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MADRAS RECORD OFFICE

Government of Madras

Revenue DEPARTMENT

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12TH OCTOBER 1892, No. 1047, REVENUE.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Land Revenue), dated 2nd May 1892, No. 199 :—

THE FULL BOARD.

Read—the following report from the Honorable Mr. H. W. BLISS, C.I.E., First Member, Board of Revenue, on Special duty, to the Secretary to Government, Revenue Department, dated Madras, 26th November 1891 :—

15th September 1891, No. 876, Revenue.
16th " " " 806, Public.

With reference to the orders of Government marginally noted, I have the honour to report on my inspection of the Madras Town Deputy Collector's office.

2. The Deputy Collector's office consists of the following departments :—

Department.	Average revenue for past three years.	Cost of establishment per annum.	Remarks.
Registration	Rs. (a) 5,673	Rs. (a) 4,324	(a) Including half the average measuring fees paid to the Revenue Inspectors and Rs. 25 per mensem paid out of those fees to two temporary Draughtsmen.
Quit-rent	(b) 1,42,974	10,392	(b) Including Rs. 61,847, land revenue collected on account of other districts. These collections are usually much heavier, but the average is reduced by the low figures of 1890-91, due, it is believed, to the fact that, on account of the state of the season, large remissions were given and collections suspended in the Chingleput district, many of the landholders of which are resident in Madras.
Stamp	(c) 6,92,478	(c) 8,111	(c) Includes discount allowed to licensed-vendors.
Income-tax	(d) 1,35,096	(d) 7,680	(d) Includes Rs. 25,115, amount collected in Madras for other districts.
Records		420	(e) Includes additional allowance to Deputy Collector of Rs. 150 per mensem, recently reduced to Rs. 100, and Rs. 420 per annum, carriage allowance to Inspectors.
Treasury		(f) 1,428	(f) There is no separate Treasury establishment. This is the cost of the part of the Quit-rent establishment which attends to treasury work.
Weights and measures ..	1,803	1,248	
Correspondence		1,903	
Total	9,78,024	35,511	

I will deal below with each of these departments separately.

The Registration Department.—3. The Registration Department deals with the renewal, registration and issue of the certificates, under the terms of which Government collects quit-rent on all lands in the Town of Madras, except such as are held free, being personal inams, the sites of churches and temples, burial and burning grounds, and the like. This is a work of considerable importance, for these certificates, though legally of no more effect than the pattas issued in other districts as evidence of the amount and nature of the Government demand, appear to be practically accepted as title-deeds in the majority of cases in Madras. The routine of the work of the department is as follows :—

On receipt of a petition for transfer of registry and issue of new certificate, the title-deeds of the property, which are required to be filed with the petition, are

entered in a register and are then carefully scrutinized. A notice is then issued, to be affixed on the house or land in question, calling on all objectors to the transfer of certificate to come forward. If the title appears good, this notice is kept affixed on the house or land for thirty days; if there is any doubt about the title, for sixty days. At the same time, the petition is referred to one of the three Revenue Inspectors for local enquiry and report and for the preparation of a plan of the property, which is subsequently drawn to scale and entered on the new certificate, if the issue of one is eventually ordered. At the end of the period mentioned in the notice, if no objector has come forward, the issue of a fresh certificate is sanctioned; if any objection has been raised, a day is fixed for the hearing of the case and summonses are issued for the attendance of such witnesses as the parties desire to examine. On the appointed day a formal enquiry is held, at which the parties are frequently represented by counsel or by vakils; and the Deputy Collector decides, according to the nature of the case, to grant new certificate, or to refuse it, or to grant it unless within three months restrained from doing so by order of a competent court. From the Deputy Collector's decision an appeal lies to the Collector, and from the Collector's decision to the Board. Detailed rules for the conduct of this branch of the business of the office were sanctioned in Government Order, dated 19th July 1879, No. 1513, and have subsequently been slightly amended in Government Orders, dated 24th June 1880, No. 725 and 11th June 1881, No. 912. These rules appear to be carefully observed and not to require alteration. The work is, it will be seen, somewhat elaborate in kind, and that portion of it which consists in the examination of title-deeds requires care and some legal knowledge. It seems to me to be well done.

4. The issue of certificates is not confined to the Government villages included in the town, but is extended also to the three shrotriem villages of Chintadripet, Tiruvatesvarampet and Alwarpet situated within the limits of the town. I have not been able to ascertain the circumstances under which this system arose of Government officers issuing quit-rent certificates for holdings in shrotriem villages, but it appears to be of long standing and to be appreciated by the people as affording them protection against enhancements of the shrotriemdars' demands. Legally speaking, these certificates would appear to be of no value whatever, but as the work of issuing them is paid for by fees which more than cover its cost and as no objections have been raised by any one to the continuance of existing arrangements, it would seem to be unnecessary to disturb them.

5. The subjoined statement shows the work done by the department on the average of the last three years:—

Number of applications for fresh certificates received	1,359
Number of fresh certificates issued	1,177
Number of contested cases	185
Number of contested cases in which the issue of fresh certificates was ordered	119
Number of contested cases in which fresh certificates were refused	54
Number of contested cases in which the issue of fresh certificates was ordered in default of the dissatisfied party's resort to a competent court within a fixed time	29
Number of contested cases in which a suit was filed and fresh certificates were consequently not issued	9
Number of contested cases in which, no notice of filing of suit having been received, fresh certificates were issued	20

The total average number of applications received being 1,359, and the total average number of applications disposed of being (1,177 + 54 + 9) 1,240, there is a difference of 119, which is explained to be due to such causes as default in appearance, failure to pay the final fees, death of parties, &c.

6. In addition to the above, there are annually nearly 800 miscellaneous petitions to be disposed of. Some of these furnish information as to pending cases. Others account for the non-production of documents or pray for the issue of summonses to witnesses or for adjournments of hearings, &c. There are also every year about seventy cases in which parties make application to have disputed or unknown boundaries ascertained and pointed out to them, and about twenty-five cases in which the department prepares plans of properties on the application and for the use of the owners.

The Revenue Inspectors are also often required to make local inspections of, and submit reports on, lands required to be taken up for public purposes. They appear, therefore, to have as much to do as they can well get through. The same may, I consider, be said of the office generally. It may be noted that Mr. Garstin appears to have been of the same opinion (*vide* paragraph 53 of his letter of 28th July 1883, page 41 of the printed volume).

7. Fresh certificates are most always applied for on account of some change in the ownership of the properties covered by them, due to sale or inheritance. The figures given in paragraph 5 show that in five-sixths of the cases in which applications are lodged no dispute occurs; and that in rather more than ninety-five per cent. of the remaining one-sixth of the cases coming before the Deputy Collector, being those in which disputes arise, his decision is accepted by the disputants. The Deputy Collector's office was unable to furnish me with any instance of a suit having been brought to set aside a decision of the Deputy Collector not to grant a fresh certificate, while the figures show that in hardly more than 7½ per cent. of the cases, in which the grant of fresh certificates was ordered in spite of opposition, did the disappointed disputant think it worth while to bring a suit against the applicant to establish his own better title to have his name registered as owner of the disputed property. The average annual number, in fact, of such cases was but 9, or .66 per cent. only of the total number of applications put in.

8. I have made enquiries as to the principles which guide the Deputy Collector in his decisions in disputed cases and find that it is the rule to refuse fresh certificates in such cases as the following:—

- (1) when the applicant is found not to be in possession of the property;
- (2) when the applicant's title does not appear to be complete;
- (3) when the applicant possesses the property, but the objector holds the title-deeds;
- (4) if the property is mortgaged and the mortgagee does not agree to the issue of fresh certificates; and
- (5) if part of the land for which fresh certificate is applied for is alleged to belong to another person than the applicant.

In the latter case, fresh certificate is issued for the undisputed portion of the land only, unless the alleged owner of the remainder consents to the issue to the applicant of certificate for the whole. On the other hand, when the objections raised appear manifestly untenable, fresh certificates are issued in spite of them. When opportunity offers the disputants are advised to come to terms. This advice is often taken and the application or the objection, as the case may be, is withdrawn. In a very small residuum of cases, it will have been seen, is it found necessary to order that time be given for the institution of a suit.

9. Although the Deputy Collector has no power to enforce his decisions, they seem to be so generally acquiesced in as to supply to a great extent the want in Madras of a tribunal, inferior to the High Court, competent to dispose of petty disputes regarding the possession of or title to land. Section 59 of the Transfer of Property Act (IV of 1882) has the same tendency. It practically validates the creation of mortgages by the simple delivery of title-deeds. Mortgages created in this simple way are obviously less likely to lead to disputes which necessitate the intervention of the courts, than mortgages created by the execution of documents, in regard to the interpretation of which doubts and difficulties may arise. The point is not one on which I am desired to report, but I venture to draw attention to it as worthy of consideration, in view of the opinion which has been expressed by persons in authority that the expense of litigation in the High Court involves a practical denial of justice to the poorer classes in Madras (*vide* opinions printed with Government Order, dated 5th October 1891, No. 2039, Judicial). So far as I can judge, the Deputy Collector settles small land disputes in Madras as effectively, and much more cheaply, than the Munsifs' courts settle them in the mofussil; and I venture, therefore, to doubt whether the need of a new tribunal, at least for this particular purpose, has been conclusively proved.

10. The following are the fees charged under the rules of the department :—

Certificate fees—

	RS.	A.	P.
(1) When new certificates are issued	3	8	0
(2) When transfers are endorsed on old certificates	2	0	0

[In the first case, the certificate, if for property in a Government village, is treated as an agreement between Government and the certificate-holder, and bears a stamp of eight annas, so that the total sum received by Government is Rs. 4. Applications are also required to bear one-anna Court-fee stamps. But this is, I think an error. Though the Board in 1885 thought otherwise (Proceedings, 11th June 1855, No. 1718). The Is in Madras are not temporarily settled lands and petitions relating to them do not, therefore, fall under article 1 (a) of schedule II of Act VII of 1870. Applications should therefore bear eight-anna stamps under article I (b) of that schedule].

Summons fees—

[illegible]

Measurement fees—

(1) For re-measurement when a fresh certificate is applied for. 1 0 0

(2) For the defining and marking out of boundaries —

(a) If the extent is under one canopy 1 0 0

(a) If the extent is under one cawny	...	...	1	0	0
(b) If the extent is one cawny or more	...	...	3	0	0

Plan fees—

[illegible]

11. The above fees are credited to Government with the exceptions that out of the measurement fees one-half is equally divided among the three Revenue Inspectors, while out of the remaining half Rs. 25 per mensem are paid to two temporary Draughtsmen, who are employed to plot to scale the surveys made by the Revenue Inspectors and to enter the plans of properties in the certificates and in the office registers; and that the plan fees are paid to the copyists, the temporary draughtsmen abovementioned. The share of measuring fees thus paid to the Revenue Inspectors amounted on the average of the last three years to Rs. 712, or about Rs. 20 per mensem per man, while the average credit to Government out of the second half of the measuring fees was Rs. 412 per annum.

12. It appears that originally the whole of the measuring fees was paid to the Revenue Inspectors (then called maistries). In 1854, however (*vide* Extract from Minutes of Consultation, dated 23rd March 1854, No. 349), with the object of reducing the excess of the expenditure over the receipts of the department, Government ordered that the maistries should receive half only, instead of the whole, of the measuring fees. This arrangement was at first tentative only, but was finally confirmed in 1856 (*vide* Extracts from Minutes of Consultation, dated 29th June 1855, No. 781 and 3rd November 1856, No. 1171). The Revenue Inspectors received Rs. 21, Rs. 14 and Rs. 10½ per mensem, respectively, at the time the above correspondence was in progress. In 1862 they received Rs. 14 each (Government Order, dated 15th February 1862, No. 337). In 1866, their pay was raised to Rs. 20 for the first Inspector, and to Rs. 15 each for the two others (Government Order, dated 19th September 1866, No. 2518). In 1870, the pay of all three was raised to Rs. 30 (paragraph 8 of Board's Proceedings, dated 11th April 1870, No. 2419, the proposals contained in which were finally sanctioned in Government Order, dated 17th June 1870, No. 894). But on none of these latter occasions does the fact that the Revenue Inspectors divided among them half of the measuring fees appear to have been taken into consideration or even to have been brought to notice.

