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2. Date of receipt 6-12
3. Initials of Receiver
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MADRAS RECORD OFFICE

Government of Madras.

Revenue Department.

G.O. No. 615 Press

Dated 13th June 1882.

Not to be folded or roughly handled.

Revenue (1982) Department.

Original SERIES.

G.O. No. 615

DATED 13-6-82

[Despatch Abstract.]

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BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

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G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

13TH JUNE 1882, No. 615, REVENUE.

GOVERNMENT OF MADRAS. REVENUE DEPARTMENT.

READ—the following Extract from the Proceedings of the Government of India, Revenue and Agricultural Department, dated Simla, 3rd May 1882, Circular No. 15 R:—

ABSTRACT.—System under which instalments of land revenue payable by landholders to Government are distributed over the year.

ORDER—dated 13th June 1882, No. 615, Revenue.

Land Revenue, No. 30.

Forwarded to the Board of Revenue, who will state their views on the subject discussed in the above paper, in all its aspects. They will also report whether any and what measures are, in their opinion, necessary in order to give effect to the instruction contained in paragraph 11.

(True Extract.)

(Signed) E. F. WEBSTER,
Secretary to Government.

To the Board of Revenue.

Exd. W. H. French.

60 Copies.

1823

Order, dated 13th June 1882, No. 615.

...to Government.—Insult on of
over the year.—India mentioned regarding...

see date

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Miss Mary the Miss
B. Howland
Spencer Mass. Duff G. S.
Spencer Mass. Duff G. S.
Spencer Mass. Duff G. S.

[illegible]

Ln 1572

silent hope that we shall secure
colleges sympathy for the promotion of
welfare.

The object of the present and wretched
condition of the agricultural population
of this Presidency is a matter of notoriety. Lord
Hardy, the late Secretary of State, said at
Manchester in December 1881, "India is a
poor country, her people are poor people,
her commerce is a weak commerce." The
fact is indisputable, though its recognition
by English Statesmen is of recent date. Lands
are attached for arrears of land revenue,
both last year and this year, in this
district for very small sums, and even below
100 rupees, as the District Officer will testify. The
Government of India being cognizant of the extreme
poverty of the agriculturists are endeavouring
to devise means for their relief. The

mode of collecting the revenue from
the sixth month of the year for which it is due,
before the produce of the soil is harvested and
ready for sale, and the great loss is sustained
by the Ryot, who is compelled to raise money on
unripe corn or sell it hastily in an overstocked
market; - the charging of interest at 6 per
cent per annum from the date each instal-
ment falls due; - the collection of crops on the
1st of April, payment to the village
officials for the performance of duties, -
the charging of fees for unnecessary and
even in excess of actual cost, while the
work could be done by the village officials
when required, - the high assessment on the
best lands; - all these causes the want of ad-
equately knowledge of the wants of the Ryots
by the ruling power, and probably other
causes have all more or less conspired to
reduce them to their present state.

subject condition.

The very great and humble
benefits of the immediate removal of these of,
grievances, which entail no loss of
revenue to Govt., and give great relief to the
peasants, namely the cancelling of the order in re-
gard to the payment of the revenue,
and of the charging of interest on arrears from
dates of demands, and the other grievances
may be easily redressed.

It is now proposed that this District is
collected in 6 instalments from the 15th December,
not in kind, but in hard cash, and interest
is charged at 6 percent per annum on any
balance outstanding from the dates of demands.
If the instalments are not paid the Govt. to
personal effects (cattle, seed-grain, agri-
cultural implements &c.) are first attached
and sold by auction, and if insufficient

Circular No. 15 R.

Extract from the Proceedings of the Government of India, Revenue and Agricultural
Department,—under date Simla, the 3rd May 1882.

REVENUE.

