(1) Number of pages 21 Sheets

(2) Date of repair 24.9.84, 25.9.84

(3) Initials of the Referencer

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No. / B.P. No.	1805	Press. / Mis.
Dated	9.11.1878	197 .

Not to be folded or roughly handled

Archives I—5,806—24-2-78.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

9th November 1878, No. 1,805.

Read the following paper:—

No. 116. Proceedings of the Board of Revenue, dated 6th September 1878, No. 2,489.

Read the following letter from J. G. HORSFALL, Esq., Acting Collector of the Kistna District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Masulipatam, 14th August 1878, No. 1,726:—

PARAGRAPH 2 of the draft notification enclosed in the Board's Proceedings, No. 1,838, dated 3rd July 1878, is to the effect that no cess will be charged on Ryotwari lands where the revised settlement assessment includes the Village Service fees.

2. In the delta of the Masulipatam portion, the revised settlement assessment of the irrigated lands under Ryotwari tenure does not include water-tax which is separately charged, though the village-cess has been levied upon it also at the rate of 1 Anna in the rupee.

3. The wording of paragraph 2 of the draft notification may, I apprehend, preclude the collection of the cess on the water-tax.

4. I have the honor therefore to request that the Board will favor me with instruction as to whether the cess can as usual be levied on the water-tax of the Ryotwari lands, and if necessary alter the draft notification.

5. I would respectfully suggest that the uniform rate of 1 Anna in the rupee may be retained for both Ryotwari and Inam lands so far as the Masulipatam Division is concerned. To tax Ryotwari lands at 1 Anna and Inam lands at 11 Pies in the same division will create an irregularity and possible confusion in accounts, and this should, I think, be avoided. The difference [illegible]rd to Inams will be inconsiderable.

—

THE cess should of course be charged on the water-rate separately levied; the Board do not think the terms of the notification preclude this, but to obviate all doubt on the subject, Clause 2 will, with the sanction of Government, be amended as follows:—

"No cess will be charged on the land assessment (exclusive of water-rate) in respect of Ryotwari lands where the revised settlement assessment includes the Village Service fees."

2. With reference to paragraph 5, the Board observe that from the correspondence* connected with the scheme for the settlement of the Masulipatam Division, it does not appear that any definite proportion of the assessment was taken as representing the charge for Village Service fees. No deduction from the gross produce appears to have been made on this account and the assessment fixed was merely declared to include the fees. It seems unnecessary therefore to raise the rate, 11 Pies in the rupee being the charge leviable in the Guntoor portion of the district.

* Papers recorded in G.Os., dated 15th February 1858, No. 191, and 30th September 1864, No. 1,812.

(A true Copy and Extract.)

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

No. 117. ORDER THEREON, 9th November 1878, No. 1,805.

Land Revenue, No. 6.

His Grace the Governor in Council observes that the modification proposed by the Board is not sufficiently explicit as to the rate of village cess to be hereafter charged either on the water-tax or assessment on *Ryotwari* lands in the Masulipatam portion of the district.

2. The correspondence shows that 1 Anna has been hitherto charged on each rupee of water-tax and that a deduction at the same rate has been made from each rupee of land assessment and credited to Village Cess. The Collector assumes that the latter charge will continue to be made at the present rate, but it is observed that Mr. Puckle has taken credit* for the cess both on water-tax and land assessment at 11 Pies only. It is desirable, therefore, that the notification should be clear on these points.

* *Vide* scheme embodied in G.O., 21st May 1878, No. 763.

3. Further, the Government consider that one notification embracing both (Guntoor and Masulipatam) portions of the district, instead of the separate notices approved in G.Os., 21st May and 25th July 1878, Nos. 763 and 1,166, respectively, will simplify matters. But as the Acting Director of Revenue Settlement has promised† the submission of revised proposals under which the cess would be raised to the full anna, His Grace in Council resolves to postpone further action until this report is received.

† *Vide* the last paragraph of Mr. Wilson's letter, recorded in Board's Proceedings, dated 30th September 1878, No. 2,669.

4. It is observed that the *Taram* assessment on Inams in the Masulipatam Division has been calculated in the same way—*i. e.*, at rates inclusive—as in ryotwari, of village cess, and the Government therefore consider it equitable in assessing such Inams to village cess to estimate the full assessment with reference to which the cess should be levied at a sum less by $6\frac{1}{4}$ per cent than the taram assessment because $6\frac{1}{4}$ per cent. is the amount of village cess included therein. This should be borne in mind in levying the cess on Inams.

