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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue DEPARTMENT

G.O. No.
~~B.P. No.~~

921

Press
~~Mis.~~

Dated

7.7.1876 196 .

Not to be folded or roughly handled

921

*Proceedings of the Madras Government, Revenue Department,
7th July 1876.*

No. 80. Read the following Proceedings of the Board of Revenue, dated 29th May 1876, No. 1,407:—

Read the following papers:—

Proceedings of the Madras Government, dated 20th April 1876, No. 512, Revenue Department.

ABSTRACT.—*Certain collections in the Chingleput District.*—Sanctioning the transfer of —, amounting to Rupees 6,338-12-3, from “Land Revenue” to “Local Funds,” and requesting to know what steps are usually taken to keep the collections of the land-cess appertaining to Local Funds distinct from the Ain Land Revenue.

Proceedings of the Madras Government, dated 20th April 1876, No. 513, Revenue Department.

ABSTRACT.—*Road-cess collected from a Ryot in Tanjore District and erroneously credited to Land Revenue.*—Seeing no necessity for the refund of —, viz., Annas 7-7, to Local Funds, and considering, for reason stated, that the entry of Rupees 15-4-0, the entire amount collected under Land Revenue, need not be altered.

The foregoing Orders will be communicated to the Collectors of Chingleput and Tanjore, respectively, for information and guidance.

2. With reference to the remark of Government in their Order, No. 513, read above, that the rule laid down by the Collector of Tanjore, that out of the collections made in each case a proportionate share should be credited to local cess, seems nowhere recognized, the Board observe that the local or land cess being shown in the ryot's land revenue putta under Section 41 of the Local Funds Act (IV of 1871), and being also leviable under the orders issued by the Board of Revenue in the same instalments in which land revenue is paid, Collectors have been requested to see that the

collections of land revenue and local cess advance together, and the Government have approved of these instructions (*vide* G.O., dated 8th November 1873, No. 1,247). The Board consider that accuracy in accounts can only be secured, and the claims of Local Funds satisfied, by insisting on each payment being credited proportionately to land revenue and land cess. The interests of the ryot are in no way affected by this method of crediting his payments in the accounts. Under these circumstances the Board trust that the Government will be pleased to modify their Order, No. 513, and authorize the continuance of the existing rule that each payment made by the ryot should be credited to Land Revenue and Land Cess in proportion to the demand payable by them under each item.

(A true Extract.)

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

negotiable note 2/11/76

*Proceedings of the Madras Government, Revenue Department,
7th July 1876.*

No. 81.

ORDER THEREON, 7th July 1876, No. 921.

Land Revenue, No. 3.

UNDER the circumstances stated,
the Government sanction the continuance
of the existing rule as proposed by the

Board of Revenue; but they would suppose that it must be attended with much practical difficulty, inasmuch as it cannot be enforced in the case of lands paying reduced assessment or none, and must throw much labor on the village-officers, requiring as it does an apportionment in each case of payment in the ratio of $\frac{1}{4}$ th or $\frac{3}{8}$ ths according as the cess is one Anna or nine Pies in the Rupee of assessment; and that further there is no reason to treat the land-cess alone differently from other cesses, and that it might, with equal force, be extended to other cesses also, such as the village-cess which is also shown in the ryot's puttah.

(True Extract.)

(Signed)

D. F. CARMICHAEL,

Secretary to Government.

To the Board of Revenue.

Edw. F. R. Bantleman,

921
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92/3

PROCEEDINGS OF THE BOARD OF REVENUE, dated 29th May 1876.

Read the following papers :—

gs of the Madras Government, dated 20th April 1876, No. 512, Revenue Department.

ACT.—*Certain collections in the Chingleput District.*—Sanctioning the —, amounting to Rupees 6,338-12-3, from "Land Revenue" to "Local and requesting to know what steps are usually taken to keep the collections —cess appertaining to Local Funds distinct from the Ain Land Revenue.

of the Madras Government, dated 20th April 1876, No. 513, Revenue Department.

ACT.—*Road-cess collected from a Ryot in Tanjore District and erroneously Land Revenue.*—Seeing no necessity for the refund of —, *viz.*, Annas 7-7, and considering, for reason stated, that the entry of Rupees 15-4-0, amount collected under Land Revenue, need not be altered.

regarding Orders will be communicated to the Collectors of Chingleput
e, respectively, for information and guidance.