READ—

- Circular to Local Governments and Administrations, No. 1—31 to 70, dated the 27th January 1881, with enclosure, regarding the instalments for the collection of the land revenue.
Letter from the Government of Madras, No. 914, dated the 11th June 1881, with enclosure.
Letter from the Government of Bombay, No. 1111, dated the 23rd February 1881, with enclosure.
Letter from the Government of Bengal, No. 175T, dated the 10th May 1881, with enclosures.
Letter from the Government of the North-Western Provinces and Oudh, No. 425, dated the 28th March 1881.
Letter from the Chief Commissioner of the Central Provinces, No. 2175—21, dated the 11th June 1881, with enclosure.
Letter from the Chief Commissioner of British Burma, No. 6114—25L, dated the 3rd September 1881, with enclosure.
Letter from the Chief Commissioner of Coorg, No. 216—11, dated the 27th May 1881, with enclosure.

RESOLUTION.

In a recent Resolution No. 6—340 to 350, dated the 8th December 1881, regarding the institution of Agricultural Departments in India, the meaning and scope of the principle, that agricultural operations should be maintained at the highest standard of efficiency possible under existing conditions, have been fully explained. With the view of illustrating and urging the practical application of this principle in one particular branch of revenue business, the Governor General in Council now desires to draw the early attention of Local Governments to the system under which instalments of land revenue payable by landholders to Government are distributed over the year.

2. In considering this subject, no attempt need be made to deal with the wider and more vexed questions connected with the method of assessment and collection of land revenue. Different proposals have been made from time to time with the view of relieving the strain on the agricultural community caused by vicissitudes of season or otherwise due to fluctuations in yield. Some authorities would, completely or partially, revert to the system of collecting a portion of the produce realised at each harvest; others have advocated divers methods of assessment, involving the variation of cash payments with the character of the season. It is not at present proposed to enter upon any review, or invite any discussion of these important and difficult questions. Reference has been made to them merely in order to suggest or support the conclusion that through all these various projects, the main and leading idea, viz., that of aiming at a normal proportion of the means of revenue collected and the amount of produce

3. It appears, therefore, to the Government that, never it is possible, without any serious alteration of the staff in the

collection of land revenue, to make any approach towards maintaining a proportion between the harvest outturn and the cash demand, the opportunity should be taken to establish a closer connection between current liabilities and current assets.

4. An easy step in this direction is to distribute the annual assessment under such arrangements as are most convenient to the revenue and rent-payers of the country, with reference to the character and value of the crops which are cultivated in varying tracts of every district. It is unnecessary to dwell on the well-known circumstance, that the amount and dates of payment arranged for instalments of rent are usually determined by the amount and dates fixed for the payment of revenue. The arrangement of revenue instalments most convenient to a large proportion of the tenantry is therefore that which, by requiring payment when they have most cash in hand, allows them the amplest facilities for escape from the money-lender, and the readiest means of avoiding the payment of heavy interest. Any measures which diminish the pressure upon the tenantry to resort to loans at heavy interest will tend to increase the capital at their disposal for investment in agricultural operations, and thus to maintain a better standard of efficiency in agriculture.

5. This principle has been well expressed in the rules for the collection of land revenue published by the Board of Revenue in the North-Western Provinces in connection with the Revenue and Rent Acts promulgated for that Province in 1873. The Governor General in Council entirely concurs in the general tenor of these rules, which will be found in extenso in Appendix A attached to this Resolution.

Principles similar to those implied in the North-Western Provinces rules have since been enunciated by the Famine Commissioners, who have expressed their opinion in the subjoined passage:—

Report of the Indian Famine Commission, Part II, Chapter III, Section 3, paragraph 2.—With regard to the number of the instalments, the amounts payable on each occasion, and the dates when they fall due, it is generally admitted that they should correspond to the number of the main crops raised in each year, to the average dates when those crops come to maturity, and to the relative weight and value of the harvests. But though these principles are generally admitted to be correct, we learn from the evidence we have received that there are parts of some Provinces, notably of Bengal and Bihar, in which they are not fully carried out, and we think the attention of the Local Governments should be drawn to the subject. Where one crop is mostly reserved for food and another mostly sold, if the circumstances of the people require it, larger instalments should be made payable upon the crop which is raised for the market, and smaller instalments upon that which is raised for food. The dates of payment also should be so fixed as to allow of the produce of the soil being harvested and sold before the instalment is collected, so as to avoid the losses which the landowner would suffer if he were compelled to raise money on an unripe crop or to sell it hastily in an overstocked market. Where the relation of landlord and tenant exists, this principle should be applied so that the dates of payment of the instalments of the land revenue, on which the dates of the payment of rents must to a great extent depend, should fall a sufficient time after the period of harvest to enable the tenant to realise on his crop before his rent becomes due, and to enable the landlord to collect his rents before the revenue becomes due.