(True Extract.)

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

To the Board of Revenue.
,, the Acting Director of Revenue Settlement.

Exd. W. H. French.

1805
2

No. 2,489.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 6th September 1878.

Read the following letter from J. G. HORSFALL, Esq., Acting Collector of the Kistna District, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Masulipatam, 14th August 1878, No. 1,726 :—

PARAGRAPH 2 of the draft notification enclosed in the Board's Proceedings, No. 1,838, dated 3rd July 1878, is to the effect that no cess will be charged on Ryotwari lands where the revised settlement assessment includes the Village Service fees.

2. In the delta of the Masulipatam portion, the revised settlement assessment of the irrigated lands under Ryotwari tenure does not include water-tax which is separately charged, though the village-cess has been levied upon it also at the rate of 1 Anna in the rupee.

3. The wording of paragraph 2 of the draft notification may, I apprehend, preclude the collection of the cess on the water-tax.

4. I have the honor therefore to request that the Board will favor me with instruction as to whether the cess can as usual be levied on the water-tax of the Ryotwari lands, and if necessary alter the draft notification.

5. I would respectfully suggest that the uniform rate of 1 Anna in the rupee may be retained for both Ryotwari and Inam lands so far as the Masulipatam Division is concerned. To tax Ryotwari lands at 1 Anna and Inam lands at 11 Pies in the same division will create an irregularity and possible confusion in accounts, and this should, I think, be avoided. The difference with regard to Inams will be inconsiderable.

THE cess should of course be charged on the water-rate separately levied; the Board do not think the terms of the notification preclude this, but to obviate all doubt on the subject, Clause 2 will, with the sanction of Government, be amended as follows :—

"No cess will be charged on the land assessment (exclusive of water-rate) in respect of Ryotwari lands where the revised settlement assessment includes the Village Service fees."

2. With reference to paragraph 5, the Board observe that from the correspondence* connected with the scheme for the settlement of the Masulipatam Division, it does not appear that any definite proportion of the assessment was taken as representing the charge for Village Service fees. No deduction from the gross produce appears to have been made on this account and the assessment fixed was merely declared to include the fees. It seems unnecessary therefore to raise the rate, 11 Pies in the rupee being the charge leviable in the Guntoor portion of the district.

* Papers recorded in G.Os., dated 15th February 1858, No. 191, and 30th September 1864, No. 1,812.

(A true Copy and Extract.)

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

To the Secretary to Government, Revenue Department.
" Collector of the Kistna District.
Copy to the Director of Revenue Settlement,
with copy of G.O., 25th July 1878, No. 1,166.

Exd. W. J. Lewis.

1805

Notification.

Whereas it is necessary that the Village Service Cess Act (Act III of 1864 Madras) should be extended to all the Government villages of the Kistna District, simultaneously with the introduction of the revised scale of Village Establishments, the Governor in Council hereby declares, in supercession of all previous notifications on the subject, for the information of those Concerned, that all holders of such lands within said District are liable to the demand and payment of cesses fees in every

rupee of assessment and water-tax on account of that Cess from the first of July 1878 (Fasli 1288).

2- No Cess will be separately charged on the land assessment (exclusive of water tax) in respect of ryotwari lands in the Masulipatam portion of the district where the revised Settlement assessment includes the Village Cess fees.

* Because the Act was never extended to these Inams before. Since then received notification and not noted to exclude them - Hence they must be clearly specified now.

× Here also are retained to comply with the scope of the notification - Mention of Ryotwari lands alone is made in the explanatory memo, as the proposal for a simple notification arose partly in view of specifying the rice rate on ryotwari lands - The wording of the notification as now proposed specifically mentions land - the wording of the notification does not need alteration

Explanatory Memo.

The words in the draft "extended to all the Government villages of the Kistna district" are, it is considered, sufficiently explicit so as to include the ryotwari lands in the Masulipatam portion, and Zemindari and entire Inam villages throughout. If the words "the whole" be substituted for "all the Government villages", it is feared that the intention may be misunderstood by supposing that the notification inadvertently extends the Act to Zemindary and Inam villages also.

With reference to the second paragraph, it seems to me we are instituting Inams differently from ryotwari lands in regard to the Cess already

included in the settlement assessment.

