

- (1) Number of pages 15
(2) Date of repair 6-2-86
(3) Initials of the Referencer law

TAMIL NADU ARCHIVES

GOVERNMENT OF TAMIL NADU

Revenue DEPARTMENT

G.O. No.		Press.
B.P. No.	556	Mis.
Dated	17-5-1980	-197-

Not to be folded or roughly handled

556
1

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

17th May 1880, No. 556.

No. 112. READ THE FOLLOWING PAPER:—

Proceedings of the Board of Revenue, dated 16th April 1880, No. 507.

ABSTRACT.—Communicating to all Collectors, Commissioner of Salt Revenue, and Superintendent of Stamps Government Order on despatch of Secretary of State reviewing the Annual Revenue report of the Board of Revenue, Madras, for 1877-78, and submitting remarks regarding the collection of the old outstanding arrears.

No. 113. ORDER THEREON, 17th May 1880, No. 556.

Revenue, General.

THE Government approve the principle of the Board's proposal to fix a period of limitation for the recovery of

arrears of revenue but would not prescribe a rule absolute.

2. Sanction is accorded to the arrears referred to in paragraphs 3, 5, and 6 being written off the accounts.

(True Extract.)

(Signed) C. G. MASTER,
Secretary to Government.

To the Board of Revenue.
„ the Accountant-General.

Exd. W. J. Lewis.

145 Copies.

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No. 507.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 16th April 1880.

Read the following Proceedings of the Madras Government, dated 24th March 1880, No. 363, Revenue Department:—

ABSTRACT.—*Annual Report of the Board of Revenue for the year ending 30th June 1878.*—Communicating to the Board of Revenue despatch from the Secretary of State reviewing the — and calling their particular attention to paragraph 6.

COMMUNICATED to all Collectors, the Commissioner of Salt Revenue, and Superintendent of Stamps.

2. With reference to paragraph 6 of the Secretary of State's despatch the Board observe that they have already in their Proceedings, dated 28th July 1879, No. 2,129, instructed Collectors to inquire and decide what amount of the large arrears outstanding can be collected without hardship to the ryots who have suffered so severely during the famine and what amount should be remitted, and have directed that all irrecoverable sums should be recommended to be written off the accounts in the Jamabandi Reports for Fasli 1288, and that the remainder should be collected without delay. From the Jamabandi Reports for that year, which have been received and are now being examined prior to review, it appears that this direction has not been complied with fully, probably because the time has not sufficed for such a detailed inquiry as the subject required. Special

Salem, as regards Land Revenue and Abkari.
Coimbatore, Land Revenue.
Bellary, Abkari.

reports have since been received from one or two districts, but the Board are not yet in a position to submit final proposals for

clearing the outstanding balances as they had hoped to be able to do.

3. The arrears under Land Revenue outstanding at the close of Fasli 1288 amounted to Rs. 138,34,659 and the latest information available in the Board's office shows that this amount had been reduced to Rs. 67,90,722 at the end of February last; in some districts a portion of this balance is of very old standing, the earliest year to which arrears relate being Fasli 1267. The total sum appertaining to years prior to Fasli 1286 amounts to Rs. 5,27,005,

Permanently settled	Rs. 7,776
Shrotriem jodi	15,504
Ryotwar and miscellaneous	5,03,725
Total	5,27,005

of which Rs. 1,84,520 is irrecoverable. Sanction has already been accorded for writing Rs. 77,166 off the accounts, and the Board propose that authority should at once be granted for writing off the remainder (Rs. 4,49,839), as it may safely

be assumed that there is no prospect of recovering anything but an infinitesimal proportion of that balance, seeing that very stringent measures have been adopted

Copy. of 1880) 31/10/1880.

REVENUE.

THE BOARD OF REVENUE.

Secy. Secy. Secy.

Dated May 17th.

Per Secy. Secy.

Per Secy. Secy.

MAY.
Nos. 112-113.

Annual Revenue Report of the Board of Revenue, Madras, for 1877-78.—Approving the principle proposed in the — to fix a period of limitation for the recovery of arrears of revenue, but would not prescribe a rule absolutely, and according sanction to the arrears referred to in paragraph 6, 5, and 6 being written off the accounts.



for the collection of the revenue for some time past. As regards the three subsequent faslis the marginal figures show the sums due on account of each at the close of February last and the amounts which have been reported as irrecoverable and recoverable and doubtful respectively.

