Sectt. I (i)-I—10,006—7-10-70.

(1) Number of pages 40

(2) Date of repair

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.
~~B.P. No.~~ 1453 Press
~~Mis.~~

Dated 17-4-1877 ~~197~~.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
17th April 1877.

No. 379. Read the following Proceedings of the Board of Revenue, dated [illegible]4th March 1877, Miscellaneous No. 3,805:—

Read the following letter from L. MOORE, Esq., Acting Head Assistant Collector, Trichinopoly, to the Acting Collector of Trichinopoly, dated 8th December 1876, No. 479.

In reply to your letter, No. 987, of the 27th September last, I have the honor to state that water-rate was charged for the garden lands in Karappudaiyanpatti from Faslis 1280—1283 (both inclusive).

2. The charge was made for the following reason, as stated in paragraph 2 of my letter, No. 543, of the 22nd September 1874 to the Collector:—"There appears to be no doubt that the lands are irrigated by water drawn from a Government source of irrigation, and that second crop has been customarily raised on them. They are entered in the Inam register simply as garden lands, and nothing is said as to whether they are double or single crop. In certain old accounts, however, prepared in the year 1846, when the village was under attachment on behalf of Government, they appear as double crop land.

3. The reason why water was not levied previous to Fasli 1280 seems to be as follows. It appears that the Inam Commissioner, in his letter, No. 163, of the 17th of April 1869, addressed to the Collector of Trichinopoly, stated that second crop assessment should be charged on Inam lands entered in the vernacular Registers as one crop. On receipt of this letter the Collector, Mr. Banbury, sent an order, No. 14, of the 24th April 1869, to all Tahsildars, directing them to azimash all the Inam lands, and see if any lands on which water-rate should have been levied had escaped being charged. On receipt of this order a Revenue Inspector was directed by the Museri Tahsildar to inspect Karappudaiyanpatti village among others. He reported in March 1870 that no extra charge had to be made in this village, as all the wet and garden lands in it were double crop. Subsequently, a new Revenue Inspector examined the village in October 1871, and reported that Rupees 60-10-0 should be charged as water-rate on certain garden lands in it, on the ground, as it would appear, that while the land was entered in the Register simply as garden land, and no mention was made as to whether it was single or double crop, a second crop had been raised on it. This report was sent in, in Fasli, 1281, but the charge proposed to be made in it was for the previous Fasli (*i.e.* 1280). The several papers and reports on the subject are enclosed.

No. 20.

SUBMITTED to the Board of Revenue with reference to the Endorsement on Government petition, dated 9th September 1876, No. 1,460.

TRICHINOPOLY,
22nd January 1877.

(Signed) S. H. WYNNE,
For Acting Collector.

SUBMITTED to Government with reference to Endorsement No. 1,460 of 1876, dated 9th September, Petition Department.

Proceedings of the Madras Government, Revenue Department,
17th April 1877.

2. It appears that water-rate has been charged for four Faslis on the ground that the lands entered in the Inam Register as "garden" were intended to be treated as single not double crop.

Extract.)

Signed) C. A. GALTON,
Sub-Secretary.

No. 380. ORDER THEREON, 17th April 1877, No. 1,453.

Irrigation No. 3.

THE Government consider that the position taken by the Collector and the Board in this case cannot equitably be maintained. The refund of the amount collected will accordingly be made.

2. Petitioner is referred to the Collector who has received orders in the case.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Offg. Chief Secretary.

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

Exd. F. R. Bantleman.

Govt. of (1877) Madras.

REVENUE.

To

The BOARD of REVENUE,

&c., &c., &c.

Dated April, 17th.

Recd. Encl.

G.O., 17th April 1877, No. 1,453.

APRIL.

Nos. 379-380.

Water-cess collected from Sreeh[illegible]ara Sivaprakasa of Trichinopoly District.—Directing the refund of the —, and referring petitioner to the Collector on the subject.

Answered 16/1/77

No. 1460 of 76.