13. First one, and afterwards two, temporary draughtsmen have been employed since 1872 to prepare and enter plans. The last order on the subject appears to be Board's Proceedings, No. 1372, Mts., dated 14th February 1876. The rule is that sanction has to be renewed once every six months for temporary establishments not sanctioned for a definite period (*vide* Government Order, dated 6th January 1880, No. 2, Educational). But the sanction to the continued employment of these men has not been renewed for more than fifteen years. I cannot find any reason for this.

14. The arrangement under which the Revenue inspectors' and Draughtsmen's shares of the fees are paid to them appears to me opposed to rule, but I will advert to this matter later, in my remarks on the Treasury Department of the office.

The Quit-rent Department.—15. The Quit-rent Department, under the immediate personal supervision of the Tahsildar, is charged with the collection of the quit-rent and other items of land revenue, such as sale-proceeds of Government waste lands,

ground rents of lands held from month to month as firewood depôts and lime kilns, rents of lands leased from year to year and land revenue due to Government in other districts by persons resident in Madras. In the latter case it often happens that, after processes have issued here, receipts are produced showing that payment has in the meantime been made in the Mofussil. In such cases the department does more work than it gets credit for. The department also conducts all coercive processes necessary for the levy of income-tax from residents in Madras, whether assessed here or in the mofussil.

16. Besides generally supervising the large establishment engaged on the above duties, the Tahsildar has many special duties of his own. He is the Treasury officer of the Madras taluk, a post in which he has not the usual assistance of a Sheristadar, and the work of which consequently confines him far too closely within the four walls of his office. His responsibilities, however, in regard both to cash and to stamps are such that his constant presence at the office is necessary. He is also, in a general sort of way, the head of the Deputy Collector's establishment and, as such, attends to important matters in all branches, especially to difficult or doubtful cases in the Income-tax and Registration departments and even to the preparation of heavy reports in the Correspondence department. His out-door work includes the periodical inspection and repair of the tanks situated within the limits of the taluk and local enquiries into cases in which lands have to be taken up for public purposes. The amount of work involved in land-acquisition cases may be gauged from the following figures:—

Year.	Number of cases disposed of.	Area acquired.	Compensation paid.	Number of civil suits.
1888-89	33	C. GDS. SQ. FT. 4 20 1,978	RS. A. P. 69,518 12 4	2
1889-90	26	0 9 1,721	27,995 14 2	..
1890-91	15	1 16 1,683	18,610 13 4	6

The area involved was not great, but the compensation paid was considerable. The Deputy Collector is of course finally responsible for the amount of compensation allowed, and does not neglect personal inspection. But the duties of preliminary enquiry into title and value and of measurement fall to the Tahsildar, and demand care and take up time, of which he has little to spare for out-door work.

17. The method on which the quit-rent collections are made is as follows:

The taluk is divided into fifteen villages or divisions, the number of tax-paying holdings in each of which varies from 900 to 2,900. To each division there is a curnam (commonly called conicopillay), who is assisted by a peon or attendant, and whose duties are mainly those of a process-server and bill-collector. Besides land revenue demand notices, distress warrants, &c., the curnams also serve all the income-tax L and K forms and other processes. For each division a separate quit-rent register (commonly called "Insert" book) is maintained in the following form, with additional columns for two more faslis, so that fresh books have only to be prepared once in every three years:—

[illegible]

This form was introduced in fasli 1285, I cannot find by what authority, in lieu of the sanctioned form, which is that given in No. IV of the proposed rules for the Quit-rent department, printed on page 3 of Board's Proceedings, dated 21st May 1870, No. 3485, but which seems never to have been brought into use at all. The form in use is, however, a compact and suitable one, and the entry in the process-issue columns of the numbers of the processes issued suffices for ready reference to the records.

18. Originally, it is to be presumed, the "Insert" books were prepared from what may be called the settlement register, prepared at the time of the survey (*vide* paragraph 19 of Mr. Cunliffe's letter, No. 168, dated 6th November 1856, dealt with in Board's Proceedings, dated 2nd July 1857, No. 2271, and Extract from Minutes of Consultation, dated 6th August 1857, No. 738). But the present practice is that when the "Insert" books are filled up and new ones are required, they are prepared by reference to the old books. This practice must tend to perpetuate errors, clerical or other, which may have crept in, and is to be deprecated. The permanent land registers prepared from the Survey records are not, however, in at all a satisfactory state, as will be seen below, and the tendency has therefore been to rely, to a greater extent than is proper, on the "Insert" books, which are intended for temporary use only, and not to utilize the permanent land registers as was intended at the time their preparation was undertaken, at what proved to be a considerable expense to Government. I may here note that the arrangements for keeping the "Insert" books corrected to date, by the insertion of the particulars of new certificates, as they are issued on the transfer or division of property or in lieu of old title-deeds lost or destroyed, are suitable and sufficient.

19. There is no arrangement in Madras for the payment of land revenue by instalments due on fixed dates, as is the case in the mofussil. The quit-rent certificates (form enclosed, enclosure A), which are in a form approved by the Advocate-General (*vide* Government Order, dated 29th June 1882, No. 666), merely stipulate that the quit-rent shall be paid on demand after the end of the fasli. It is not, therefore, until 1st July in each year that any step can be taken for the collection of the land revenue of the fasli which ended on the previous day, by the service of demand notices on the defaulters under section 4 of (Madras) Act VI of 1867. These demand notices or bills are in form No. 1, of which, and of the other forms in use in connection with processes for the recovery of the land revenue, copies are enclosed (B to F). The preparation of the demand forms is the duty of the "Insert" clerks, five in number, each of whom is in charge of three divisions. Formerly the arrangement was that, as fast as they could be prepared, the demand forms were handed over to the curnams for service, and for the collection, in cases where payment was made at once, of the arrears. It resulted that a curnam might have several thousands of bills in his hands at a time, the proper periodical examination of which, in order to ascertain what sums he had collected, was a most difficult matter. Practically, therefore, no effective examination was ever made—in fact, it was seldom attempted. It followed that a curnam might retain collections in his hands for months, and even years, together; and frauds were frequently committed in consequence. It was also often the case that, in consequence of the prevailing confusion and want of system, arrears were not collected within the six years allowed under section 11 of Act XII of 1851, and had to be written off.

20. From fasli 1298, however, under the order of Sir R. (then Mr.) Barlow, the system has been greatly improved and now leaves little to be desired. The total holdings in each division are now divided into nine parts, and in each month, beginning from July, demand notices are prepared and issued to the curnams for one such ninth part. Thus, if the total number of holdings in a division is 900, the curnam never has more than one hundred bills in his hands at any one time, for the whole of which he has to account within the end of the month. Or, to put it another way, the total demand for fasli 1300 was Rs. 73,433, including ground rents which are collected monthly, and the average monthly demand was therefore only Rs. 8,159, the bills for which were divided among fifteen curnams. But the curnams each give security to the amount of Rs. 500. On the average, therefore, the scope for fraud is very small, especially as periodical intermediate checks have also been arranged for. Not only have the curnams to account for all the bills entrusted to them within the end of the month, but each has to attend the office three times a week and to hand in the

money he has collected and those original bills, the duplicates of which he has served on persons who have not paid him on demand. At the same time, he produces for the head gumastah's inspection the registers of demand forms, distress warrants, &c., received and disposed of, the maintenance and periodical examination of which are also due to Sir R. Barlow's initiative. Once a week, also, the Tahsildar personally examines the number of bills left in each curnam's hands and compares them with the remittance lists which he has put in since last inspection; and once a month a divisionwar demand, collection and balance statement is laid before the Collector.

21. It may be noted that the object of distributing the land revenue demand and collection work over nine months instead of over the whole year is to leave the last three months of each fasli free for income-tax collections, for the completion of coercive processes in cases in which land has been attached and has to be sold, &c.

22. In fasli 1300, the number of demands (Form No. 1) issued (in duplicate) was 29,040. In 7,804 cases only did the parties pay, either at once to the curnam who presented the bill, or in the office within the time allowed, which has been fixed at five days. In 21,236 cases, therefore, it became necessary to issue distraint warrants under section 6 of Act VI of 1867. Distraints were actually effected in 21 cases and distrained property brought to sale in 7 cases. In 221 cases demands under section 14 of the Act were issued prior to the attachment of land; in 126 cases land was actually attached; and in 5 cases land was brought to sale. The scriptory work involved in all these processes is very large, to say nothing of the curnams' labour in serving a total of over 50,000 processes. I have considered how both can be reduced.

23. Most of the work is of course due to the provision of section 4 of (Madras) Act VI of 1867 that a written demand must be made for the payment of the land revenue. In his letter printed in Government Order, dated 21st September 1870, No. 1485, the then Collector proposed for the future to issue demands only in cases in which the land revenue had become an arrear by reason of its non-payment within the fasli, and to require by notification all holders of certificates to pay their quit-rent within the fasli for which due. If this procedure was not legal under (Madras) Act VI of 1867, he requested that the law might be altered. The Board held that the proposed change of procedure could not be carried out without an alteration of the law, because, it said, Act VI of 1867 does not define the officer to whom payment is to be made, as is done in Act II of 1864, section 3; and in the absence of such definition the present custom of sending a bill-collector for the money was evidently what the Legislature intended. The above reasoning does not convince me. The real reason for the maintenance of the present custom is that Act VI of 1867 requires a written demand before any sum due can be said to become an arrear whereas Act II of 1864 does not. The question then is, whether Act VI of 1867 should be assimilated to Act II of 1864. The Board of 1870 thought not, for reasons which seem to me of little weight, but I agree with it that a legislative alteration of the existing system is not advisable. It would no doubt be most convenient to be enabled to dispense with the issue of 29,000 notices under section 4, but the vast majority of the payments to be made are so small that people can hardly be expected to recollect them and it would be a source of much annoyance and irritation if distraint warrants were to issue, contrary to the custom of generations, without previous notice given. The saving that could be made by such a change would be trifling in comparison with the public discontent which would be caused. I cannot, therefore, recommend that the issue of demand notices under section 4 be stopped. I think, however, that a large saving of labour may be effected in the matter of the issue of receipts. A receipt has of course to be given for every separate sum of money, however small, which is paid into the treasury, but the practice in the Town Deputy Collector's office goes far beyond this. I have not thought it worth while to have the books examined in order to find out the exact numbers of cases in which persons, on whom demand notices under section 4, or distraint warrants under section 6, are served, elect to pay the curnam at once instead of sending the money to the office within the number of days allowed (five in one case and seven in the other); but I am informed that the total number of such cases comes to about 20,000 per annum. The curnam's receipt is of course a perfectly valid one. Yet in every case in which the curnam receives a payment and grants a receipt, a second receipt is made out in the office, signed by the shroff and head gumastah and

stamped by the Tahsildar and Deputy Collector and handed to the curnam for delivery to the party. What the curnams do with these receipts, no one knows. No check is exercised over their disposal of them, nor is there any agency by which, if it were worth while, any such check could be exercised. It may be safely assumed that the great majority of these receipts never reach the persons for whom they are intended. The unnecessary custom of issuing them arose from an old rule of the Quit-rent department that any person who had obtained a receipt from a curnam for a payment made to him direct, might file his receipt in the office and obtain, instead, a receipt signed by the Deputy Collector. The number of cases, I am informed, in which persons asked for these second receipts was so great that it was found to be the simplest plan to issue them in all cases. I take leave to doubt this, but in any case think that a perfectly useless formality, not prescribed by law, should be put an end to at once, and notice be issued that no receipts, save those signed by the curnams, will in future be given to persons who make their payments to those officers. The saving of work in the preparation of these 20,000 receipts will enable a reduction of one to be made in the number of the "Insert" clerks, and will give the head gumastah more leisure to discharge more important duties. There will be no saving of work to the Deputy Collector or Tahsildar, because their signatures have always been impressed on these receipts by means of a facsimile stamp,—a fact which shows the absurdity of the whole procedure.

