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MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No.	451	Press Mis.
Dated	19-2	1878.

Not to be folded or roughly handled

GOVERNMENT OF MADRAS.

LEGISLATIVE DEPARTMENT.

11th February 1878, No. 27.

Malabar Land Cess Act.

Read the following paper :—

No. 6. *Proceedings of the Board of Revenue, dated 4th February 1878, No. 299.*

Read the following letter from W. LOGAN, Esq., Collector of Malabar, to the Secretary to the Board of Revenue, dated Calicut, 28th January 1878, No. 23.

I have the honor to observe, with reference to Bill No. I of 1878 now before the Legislative Council, that if the term "landholder" in Malabar were defined to be equivalent to *puttadar* the language of the Bill would acquire much more precision and definiteness than it has at present. The word "owner" is, like the word "landlord" (see paragraph 3 of my letter in G.O., Financial Department, No. 2339, dated 19th September 1877), a very definite term. For instance, it is a case of the *puttadar* for a *ponni* to mortgage land and then to take it on lease from his mortgagee. Who would be the owner in a case of that kind? The only safe course is for Government to leave all titles and rights out of account and to look only to the *puttadar*, whoever he may chance to be.

2. Again, as neither the Board nor Government seem to agree with me that, for all practical purposes, the district is a ryotwari one, I request consideration of the fact that Section 46 would not operate in this district. It would be a great additional burden on the Revenue establishment if separate bills would require to be made out for each Local Fund cess-payer. Moreover, there is a practical difficulty about it, for, as the Board are aware, collections are made without reference to the correct proportion of what is due for Village Service or Local Fund Cesses. Suppose an *adhigari* collects 4 Annas from a *puttadar* out of a total demand against him for Land Revenue, Village Service, and Local Funds of, say, Rupees 2. Properly the *adhigari* should enter into an elaborate calculation and say how much of that should be credited to Land Revenue, how much to Village Service, and how much to Local Funds; but, of course, such a thing is out of the question. A village officer's life would be a burden to him if he had to do that with every sum he collected, and, moreover, the risk of error would be fatal. I found that one village officer, who had, with great pains-taking, attempted to do this, had failed utterly to attain correct results. This calculation would be necessary if we issued separate Local Fund *puttas*. I strongly beg therefore that Section 46 may be made applicable to Malabar.

The Bill has been passed into law, but the points raised by the Collector of Malabar are of such importance in connexion with the working of the Act that the Board resolve to submit his letter to Government.

2. The Board agree with Mr. Logan in his objection to the word "owner of land" introduced by the Select Committee and think that the word "*puttadars*" should be substituted for it. The alteration of Section 40 dispenses with the requisition of separate lists of lands by landholders in Malabar, but the amount should properly

and would be most conveniently entered in the putta. This might be effected by the addition of the words "and in Malabar" after ryotwari tenure in Section 46 of the Local Funds Act.

(A true Copy and Extract.)

(Signed) H. E. STOKES,
Secretary.

No. 7.

ORDER THEREON, 11th February 1878, No. 27.

His Grace the Governor in Council is not satisfied of the necessity for amending the enactment which has just been passed for raising the local land-cess in Malabar, and will await the result of a year's practical experience of the working of the enactment, before considering any suggestion for its modification.

(True Extract.)

W. M. Charlton

*Asst. Secy. to Govt.,
Legislative Department.*

To the Board of Revenue.
" Revenue Department. ✓

18/2 ✓

Revenue To Mr
10/23/34
Obbt. of 1878 *Quadrans.*

LEGISLATIVE.

To
THE BOARD OF REVENUE,
&c., &c., &c.

Dated February 11th.

Issued -11-18th

Recd. *11-22*

Encl.
5-21-0

G.O., 11th February 1878, No. 27.

To Mr
FEBRUARY.
Nos. 6-7.

Major Land Cess Act.—The Board informed that the Government are not satisfied as to the expediency of amending the law recently passed and will await until the result of the practical working of the Act is ascertained.

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Lodged

19 Feb 78.