With reference to the remark of Government in their Order, No. 513, read the rule laid down by the Collector of Tanjore, that out of the collection in each case a proportionate share should be credited to local cess, were recognized, the Board observe that the local or land cess being a ryot's land revenue putta under Section 41 of the Local Funds Act, and being also leviable under the orders issued by the Board of Revenue in the same instalments in

Revenue in the same instalments in which land revenue is paid, Collectors have been requested to see that the

f land revenue and local cess advance together, and the Government
ved of these instructions (*vide* G.O., dated 8th November 1873,

The Board consider that accuracy in accounts can only be secured, if the demands of Local Funds satisfied, by insisting on each payment being proportionately to land revenue and land cess. The interests of the ryots are not affected by this method of crediting his payments in the accounts. In the circumstances the Board trust that the Government will be pleased to confirm their Order, No. 513, and authorize the continuance of the existing rule.

Aspetus vultu 2 || |



Ms. A. 9. 2. 585/79.

that each payment made by the ryot should be credited to Land Revenue and Land Cess in proportion to the demand payable by them under each item.
(A true Extract.)

Calcutta
Acting Secretary.

To the Secretary to Government, Revenue Department.
,, the Collector of Chingleput, with copy of G.O.,
dated 20th April 1876, No. 512, Revenue Department.
,, the Collector of Tanjore, with copy of G.O.,
dated 20th April 1876, No. 513, Revenue Department.
Copy to Collectors of all other districts, with copies of G.Os.,
dated 20th April 1876, Nos. 512 and 513.

Ed. J. W. Fischer.

Sent to Mr. J. W. Fischer 26 June 1876

Refund of certain collections to Local Funds.—Communicating to Collectors of Chingleput and Tanjore Proceedings of Government on subject of —, and requesting authority for continuance of existing rule that each payment made by a ryot should be credited to Land Revenue and Land Cess in proportion to demand payable by him under each item.

M. A. Y.
No. 1,407.

Received 23 June 1876

20th June 1876

20th June 1876
Encl.

PROCEEDINGS, 20th MAY 1876, No. 1,407.

BOARD of REVENUE,
MADRAS.

1876.

20th June 1876

Revenue Department

Board's Proceedings of
29 May 1876 No 1407.

Calculate

I have that 578 mls
the modified as rules
of the Board

The proposal is
right and practicable
as stated of the Board &
clearly expedient.

The Board are the best
judges of what is inter-
fered with in these de-
tails, I submit.

Do. of Nov 1873
of a stand
24/6 187

I agree. Let the Board's instructions
have a fair trial. If found
to be too difficult they can be
modified. I don't think
the formulae arithmetic will
be found defective. Res 29/6

The rule of proportionate
credits advocated by the
Board, although theoretically
correct, seems in practice
to be attended with
considerable difficulty.
On every payment made
by a ryot, the village officer
must, under the rule, cal-
culate the proportion of credit
to be given to the cess & land
revenue respectively; &
the ratio to be taken for as-
sessing at the proportionate
amount of Cess. will be
 $\frac{1}{17}$ or $\frac{3}{68}$ according as the
cess rate is one anna or
9 pils in the Rupee of as-
essment. This calculation
must take much labor on
our village officers even
that they possess
sufficiently the requisite know-
ledge.

For these reasons, the
Government desire that
the Board will give their
attention to the subject &
suggest a practical so-
lution of the difficulties
which ^{appear to} beset the enforcement
of the rule of proportionate
credits that the Board
desire to see carried out.

No 721

877 July 1876

Read Proceedings of the Bd of
Rev^d of 29 May 1876 no 1407.

Under the circumstances
stated, the Government
sanction the continuance
of the existing rules
proposed by the Board of
Revenue, but they ^{will be} ~~are~~
that it must be attended
with much practicality
being in as much as it
cannot be enforced in the
case of lands paying
reduced assessment
or none & must then must
be on the Village officers,
requiring as it does an
appointment in each
case of payment in the
ratio of $\frac{1}{17}$ or $\frac{3}{68}$ according
as the case is one anna or
9 pie in the Rupee of assessment.

At L. H. M. Mr. Ellis & Govt 26 June 1876 July.
C. 24 & June 26 R 26 June

& that further there is no
reason to treat the land-
cessation differently
from other Cesses & that it

may be extended to other Cesses
also: such as the Village Cess
which is also shown in the
revenue books.

Ind. Copy to the Secretary, Secy. July 1877
11.4. Secy. to the Secy. July 1877