24. I can make no other suggestion for the reduction of the work, and but few for the improvement of the system, in this department. It is not necessary to go into all the details of the arrangements by which, when payment is not made, after service of the demand (Form F. 100), either to the curnam at once or into the office within five days, distress warrants and other coercive processes are issued, as found necessary. The work is checked in the way above described with respect to the quit-rent bills, but even more carefully, for the execution of coercive processes affords greater opportunities for malpractices on the part of the curnams than the mere service of the original demand. A curnam may, for instance, report as a reason for not executing a distraint warrant, that he cannot find the defaulter and that there is no moveable property on the premises, and so give the defaulter time, while the more cumbrous procedure for the attachment and sale of the land itself is put in motion. The Tahsildar requires, however, a full explanation in all cases in which distraint warrants are not promptly executed, and the figures given in paragraph 22 show that the control thus exercised is effective. It would be better if the Tahsildar had time for personal and local enquiry into such cases, and for that provision should be made. I submit below proposals with this object.

25. The forms of demand notice, distraint warrant, &c., in use were settled by the Government Solicitor in communication with the Advocate-General (*vide* Government Order, dated 14th February 1868, No. 420) and appear suitable. Instead of being on loose separate sheets, however, they should be provided with counterfoils and be bound into books. They could then be much more easily counted and checked and the printed numbers which would be impressed on them would greatly facilitate reference and minimise the chance of mistakes.

26. The most important item of the land revenue, other than the quit-rents, is the ground rent charged on Government lands occupied by private persons. Some of these lands are held on annual leases under which the amount is collected monthly or annually in advance. In one case in Vayasarpady, 216 chucklers' houses occupying two survey numbers are charged an aggregate annual rent of Rs. 107; in another case, 59 pariahs' houses in Tondiarpet are together charged Rs. 22 per annum. These rents are of recent origin, the oldest dating only from fasli 1293. Monthly rents of Rs. 117, 12 and 40 are derived from ground occupied by lime kilns, by huts and as a kerosine-oil depôt; in the two former cases in Tondiarpet; in the last case on the beach, south of the harbour. Other lands in Tondiarpet are rented out as timber and firewood depôts. The timber depôts are permanently occupied and bring in a rent of Rs. 62 a month. In the firewood depôt there are 52 lots, for each of which Rs. 2 per mensem are charged. The collection of these latter rents seem to be entirely in the hands of the curnam. The occupants of the lots are not permanent, but shift about, apparently without control, and the curnam reports once

a month who occupies each lot. The curnam's reports are supposed to be checked by the Revenue Inspector, but it would be better that the Tahsildar should check them, if he had time.

27. All these rents are collected by the same establishment and under the same system as the quit-rents.

28. The efficiency of the collection arrangements may be gauged by the consideration of the figures given in the following statement, the demand shown in which for each fasli consists partly of the quit-rent due on the first day of the fasli on account of the preceding fasli, and partly of the ground rents, annual and monthly, falling due within the fasli:—

STATEMENT showing the quit-rent and ground-rent demand, collection and balance of faslis 1298, 1299 and 1300.

Fasli.	Demand.	COLLECTIONS.				Balance written off or recommended for remission.	Amount remaining to be collected.	Remarks.
		In Fasli 1298.	In Fasli 1299.	In Fasli 1300.	Total.			
1298	Rs. 71,740	Rs. 68,942	Rs. 2,705	Rs. 15	Rs. 71,662	Rs. 78	Rs. ..	
1299	Rs. 73,100	Rs. ..	Rs. 72,615	Rs. 369	Rs. 72,984	Rs. 25	Rs. 91	* Collected in fasli 1301.
1300	Rs. 73,433	Rs. ..	Rs. ..	Rs. 73,265	Rs. 73,265	Rs. 11	Rs. 157	† Rs. 156 since collected.

29. The following are the grounds on which the above total sum of Rs. 114 has been written off or recommended for remission:—

	Rs.
Lands held by the Municipality as sites of latrines, part of Robinson Park, &c.	44
Land forms site of a temple	3
Lands were resumed by Government	5
Land sold for arrears and bought in by Government for want of bidders	1
Lands acquired for public purposes	20
Lands erroneously entered twice over	7
Quit-rent on the remaining parts of private holdings ascertained not to be in existence	34
Total ...	114

30. The last is the only one of the above items which requires notice. It appertained to fasli 1298 and its appearance reopens the often debated questions of the accuracy of the survey and of the possibility of the existence of unknown localities. These matters will be further considered below under the head of Survey. As to the remainder of the above figures, they show that, having regard to the great difficulties of such work in the Town of Madras, with its many thousands of petty holdings, the collection of the land revenue is now conducted with efficiency.

31. I have considered the question whether any reduction is possible in the establishment of the Quit-rent department, other than that suggested in paragraph 23, and think not. Although the revenue is small, the number of payments is great, and in most cases each payment necessitates a large number of separate transactions. To illustrate this, I append a list of the steps which have to be taken in order to the receipt and bringing to account of the smallest payment of quit-rent made into the office direct:—

- (i) The payer goes to the "Insert" clerk of the division and presents the quit-rent bill served on him.
- (ii) The clerk checks the bill by reference to the "Insert" book, fills in a receipt form with its counterfoil and hands it to the party.
- (iii) The party takes the receipt to the head gumastah, who signs and returns it.
- (iv) The party takes the receipt and the money to the shroff.
- (v) The shroff takes the money, signs the receipt and initials its counterfoil.

(vi) The shroff enters the payment in his book, with note of head of revenue to which to be credited.

(vii) The shroff passes the receipt to the "chitta" (cash-book) writer, who enters the payment and initials the receipt.

(viii) The receipt, with the cash-book, is sent to the Tahsildar who initials both. [The cash-book and receipts to be initialled are sent up to the Tahsildar about once every half hour.]

(ix) The receipt is taken to the Deputy Collector's room for signature (facsimile stamp).

(x) The receipt is returned to the "Insert" clerk.

(xi) The "Insert" clerk hands the receipt to the payer.

32. In the absence of chellans, the preparation of which is not possible, none of these processes can be dispensed with, so far as I can see, except No. (ix) and perhaps No. (viii). No. (ix) is quite useless. The Deputy Collector is not the treasury officer and there is no need at all for him to sign receipts, much less for the empty formality of his having them stamped by a peon in his presence. Nor under the Civil Account Code, chapter 17, paragraph 9, note 1, need the Tahsildar sign receipts for any payment of less than Rs. 500. By rule, he can leave this duty to the accountant (chitta writer) and treasurer (shroff), but as these officers are men on somewhat low rates of pay to be made responsible for so much, some other arrangement would be preferable. I shall revert to this point below.

33. The only question which remains for consideration in connection with this department is that of the fee or batta charged for the service of distraint warrants, &c. This was fixed at one rupee in all cases under Government Order, dated 14th February 1868, No. 420, but seems never to be collected unless distraint is actually made or land attached. It is very difficult to enforce a collection of the kind in the case of distraints. The fee is so high in proportion to the usual amount of the arrear that superior officers are loath to enforce its payment, and that the defaulters are believed to find it economical to give the curmaws a few annas to withhold actual execution of the distraint warrant and let them come to the office and make their payments as if voluntarily, in response to the service of the original demand. Even with efficient arrangements for the local inspection of the curmaws' work, it would be very difficult to prevent such petty malversation. I shall propose below arrangements for relieving the Tahsildar of part of his office duties so that he may have more time for out-door work, but in any case I think it would be well to reduce the fee for the service of distraint warrants. I think four annas up to Rs. 2, eight annas in the case of arrears between Rs. 2 and Rs. 5, and one rupee in the case of those exceeding Rs. 5, would be sufficient. The Collector should submit formal proposals to the above effect through the Board of Revenue under section 28 of Act VI of 1867. If these lower rates are sanctioned, they should be collected as rigorously as the law will allow. I make this qualification because it seems to me that the law does not allow of the collection of process service fees as rigorously as it should do. It is no more than fair that, if a proprietor does not pay his quit-rent on the service on him of demand under section 4 of the Act (all fees on which have been abolished, *vide* Government Order, dated 11th March 1873, No. 288), he shall be made to pay some small sum sufficient to cover the cost of the preparation and execution of the distraint warrant under section 6; and this liability ought to be enforced as soon as the issue of the warrant becomes necessary, whether it is actually executed or not. But I doubt whether, as section 28 of the Act is worded, it is legal to collect batta unless and until the warrant is actually executed. It says:—"Persons employed in serving notices or in other process under this Act shall be entitled to batta at such rates". I should prefer that it should run thus:—"The Collector may charge fees for the issue of demands and notices under this Act at such rates". I do not know, and cannot ascertain, whether the question of the precise stage, in the process of issuing land revenue demands, at which batta becomes payable, has ever been authoritatively decided; but if not, as the question is a general one, for the wording of section 23 of (Mairas) Act II of 1864 is identical with that of section 28 of Act VI of 1867, perhaps Government may see fit to take the advice of their law officers upon it.

Survey.—34. The mention above, in paragraph 30, of "private holdings ascertained not to be in existence" opens the question of the sufficiency or otherwise, both for topographical and for revenue purposes, of the existing survey, of which constant complaints have been made.

35. The survey of the Town of Madras was commenced in 1854 and completed in 1864. It was carried out by an establishment provided by the Public Works Department, which worked under the Collector; at first apparently without any superior professional supervision, but the control of which was transferred to the Revenue Survey Department in 1860. The earlier work was also subsequently checked by the Survey Department and many errors apparently discovered and corrected. I say "apparently," because, though there are very many corrections in the settlement registers of the Mylapur, Triplicane, Nungumbaukum and Egmore divisions, which were the first four undertaken, the vast majority of these corrections are in no way authenticated, or even dated, and it is therefore only a matter of inference that they were made as the result of the fresh measurements of the Survey Department.

36. The instructions under which the survey was carried out were drawn up by the Board of Revenue and will be found in print at page 6 of Government Order, dated 24th April 1881, No. 533. Paragraph 4 of these instructions runs as follows:—

"Houses, unless standing by themselves, without land attached, need not be measured separately. It will be sufficient to measure the ground, and merely mark on the plan where the house is built. In streets you will survey a block of houses in one. You will then call on the Collector's Registrar, who accompanies you, to give the contents of each house and garden composing that block, according to the cutcherry account. If it agrees, you will enter his measurements in your book, bracketing them together, and giving the total as per your measurement."

