(1) Number of pages 6

(2) Date of repair 21-3-1985

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

REVENUE DEPARTMENT

G.O. No. / B.P. No.	1472	Press. / Mis.
Dated	10-9-1878	197 .

Not to be folded or roughly handled

Archives I—5,806—24-2-78.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

10th September 1878, No. 1,472.

Read the following paper :—

No. 111. Proceedings of the Board of Revenue, dated 14th August 1878, No. 2,272.

Read the following letter from W. H. COMYN, Esq., Acting Collector of South Canara, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Mangalore, 7th May 1878, No. 353 :—

I have the honor to request the sanction of the Board of Revenue for the refund of assessment of Rupees 28-4-6 erroneously collected from one Verojee, of Pallikere Village, Padvanad Mangane, in the Cassergode Taluk, from Fasli 1275 to Fasli 1286, together with interest at 6 per cent. per annum calculated on the several items constituting the said sum of Rupees 28-4-6 from the date of its collection up to the date of repayment.

2. In Fasli 1267 plots 1, 2, 3, and 4 of Muliyar Village measuring Acres 1-27-8 were assessed in the name of Ackamma and Laxmamma at Rupees 2-4-0 and included in their Kadim Warg No. 18 of the said village.

3. In Fasli 1275 two of the above plots with another piece of land aggregating in extent Acres 2-16-0 were assessed by the Head Assistant Collector in the name of Verojee, of Pallikere, and formed into Hosagenne Warg No. 92 of Muliyar Village.

4. Subsequently Verojee applied to have his Warg No. 92 demarcated, and the Shanbhogue was accordingly directed to demarcate the land. He reported that the land granted on durkhast to Verojee seemed to have been already included in Askamma and Laxmamma's Warg No. 18 above alluded to. An inquiry was therefore instituted and it was ascertained that plots 3 and 4, referred to in paragraph 2 above (in extent Acres 1-5-0), already assessed in the name of Ackamma and Laxmamma in Fasli 1267, had been reassessed in Fasli 1275 in the name of Verojee. This mistake is probably due to the following circumstances. The Tahsildar, Revenue Inspector, and Shanbhogues who conducted the inquiry in the first durkhast case were not in office during the second inquiry and the Mahazadars examined on the first occasion were not those examined subsequently. Askamma and Laxmamma left the land uncultivated and even unenclosed in consequence of their Warg No. 18 as well as other lands belonging to their family having been the subject of litigation.

5. The reassessment of plots 3 and 4, in extent Acres 1-5-0, being thus found unauthorized, the order of the Head Assistant Collector granting these plots with other land on durkhast to Verojee has been cancelled so far as it relates to the reassessed portion of Warg No. 18.

6. As the assessment has been duly collected from both the parties since Fasli 1275 sanction is now sought for the refund of the proportionate assessment (Rupees 2-4-0) on the reassessed extent (Acres 1-5-0) and road-cess collected from Fasli 1276 to Fasli 1286, *plus* interest at 6 per cent. per annum on each amount of annual collections up to the date of repayment.

	Rs.	A.	P.
Assessment from Fasli 1275 to 1286 at Rupees 2-4-0 per annum	27	0	0
Road-cess on ditto from Fasli 1275 to 1280 at ¼ Anna per Rupee ...	0	7	0
Road-cess on ditto from Fasli 1281 to 1286 at 1 Anna per Rupee ...	0	13	6
Total ...	28	4	6

7. Verojee, however, refuses to keep the remaining portion of Warg No. 92, but has not formally and duly resigned it. He also lays claim to Rupees 150

on account of the assessment and road-cess paid by him and value of improvements which, he states, he has effected. I have ascertained from the Tahsildar that the amount claimed on account of improvements is excessive, the value of the same not exceeding 12 Rupees. As the owners of Wurg No. 18 will reap the benefit of these improvements it seems fair that they should make good this amount.