Under Section VII of Act IV of 1864, the Cess on Inam lands is "levied on the full assessment and full water tax which such lands would bear if they were not Inam". The Section further lays down that such "full assessment" if not already fixed and known, shall be determined by the Collector of the District. Now that the settlement assessment is fixed in Kistna on both Jarayati and Inam lands by the settlement staff, the Collector need not fix the assessment but levy the Cess on the ~~fixed~~ assessment already fixed, which includes both Village Cess and land assessment. By now levying the Cess on the case of Inams, on their lands

cess, we will be charging higher Cess on Village Cess. The Jaraya lands escape this. To illustrate my meaning the following figures will be given. The Settlement assessment of an Inam land is Rs 1000, which sum includes Rs 62½ for Village Cess at 6¼ per cent. We will now charge Village Cess on the full Rs 1000 instead of on Rs 1000 - 62½ = 937½. The extra Cess (at 11 pies) on the Rs 62½ comes to Rs 3-9-3, and land Cess also is charged on this sum which at one anna comes to Rs 3-14-6. The Inamdar is at once put out of pocket to the extent of Rs 7-7-9 annually. Similar absurdity prevails in regard to land-Cess in districts where land Cess is partly included in the Settlement assessment. Instead of charging the Cess on the net land assessment, the Extra Cess is charged on the gross assessment.

9/10/78.

× This rate has been hitherto assumed for the sake of illustration of Jaraya lands

included in the settlement assessment.

Under Section III of Act II of 1864, the Cess on Inam lands is "levied on the full assessment and full water tax which such lands would bear if they were not Inam". The Section further lays down that such "full assessment" if not already fixed and known, shall be determined by the Collector of the District. Now that the settlement assessment is fixed in Kistna on both Jarayati and Inam lands by the settlement dept, the Collector need not fix the assessment but levy the Cess on the ~~fixed~~ assessment already fixed, which includes both Village Cess and land assessment. By now levying the Cess on the Cess of Inams, on this head

× This rate has been arbitrarily assumed for the ascertainment of Jarayati lands

cess, we will be charging village cess on Village Cess. No Jarayati lands escape this. To illustrate my meaning the following figures will be given. The Settlement assessment of an Inam land is Rs 1000, which sum includes Rs 62½ for Village Cess at 6¼ per cent. We will now charge village Cess on the full Rs 1000 instead of on Rs 1000 − 62½ = 937½. The extra Cess (at 11 pies) on the Rs 62½ comes to Rs 3-9-3, and land Cess also is charged on this sum which at one anna comes to Rs 3-14-6. The Inamdar is at once put out of pocket to the extent of Rs 7-7-9 annually. Similar absurdity prevails in regard to land-Cess in Districts where land Cess is partly included in the Settlement assessment. Instead of charging the Cess on the Net land assessment, the Extra Cess is charged on the Gross assessment.

9/10/78.

1805
19

Further Explanatory Memo.

(a)

(2) What is meant by the term fixed in the following sentence -

"Now that the Settlement assessment is fixed in Kistna on both Zeraiti and Inam lands by the Settlement Department", &c

Simultaneously with the Ryotwari lands in Government villages, the minor Inams were surveyed and in all newly settled districts classified by the Departments Concerned, and the Varam assessments were nominally fixed upon the Inam lands at the same rates fixed for Government lands. The Settlement Registers show the Varam assessment fixed on Inam and 'waste' lands in each village. The assessment so determined is taken as the basis for calculating the income of the Inam in levying "income tax", "Cess" and "village Cess". In districts which have been settled by the

* When levied under the old acts

Settlement department, the Inam assessment is then "fixed and known", and therefore Collectors are not- ~~fixing~~ ~~fixed~~ it for the purpose of charging Village Cess under Section 3 Act IV of 1864.

The Inam department estimated the assessment of the Inams for the purpose of fixing quitrents, but that assessment is not taken as the basis for calculating land Cess and village cess in settled districts.

(b). The Settlement reports show this as a rule. But as this is a part of the departmental operation, probably no specific mention of it is made in some reports. For the Masulipatam portion of Kistna district, ~~there~~ where village Cess is included in the land assessment, (there see) para 16 of Mr. Newill's report dt 12th Octr 1861 no. 1517) (recorded in B99 Proc. 17th Octr 1862 no 6927)-

(2) Where is this shown?