It will be observed that no orders were given as to what was to be done if the area of any block, according to the detailed entries in the cutcherry account, did not agree with the area of the block according to the survey, and that, even in the case of the agreement of the totals, the instructions practically amounted to an invitation to "fudge" the details. In many cases in the Triplicane and Black Town divisions (which are the only ones in which field books can be found) this, or worse, was what was done. That is, the survey registers and revenue accounts agree as to the areas of holdings, although the field books show that the revenue areas are wrong. The object of the instruction in question no doubt was to save the trouble and expense of measuring up the exact areas of houses in streets. I do not think, however, that even this object was attained. The maps show that individual holdings in the streets were separately plotted. It may therefore be assumed that they were separately measured. In fact, the tortuous boundaries and irregular shapes shown in the maps could not have been ascertained and recorded on the method laid down by the Board, without individual measurements. The field books of the Triplicane and Black Town divisions also show that measurements were made of each holding, though the calculations of area deduced from those measurements were made on an inaccurate system and are often wrong. Moreover, in two places I find complaints of the survey work having been delayed in consequence of the opposition of the inhabitants to the entry of the surveyor into their houses for the purpose of measurement. One of these complaints was by Mr. Cunliffe, with regard to the Triplicane survey, and also mentions the difficulties arising from the tortuous shape of the premises (paragraphs 5 and 6 of his letter dealt with in Board's Proceedings, dated 13th January 1860, No. 281, and Government Order, dated 21st March 1860, No. 436); and the other by Mr. Galton, with reference to the Black Town survey (paragraph 16 of his letter printed with Board's Proceedings, dated 24th October 1881, No. 2481). It seems certain, therefore, that measurements really were made of all holdings. This being the case, the entry in the survey registers of the revenue areas, which were known to be wrong, is extraordinary. How far the plotting of holdings in the maps was accurate, I cannot say and have no means of ascertaining, but I cannot believe that there can have been any very serious errors in the plotting, for serious errors in the plotting of individual holdings would have affected the closing of the maps as a whole. I take it that this was the opinion of the Superintendent of Revenue Survey also, for in paragraph 3 of his letter printed with Government Order, dated 30th July 1863, No. 1416, Mr. Cunliffe stated that that officer had "expressed himself to him much pleased with the excellent work of the Madras survey generally." It is true that in the same paragraph Mr. Cunliffe says that tests had shown very few measurements showing an error of more than 5 per cent. But 5 per cent. would be such a serious error in a survey that it is impossible that a professional surveyor could be "much

pleased" with it. I therefore presume that "5 per. cent." must be a clerical error, perhaps for "5 per mille."

37. On the whole, I conclude that the survey was a sufficiently accurate one for topographical purposes at the time it was made. With the exception, however, that the course of the junction canal has been filled in into the maps, no steps have been taken to record therein any of the numerous changes which have taken place since 1854. The Central Station of the Madras Railway, for instance, and the Egmore Station of the South Indian Railway, are not shown in the maps, nor the harbour, nor any of the numerous topographical changes due to the latter. The records do not show that the survey maps were ever much, or at all, used for revenue purposes. They are not of much value for such purposes now. Paragraph 7 of the instructions to the surveyor before referred to provides for the erection of some demarcation marks, but they were evidently intended to be both small and few in number. Whether such marks or stations ever were set up, I do not know. I have not found any of them marked on any of the numerous maps which I have examined, nor is any symbol for them given in the margin of any of the maps. If ever they existed, they cannot now be found, and it is therefore exceedingly difficult to put the maps to any practical use in cases where accuracy of measurement is needed. The scale of the maps, too, is too small (100 feet to 1 inch) for use in defining the areas and shapes of the very small holdings into which the Black Town and Triplicane and the more densely peopled parts of the other divisions are divided; and there are, though this has nothing to do with the revenue, no detailed maps at all of two of the extremest villages included in the Town. Such value as the maps may once have had for revenue purposes has, of course, been greatly decreased by the fact that not only the thousands of changes in the boundaries of the holdings which have occurred since 1854 have been entered in them.

38. Besides the maps themselves, the only important original survey records in the Deputy Collector's office are the survey and settlement registers mentioned in paragraphs 17 and 19 of Mr. Cunliffe's letter, No. 168, dated 6th November 1856, and dealt with in Board's Proceedings, dated 2nd July 1857, No. 2271 and Extract from Minutes of Consultation, dated 6th August 1857, No. 788. Later on, in 1881 (*vide* Government Order, dated 19th November 1881, No. 1755), Deputy Collector R. Ragunatha Row reported that the quit-rent registers of the office had not been maintained according to the results of the survey; that hence it was not easy to ascertain whether all the land had been assessed with quit-rent or not; that the main object of the survey was to see that no land escaped which ought to be charged with the payment of quit-rent; but that, though the survey had been completed many years ago, no attempt had as yet been made to utilize its results for the main purpose of detecting the untaxed lands in Madras. He therefore requested sanction for the entertainment of a temporary establishment costing Rs. 150 per mensem for six months, for the preparation of a new land register in the following form, which he said he hoped to complete by the end of the official year:—

Form of Quit-rent Register to be kept with reference to the Survey made.

Street.	Survey No.	Extent.			Grant, &c., No.	Extent.			Difference.	Order about difference.	QUIT-RENT COLLECTABLE ON				Remarks.		
											Extent.	Amount.					
		C.	G.	SQ. FT.		C.	G.	SQ. FT.	C.	G.	SQ. FT.		C.	G.	SQ. FT.	RS. A. P.	

39. As will be seen below, the statement that no attempt had yet been made to utilize the results of the survey for the main purpose of detecting the non-taxed land in Madras was not quite correct. A good deal had been done in that direction. The Collector did not notice this point, however, but reported that in their then form the registers did not admit of comparison being made of the actual holdings with the

survey extent and plan, the properties being entered indiscriminately without reference to the survey numbers, and the numbers of the certificates relating to each property being frequently omitted from the survey registers, so that it was impossible to ascertain whether a particular piece of land on the survey plan had been assessed with quit-rent or not; that the results of the survey were consequently not utilized as they should be; and that it would be necessary to compile fresh registers by tracing out the certificate corresponding to each consecutive survey number, by which means the unassessed plots would be identified and their exemption from quit-rent enquired into.

40. On these representations, the temporary establishment asked for was sanctioned and the preparation of what is now known as the permanent land register begun. It is on good hand-made paper of "Medium" size, one page of which is allowed to each number. In each volume there are 500 pages, and there are 58 volumes in all. The form is that above given, with the addition of subsidiary columns below in which to show changes of registry.

41. Sanction to temporary establishments for employment on this duty was from time to time renewed, until at length, in 1884 (*vide* Government Order, dated 21st June 1884, No. 778), a reduced establishment to complete the work was sanctioned up to 30th June in that year. In seeking this sanction, Deputy Collector Ragunatha Row reported that on the 31st March 1884 there would remain about 1,400 survey numbers to check and 2,500 numbers to enter in the fair registers, besides the work of examining the fair registers and of surveying the holdings the extents of which might widely differ from the extents given in the certificates relating to them, for which latter purpose a special Survey establishment would be required, which the Superintendent of Revenue Survey would be prepared to furnish. These proposals were sanctioned, though I cannot find that the intended special Survey establishment was ever employed.

42. I am careful to give full particulars about the preparation of these permanent land registers, because I fear that Government may have been under the impression, from the papers previously placed before them, that their preparation was virtually complete. I regret to say that this is very far from being the case. I have of course not been able to examine them minutely. That would be an affair of months. But I have referred to a considerable number of entries and have turned over many more pages, so as to see (which can be done at a glance) how far the columns are filled up. I regret to say that in a vast number of cases no entries whatever have been made save in the first three, or sometimes in the first six, columns, a work which involved no investigation at all, nor any labour beyond that of transcribing a few words and figures from either of the two registers described by Mr. Cunliffe. The cases in which the remaining columns are filled up are very few indeed. So far as I can ascertain, no attempt whatever was made to post into the subsidiary columns mentioned in paragraph 40 any of the changes in the registration of holdings effected between the date of the survey and the date of the preparation of the registers. On the whole, I should estimate that fully fifty per cent. of the work of completing these permanent land registers remains to be done. And not only have these registers not been properly completed, but they have not been properly used since they were supposed to have been completed, for in very many cases subsequent transfers have not been entered in the places provided for them and the value of these expensive and well-designed registers has thus been almost destroyed. Whether they should now be completed, or whether entirely new registers should be compiled, will depend on the decision which is arrived at as to the necessity of a new survey. In either case, a special establishment will be required for the work.

43. With reference to my remark in paragraph 39 that the statement, made in 1881, that no attempt had yet been made to utilise the results of the survey, was not quite correct, I beg to draw attention to the Government orders noted in the margin, which were passed on reports of the results of the survey in the several divisions there named. It is not necessary to go through all the papers referred to in these Government orders. It will

St. Thomé or Mylapur, Aug. 6, 1857, No. 788.
Nungumbankum, Nov. 25, 1858, No. 1585.
Triplicane, March 21, 1860, No. 436.
Egmore, July 30, 1863, No. 1416.
Tondiarpet
Perambur
Pursawakam
Black Town

April 24, 1884, No. 538.

suffice to show what was done in the matter of the results of the survey of the division first completed and reported on. This was the St. Thomé or Mylapur division.

44. The Collector began by describing the old records available for reference during the survey; the older projects of survey; the cost of the survey just completed and the total increase in the demand consequent thereon; and the records prepared during the course of the operations; and then went on to discuss the full and complete series of statements which he had prepared and forwarded and which dealt with the following, among other subjects:—

The area of the division in detail; the area exclusive of porambokes; inam lands held with, and without, free certificates, but recommended to be left in the enjoyment of the then holders; land recommended to be left open for public purposes and land occupied by public buildings; land held free, with and without certificates, and recommended to be resumed; and the names of persons shown to be in the enjoyment of lands, who had failed to attend and produce their title-deeds. With these was a voluminous record of enquiry into individual cases.

45. The general result of the orders of Government on this report was that they ordered—

(1) that all excesses found by the survey should be charged, with certain slight exceptions;

(2) that certain rent-free lands should be continued rent free either to particular persons only, or only while the land was used for particular purposes, or only while certain village services were rendered, or so long only as the lands were held by the descendants of particular persons or by the members of particular families.

46. The Government also approved of the Collector's action in issuing quit-rent bills to those persons who held rent-free lands but who had, refused or neglected to attend to prove their titles.

47. The orders of Government in all the divisions were to much the same effect as the above, and were carried out, apparently at the time, in the first four divisions disposed of. I find however that, though quit-rent has since in several cases been charged, on the occasion of changes of ownership, on lands which were confirmed rent free only during their tenure by particular persons or by the members of particular families, &c., but not permanently, no care has ever been taken to procure periodical reports on the ownership of such lands or to insist on fresh certificates being taken out on their changing hands; and that the fact that there were village servants who enjoyed inams on condition of rendering service, has completely passed into oblivion. In fact, when I suggested that some of the lands in Mylapur were held on village service tenure, the office people strongly denied that there were, or ever had been, any village servants in Madras. The village servants cannot, of course, be blamed if they have ceased to render the services which have not been required of them; but if their services are no longer needed, their inams should certainly be resumed. As to the lands held rent free by particular persons, or by the members of particular families, the Collectors' reports give lists of them and enquiry should be made as to the persons who own them now. They may have changed hands many times over, but nothing would be known of this in the Deputy Collector's office, unless and until fresh certificates were applied for. There is no proper agency for making enquiries on such subjects, for the Revenue Inspectors have other work to do and the Tahsildar has no time; and it does not appear to be the custom to seek to acquire information by a reference to the records of the Registrar of Assurances. The Deputy Collector says he would have to pay search fees if he desired to search the Registrar's records. This is so. But I think that, in the peculiar circumstances of Madras Town, the Registrar of Assurances might be instructed to waive the collection of fees on searches made by the Deputy Collector's orders, or even to advise that officer by a periodical return of all changes of ownership which may come to his knowledge.

48. Government ultimately left it to the Collector to dispose of the cases in which parties did not appear to prove their titles and in which the Collector had served quit-rent bills in consequence, on the principles approved in respect of the cases the particulars of which had come before themselves. The results are stated, as

regards the Mylapur and Nungumbankum divisions, in Government Order, dated 28th July 1863, No. 1403. I have not been able to ascertain what action was taken in the other divisions, but no doubt precedent was followed. The records should be further searched for the original statements, and local enquiries should then be made, as above suggested, in regard to all cases in which the rent-free tenure was for any reason conditional or temporary.

