pressing need, and beyond that the Government do not think that in this Presidency generally any special measures are necessary. The Board will give the subject their early attention.

10. The Government of India have recently sanctioned\* the reduction of Stamp duty on suits for the recovery of possession of lands sold for arrears of revenue and its effect should be watched.

\*G. O., dated 18th August 1874, No. 1,039.

11. The sales have been large in the district of Chingleput. They amounted in Fasli 1282 to £11,570 on a demand of £237,000 or nearly 5 per cent. They were slightly lower than in the preceding year, but not much. It is in this district that the village establishments are in the most inefficient condition, and paid officials, termed Zilladars, are employed to collect the revenue. In addition to other causes the Merassy system is mentioned by the Collector as a specially predisposing reason. The settlement of the district is now being revised and any interference is not called for at present. The Report of the Director of Revenue Settlement is now before Government.

(True Extract.)

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

COMMUNICATED to all Collectors.

2. With regard to the employment of process service peons, the Board have already enjoined on Collectors the necessity of taking great care to prevent abuse and to guard against the entertainment as batta peons of needy Cutcherry retainers, but they do not see how the use of paid bailiffs can be limited to cases in which the defaulters are able to pay but unwilling. Any such discrimination which must be left to the heads of villages is sure to tell upon collections, as village officers are, as already observed by the Board, slow in serving processes, being often connected with the parties interested. The Board think that punctual payments of revenue according to the instalments should be insisted upon in the case of all ryots, and when it is universally known that non-payment entails charge of batta to process servers, and interest on the arrear, the payments will become punctual, and the charges avoided. The Board have received several reports which tend to show that these causes are already producing effect.

3. From the quarterly reports of fees collected under Act II. of 1864, the Board's Orders do not appear to have been carried into effect to any injurious extent. The collections of batta during 1874 are shown in the margin. The amount is large only in South Arcot where too it is increasing, and the Board hope the Collector will try to reduce the employment of paid process servers in the current year.

|                    |        |
|--------------------|--------|
| Ganjam ... ..      | 2,917  |
| Kistna ... ..      | 20     |
| Nellore ... ..     | 5,707  |
| Cuddapah ... ..    | 2,487  |
| North Arcot ... .. | 4,178  |
| South Arcot ... .. | 14,199 |
| Tanjore ... ..     | 2,128  |
| Madura ... ..      | 2,455  |
| Coimbatore ... ..  | 17     |
| Salem ... ..       | 260    |

4. Under these circumstances, the Board request Government to allow the orders issued in their Proceedings dated 24th April 1874, No. 971, to operate for two years, at the end of which time they will submit a special report as to the effect.

5. With reference to village establishments, the Board beg to refer Government to their Proceedings, dated 27th April 1874, No. 978, recorded in G. O., dated 10th June 1874, No. 717. The Board have already submitted their report on the village establishment in Nellore, and the Collector of Kistna will now be again requested to expedite his report.

(True Extracts.)

*H. P. L. S.*

Acting Secretary.

To the Secretary to Government, Revenue Department.  
,, all Collectors.

Exd. W. H. French.

*No 1109*

*The Government will not object to the  
employment of a special agency for the service  
of Rev. processes, under the restrictions  
stated, subject to report at the end of 2 years  
as proposed.*

*26 July 75*

*14 To the Board of Directors  
1. Observe and send forward*

Board of Revenue,  
MADRAS.

1875.

PROCEEDINGS, 22ND APRIL 1875, No. 993.

*Day 21391127/75*

Encl.

Received 18: Henry

APRIL  
No. 993.

*Sales of Land for Arrears of Revenue—  
Proceedings of Government, Revenue Department, reviewing Board's Proceedings reporting on the large increase in—, communicated to all Collectors with instructions. Government requested to allow orders issued in Board's Proceedings of 24th April 1874, No. 971, regarding the entertainment of paid processes arrears, to operate for two years, at the end of which a report will be submitted as to the effect. Remarks passed with reference to certain points in connection with the village establishments.*

*No 1109. 26 July 1875*