× vide para 16 of G.O 30th Sept/864 no. 1812 last Ch.-

* no Copy available here - but about file of the Correspondence which the hon'ble Board may remember

The rates have undergone modifications subsequently, as the correspondence recorded in G.O. 30th Sept. 1864 no. 1812 will shew, but those modifications have affected both Jerayati and Inam lands alike.

It may be in recollection that no separate rates have been sanctioned for Jerayati and Inam lands in any district, and the rates sanctioned were applied to both equally. If therefore either land Cess or village Cess was included in those rates either wholly or partially, and if this was recognized in the case of Jerayati lands in charging those Cesses, some indulgence would perhaps be necessary in the case of Inams also.

(2) "How came it about"-

(c). There is nothing in the present Correspondence on this point. As the Inams are going to be taxed now in the Masulipatam portion as the Board's notification

has evidently overlooked it, it has been thought advisable to bring it to notice.

Possibly no body will ever question the propriety of the charge; nevertheless, the point deserves consideration.

15/10/78.

6.5. In connection with (c), attention is solicited to para 2 of the proposed notification where the following wording occurs-

"In respect of ryotwari lands in the Masulipatam portion of the District where the revised settlement assessment includes the village cess fees"-

This is suggestive of the case of Enames- It is an arguing, the point now raised should not.

C 22-10-78
R 24-10-78
RC 24-10-78
R 28-10-78

Further explanation

Memo.

G.O. Konveti 78 No. 1805

Revenue Department.

Memo for Orders.

Board's Proceedings dated 6th September 1878 No 2489.

1. In the foregoing paper, the Board propose to amend paragraph 2 of the Notification approved on G.O. 25 July 1878 No 1166, so as to remove all doubts as to the village service cess to be separately charged on water tax in the Masulipatam portion of the Kistna District.

2. A deduction from the assessment of all peyaish lands (excluding water tax) at the rate of one anna in the rupee has hitherto been made in the Masulipatam portion & been dealt with as village service Cess, the cess on water tax being separately

Original papers (with 2 Registers)

separately charged at one anna, but the Collector apprehends that para 2 of the said notification, precludes the collection of the cess on the water tax which is not included in the "Settlement assessment". The Board do not think the terms of the notification preclude the levy of the cess on water-tax, but to obviate all doubt, they would amend para 2 of the Notification as follows.

"No Cess will be charged on the land assessment (exclusive of water-rate) in respect of ryotwary lands when the revised settlement assessment includes the village Service fees"

3. The Board do not name the rate at which village service cess should be charged on water rate. Presumably it would be at 11 pies in the rupee under

* "No Cess will be charged on "Ryotwari lands when the "revised Settlement Assessment "includes the village Service fees"

I spoke to Mr. The Bd. but the Directors may recall

The Bd. modified this to obviate cavil

para 1 of the Notification already alluded to, but that paragraph refers only to "Inams and other lands", "the assessment on which does" "not include charge for village "Service fees". It seems necessary therefore that paragraph 1 of the Notification should be attended so that (water tax (or payments in Inams and other cultivation) may be clearly specified. The rate would then be 11 pies in the rupee.

4. In Mr Pinckle's scheme approved in G.O. 21st May 1870 No 763, the cess was first calculated at one anna on the rupee on land assessment, water tax and Inams &c., but was afterwards reduced to 11 pies on all, vide paras 5 and 6 of Mr Pinckle's letter recorded in the above G.O. The assets as calculated by Mr Pinckle therefore will not in any way be affected by expressly

expressly declaring, now
that the cess on water tax
will hereafter be at 11 pies
in the rupee. No detailed
figures are available either
in this office or in the Director's
office to show the amount
that would be lost to the
fund by this reduction.
5. The notification (whether
original or as now amended
by the Board) is silent as
to the rate of the cess on
land assessment. As already
observed, heretofore, one anna
has been deducted from each
rupee of land assessment
realized and credited to village
Cess. The Collector assumes
that deductions at the same
rate will continue to be made.
As Mr Luckie has taken credit
for the Cess at 11 pies only, it
seems desirable that the Coll.r
should be told that only 11 pies
should