49. I may here point out that to the Collector's action, in issuing quit-rent bills to persons who did not appear to prove their titles, would seem to be due much of the confusion which subsequently arose in regard to "unknown localities," which is a term which seems to have been invented by Deputy Collector M. Suriyamurti Pillai, in his settlement report for fasli 1282. In many, probably in most, such cases in which quit-rent was ultimately decided to be chargeable, people held certificates which were entered in the old quit-rent registers. Hence there came to be two documents subsisting for the same piece of ground—the quit-rent bill, in which the survey number was entered but not the certificate number, and the certificate, in which neither the survey nor the quit-rent bill number was entered. Until, therefore, the fact was detected that the two documents referred to the same land, there was a double entry and a fictitious increase of the demand, the failure to collect which was put down to this cause of "unknown localities." There was a lengthened correspondence on this matter between the years 1873 and 1877. I do not consider it necessary to lengthen this report by adding an abstract of a correspondence which ended so long ago, or to go further into the matter, because, in Government Order, dated 4th September 1877, No. 2636, the Government decided that "no further attempt need be made to identify 'unknown localities' in the Madras district." But a clear proof that this explanation is, at least to a considerable extent, correct, is to be found in the fact that whereas in 1873 the "unknown localities" were stated to be assessed at Rs. 1,660 per annum, and in 1880 (Government Order, dated 27th August 1880, No. 1040), Government sanctioned the reduction of the quit-rent demand by Rs. 1,587 (the amount of the "unknown localities" in 1874, *vide* Government Order, dated 21st June 1875, No. 937), the amount of quit-rent found outstanding without land to correspond, at the time the order reached the Deputy Collector (11th November 1880), proved to be Rs. 900 only. That is, in the interval, mistakes in the accounts had been discovered which accounted for seven-sixteenths of the mysterious deficiency. The item has now quite disappeared from the demand, but may at any moment reappear, for cases are constantly occurring in which erroneous entries of quit-rent are made for land which does not exist. Instances of this are such as the following:—In some cases, land has been encroached on by some one at the expense of his neighbour and both are charged; in other cases, the site of a wall is measured by mistake into both the properties which it bounds; and the like. Only in August last, two cases of this kind came to light which would have figured as cases of unknown localities, if they had not been detected before the demand for the fasli was closed.

50. The account above given, of the way in which the survey results of the St. Thomé or Mylapur division were utilized for revenue purposes, applies only to the first four divisions dealt with. In the last four divisions, the survey of which was completed in 1864, the Government Order as to the charge of excesses has not yet been carried out. It appears that in 1864 the preparation of a report on these divisions was intended, and that for this purpose the Deputy Collector sent the Collector of the Chingleput district, of which Madras then formed a part, certain petitions relating to the survey, for orders. But nothing was done on them; and when Madras was separated from Chingleput in 1870, the petitions were returned and were transferred for disposal to Deputy Collector Raganatha Row. After this nothing was done, notwithstanding certain reminders, until 1878, when Mr. Melville enquired whether a report on the survey results up to date was required or whether one on the survey results as at the date of the survey would suffice. He said:—

"Since the completion of the survey, changes have occurred in the holdings owing to the causes mentioned below. Land has been extensively taken for the railway; several blocks have been made over to the Municipality for sewage farms, rubbish depôts, water-works, fountains and other public purposes; quit-rent certificates have been issued for land enjoyed rent free during the survey and entered accordingly in the survey registers; land on which quit-rent was formerly paid has been exempted from assessment under orders of Government as forming

places of public worship or burial and burning grounds; many pieces of land have been purchased by Government at auction sales for arrears of revenue; and quit-rent has been imposed on land that formerly escaped assessment. Not one of these changes has been recorded in the survey registers or plans, and if a report on the results of the survey correct up to date is to be submitted, all these changes should first be brought to account. The labour involved is very great, and as the changes spread over upwards of thirteen years, it is almost hopeless to secure trustworthy results from the investigation. Nothing but a re-survey can give accurate figures, and I would not recommend this course, as the advantages to be gained thereby are not likely to compensate for the heavy cost which would be involved. Further, the number of cases in which assessment is actually escaped is probably very small. The quit-rent conicopillais know the land within their divisions which do not pay quit-rent and in all cases of doubt assessment is imposed, exemption being allowed only when the right to it is satisfactorily established.

"The survey reports for the divisions already submitted only gave the results up to the date of the survey, and similar reports can, if desired, be forwarded for the divisions for which reports are due, but they will be of little practical use as they will merely show the state of things immediately after the survey, viz., thirteen years ago. Subsequent alterations in holdings and occupations will not be shown."

51. The Board decided that it would be enough if a report was submitted on the survey results up to the time of the survey (Board's Proceedings, dated 14th March 1878, No. 683). The Collector then applied for a special establishment for the purpose, which was sanctioned (Government Order, dated 25th November 1878, No. 1912).

52. Ultimately, in 1881, Mr. Galton reported on the subject and submitted the results in statements in the same form as those adopted by Mr. Cunliffe 25 years before. The Board called for further information on a number of points (Board's Proceedings, dated 24th October 1881, No. 2481), which was not furnished (by Mr. Melville) until nearly a year later or reviewed by the Board until 19th September 1883, Proceedings No. 2831. In regard to the survey, Mr. Melville reported:—

"3. With reference to the enquiry in paragraph 2 of the Board's Proceedings under reply, as to the way in which the excess and deficiency discovered by the survey in the assessed area have been dealt with, I would observe that no action has been taken in the matter for the following reason:—

The areas given in the survey registers are not exact, as, save in a few exceptional cases, each holding was not separately surveyed; hence its length and breadth was not ascertained and entered in the registers. This will be seen from the enclosed copy of the letter from the Superintendent of Revenue Survey, dated 12th October 1881. The above mode of survey

* Dated 16th March 1854.

seems to have had the sanction of the Board of Revenue (*vide* copy of instructions* enclosed). That the areas given in the survey registers are not to be trusted has been demonstrated by the fact that in a large percentage of cases in which re-measurement has been made, owing to applications for the renewal of quit-rent certificates, the actual area has been found to differ considerably from that given in the survey. Further, the Deputy Collector reports that from the quit-rent registers it appears that in the divisions, on the survey results of which Government have already passed orders, all action to collect the additional revenue charged on excess area has been stopped, owing to objections raised by the certificate holders to pay for an excess the existence of which they refuse to admit. Under these circumstances, the holders under grants or certificates issued on the authority of Government in which the dimensions and area of the properties to which they relate are distinctly given cannot be charged with excess unless Government prove by actual measurement that land in excess of that area is now enjoyed under the grant. To measure each holding now would amount to a re-survey of a great portion of the town, and would involve an amount of labour out of all proportion to the advantage likely to accrue to Government thereby. Further, it will be seen from the statement A for each of the villages that the net excess discovered by the survey in the assessed area is so small that the quit-rent on it would give an addition to public revenue not at all in proportion to the trouble of a re-survey of a considerable portion of the holdings. Under all the circumstances of the case I would recommend that only holdings in which the excess or the deficiency discovered by the survey exceeds 20 per cent. be re-measured by the Inspectors attached to the Deputy Collector's office after due notice given to owners to that effect, and that assessment should be imposed or not according to the results of such measurement. In cases of lands not hitherto held under certificates or grants, the area given by the survey has been ordered to be adopted."

53. The Board's comment on this was:—

"In paragraph 3 of his second letter already referred to, the Collector states that, except in a few cases, the excess discovered by the survey in the assessed area has not been charged,

as the survey registers do not afford correct information as to the excess in each holding, the survey in many instances having been executed by blocks without each individual holding being separately measured. The Collector adds 'that all action to collect the additional revenue charged on excess discovered in the other divisions regarding which Government have passed orders has been stopped, owing to the objections raised by the certificate holders to pay for an excess the existence of which they refuse to admit,' and he accordingly recommends that holdings in which the excess or deficiency discovered by the survey exceeds 20 per cent. should alone be re-measured by the Inspectors attached to the Deputy Collector's office, and assessment imposed or not according to the results of such measurements. The Board observe that this is the first intimation they have received of the difficulties said to exist in the way of carrying out the orders of Government passed years ago regarding the charge of excess discovered by the survey. They understand from the Survey Department that, with few exceptions, detailed measurements have been recorded for each holding in the Black Town division, and that in the other divisions in which the survey was executed in blocks, the area of each block can be given from the survey registers, and that materials exist for computing, with fair accuracy, the area of each of the holdings included in the blocks. The Collector should at once place himself in communication with the Superintendent of Revenue Survey, and report whether he cannot have the necessary accounts prepared showing the excess in each holding, and charge such excess from the commencement of the current year. Even in cases where the area of individual holdings cannot be accurately ascertained, the Board fail to see what difficulty there can be in making out a statement showing for each block the difference between the area recorded by the survey and the total extent of the several holdings comprised in the block as given in the register maintained in the Deputy Collector's office, and causing such blocks as show excesses to be measured in detail of holdings by the Inspectors attached to that office, charging the excess according to such measurements. In cases where deficiencies exist, no detailed measurements of the blocks need be made, except on complaints made by the parties affected."

54. In reply, the Collector (Mr. Barlow) reported that there was no difficulty in charging quit-rent on excess areas discovered by the survey, provided the survey areas were taken as the guide until disputed; that quit-rent had been so charged in the four divisions first disposed of, re-measurements being made in disputed cases (about 15 per cent. in number) by the Revenue Inspectors; that the same course was being adopted in regard to the last four divisions and that Mr. Melville's statement above quoted, that "all action to collect the additional revenue charged on excess areas had been stopped, &c.," was the result of a misconception of the Deputy Collector's letter, No. 546, dated 31st July 1882.

55. I enclose an extract (G) of the material part of the Deputy Collector's letter in question, from which it appears to me that no such misconception was possible as was stated to have taken place. So far as I can learn, the Deputy Collector was wrong in stating that excesses were not charged in the first four divisions. They were charged, as was subsequently admitted; and are still charged.

56. The Board had not this letter before it, and simply remarked * that, in its absence, it did not understand the nature of the difficulties met with in charging quit-rent on the excess discovered by survey, but called for particulars of the amounts charged in each division. It also asked whether the permanent land registers (see above paragraphs 38 to 42) did not show the old and new areas and the additional quit-rent chargeable on the excess.

57. The Board's Proceedings and the Government Order thereon (5th March 1885, No. 1160) were communicated to Deputy Collector Raghunatha Row for report. His reply (No. 296, dated 23rd March 1885) was:—

"I beg to enclose a memorandum showing the amount charged on the survey excesses in the divisions noted in the margin and to report that the new registers show the certificate area, the survey area, and the quit-rent ordered to be collected on the larger area.

1. Pursawakam.	3. Tondiarpet.
2. Perambur.	4. Black Town.

For instance, if the old or certificate area is 4 cawnies and the new or survey area be 5 cawnies, quit-rent has been ordered to be collected on 5 cawnies. If, however, the old area was 5 cawnies, the landholder has been paying for these 5 cawnies and the survey made the extent 4 cawnies only, no change in the sum payable has been made."

58. The enclosed memorandum is headed "statement showing the amount charged divisionwar on the excesses discovered in the survey for fasli 1294," and gives the sums shown in the margin against the several divisions. No information was given as to the four divisions first settled.

	RS.	A.	P.
Pursawakam ...	257	0	1
Perambur ...	156	2	9
Tondiarpet ...	475	4	2
Black Town ...	311	12	0
Total ...	1,200	3	0

59. When I made enquiries in the office about this, it was stoutly maintained that no survey excesses had ever been charged in any of the four divisions above particularized. This was not quite correct. I was unable, for want of establishment, to examine the books of all the divisions, but I had those of the Perambur division for faslis 1293 and 1294 examined with the result that I found excesses charged to the amount of Rs. 68-8-4 only, on what principle it is difficult to say, for some cases are charged and others not, but why no one can tell, for there is nothing to show. I regret to have to state further that the Deputy Collector's statements "that the new registers show the certificate area, the survey area and the quit-rent ordered to be collected on the larger area" and that in the case stated "no change in the sum payable has been made," are not true. The new registers do not, in the vast majority of cases, give the particulars they are stated to give and should give. I have pointed this out above, and have only to add that Deputy Collector Ragunatha Row was the officer responsible for the preparation of those new registers, and that if he had answered the Board's question correctly, he would at once have disclosed the fact of his utter failure to complete the registers he had so long had in hand. As to changes not being made in the case stated, I have found numerous instances in which changes have been made in the register of the Nungumbaukum division which I examined to test the question. The result of this incorrect report was that the Board and Government were satisfied and the matter dropped. Steps should now be taken, I consider, to carry out the assessment of excess measurements, as was supposed to have been done long ago.