The attention of Local Governments and Administrations was lately invited to these remarks, and their replies are summarised in Appendix B attached to this Resolution.

6. The Governor General in Council, after carefully examining the information afforded, both by the replies summarised in the appendix and by the reports of revenue administration which have been received from different Provinces, desires to record his satisfaction that the principles expressed in paragraphs 3 and 4 of this Resolution have been generally taken into consideration throughout India. At the same time he agrees with the Famine Commission that the subject demands further investigation; and, without adverting specially to any one Province, finds reason to doubt whether these principles are, in all parts of the Provinces, carried out to the fullest extent.

7. It is true that in dealing with large tracts of country general attention appears to have been paid to the character of the crops and harvests which are peculiar to each, and that instalments of revenue have been arranged in accordance with the conclusions drawn from the general data thus afforded.

But it is not equally clear that sufficient attention has everywhere been paid to the fact that agricultural circumstances may be subject to extraordinary variation within each tract. To illustrate the meaning of these remarks, it may be mentioned that attention has lately been drawn to the case of three adjacent villages, in one of which the cash of the agricultural community is principally obtained from rice at the end of the rainy season; in the second, from a sugar harvest in January; and in the third, from cereals in spring. Yet for all three villages the same dates were fixed for the payment of rent and revenue. There is reason to believe that, especially in the north of India, similar cases of variation, though generally unnoticed, are of constant occurrence, and are in a great measure due to the capricious distribution of surface drainage, which, more than anything else, destroys the homogeneity of agricultural land. But in the opinion of the Government of India the interests of the tenantry in each of the villages of the above illustration require at the hands of the revenue administration equal consideration. It is unlikely that the same distribution of rental demand would be equally convenient to each of the three cultivating communities; and so long as such cases can occur, there can be no sufficient assurance that the seasons of demand have been properly adjusted to the needs of agriculture and the reasonable convenience of the people. In short, it should be ascertained, not only that the circumstances of each tract, but that the circumstances of each village, have been properly considered.

8. There is, however, another consideration involved in the financial aspect of the question which should not be overlooked. As is remarked, with much truth, by the Judicial Commissioner of the Central Provinces, the money market can be sensibly eased by varying the dates of instalments. Where the collection of rent and revenue is, in any large section of a Province, made on one or two uniform dates, it must, at those periods, necessarily stimulate, amongst the agricultural community, a large and unavoidable demand for cash. Prices will therefore tend to fall in consequence of the withdrawal of silver; the rate of interest will rise; grain has to be thrown into a slackened market, and loans must be negotiated on usurious terms. It is thus obvious that by adjusting the demands of the State to the different circumstances of villages or tracts, and by introducing into the distribution of payments on account of revenue and rent as great a variety as is consistent with agricultural welfare, the money market may be relieved, in an appreciable degree, of the pressure which is now of periodical occurrence.

9. In recording the above observations, the intention has been to indicate the general character of the conclusions of the Government of India, not to lay down any hard-and-fast definition of the principles to be adopted in each Province, or to require that any theoretical rule, however logical in appearance, shall be universally adopted. Thus, in many parts of Bengal, the lightness of the permanently-settled demand and the system of the sale law combine to give the question more importance in connection with the payment of rents than of land revenue. The primary object, therefore, would in that Province be to make sufficient allowance for local variety of circumstance in fixing the instalments of rent rather than to consider the question in its relation to the payment of revenue. It may indeed be found elsewhere that landlords and even the tenantry themselves, where they are tolerably solvent, prefer some methodical system of fixed instalments devised without special advertence to the harvest yield; and although in dealing with proprietors and superior tenants it must not be forgotten that their opinion may be prejudiced by the fact that a system inconvenient to the cultivator is profitable to themselves in their capacity as money-lenders, yet full consideration should be paid to the wishes or arguments of the agricultural community in each case.