Ld. 666

The Collector will report thro' the Board of Revenue from what date water-rate was charged, & under what authority.

Fort St. George
9th Septr. 1876

By order
W. Harvick Coll.
Offg. Under Secy. [illegible]

S.D.

To the Collector of Trichinopoly

[illegible] 1705/77

[illegible] of Trichinopoly District.—Directing the refund of the —, and referring petitioner to the Collector on the subject.

To

His Grace the Lord
Duke of Buckingham
Governor in Council
Madras

The respectful app
presented by Sreekumara Sin
prakasa of Sivaprakasa Swam
Matam at Thoraiore in Musi
Taluk Trichinopoly District
against the orders (herewith
enclosed) of the Board of Revenu
[illegible] of Trichinopoly
Refusing to refund water cess
unjustly levied on certain Shro
num lands.

That your Grace's
petitioner feeling himself aggriev
-ed of the Board's re
refund the [illegible] water
of Rs. 341 — [illegible] app
on the following grounds:—

1. That your Grace's
petitioner holds Shrotri
lands at [illegible] village in Musiri Taluk and that
they are all Nunja lands of
2 crops.

2. That the Collector of Trichinopoly has ordered through his proceedings No. 1598 under date 30th November 1874 not to charge water cess for the above lands.

3. That whilst water cess to the amount of Rs. 341-3-4 was unjustly collected in [illegible] from your grace's petitioner for the Fuslies 1281-1282 & 1283.

4. That your grace's petitioner begs to represent to your grace in Council the injustice of collecting tax for the lands which have been declared as lands not fit to be charged with water rate.

5. That on appeal to the Board against the Collector's order refusing to refund the said amount they have endorsed that they (the Board) adhere to their former orders and that no refund of arrears will be [illegible].

But your petitioner [illegible] to point out to your grace in Council that the said amount was not collected under [illegible] but after it and therefore your grace's petitioner begs to submit to your grace in Council that the Board's order may not be applied to petitioner's case and therefore your grace may be graciously moved to give an impartial consideration to this appeal, and the enclosures and to direct that the said sum of Rs. 341-3-4 be refunded to petitioner.

For which act of gratitude and human benevolence your grace's petitioner shall ever pray as in duty bound.

1875 [illegible] } [illegible]
[illegible] 29

1453

1875 [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible] 1281 [illegible]

[illegible] 1283 [illegible]

[illegible] 296-15- [illegible]