60. This completes the history of the survey as gathered from the records of the office. To enable me the better to judge whether a new survey would be advisable, I invited the assistance of Mr. Cardozo. I enclose copies of my note to him on the subject, of two reports by Assistant Superintendent M. Ramasawmi Naidu Garu, and of a note by Mr. Cardozo himself and also a map which shows the comparative density of occupation in different parts of the town (enclosures H to L). We have also personally conferred on the matter and have consulted the Collector. The conclusion at which I have arrived is that the survey maps are of little or no use for revenue purposes and are quite out of date for topographical purposes; that the survey areas can seldom be accepted without independent test, for which there is no suitable agency; and that a new survey is therefore, on all accounts, highly advisable. As to the cost, it is difficult to speak with certainty. Mr. Cardozo roughly estimates the cost of the survey at Rs. 54,000 and that of demarcation stones possibly at Rs. 64,000. But I much doubt if so many stones will be required as he estimates for. Boundary stones should be affixed in the usual way in the cultivated and more open parts of the town, but for these the owners of the lands should pay as usual. For the more densely populated parts of the town, where the houses stand in streets touching one another or nearly so, I think that stones at the corners of each block should meet all requirements, so that a total expenditure of perhaps Rs. 75,000 should suffice to complete the survey. It is impossible, however, to say with any exactitude until a trial has been made. I therefore recommend that Mr. Cardozo be authorised to make a trial survey of a small part of the town, whence to deduce the probable cost of the whole work. He informs me that such a trial as he would require to make would probably not cost more than Rs. 2,500. If a new survey is made, or even if the old survey is merely revised, which is unquestionably necessary, arrangements will be necessary for the future maintenance of a continuous record of changes, both in the maps and in the survey records; and in any case the Collector should at once arrange for the instruction of the Revenue Inspectors in proper methods of surveying and of taking out survey areas. In many cases in the backyards of houses in streets it may not

be possible to run diagonal lines so as to obtain the areas in the correct way, i.e., by triangulation. In such cases the Revenue Inspectors will need to be furnished with prismatic compasses or other instruments for taking bearings. The Collector should obtain the assistance of the Superintendent of the Survey in regard to the training of the Revenue Inspectors and to supplying them with the instruments necessary for their peculiar work. And as the curnams have constantly to assist the Revenue Inspectors in their survey work, they also should be placed under training and be required to acquire at least such a knowledge of surveying as is now being demanded of the village curnams of the Trichinopoly district.

The Stamp Department.—61. The Stamp Department requires comparatively little notice. The main stock of stamps is in the charge of the Deputy Collector, who issues supplies to the Tahsildar, always weekly and sometimes oftener, if necessity arises. The weekly issues average about Rs. 12,000. The Deputy Collector personally sells all stamps of the value of Rs. 100 each and upwards. The sales of postage and receipt stamps are attended to by the Stamp Shroff on Rs. 20. Sales of all other stamps* and their issue to the salaried vendors are made by the Tahsildar himself personally.

1. Non-judicial stamps.
2. Bills of exchange.
3. Court-fee papers.
4. Do. labels.
5. Court-copy papers.

6. Foreign bill stamps.
7. Share transfer stamps.
8. Notarial stamps.
9. Telegraph stamps.

62. There are two salaried vendors—one in the Small Cause Court on Rs. 75, and the other in the Sea Customs House on Rs. 40. The former gives security to the amount of Rs. 5,000, and is allowed to indent for stamps up to a limit of Rs. 4,500. The remaining Rs. 500 is taken as security for the permanent advance of Rs. 500 allowed to him in cash for making refunds of half costs in compromised suits, on certificates issued by the Court. He recoups his permanent advance on bills, supported by vouchers, submitted to the taluk treasury. He sells all Court-fee labels and Court-fee stamps not exceeding Rs. 50 in value and notarial stamps and Court-copy papers. His total sales during the last three years came to Rs. 7,85,569. The discount he would have received, if not salaried, would have been Rs. 8,080 in the three years. He actually drew Rs. 2,700 only as pay, so that the present arrangement is economical.

63. The salaried vendor at the Sea Customs House gives security to the amount of Rs. 2,000. He sells all kinds of stamps except telegraph and service postage. His sales during the last three years came to Rs. 89,765. The discount he would have drawn in the three years, if not salaried, was Rs. 1,993. The pay he actually drew in the three years was Rs. 1,440, so that there is no ground for recommending any change of system.

64. The general stamp vendors, of whom there are sixteen in number, sell non-judicial and court-fee stamps up to Rs. 50 in value. They also sell foreign bill, share transfer, ordinary postage and receipt stamps. There are also 19 minor stamp vendors. They sell receipt stamps, one anna court-fee labels and ordinary postage stamps. One of them is also allowed to sell court-fee labels up to one rupee. These vendors and also the Head and Branch Postmasters are allowed the usual discount.

65. Stamps exceeding Rs. 100 in value are not issued to the Tahsildar. The sale of these to the public is made by the Deputy Collector himself. During the past three years, 182 such stamps of the aggregate value of Rs. 85,832 were sold.

66. Stamps are issued to licensed vendors twice, and to salaried vendors thrice, a week—to the latter sometimes oftener. Postal officers are, however, allowed to indent for postage stamps every day.

67. The strong room is secure, but is not large enough for separate divisions of it to be allotted to the Deputy Collector and Tahsildar respectively. There should properly be two strong rooms, I consider—one for the Deputy Collector's, and the other for the Tahsildar's, stock—but this cannot be arranged for in the present office.

68. The only part of the arrangements in this department to which exception may properly, I consider, be taken, is that, as he himself complains, too much responsibility is imposed on the Stamp Shroff on Rs. 20, who sells postage and receipt stamps. He gives security to the amount of Rs. 200 only, though the sales he effects come to twenty

to twenty-five thousand rupees a month. Stamps are issued to him weekly by the Tahsildar, so that the value of stamps in his hands is often seven or eight thousand rupees, and sometimes, as at the beginning of the Christmas holidays, rises to Rs. 10,000. The balance of stamps in hand is locked up every evening in the strong room, occasionally after examination by the Tahsildar, and more frequently after inspection by the Head Gumastah. It would be more satisfactory if these stamps were checked every evening without exception, but the Tahsildar has no time for this work.

Income-tax Department.—69. The conduct of business in the Income-tax department of the Deputy Collector's office has several times been complained of, and has twice before been the subject of report after inspection by a Member of the Board of Revenue. In 1887, Mr. Garstin inspected the office. In his report, he briefly described the system on which the assessments were stated to him to be made; discussed the efficiency of the principal members of the establishment; proposed a considerable increase in the out-door inspecting agency; and criticised in detail several cases which came under his notice and in which the course of proceedings appeared to have been irregular. In view of the defalcations by the Manager, A. Govindu Row, which subsequently came to light, it is interesting to note that Mr. Garstin thus reported of him:—"The manager struck me as being inefficient, and should, I think, be replaced by a better man. His antecedents, moreover, are not as good as those of the Manager of the Madras Town Income-tax office should be." It seems a pity that no notice was taken of Mr. Garstin's opinion.

70. The Government Order (13th June 1887, No. 576) on Mr. Garstin's report led to Deputy Collector R. Ragunatha Row, who was then Prime Minister at Indore, being called on for an explanation. When received, his explanation did not satisfy the Board, which however remarked that, situated as Mr. Ragunatha Row was, it was useless to press the matter further. The Board's Proceedings in question was recorded by Government (G.O., 17th September 1887, No. 907), so that, as Mr. Garstin's proposals as to the increase of the establishment had not met with approval, the result of his inspection may be said to have been little or nothing.

71. In 1889, Government having directed a further inspection of the Income-tax office, both in view to a reduction in the cost of the establishment (G.O., 16th August 1888, Mis. No. 4869), and with reference to certain statements in the *Hindu* newspaper (official memorandum, No. 16, dated February 8, 1889), Mr. Grose made a lengthy and detailed inspection of the office. His report disposed of the complaints made of the conduct of the business of the office with as much success as was possible, seeing that no complainants would come forward to substantiate their allegations; but dealt principally with the particular duties of each member of the establishment. As the principal subject referred for investigation was a proposal to effect economies by reducing the establishment, it was inevitable that Mr. Grose's enquiries should chiefly

* G.O., 15th June 1889, No. 491.

be in this direction. The result was that Government accepted Mr. Grose's conclusion that there was plenty of work for the establishment as then organized. No alteration seems to have been made in the working of the establishment since Mr. Grose inspected the office. It must be noted, however, that "Form E" spoken of by him is a clerical error for "Form K," and that the Forms I and II mentioned by him are no longer in use.

72. The Board of Revenue has on several occasions found it necessary to comment on the apparently low rates and small numbers of the assessments under Part IV, and the Government has concurred in the Board's remarks. The exact nature of the points which attracted the Board's attention will be seen by a reference to the Board's

† *Vide* G.O., 4th January 1890, No. 8, paragraph 11.

‡ *Vide* G.O., 15th Nov. 1890, No. 915, paragraph 12.

§ Now before Government.

Income-tax Administration Reports for 1888-89† (paragraph 39), 1889-90‡ (paragraphs 25 and 43) and 1890-91§ (paragraphs 22, 28, 29, 31, 48 and 49.) The following are instances, taken from the report for 1888-89:—Only 49 barristers and other legal practitioners paid income-tax, against 156 in Tanjore, 149 in Malabar, and so on; only four medical practitioners, nine general merchants, 16

grain merchants, one salt merchant, and three hotel-keepers, paid in Madras Town in 1888-89; and the like.

73. The Collector's reply to the Board's remarks is contained in his letter, No. 1042, dated 4th May 1891, submitted with the Proceedings of the Board (Separate Revenue), dated 5th October 1891, Mis. No. 3202, and transferred to me in G.O., dated 13th October 1891, No. 5309, and herewith returned. As regards the number of legal practitioners who paid income-tax, the Collector points out that the published lists of Barristers, Solicitors and Vakils include many persons who do not practise, or even reside, in Madras, and that the competition in the ranks of the legal profession is now so keen that many of the younger practitioners do not earn enough to become subject to the payment of income-tax. I believe this explanation to be correct.

74. As regards medical practitioners, the Collector points out that the number assessed in 1889-90 was 20, against 15 in 1888-89. Only nine actually paid income-tax, however, against four in the preceding year. A reference to the list of assesses sent up by the Collector will show that many well-known names are missing. It is as distressing, as astonishing, to find that, with two notable exceptions, not one of the commissioned medical officers in Madras made as much as Rs. 500 per annum by private practice. The same appeared to be the case with regard to a well-known and long-established dentist. On inquiry, I find he was twice taxed in 1889-90,—once in Ootacamund and once in Madras. Of course this was wrong. The Ootacamund assessment was in respect of house property; that in Madras mostly in respect of house property; so that he figures in the returns under that head. Under the head of professional gains he was assessed at a sum most surprisingly less than I should have thought possible. In the current year, the present Deputy Collector has nearly doubled this gentleman's assessment. Yet I doubt if he is properly assessed even yet. I know that he lives in a good house, the mere rent of which must be close on Rs. 2,000 per annum, if not more. My strong impression is that he ought not to be assessed by the Deputy Collector at all, but should be dealt with by the Collector. I am informed that there are numerous instances of medical men, both Natives and Eurasians, who make good professional incomes, but who escape taxation altogether. Of course, their cases may be concealed by the entry of their names under some other professional head. But I have directed the Deputy Collector's attention to the point.