10. There can be little doubt that in temporarily-settled Provinces the arrangements best suited to the circumstances of individual villages can be studied to most advantage during the currency of settlement operations; and it is desirable to ascertain how far the importance of this question has been recognised. In some cases suitable arrangements appear to have been made village by village, in others district by district, or tract by tract—sometimes with, but oftener without, a regard to the interior variations of each locality;

while in many settlement reports the subject of rent and revenue instalments is not noticed at all. In numerous cases it appears to have been left for the district officials in charge of current administrative duties to deal with the question, and it has, from press of business and other causes, been perfunctorily disposed of by the adoption of uniform arrangements for large tracts of country, which are nevertheless known to exhibit great diversity of agricultural conditions.

11. Under these circumstances, the Government of India considers it necessary to require that an investigation may, as opportunity occurs, be set on foot in each district, which may, as time proceeds, provide a guarantee that the requirements of every village in every district have received full consideration. In dealing with this subject, the Governor General in Council takes the opportunity to declare that he has fully accepted the views of the Famine Commission as to the necessity for adopting in every Province some system (such as exists in the Bombay Presidency) under which revenue officials shall maintain a continuous acquaintance with the circumstances and condition of every village in their charge; and he hopes that a suitable arrangement of revenue and rent instalments may prove one of the earliest fruits of that study of local circumstances which the Famine Commissioners have urged.

12. It is accordingly desired that in the annual reports of revenue administration received from each Province, special notice may each year be taken of the measures adopted and of the progress made in the direction of effecting a suitable distribution of revenue instalments in each district in accordance with the principles indicated in this Resolution; and also that the subject shall receive the fullest consideration by all settlement officials, in whose reports the arrangements which have been made should be clearly exhibited.

Madras.
Bombay.
Bengal.
N. W. P. & Oudh.
Punjab.

Central Provinces.
British Burma.
Assam.
Coorg.
Ajmere.

Hyderabad.

ORDER.—Ordered, that the above Resolution be forwarded to the Local Governments and Administrations noted in the margin for information and guidance.

(True Extract.)

W. B. Buck.

Secretary to the Government of India.

The Secretary to the Govt. of Madras.

APPENDIX A.

Rules for fixing instalments of Rent and Revenue, North-Western Provinces.

THE instructions which guide the Settlement Officer in determining instalments of revenue and rent in the North-Western Provinces are these:—

(1) *Revenue.*—The provisions on the subject of revenue collection are as follows:—
Where the Settlement Officer has not fixed the number and amount of the instalments of revenue and the dates when they fall due, they shall be fixed by the Collector of the district.

The number of instalments of revenue shall be the same as the number of instalments of rent in such mahal, being ordinarily three, viz., two for the kharif and one for the rabi. But where a special instalment of rent is taken, as for sugarcane, a special instalment of revenue shall also be fixed.

The amount of each instalment of revenue shall bear the same proportion to the whole revenue that the instalment of rent paid by the tenants at each period bears to the total rent paid by them.

The dates of the instalments of revenue shall be so fixed as to fall 21 days later than the dates fixed for the payment of instalments of rent by occupancy cultivators.

(2) *Rent.*—The instalments of rent shall ordinarily be three in number—two for the autumn (kharif) and one for the spring (rabi) crops. But where any exceptionally valuable crop is grown, as sugarcane, a special instalment may be fixed to be paid out of that crop.

In determining the amounts of the instalments of rent, the following circumstances should be taken into consideration:—

- (1) The average amount and value of the produce at each harvest, according to the ordinary rotation of crops practised by the tenant.
- (2) The average amount and value of the produce which the tenant retains for his own consumption at each period.
- (3) The average amount and value of the produce of which he disposes in the market at each period.
- (4) The average expenditure in cash or grain which he is obliged to incur at or about each period.