should be deducted on future
from each rupee of land
assessment. It was assumed
in the Memo for Orders put
up with G.O. 25 dated July 1878 No 1166
that "hereafter 11 pies instead
of 12 pies in every rupee of
land assessment will be
made over for the purposes
of village establishments,"
but this will apparently not
be done unless a distinct
order is issued. If so issued
the rate of Cess throughout
the district will be uniform
and then the "irregularity"
and "confusion" in the accounts
which the Collector says will
be caused by having two
different rates will be obviated
6. The question whether
the odd pie should be remitted
or continue to be collected was
settled in favour of the latter
course. Vide Notes on Memo
for

for Orders appended to G.O.
25 July 1878 No 1166 as it was
thought that it would be no
hardship to the ryots to pay
as usual. No change in existing
procedure would in fact take
place except that as 11 pies
instead of 12 would be de-
ducted from each rupee, the
Govt. would be a gainer by
Rs 5629, the estimated amount
of the Cess at 1 pie per rupee
in the Masulipatam Land-
assessment. If hereafter
from any cause it becomes
necessary to raise the rate
to 1 anna [it is announced
that Mr Wilson has been
desired by the Board to revise
the scheme and that he is
going to submit proposals
shortly to raise the cess to
one anna throughout the District]
than instead of the ryots paying the
extra 1 pie it should be paid by Govt as
it has been once recognized as belonging
to the village service fund & could not
justly be now claimed by Govt as
part of the land assessment.

7.

Ls Section 4 Act III of 1864.

Village Cess included in the Land Assessment
11 pies in the rupee
Do — Do — on water tax at 11 pies in the rupee
Total.

7. The village cess on land-assessment and water tax will have to be shewn separately in the Pattahs as noted below.

8. The specification of the rate of the Cess in the Notification is not however absolutely necessary. The Notification may declare merely the district (or part of the district) where, and the date from which, the Act is to come into force. Vide Section 11, and the Local Govt. have the power to determine the rate & communicate the same to local officers otherwise than by a Notification. Vide Sec: 3 of the Act.

9. As there has never been any notification published under the Act as regards the ryotwari land Assessment in the old Masulipatam

District.

District it would simplify matters (if the rate is to be the same throughout) to have one notification referring to both portions of the district instead of separate notices and the following might be substituted for those issued for Guntoor under G.O. 21 May 1870 No 763 and for Masulipatam under G.O. 25 July 1870 No 1166.

Notification.

Whereas it is necessary that the Village Service Cess Act (Act of 1864 Madras) should be extended to the Ryotwari, Inam and other lands in all Government villages of the Kistna District, simultaneously with the introduction of the revised scale of village Establishments, the Governor in Council hereby declares, in supersession of all previous notifications on the subject, for the information of those concerned, that all holders of such lands in those villages are liable to the demand and payment of eleven pies in every rupee of assessment and water-tax

water-tax on account of that Cess from the first of July 1878 (Fasli 1288).

(2) No Cess will be separately charged on the land assessment (exclusive of water-tax) in respect of ryotwari lands in the Musulipatam portion of the District, where the revised settlement assessment includes the Village Cess fees.

10 With reference to the latter paragraph of this notification where reference is made to the village service fees being included in the revised settlement Assessment on ryotwari lands it has been suggested that as the assessment on inams in the Masulipatam division has been calculated in the same way for the purposes of the Inam Deptt. i.e. at rates inclusive -as in ryotwari- of village cess it may be proper in assessing the inams to villages

to estimate the
full assessment with reference
to ~~to~~ which the
ccss. shd be
levied at a sum
less by 6d per cent
than is now es-
timated as the
assessment
because 6d per
cent is the amount
of village ccss
included in the
assessment.
Reference is solici-
ted on this point
to the accompa-
nying rough note.
2 Plans have been
in the Office. The
matter is one 2 ~~2~~
appears to deserve
consideration.

The suggestion is
Equitable & shd be
carried out.

If however the proposals
are about to be revised
& the cess raised & the full
Amt. it may be well
to postpone the lowering
the lower rate of
Eleven pies

marked with
red pencil

Papers
23/11/11

1895
15

Revenue Department

No 1805

Proceedings of the Madras Government

Under date the 9th Nov 78.

Read the following Proceedings of the Board of Revenue dated 6th September 1878 No 2489.

It is Ordered that the Governor in Council observes that the modification proposed by the Board is not sufficiently explicit as to the rate of village cess to be hereafter charged either on the water-tax or assessment on Ryotwari lands in the Municipal portion of the District.