75. The Collector is right in saying that persons who have more than one source of income are classed according to the source of income which is most profitable in the particular year. This is the rule, and, I think, a proper rule; but it makes general comparisons between the returns of different years difficult. Such as the rule is, however, the classification of assesses does not seem to have been made with intelligence or in a uniform way.

76. I am not altogether in accord with the Collector as to the difficulties of assessment and the poverty of the inhabitants. The Collector's own inquiries have already disclosed the fact of numerous under-assessments and unauthorized deductions from income in the returns made by assesses—*vide* G.O., dated 15th September 1891, No. 876, and the correspondence which closed with Board's Proceedings (Separate Revenue), 29th September 1891, Mis. No. 3134, now before Government. My own belief is that a house-to-house inspection will disclose many omissions. This the Collector has taken in hand, and for the proper execution of this work, a street register will have to be added to the other books kept. I shall advert to this again. As to the accuracy of the assessments, that is a matter which cannot be affected by any change of system. It depends on the honesty of the establishment, for it is quite impossible that the Deputy Collector can do everything himself, as seems to be desired by Government (G.O., 15th September 1891, No. 876, paragraph 7, last sentence). He cannot avoid leaving a good deal to subordinates. But if the subordinates are somewhat better paid and well supervised, as to which more below, much superior results should be obtained in the future than in the past.

77. In December 1890, a petition was sent to Government complaining of irregularities in the Income-tax department. This was sent to the Collector for report. He replied that the allegations were too vague to deal with and that none of the parties whose names were appended to the petition had come forward (*vide* G.O., 20th February 1891, No. 1210.) Subsequently, the petitioners, having apparently learnt

the purport of the Collector's report, put in petitions both to Government and to the Board in which they gave a list of eighteen specific cases. These petitions were referred by the Board to the Collector (Reference, dated 15th July 1891, on Petition Register Nos. 905 and 1151 of 1891). They are under enquiry by that officer, and will soon be reported on.

78. A further set of specific allegations is under reference to the Collector, which arose out of a petition to the Board by the late sub. *pro tem.* manager of the Income-tax department of the Deputy Collector's office, one Rangasawmi Aiyar. This man was remanded by the Collector to his permanent appointment as head clerk of the Correspondence department, because he was insubordinate to the late Deputy Collector, Mr. Plunkett, and for other reasons. In appealing to the Board, he urged that the reason he failed to get on with Mr. Plunkett was that he insisted, contrary to Mr. Plunkett's expressed wishes, in exposing the malpractices of Inayet Hussain Khan, the First Inspector. The Board (Proceedings, 1st August 1891, Mis. No. 5458) declined to interfere with the Collector's discretion in remanding to his permanent post a man who had not been a success in the appointment to which he had been promoted sub. *pro tem.*, but directed that he should have an opportunity of proving his charges against Inayet Hussain Khan, in which Mr. Plunkett also was implicated. The Collector has since personally enquired into all the charges brought by Rangasawmi Aiyar, and has recently, I understand, reported to the Board (Separate Revenue) that the charges have not been substantiated.

79. The Collector has under enquiry certain complaints made by the Revenue authorities in the Madura district that the Deputy Collector's office had afforded incorrect information in certain cases (*vide* Board's Proceedings, 1st April 1891, No. 204, paragraph 17).

80. I understand the duty entrusted to me to be an enquiry into the state and system of work of the Deputy Collector's office, and I have therefore not considered it necessary or desirable to intervene in any way in the enquiries mentioned in the three preceding paragraphs which the Collector already had in hand.

81. Having now briefly dealt with preceding complaints against, and enquiries regarding, the Income-tax department of the Deputy Collector's office, I proceed to describe the system of assessment, &c., there in force.

82. The Deputy Collector does not deal with any Companies, only with salaries and general income under Parts I and IV of Schedule 2 of the Act. In regard to assessments under Part I, all officers of Government, Local Authorities, Companies, Public bodies, Associations and leading private firms are requested, at the beginning of each year, to furnish a list of employés drawing monthly salaries of Rs. 10 and upwards. These lists are sent, as received, to the Income-tax Inspectors, for inquiry and report as to the other sources of income of such of the employés as are paid below Rs. 41-10-8 a month. On receipt of the Inspectors' reports, the employer or the employé himself, according as arrangements have, or have not, been made under section 9 (2) for the recovery of the tax by the employer, is informed of cases in which, because of the receipt of other income making the total Rs. 500 or more, tax is found to be payable on salaries less than Rs. 41-10-8. Under section 9 (2) of the Act and the Local Government rules, arrangements have been entered into with seventy Companies, Associations and persons for the recovery of the tax payable by their employés. On the receipt of the tax from the employers, the remittance lists are checked with the annual lists and previous remittances. In the case of the Railway, Bank, &c., employés in other districts whose tax is remitted to the Deputy Collector in Madras, a memorandum is sent to the Collectors concerned. In several cases, the employers or the employés themselves have been allowed to remit or to pay the tax quarterly, half-yearly and even annually. This is opposed to the provisions of the Act and to the rulings thereon, and should therefore be put a stop to. I do not find anything else to remark on in the system of collection of income-tax under Part I.

83. The assessments under Part IV were originally based on the Municipal registers of the house and professional taxes, and on the facts on record concerning payments of License tax, supplemented by special inquiries. The present system is defective in that sufficient reference is not made to such original sources, and that too much reliance is placed on the office records of the preceding year. The previous

facts with regard to each case are posted into a convenient form called the Rough Register. This register is kept separately for each of the eight Municipal divisions and an opening in it is assigned to each assessee, wherein are entered, first, the particulars of the tax imposed on him in former years, and then the assessment of the current year, the result of enquiries made previous to assessment or on the filing of an objection, and the final decision arrived at. An alphabetical index to this register is maintained, but it has been compiled with little intelligence. For instance, Haji Abdul Karim Sahib would be indexed under the letter H, and Miss Mary Smith under the letter M. Nevertheless, the office people can, and do, find entries in the books by means of this index. The defect is that there is not what I may call a street index, that is, a book in which one or more pages would be devoted to each street, arranged, as found convenient, either alphabetically or in the order of the numbers assigned to the streets by the Municipality. Armed with such a register, an inspecting officer could go along a street and see who had been left out of the assessee's list. Without it, it is almost hopeless to make sure that there are no omissions. The Collector has recently ordered a house-to-house inspection. It should be made by the aid of such a register as I recommend, the form of which would be very simple, the only particulars needed being the door number, the name and source of income of the assessee, and a reference to the Rough Register. With this exception, I find nothing to complain of in the system of assessment under Part IV. Whether the system is properly worked is another matter. I fear not. With establishments badly paid and inadequately supervised, I do not see how good results can be looked for under circumstances which offer great temptations and afford frequent opportunities for illicit gains. I will refer to this matter again under the head of Establishments. In the following paragraphs, I refer to other matters, some of slight, some of considerable, importance.

84. Collectors are authorized under section 13 (1) (b) to issue within Municipal towns a general notice in Form K calling on all persons chargeable under Part IV to send in returns of income (Rule 6 in notification, No. 98, of 18th March 1886, and notification, No. 317, dated 16th August 1886), and the Government of India has ruled that there is no objection to the service, in addition, of a copy of that general notice on such persons as Collectors may consider it desirable to treat in that way (paragraph 2 (c) of the Government of India letter communicated in G.O., dated 14th June 1886, No. 481). But though special notices have been served in all cases, the general notice has never been published. Nor has any list under section 16 been published since 1887-88. The reason given is that, under notification, No. 377, dated 12th October 1886, the Collector is at liberty to serve a special notice under section 17 on any person, instead of including his name in a list published under section 16. This is true, though I do not suppose that Government intended that notification to be acted on in all cases. The fact that it is so acted on causes an immense amount of labour which might be saved. No doubt the convenience to the public is great, but I venture to suggest that the notification relied on is not warranted by law. The law says that the Local Government may make a rule "authorizing a Collector in specified cases, or classes of cases, to . . . serve a notice under section 17 on any person liable to be included in a list under section 16 instead of, or in addition to, including him in such a list." I take this clearly to mean that the Local Government must itself specify the cases, or classes of cases, in which the one kind of procedure may be substituted for the other, and I therefore think that so general a vesting of the Collector with powers as is effected by the notification of 12th October 1886, is *ultra vires*. If I am right, no person whose income is under Rs. 2,000 has been legally assessed to income-tax in the Town of Madras since 1886-87, when the lists under section 16 were last published.

85. When Notice K is returned duly filled up, sometimes the return, if found to tally with previous information and reports by the Inspector, is at once accepted as accurate; sometimes it is referred to the Inspector for further enquiry. In such cases, the Inspectors are allowed to go to the houses of assessee, and there inspect their accounts and report the result. This should at once be stopped. Of course, the Inspectors must be used to make local enquiries. That is their peculiar function. But I very much doubt whether they ought to be allowed to make any direct enquiries of persons assessed or proposed to be assessed. It seems to me that the Inspectors' enquiries

should be confined to the neighbours and trade associates and rivals of persons assessed or proposed to be assessed. To allow them to go direct to such persons is, in my opinion, almost to instigate to corruption. Either before or after the Inspector's enquiry, the party may be asked to produce accounts and documents in support of his statements. There is no legal provision enabling the Collector to call for documents at this stage. He can only legally do so under section 28 after the filing of a petition objecting to the assessment fixed by him. But I see no objection to inviting parties to furnish accounts at any stage, provided that it is made clear to them that they are not compelled to comply with the invitation, and that the only penalty for failure to do so is that they will have to take their chance of being assessed on such information as the Collector has been able to acquire otherwise. When Form K is not filled up and returned, it is the custom to issue a reminder. This involves a good deal of work, which I hardly think necessary. Fair notice having been given individually, it should not be repeated, but the Collector should proceed to assessment at once.

86. A serious reason for complaint is the delay in making assessments under Part IV. For 1890-91, the work of assessment was not begun till the middle of June 1890. Of the 2,171 persons originally assessed, 525, or 24.18 per cent., were assessed in the month of March 1891. In the case of 162 of these assesses, the notice of assessment was not served till after the close of the official year; and in the case of seven of these, the tax still remains uncollected. The same sort of thing occurred in previous years also. The assessments in the case of the 162 assesses above referred to were thus made in the current official year, and were therefore illegal. It is obvious that delays in the making of assessments afford opportunities for malpractices. This being so, the fact that no less than 154 out of the 162 cases of late assessment were in the second and third divisions in the charge of the First Inspector, Inayet Hussain, is not without significance, though, on the other hand, it must be remembered that his is the heaviest charge of the three. Arrangements should be made to equalise the work of the Inspectors.

87. For 1891-92 the work of assessment was not begun until July. Up to 31st October 1891, 1,079 persons were assessed to a tax of Rs. 37,722. Of these, 45 assesses with a tax of Rs. 1,432 were assessed by Mr. Plunkett and the remaining 1,034 assesses taxed at Rs. 36,290 by Mr. Chester, the present Deputy Collector, who joined the office on the 15th July last. Mr. Chester is doing his best to complete the assessments, but has been hindered by the fact that I have had to take up a good deal of his time during the past few weeks.

88. The following statement gives particulars of assessments under Part I for five years—

STATEMENT showing demand, collection, &c., of income-tax assessed on salaries in the Town of Madras for five years.

Years.	DEMAND.		Collections within the year.	Subsequent collections.	Balance uncollected.	Remarks.
	Number of assesses.	Amount of tax.				
1886-87	1,141	Rs. 51,583	Rs. 40,234	Rs. 10,957	Rs. 392	} Irrecoverable. On October 31, 1891.
1887-88	1,257	45,696	38,721	6,751	224	
1888-89	1,384	49,356	45,654	3,666	36	
1889-90	1,517	55,297	52,271	2,980	46	
1890-91	1,579	58,085	52,632	5,098	355	

89. These figures are exclusive of the tax on the salaries of Government servants under section 7 of the Act, which is deducted by the Accountant-General at the time of payment. The very large proportion of the demand which was not collected within the official year seems to me to evidence extreme laxity in the work of collection. It has been pointed out above that monthly payments have not been insisted on, as they should have been. Of the balance relating to 1890-91, Rs. 243 due from 12 assesses, whose whereabouts cannot be ascertained, appear irrecoverable. In the case of Rs. 210 due from six persons, process was not served; Rs. 33 are due from six

assesses who have left service. The remaining Rs. 112 due from twelve other assesses are covered by processes served before 30th June 1891.