And the amount of the instalment shall be proportioned to the sum which the tenant can conveniently pay, that is, to the difference between (3) and (4).

If the circumstances of any holding are so exceptional that the proportion of produce in it at different times of the year varies appreciably from the proportion in ordinary holdings, allowance may be made accordingly, e.g., in the case of alluvial lands in which kharif or autumn crops cannot be grown, the whole of the rental may be taken at the rabi or spring harvest, and in the case of light sandy soil, in which only kharif crops can be grown, the whole rent of the field may be taken in the kharif.

The dates at which the instalments shall be fixed to fall due shall be regulated by the time of harvesting (1) the early kharif crops (makka, bajra, early rice, and pulses); (2) the late kharif crops (juar and cotton); (3) the sugarcane (if any); (4) the rabi crop.

The dates shall differ for tenants with occupancy rights and for tenants without occupancy rights.

For the former, the date on which the instalment falls due shall be 15 days after the average time of harvesting the crop out of which it is paid.

For the latter, the date on which the instalment falls due shall be the time when the crop of the year is actually ripe and ready for harvesting.

Provided that in the case of crops of the nature described in section 64 (d), Act XVIII of 1873, the date shall be for tenants-at-will 23 days before the time when such crops are fit for reaping or gathering.

APPENDIX B.

Summary of replies received from Local Governments and Administrations by the Government of India on the subject of instalments of revenue.

(a) The Government of Bombay states that in that Presidency the instalments in force are those prescribed in revised rules promulgated in 1878 under the Survey and Settlement Act. The chief rules are these:—

"(46.) The revenue of the year will be leviable at any time on or after the 1st of August; but under ordinary circumstances it will be allowed to be paid in two instalments. Government will, however, be prepared, on the recommendation of Collectors, to sanction the payment being made in three instalments where such a change may be considered advisable as a measure of relief.

"In Sind the revenue is ordinarily to be paid in three instalments, as follows, viz.:—
Kharif or early crop villages.

1st January—15th February—1st April.

Rabi or late crop villages.

15th May—15th June—15th July.

"(47.) The dates on which the instalments, in the absence of special orders, are for the future to be paid are as follows:—

Class 1.—Kharif or early crop villages in Ghat districts and others in which special early provision may be necessary—

10th December—10th January.

In villages in Guzerat and others not requiring special early provision—

10th January—10th March.

Class 2.—Rabi or late crop villages—

10th February—10th April.

"(48.) In Ratnagiri and Kanara the existing dates for payment of instalments are to be retained until further orders. In Tanna and Kolaba (excepting the khoti villages) the revenue is to be collected in two equal instalments on 1st January and 16th February.

"(49.) Subject to the exceptions mentioned in Rule 48, the Collector shall, with the sanction of the Commissioner, classify the villages in the several talukas under one or other of the three heads under Rule 47 in respect to the dates of instalments.

"(50.) In districts or parts of districts where the above dates may be found to be unsuitable, the Collectors may, with the sanction of the Commissioners, fix such other dates as they may deem expedient according to the circumstances of the villages comprised in them and the character of the crops generally sown.

"(51.) Whenever it is found necessary to fix different dates from those laid down, the Collectors shall invariably forward to Government, through the Commissioners, not later than the 1st of July, lists showing the dates so fixed and the districts for which they have been fixed. These lists shall be published in the *Bombay Government Gazette*.

"In Sind the said lists shall be forwarded to the Commissioner, and published in the *Sind Official Gazette*."

The Government of Bombay especially notices Rule 50, authorising Collectors of districts to vary the general dates fixed in the above rules whenever they are found to be unsuitable. Collectors of districts may also, with the previous sanction of the Government, postpone the collection of revenue in seasons in which the crops are late in unusually arriving at maturity. The revenue of the Presidency is said to be collected in ordinary seasons without any difficulty.