In this case Acres 1-5-0, assessed at Rupees 2-4-0, included in Wurg No. 18 belonging to Ackamma and Laxmamma were by mistake included with another plot in Wurg No. 92 and made over on durkhast in Fasli 1275 to one Verojee and assessment with road-cess was collected thereon from the latter individual as also from the original holders who left it uncultivated. The mistake having been subsequently discovered the assignment of the portion in question in favor of Verojee was cancelled; and the Collector now recommends the refund of assessment and road-cess paid by Verojee from Fasli 1275 to 1286 with interest at 6 per cent. The amount of interest payable has not been calculated by the Collector, but it amounts to Rupees 10-15-2, as shown in the margin. It is not usual to sanction interest on refunds of erroneous collections, but in this case the claim seems fair and it is therefore submitted for the orders of Government.

	RS.	A.	P.
Assessment from Fasli 1275 to 1286 at Rupees 2-4-0 per annum...	27	0	0
Road-cess on ditto from Fasli 1275 to 1280 at ½ Anna per Rupee...	0	7	0
Road-cess on ditto from Fasli 1281 to 1286 at 1 Anna per Rupee ...	0	13	6
	28	4	6
Interest at 6 per cent. on Rupees 27 calculated on the actual payment in each year from Fasli 1275 ...	10	8	6
Do. on road-cess at ½ Anna from Fasli 1275 to 1280	0	3	10
Do. on road-cess at 1 Anna from Fasli 1281 to 1286	0	2	10
Total ...	10	15	2

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

No. 112. ORDER THEREON, 10th September 1878, No. 1,472.

Land Revenue No. 8.

The refund of the assessment and road-cess erroneously collected, together with the payment of interest thereon, is sanctioned as recommended.

(True Extract.)

(Signed) L. A. CAMPBELL,
Under Secretary to Government.

To the Board of Revenue,
the Accountant-General.

Exd. W. H. French.

No. 2,272.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 14th August 1878.

Read the following letter from W. H. COMYN, Esq., Acting Collector of South Canara, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Mangalore, 7th May 1878, No. 853 :—

I have the honor to request the sanction of the Board of Revenue for the refund of assessment of Rupees 28-4-6 erroneously collected from one Verojee, of Pallikere Village, Padvanad Mangane, in the Cassergode Taluk, from Fasli 1275 to Fasli 1286, together with interest at 6 per cent. per annum calculated on the several items constituting the said sum of Rupees 28-4-6 from the date of its collection up to the date of repayment.

2. In Fasli 1267 plots 1, 2, 3, and 4 of Muliyar Village measuring Acres 1-27-8 were assessed in the name of Ackamma and Laxmamma at Rupees 2-4-0 and included in their Kadim Wurg No. 18 of the said village.

3. In Fasli 1275 two of the above plots with another piece of land aggregating in extent Acres 3-15-0 were assessed by the Head Assistant Collector in the name of Verojee, of Pallikere, and formed into Hossagane Wurg No. 92 of Muliyar Village.

4. Subsequently Verojee applied to have his Wurg No. 92 demarcated, and the Shanbhogue was accordingly directed to demarcate the land. He reported that the land granted on durkhast to Verojee seemed to have been already included in Ackamma and Laxmamma's Wurg No. 18 above alluded to. An inquiry was therefore instituted and it was ascertained that plots 3 and 4, referred to in paragraph 2 above (in extent Acres 1-5-0), already assessed in the name of Ackamma and Laxmamma in Fasli 1267, had been reassessed in Fasli 1275 in the name of Verojee. This mistake is probably due to the following circumstances. The Tahsildar, Revenue Inspector, and Shanbhogues who conducted the inquiry in the first durkhast case were not in office during the second inquiry and the Mohazzabs examined on the first occasion were not those examined subsequently. Ackamma and Laxmamma left the land uncultivated and even unenclosed in consequence of their Wurg No. 18 as well as other lands belonging to their family having been the subject of litigation.