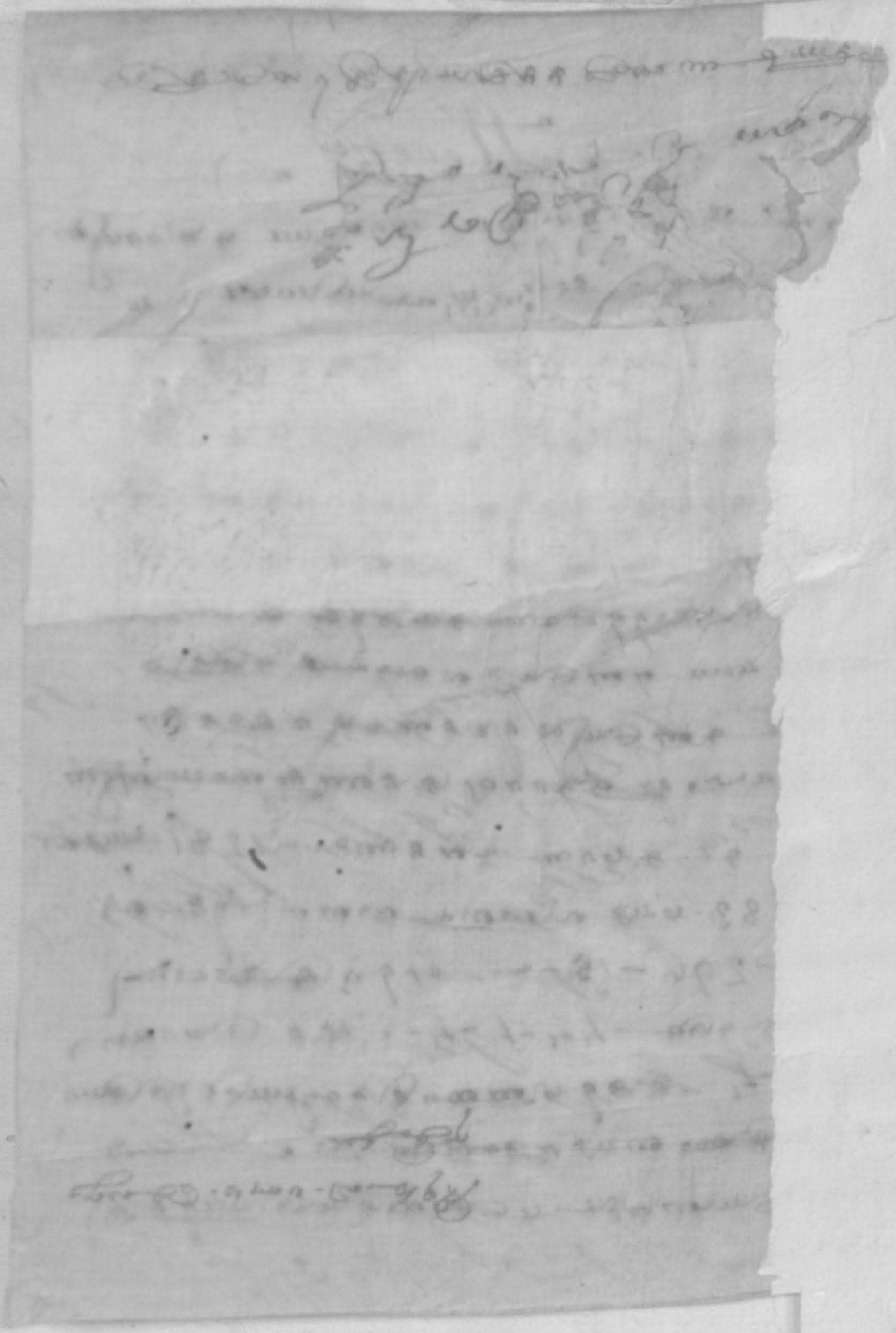
[illegible] 44-4-4- [illegible]

341-3-4- [illegible]

[illegible]

[illegible]

In No 1460 of 76.



1453/4

Receipt granted to Sree-kumarasivaprakasa Pandara Sannathi of Thoraiore, Peria Matam, Revenue defaulter of [illegible] Patti village Musiri Taluq, by the Village Munsif of Thoraiore village.

I give you this receipt for your having paid today the arrears of [illegible], Rs 276-15-0 from Fusli 81 to 83 together with its interest Rs 44-4-4 due by you as per demand for the same endorsed to me after attaching your property for the amount due and giving account to the Taluq.

(Sd) Ramasawmy Naidu
V. Munsiff
Thoraiore

13th August 1875.

Ind 14600776

No. 6 (True copy)

From

The Tahsildar of
Musiri Taluq

The Revenue Inspector
Craigordi Division
Musiri Taluq

As there is the order No. 623 (dated the 9th December last) recei from the Head Assistant Collect with Collector's Proceedings No. 159 of the 20th November last to the effect that in answer to his letter enclosing the Arzi of the late Tahsilda relating to the water cess imposed on garden lands at Harapadaiyan Patti Surothiriam village, it is directed in the

Rc No 1460 of 76.

above Proceedings that henceforward no watercess should be charged for the above lands.

You are hereby directed to communicate to the village officials the above facts and to be guided therewith whenever you will make a jumoiok throughout the Shotriam villages. 27th January 1875

Camp. Kannanur

(Signed) Kundasawmy pillai
Thasildar

[illegible]

நெ 6-

[illegible]

[illegible]

[illegible]

[illegible] 1875 [illegible]

[illegible]

[illegible]

Incl to 1460 of 76

Endorsement on petitions Nos. 1744 Kurnar
1930 and 1950 of 1875.