Fasli.	Balance at the end of February 1880.	Irrecoverable already sanctioned but not yet written off.	Recommended to be written off in Report of Fasli 1288.	Total.	Remainder recoverable and doubtful.
	RS.	RS.	RS.	RS.	RS.
1286...	10,03,423	60,938	1,81,711	2,42,649	7,60,774
1287...	17,25,841	840	2,12,440	2,13,280	15,12,561
1288...	35,34,453	...	3,02,237	3,02,237	32,32,216
Total	62,63,717	61,778	6,96,388	7,58,166	55,05,551

accounts scrutinized, and in making their recommendations for remission should be guided by the liberal policy enunciated in paragraph 6 of the Secretary of State's despatch; only such arrears as are due from landholders whose resources would not be seriously crippled by enforcement of payment should be entered as recoverable, and mere patches of dry land may well be supposed to be incapable of paying arrears, while the more wealthy who have gardens or wet lands as well as dry can probably afford to do so. The Collectors of Salem and Coimbatore, who have already sent in their recommendations, will without delay report whether their proposals require any modification with reference to the instructions now issued.

4. The Board view with dissatisfaction the long period for which arrears are allowed to encumber the accounts in some districts; if all measures sanctioned by law were adopted more promptly for the collection of the revenue the amount outstanding would be very materially reduced, and what could not be collected under such a system in four or five years might safely be written off as irrecoverable. The law as regards the town of Madras, where the claim of the State is barred after the lapse of six years—*vide* paragraph 11, Act XII of 1851—but the Board think that some such period of limitation should be adopted in practice for the rest of the Presidency Collectors being required to afford special explanation in their Jamabandi reports of the cause of failure to realize such Government dues. If the Government approve that course the necessary instructions will be issued.

5. The arrears of Abkari revenue outstanding at the end of Fasli 1288 amounted to Rs. 15,94,907, which had been reduced to Rs. 7,55,329 at the end of February last. The sum appertaining to years prior to Fasli 1286 is Rs. 30,651, of which (Rs. 7,857) be struck off the accounts at once, as there is no reasonable prospect of recovery. As regards the three subsequent faslis Collectors will report, as in the case of land revenue arrears; the greater portion of the balance classed as recoverable and doubtful is due from renters under the last lease, almost all of whom sustained great losses during the famine; many were strangers to the districts in which they held contracts and possess no property there and coercive process has already been freely resorted to, so that the prospect of realizing the balance relating to Faslis 1286 and 1287 is very remote. The Collector of Bellary, who has already forwarded his proposals, will state whether they require revision with reference to this order.

Fasli.	Balance at the end of February 1880.	Deduct irrecoverable now recommended in the Report of Fasli 1288.	Recoverable and doubtful.
	RS.	RS.	RS.
1286 ...	61,284	51,025	10,259
1287 ...	5,39,651	3,80,205	1,59,446
1288 ...	1,23,743	18,082	1,05,661
Total ...	7,24,678	4,49,312	2,75,366

to Faslis 1286 and 1287 is very remote. The Collector of Bellary, who has already forwarded his proposals, will state whether they require revision with reference to this order.

6. There is a small balance of Income-tax, amounting to Rs. 446, of which Rs. 283 is stated to be irrecoverable. The Board recommend that this item be expunged from the accounts.

(A true Extract.)

Alston
Secretary.

To all Collectors, with Government Order.
To the Commissioner of Salt Revenue, with do.
" Superintendent of Stamps, with do.
" Secretary to Government, Revenue Department.

Ed. J. Talbot.

556/4

REVENUE DEPARTMENT.

No. 2440

From

Board Revenue

Dated

11th April

1880

FOR ORDERS.

Orders are requested in the proposition in para 4 that there should be a rule that all arrears of five years standing be written off.

It is presumed that sanction may be accorded to the sum stated in para 3, 5 & 6

I do approve the principle but not prescribe a rule absolute.

W. H. P. 11/4/80

8-24-5-80 4-20-80 100
8-9-79 - 300 3/4

Revenue 1880. Debt.

11th April

1880.

Board of Revenue,

MADRAS.

To

ALL COLLECTORS,

&c, &c, &c.

Dated April 16th.

Printed by

Printed by

Proceedings, 16th April 1880, No. 507.

April 16/80

APRIL

19th 5-80

Annual Revenue Report of the Board of Revenue, Madras, for 1877-78.—Communicating to all Collectors, Commissioner of Salt Revenue, and Superintendent of Stamps, Government Order on despatch of Secretary of State reviewing the —, and submitting remarks regarding the collection of the old outstanding arrears.

W. H. P.

Revenue Board

11th April 1880

I do approve the principle of the Board's proposal to write off the arrears of five years standing but not prescribe a rule absolute. It is presumed that sanction may be accorded to the sum stated in para 3, 5 & 6

W. H. P.

12th April 1880

17th April 1880

being Smith
at the court
See

111

No 244 S/Bo

FOR ORDERS.

Arrested Name
Removal Gold -
from accounts.

The Honorable Wm. B. French
 The House of Representatives
 Washington, D. C.

6-017 2007/07/05

C 11.500
 R 14.500
 R 15.500
 R 17.500