5. The reassessment of plots 3 and 4 in extent Acres 1-5-0, being thus found unauthorized, the order of the Head Assistant Collector granting these plots with other land on durkhast to Verojee has been cancelled so far as it relates to the reassessed portion of Wurg No. 18.

6. As the assessment has been duly collected from both the parties since Fasli 1275 sanction is now sought for the refund of the proportionate assessment (Rupees 2-4-0) on the reassessed extent (Acres 1-5-0) and road-cess collected from Fasli 1275 to Fasli 1286, *plus* interest at 6 per cent. per annum on each amount of annual collections up to the date of repayment.

	Rs.	A.	P.
Assessment from Fasli 1275 to 1286 at Rupees 2-4-0 per annum.	27	0	0
Road-cess on ditto from Fasli 1275 to 1280 at ¼ Anna per Rupee ...	0	7	0
Road-cess on ditto from Fasli 1281 to 1286 at 1 Anna per Rupee ...	0	13	6
Total ...	28	4	6

7. Verojee, however, refuses to keep the remaining portion of Wurg No. 92, but has not formally and duly resigned it. He also lays claim to Rupees 150 on account of the assessment and road-cess paid by him and value of improvements which, he states, he has effected. I have ascertained from the Tahsildar that the amount claimed on account of improvements is excessive, the value of the same not exceeding 12 Rupees. As the owners of Wurg No. 18 will reap the benefit of these improvements it seems fair that they should make good this amount.

In this case Acres 1-5-0, assessed at Rupees 2-4-0, included in Wurg No. 18 belonging to Ackamma and Laxmamma were by mistake included with another plot in Wurg No. 92 and made over on durkhast in Fasli 1275 to one Verojee and assessment with road-cess was collected thereon from the latter individual as also from the original holders who left it uncultivated. The mistake having been subsequently discovered the assignment of the portion in question in favor of Verojee was cancelled; and the Collector now recommends the refund of assessment and road-cess paid by Verojee from Fasli 1275 to 1286 with interest at 6 per cent. The amount of interest payable has not been calculated by the Collector, but it amounts to Rupees 10-15-2, as shown in the margin. It is not usual to sanction interest on refunds of erroneous collections, but in this case the claim seems fair and it is therefore submitted for the orders of Government.

	Rs.	A.	P.
Assessment from Fasli 1275 to 1286 at Rupees 2-4-0 per annum...	27	0	0
Road-cess on ditto from Fasli 1275 to 1280 at ¼ Anna per Rupee...	0	7	0
Road-cess on ditto from Fasli 1281 to 1286 at 1 Anna per Rupee ...	0	13	6
	28	4	6
Interest at 6 per cent. on Rupees 27 calculated on the actual payment in each year from Fasli 1275 ...	10	8	6
Do. on road-cess at ¼ Anna from Fasli 1275 to 1280	0	3	10
Do. on road-cess at 1 Anna from Fasli 1281 to 1286	0	2	10
Total ...	10	15	2

(A true Copy and Extract.)

Acting Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Collector of South Canara.

Rd. A. S. Rodgers.

MADRAS.

1878.

Proceedings of Government,

THE SECRETARY to GOVERNMENT

REVENUE DEPT.

&c., &c., &c.

Read Report, dated

Read Letter,

Read Report,

Proceedings, 14th August 1878, No. 2,272.

Read 1—Report and road-cess account from Collector of South Canara, dated 5th June 1878, No. 2,272.

Read 2—Letter from the Secretary to Government, Revenue Department, dated 14th August 1878, No. 2,272.

Ordered—That the assessment and road-cess amounting to Rupees 28-4-6 collected from one Verojee of Kallikana Alike in Cherapady Pattu, South Canara, Division, from Fasli 1275 to 1286, on certain land belonging to Ackamma and Laxmamma and formerly included in Wurg No. 92, but subsequently restored to the original holders from Collector of South Canara, be refunded to Government with interest at 6 per cent.