The Board adhere to their former orders. No refund of arrears will be permitted.

Revenue Board Office
Madras
18th March 1876

(By order)

Acting Sub Secretary

copd VKR

Indt No 1460 of 76.

Endorsement to Sreekumar Sivaprakasa Pandara Sannathe of Paramatam Thoraiore Musiri Taluq

Read. Petition presented by your Vakil on the 26th July.

Ordered not to levy the watercess for Kurapurdayan Patty-Ahmotuan village from Fusly 1284. As [illegible]
should be collected [illegible]
already ordered with rega
manglam village ther
No 1950 under date [illegible]
that no refund would [illegible] of watercess
for previous years. [illegible] therefore improper
to object to paying the previous Fuslies

Dis No 1460 of 76

tax which should at once be paid.

6th August 1875 }
Camp. Trichinopoly }

Signed
Henry Sewell
Ag Collector

102

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

tax

b. th

Camp

[illegible] 74 [illegible] 2 [illegible] 1950 [illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

1875 [illegible]

[illegible]

Ag. Collector

tax

b. th

Caon

direct the refund of the water cess unjustly collected from petr, represents that he holds Shrotriem lands in the village of Carappudayampatti, in the Talook of Museri; that they are all Nunjah lands of 2 crops; that the Collector in his proceedings dated 30th November 1874 No. 1598 has ordered not to charge water-cess on the above lands; that notwithstanding it, arrears of water-cess of Fuslies 1281, 1282 & 1283 amounting to Rupees 341 - 3 - 4 was in August last, collected from petr; that this sum was not collected ante litem motam, but after it.

Prays

From Sreekumara Siva-prakasa of Siva-prakasa Swamy Matam at

Occupation

Rev: 2156/77

Pr 17-4-77 No 1453

Village Torayoor

Talook Museri

District Trichinopoly

Dated 29th May } 1876.

Received 12th July } 1876.

Enclosures. 7

ABSTRACT.

Appealing against the endorsement of the Bd of Revenue, declining to direct

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Petition

No. 1460 of 1876 of 29th May 1876.

Recd 12 July

From Sreekumara Sivaprakasa of Sivaprakasaswami Matam at Torayoor, Museri Taluq, Trichinopoly Distt.

Appealing against the endorsement of the Board of Revenue, declining to direct the refund of the water cess unjustly collected from petitioner, represents that he holds Shrotriem lands in the village of Carappudayampatte, in the Taluk of Museri; that they are all Nunja lands of 2 crops; that the Collector in his proceedings, dated 30th November 1874, No. 1598, has ordered

not

I cannot see the justice of this case. The land was two-crop land in 1846 — never has been classed with after cess & I doubt that the order can equitably be maintained

(sd)

1460

the refund asked for cannot be made

29.3.77.

the case is similar to that given in Bd's Procdgs 24th Aug /74 No 1950 — the Bd then held that tho' the watercess could not be properly classed as the land was assessed at so high a rate as virtually to include the water cess charge, yet as the demand was in accordance with the Orders in existence at the time as to double crop paddy lands [illegible] — Should however not to charge water-cess on the above lands; that notwithstanding its, arrears of water-cess of Fuslies 1281, 1282 & 1283 amounting to Rupees 341—3—4 was in August last, collected from petr.; that this sum was not collected ante litem motam, but after it.

Prays, therefore, that orders may be passed directing the refund to petr. of the said amount of Rs. 341—3—4.

With report from the S. Collr. of Trichinopoly, embodying the Boards' Proceedings, dated 14th March 1877, Mis: No. 3805.

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the Bd.'s view not be approved the relief given would have to be extended to other similar cases —

?