(b) The Government of Madras reports that the dates of instalments were revised in 1876, and that the principles enunciated by the Famine Commission were kept in view. In the instructions then given to Collectors by the Board of Revenue it was said—

"The object of the kisthandi is not to secure the payment of assessment before the crop is removed, nor is it intended to secure that no portion of the assessment shall be collected until the land is actually cultivated and some crop raised thereon. Instalments are only intended to render payment of assessment on the lands under occupation easy to the ryots, and this object can be attained by spreading the instalments over a number of months, the heavy instalments coming after the harvest or the chief crops."

These instructions related only to land held under ryotwari tenures. In regard to the permanently-settled zamindari estates of the Presidency, the dates of the revenue instalments are fixed in the *sanads*, and to these the Government must conform in its collections.

(ii)

(c) In the Lower Provinces of Bengal revised dates for instalments of revenue were fixed in 1875 after full inquiry and consideration. For the purposes of revenue payments the districts of Bengal may be divided into three groups—(1) the Bengali and Amli era districts; (2) the Fasli era districts; (3) the districts of Orissa. The first comprised Bengal Proper including Chota Nagpur. Here the chief crop in the year is the aman rice crop, which comes into the market in January: this month is therefore a convenient and appropriate time for demanding a large portion of the Government revenue from the zamindar. March is also said to be a favourable month, and after March, September. The Fasli era districts comprise the Province of Behar. Here the cold weather crops are later in maturing and in coming into the market than in Bengal Proper. The heaviest instalment is thus made payable in March, and the next heaviest in June. In Orissa the revenue is realisable in two nearly equal portions, the latest day for one instalment being the 28th April, and for the other the 8th November. The chief rent-paying crop is rice, which is not generally cut until late in February or in March, and the latest dates of payment at present fixed are said to be the best suited to the seasons and harvests. In reporting these facts, the Lieutenant-Governor of Bengal expresses an opinion that no alteration in the practice of the Province is required. In some districts or in some years more convenient dates, he thinks, might possibly be found. But "there is no reason to believe that any serious grievance of the kind indicated by the Famine Commission exists, and it is important to have practical uniformity in working the revenue sale law of Bengal."

(d) In British Burma the principal crop is rice, which is harvested from December to February. The revenue on all lands is collected early in March, by which time the cultivators are able to dispose of a good portion of their surplus grain in the market. As regards rice-lands, the mode of collecting the land revenue fulfils generally the conditions laid down by the Famine Commission. A limited area, however, is under miscellaneous spring crops locally known as *kaing*, for which the present date for collecting the land revenue is too early. The Chief Commissioner has accordingly directed that in the case of *kaing* cultivation the demand shall be postponed for a month. As the State in Burma deals directly with the cultivator of the soil, the question of the under-ryots' interest in the dates fixed for revenue payments has not yet acquired any importance.

(e) The Government of the North-Western Provinces and Oudh reports that, in the former territory, the dates of payment of land revenue have been fixed with reference to the dates on which rents are payable by the tenants. Such dates have in most cases been fixed for each tahsil, either by the Settlement Officer at the time of settlement, or, in the absence of any special order, by agreement. In the rare cases in which rent instalments are not already fixed in one of these two ways, they are held to fall due at certain specified periods before the dates of the revenue instalments. Throughout the united Provinces the revenue instalments have been so fixed as to fall due a short period after the dates on which the rents are payable, thus allowing landholders time to realise them before revenue is demanded. The working of the rules is said to be carefully watched, and changes are made from time to time as may be necessary. The Government has recently drawn the attention of the Board to the large amount of revenue paid by landholders in advance, and has asked whether this does not indicate that in some districts the dates fixed for the instalments are needlessly late. The fact seems to show that the rents have been realised from the tenants earlier than was thought possible when the revenue instalments were determined. As regards Oudh, it is explained that, as the mass of the cultivators are tenants-at-will, the revenue instalments must be fixed with reference to the time at which the landlord collects his rents, rather than to any period at which he ought in theory to collect them:—

"As the law stands, the landlord can demand his rent from a tenant-at-will whenever he pleases. As this class of tenants have no security to offer except the crop, the landlord will naturally require at least a part of the rent to be paid before he allows the crop to be removed; and this being the case, there is no hardship in requiring the landlord to pay part of his revenue with the rents as realised. To fix the dates for the revenue instalments later will not lead to the landlord postponing his demand for a part of his rent until the crop is out of his power; and to attempt to restrain the landlord from demanding rent until the crop, which is his security for that rent, has been removed, would be a measure of very doubtful expediency."