2. The correspondence shows that one anna has been hitherto charged on each rupee of water-tax and

and that a deduction at the same rate has been made from each rupee of land assessment and credited to Village cess. The Collector assumes that the latter charge will continue to be made at the present rate but it is observed that Mr. Puckle has taken credit for the cess both on water tax and land-assessment at 11 pies only. It is desirable, therefore, that the notification should be clear on these points.

3. Further the Govt consider that one notification embracing both (Guntoor and Masulipatam) portions of the District, instead of the separate notices approved in G.O.s 21st May and 25th July 1870 Nos 963 and 1166 respectively, will simplify matters. But as the Acting Director of Revenue Settlement has promised the submission of revised proposals under which the cess would be raised to the full amount this Govt in Council resolves to postpone further action until this report is received.

4. It is observed that the Taram assessment on Inams in the Masulipatam Division has been calculated in the same way - i.e. at rates inclusive - as in ryotwari of village cess, and the Govt therefore consider it equitable in apprising such Inams to village cess to estimate the full assessment with reference to which the cess should be levied at a demand less by 6¼ per cent than the taram assessment

× Vide scheme embodied in G.O 21st May 1870 No 963

× Vide the last paragraph of Mr. Wilson's letter recorded in Board's Proc dated 30 Septr 1870 No 2669.

assessment has caused 6¼ per cent is the amount of village cess included therein. This should be borne in mind in levying the cess on Inams.

List forwarded

Copy of Board of Revenue Mercy Orders Settlement

Cop 9th November 78 No 1805

Revenue Department

No:

Proceedings of the Board of Revenue

Dated 6th September 1878

Read the following

No: 1726.

From The Collector
Kistna District

To The Secretary to the
Board of Revenue
Madras

Sir,

Para 2 of the draft notification enclosed in the Board's Proceedings No. 1838 dated 3rd July 1878 is to the effect that no cess will be charged on Ryotwari lands where the revised Settlement assessment includes the village service fees.

2. In the Delta of the Masulipatam portion, the revised Settlement assessment of the irrigated

irrigated lands under Ryotwari tenure does not include water tax which is separately charged though the village cess has been levied upon it also at the rate of one anna in the Rupee.

3. The wording of para 2 of the draft notification, may, I apprehend, preclude the collection of the cess on the water tax.

4. I have the honor therefore to request that the Board will favor me with instruction as to whether the cess can as usual be levied on the water tax of the Ryotwari lands and if necessary alter the draft notification.

5. I would respectfully suggest that the uniform rate of one anna in the Rupee may be retained for both Ryotwari and

Inam

Inam lands so far as the Masulipatam Division is concerned. To tax Ryotwari lands at one anna and Inam lands at eleven pies in the same Division will create an irregularity and possible confusion in accounts and this should I think be avoided. The difference with regard to Inams will be inconsiderable.

I have &c.

Kistna District, Collector's Office
Masulipatam 14th August 1878

(Signed) J. G. Horsfall
Ag: Collector

The cess should of course be charged on the water rate separately levied; the Board do not think the terms of the Notification preclude this, but to obviate all doubt on the subject Clause 2 will, with the sanction of Government, be amended as follows.

"No cess will be charged on the

the land assessment (exclusive of water rate) in respect of ryotwary lands where the revised settlement assessment includes the village service fees"

2. With reference to para 5 the Board observe that from the correspondence+ connected with the scheme for the settlement of the Masulipatam Division it does not appear that any definite proportion of the assessment was taken as representing the charge for village service fees. No deduction from the gross produce appears to have been made on this account and the assessment fixed was merely declared to include the fees. It seems unnecessary therefore, to raise the rate, eleven pies in the rupee being the charge leviable in the Guntur

× Papers received in Government Orders dated 15th February 1858 & No 191 and 30th September 1864 No 1812.

Guntur portion of the district.

(True Copy & Extract)

Acting Secretary

To The Secretary to Government R. D.

Revenue 1878 Deptt
Proceedings of the
Board of Revenue
No 3978. 2489
Dated 6th September 1878.
Rec'd 9— do —
81

Introduction of the
Village Service Cess
Act IV of 1864 into the
Masulipatam portion of
Kistna District —
stating that the cess should
be charged on the water-rate
separately levied, and
amending, with the sanction
of Govt clause 2 of the notification
in the subject.
G.O. 9 November 78 No 1805