It is noted that the man protested at the time against the levy of the rate

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I concur in opinion with Mr. W.L. that the position cannot equitably be maintained. & that refund shd. be made. The arrears shd. not have been collected on the analogy of the 1876 case.

Spnt,

Order No. 145-3

The B.R. considers that the position taken by the Collector & the R.D.O. in this case cannot equitably be maintained & the refund of the amount collected will accordingly be made.

Pltn is informed & the Collector, who has recd orders in the case.

17-4-77 [illegible] 17.4.77

14 To the Bd. of Revenue 25-4-77
1 " Petition Deptd

R H G.
-4-77. 5-4-77. 12-4-77.
12 — 16 —

Mis. No. 3805 Revenue Department

Proceedings of the Board of Revenue
Dated 14th March 1877

Read the following

No. 479

From the
The Acting Head Asst. Collector
Trichinopoly

To
The Acting Collector of Trichinopoly

Sir,

In reply to your letter No. 987 of the 27th September last, I have the honor to state that water rate was charged for the garden lands in Karappudaiyanpatti from Faslies 1280–1283 (both inclusive)

2. The charge was made for the following reason, as stated in para 2 of my letter No. 543 of the 23rd September 1874 to the Collector

"There appears to be no doubt that the lands are irrigated by water drawn from a Government source of irrigation and that 2nd crop has been customarily raised on them. They are entered in the Inam Register simply as garden lands and nothing is said as to whether they are double or single crop. In certain old accounts, however, prepared in the year 1846, when the Village was under attachment on behalf of Government, they appear as double crop land.

3. The reason why water was not levied previous to Fasli 1280 seems to be as follows. It appears that the Inam Commissioner, in his letter No. 163 of the 17th of April 1869 addressed to the Collector of Trichinopoly, stated that 2nd crop assessment should be charged on Inam lands entered in the Vernacular Registers as one crop. On receipt of this letter the Collector Mr Banbury, sent an order, No 14 of the 24th April 1869, to all Tahsildars directing them to azimash all the Inam lands and see if any lands on which water rate should have been levied had escaped being charged. On receipt of this order a Revenue Inspector was directed by the Messeri Tahsildar to inspect

Karaippudaiyampatti Village among others. He reported in March 1870 that no extra charge had to be made in this Village, as all the wet and garden lands in it were double crop. Subsequently a new Revenue Inspector examined the Village in October 1871 and reported that Rs 60-10-0 should be charged as water rate on certain garden lands in it, on the ground, as it would appear, that while the land was entered in the Register simply as garden land and no mention was made as to whether it was single or double crop, a second crop had been raised on it. This report was sent in in Fusli 1281, but the charge proposed to be made in it was for the previous Fusli (i.e. 1280) The several papers and reports on the subject are enclosed.

Trichinopoly
Head Asst. Collr's
Office, 8th Dec/76 }

I have &c
(sgd) Lewis Moore
Ag. Head Asst Collr.

No. 20

Submitted to the Board of Revenue with reference to the endorsement on Government Petition dated 9th September 1876 No. 1460.

Trichinopoly
Collector's Office
22 Jany. 1877 }

(signed) } C. H. Wynne
for Ag. Collector

To
The Secretary to the
Board of Revenue
Madras

Submitted to Government with reference to endorsement No. 1460 of 1876 dated 9th September Petition Department

2. It appears that water rate has been charged for ~~four~~ Faslis on the ground that the lands entered in the Inam Register as 'garden' were intended to be treated as single not double Crop.

(True Copy and Extract)

Sub-Secretary

To The Secretary to Government R. D.
With Petition

Endt. of 9-9-76 : 1460

Revenue (1877) Department
No. 2156
Proceedings of the
Board of Revenue

Dated 14th March 1877
Recd 17th April 1877
Despd 15

en 11

fo 17-4-77 No. 1453

Submitting to Government
endorsement, from the Ag.
Collector of Trichinopoly, on
letter from the Ag. Head Asst.
Collector reporting on
Govt. Petition No. 1460
of 1876 dated 9th September