(f) The Chief Commissioner of the Central Provinces states that throughout the Province there are two instalments; and that while no suggestion is made that the number of instalments should be increased, the Commissioners of Nagpur, the Nerbudda Division, and Chhattisgarh have proposed some alterations in the dates, which have been accepted by him. He refers to the opinion of the Judicial Commissioner, Mr. Crosthwaite, that the dates of payment should be varied as much as possible in order to ease the money market. This should be done not by multiplying the kists, but by varying the dates for provinces, and even districts. The Chief Commissioner has further reminded all district officers that the rent of tenants is due, according to custom, one month in advance of the dates fixed for the payment of revenue, and that it should be ascertained that landlords do not collect their rents before they actually are demandable.

(g) The Chief Commissioner of Coorg reports that the principle enunciated by the Famine Commission is already fully recognised in the collection of the land revenue of Coorg. On rice-lands five monthly instalments between January and May are fixed, the crop being reaped in December and fully harvested by the middle of March. Similar dates are fixed for revenue payments on coffee-lands, as the crop comes into the market between December and February. In the case of cardamom jungles the revenue is collected in January, as picking commences in October and is over by the end of November.

0. 29. 3. 82 no 350.
11. 6. 84 no 913-914.
14. 8. 76 no 1020

Revenue 1882. *Sept*
GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL
DEPARTMENT.

N: 2708.
REVENUE.

RESOLUTION.

Cir. No. 11.

Dated Simla, the 3rd May 1882.

Recd 25 Aug 82.

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SUBJECT.

System under which instalments of land revenue payable by landholders to Government are distributed over the year.

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15th Jan 1882

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1882.

GOVERNMENT OF INDIA.
REVENUE AND AGRICULTURAL
DEPARTMENT.

REVENUE.

RESOLUTION.

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Cir. No. 15 R.

Simla, the 3rd May 1882.

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SUBJECT.

... under which instalments of land revenue
... by landholders to Government are distri-
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Draft G. O. No 615-13
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 to have the paper printed, along with
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 The requisite number of
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Draft G. O. (H.C.)
 C. No 2798

7. 12th June 1882

Govt of India Resolution
 Circular
 of 3rd May 1882, No 15 R.

Forwarded to the Board
 of Revenue who, after
 consultation with their
 Joint Secretary in charge
 of the Revenue Settlement
 Deptt, will state their views
 the subject discussed
 in the above paper, in
 all its ^{aspects} ~~branches~~. They
 will also report the
 what ^{any and what} ~~enclosures~~ ^{are in their opinion} ~~should be adopted~~
 necessary in order to give effect
 to the instruction con-
 tained in para 11.

Secy. to the Board of Revenue
 27. 6. 82

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13TH JUNE 1882, No. 615, REVENUE.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ—the following Extract from the Proceedings of the Government of India,
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ABSTRACT.—System under which instalments of and revenue payable by landholders to Gov-
ernment are distributed over the year.

ORDER—dated 13th June 1882, No. 615, I

Land Revenue, No. 30.

its aspects. They will also report what
opinion, necessary in order to give effect
graph 11.

(True E

warded to the Board of Revenue,
to state their views on the sub-
mitted in the above paper, in all
and what measures are, in their
instruction contained in para-

E. F. WEBSTER,
Secretary to Government.

To the Board of Revenue.

Exd. W. H. French.

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23.11.03
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Oct. of 11832 Madras.

REVENUE.

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Order, dated 13th June 1882, No. 615.

Installments of Land Revenue — payable by
 landholders to Government.—Distribution of—
 over the year.—India resolution regarding—

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STATEMENT WITH DITTO.

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