90. The following statement gives particulars of assessments under Part IV for five years:—

STATEMENT showing demand, collection, &c., of assessments under Part IV made by the Deputy Collector of Madras for five years.

Years.	ORIGINAL DEMAND.		FINAL DEMAND.		PERCENTAGE OF THE FINAL TO THE ORIGINAL DEMAND.		Collections within the official year.	Subsequent collections.	Balance written off or found irrecoverable.	Recoverable balance remaining uncollected.
	Number.	Amount.	Number.	Amount.	Number.	Amount.				
1886-87	2,081	Rs. 59,310	1,892	50,846	90.48	85.73	31,346	17,189	2,311	..
1887-88	2,408	75,739	2,087	58,319	86.67	77.00	36,918	16,894	4,507	..
1888-89	2,211	76,364	1,770	49,220	80.05	64.55	21,597	23,868	3,736	19
1889-90	2,282	80,552	1,955	59,145	85.67	73.42	31,067	24,935	3,117	26
1890-91	2,171	75,846	1,788	52,461	82.36	68.61	31,587	19,128	1,296	450

91. Rupees 19 for 1888-89 and Rs. 20 for 1889-90 are due from an assessee who is stated to have left the Presidency but to be expected back. Rs. 1,746 or 3.33 per cent. remained uncollected on account of 1890-91 on the 31st ultimo. Of this amount, Rs. 450 due from twenty assesses are presumably recoverable, demand notices or distraint warrants having been served on the parties before 30th June last. The remaining balance of Rs. 1,296 due from 37 assesses is classed as irrecoverable. In nine cases warrants covering Rs. 401 were served on the parties before 30th June last, but they are said to be paupers, to have died after the tax fell due, &c. Warrants for the recovery of Rs. 476 due from twenty-one assesses, though issued from the office in time, were not served before 30th June last. For the balance of Rs. 419 due from seven assesses, processes did not issue, as notices of assessment were not served on the parties, who could not be found. Much of this seems to me very unsatisfactory.

92. It would be expected that, as time went on, there would be a progressive improvement in the working of this department. In the absence of special disturbing causes, not only should the revenue rise with the population and wealth of the country, and as experience gave a better knowledge of the circumstances of the persons liable to the tax, but the proportion borne by the final to the original assessments should increase. A reference to the table in paragraph 90 will show that this has not been the case in the Town of Madras. Judged by the final assessments, the original demand was more accurate in 1886-87, when Deputy Collector R. Ragunatha Row was in charge, than in any of the four following years, during the first two of which the late Mr. Pritchard, and during the last two of which Mr. Plunkett, was responsible. Nor was the amount finally assessed by R. Ragunatha Row very low, considering that it was the first year of a new tax. But if he rightly fixed the final assessment at Rs. 50,846 in 1886-87, it is difficult to understand the reason why the final assessments of Messrs. Pritchard and Plunkett did not exceed Rs. 49,220 and Rs. 52,461 in 1888-89 and 1890-91, respectively. A detailed examination of the assessments of previous years would take much more time than I have been able to devote to it, and would so occupy the establishment as to be a serious hindrance to current work, which is not in as advanced a state as might be wished. Nor would it serve any good purpose, for one of the officers responsible is dead and the other has recently been subjected to punishment for what Government characterised as gross carelessness in the conduct of his income-tax duties. But the fact seems to me worthy of consideration that, in the second year of charge of each of these officers, a heavy fall occurred both in the revenue and in the proportion borne by the final demand to the original assessment. What the cause of this was in 1888-89, I do not know. The explanations given in the administration reports extend only to the collections made up to the end of the official year in each case, and are therefore valueless. Whether impunity made some or all of those concerned more careless or more bold, I cannot say. But no other explanation suggests itself to me. In 1890-91, the fall is suggested to be due to the fact that in that year the Collector withdrew a number of cases from the Deputy Collector's file. This suggestion reached me so recently that I regret that I have not had time to verify its accuracy by an examination of the records.

93. The statement given in the administration report of 1890-91 of objection petitions received and disposed is of no value, for it only extends to the 31st March, and does not include objection petitions put in after that date. Nor does it give the figures for the Deputy Collector's office separately. The accurate figures for the year 1890-91 are as under :—

ORIGINAL DEMAND.		OBJECTION PETITIONS UNDER SECTION 25.								ERRONEOUS ASSESSMENTS CANCELLED AND ABATEMENTS SANCTIONED, &c.	
Number of assesses.	Amount of tax.	Number of petitions filed.	Number of petitions rejected.	Cases in which total remission was granted.		Cases in which partial reduction was allowed.		Cases in which the tax was enhanced.		Number.	Amount.
				Number.	Amount.	Number.	Amount.	Number.	Amount enhanced.		
2,171	RS. 73,846	983	412	265	RS. 7,325	299	RS. 9,750	7	RS. 253	25	1,624

94. These figures compare as under with the figures for the rest of the Presidency given at page 125 of the Board's income-tax report for 1890-91 :—

PERCENTAGE OF									
Object on petitions to original assessments.	Petitions rejected		Petitions on which the tax was wholly remitted		Petitions on which the tax was reduced		Petitions on which the tax was enhanced		
	To the total number of petitions.								
Madras.	Rest of Presidency.	Madras.	Rest of Presidency.	Madras.	Rest of Presidency.	Madras.	Rest of Presidency.	Madras.	Rest of Presidency.
45	28	42	60	26	23	30	14	7	5

95. Thus it appears that objection petitions were not only proportionately more numerous in Madras than in the mofussil, but proportionately more successful under the three heads of "Petitions rejected," "Petitions on which the tax was wholly remitted" and "Petitions on which the tax was reduced." I can see no reason for this in the nature of things. The exception to the prevailing rule is under the head "Petitions on which the tax was enhanced," but the total number of such cases was too small for any argument to be deduced therefrom.

96. The assessments were deferred to so late a date in 1890-91 that no less than 187 objection petitions came in after the end of the year, 173 in April and 14 in May. Of the total number (983) of objection petitions, only 431 or 44 per cent. were disposed of in the year; 552 or 56 per cent. were disposed of after the end of the year; 177 in April, 222 in May and 153 in June. The same state of things prevailed in previous years also. Thirty days being allowed to assesses for payment after the disposal of objection petitions, the tax assessed in the above 153 cases was of course legally irrecoverable. The Deputy Collector must have known quite well the consequences of his delays, for in some of his orders on objection petitions there is a direction that payment must be made before 30th June. In some cases, objection petitions originally rejected as time-barred were admitted, on the parties showing that they were presented within the proper time from the service of form H, and warrants already issued for the collection of the overdue tax recalled. But having once rejected objection petitions for whatever cause, the Deputy Collector had, in my opinion, no power to re-admit them. The parties should have moved the Commissioner (Collector) to take up the cases on revision under section 27 of the Act. In several instances cases already formally disposed of were reopened, and confirmed assessments

were reduced or remitted. I consider that, in thus acting, the Deputy Collector exceeded his powers. There are many instances of adjournments of hearings without recorded cause or note of fresh date fixed for hearing, or anything to show that the adjournment was authorised by the Deputy Collector.

97. The system adopted for the disposal of objection petitions was as bad as could be. It will hardly be credited that it was the custom until a few days ago, when Deputy Collector Mr. Chester made different arrangements, for the Manager to hear the parties in the first instance in his own room and to examine them, their witnesses and accounts, if any, in the absence of the Deputy Collector. (In a quite recent case the Manager had parties with him and conducted enquiries after the Deputy Collector had closed office and gone home in the evening). The Manager would then draw up an office-note giving the result of the examination and the previous history of the case and his own remarks and conclusions thereon. The Deputy Collector, after going through the office-note, would then call in the parties and pass his orders. Nothing more improper can well be imagined. The Deputy Collector may properly, and indeed must, use the Manager as his agent for the examination of vernacular papers and accounts, but he should invariably first see and examine the parties and their witnesses himself, and should then make his reference to the Manager in their presence; and as far as possible the Manager should conduct his examination of accounts at a side table in the Deputy Collector's room or at least in an adjoining room with the door of communication between the two rooms kept open. Not to mention the obvious impropriety of the course formerly followed, so much of the Manager's time appears to have been taken up in hearing parties that he had no leisure to attend to the routine work of the department and thus to exercise an efficient control over the working of the establishment in general. The maintenance of the various registers kept in the office requires much more supervision than it has received. This is specially the Manager's work and has the first claim on his time and attention.

98. Revision petitions were preferred to the Collector in 206 of the 1890-91 assessment cases. Nine of these were still pending disposal on 31st October. In only 29 cases was the assessment confirmed. In the remaining 168 cases it was either remitted or reduced. The disposal of revision petitions, being in the Collector's hands, is beyond the scope of my enquiry, but I may mention that in one case the Collector acted under section 27, although no order had previously been passed under section 26. In one instance the Deputy Collector entertained an objection under section 25 after the Collector had disposed of the case, on revision, under section 27, and reduced the taxable income from the Collector's figure of Rs. 2,117 to Rs. 1,859, on which he imposed a tax of Rs. 48-6-7 at five pies in the rupee, instead of the lump sum of Rs. 42, the proper charge on an income exceeding Rs. 1,750 but not exceeding Rs. 2,000. The assessee then petitioned for and was allowed a deduction of Rs. 184 from the assessed income on account of premia paid to insurance companies; and was taxed Rs. 43-9-11, again at five pies in the rupee, instead of at Rs. 35, the proper tax on an income exceeding Rs. 1,500 but not exceeding Rs. 1,750. In another case an assessee whose income was fixed at Rs. 676 was allowed a deduction of Rs. 270 on account of premia paid to insurance companies. This sum was vastly in excess of one-sixth of the income, and so large a deduction should not have been allowed [*vide* section 5 (g) of the Act and the proviso to rule A (7) of the Government of India notification No. 2762, dated 6th June 1890]. Having thus reduced the income below Rs. 500, the Deputy Collector deducted from Rs. 10, the tax on incomes between Rs. 500 and Rs. 750, the tax (Rs. 5-10-0) at four pies in the rupee on Rs. 270; and taxed the assessee Rs. 4-6-0 on the remainder, instead of maintaining the full tax of Rs. 10 under Government Order, dated 14th February 1887, No. 168. In another case, besides making a similar mistake, the Deputy Collector allowed for premia paid in the year following that on the income of which the assessment was made, contrary to the Government of India resolution communicated in Board's Proceedings, dated 19th May 1888, No. 457.

99. I append such remarks as seem required on the registers maintained in the office under the Board's orders.

Register No. 1.—Assessments under Part IV.—100. Instead of a single register, nine registers are kept—one for each of the eight Municipal divisions, and one

for persons who have been taxed in Madras on account of their income or business there, but who reside elsewhere. The maintenance of these eight registers causes a great deal of extra work and the allotment of a certain number of pages to each street causes a great waste of paper. One register should suffice in which the cases should be entered as disposed of by the Deputy Collector. It will be easy to refer to it by means of the alphabetical and street indexes, if they are properly maintained. In column 1, which is intended for the serial number, the number in the objection petition register No. 2 is entered, instead of the latter being noted in the column of remarks. The door number of the house in which the assessee lives has not been noted in column 3 of the register No. 1. The income from each of several sources is not shown separately but in a lump in column 7. The amounts originally entered have been altered in numerous cases in which the assessment was modified on objection. This should not have been done, as column 9 is intended to show the tax on the modified income. In cases where the full amount of tax has been collected at one time instead of by instalments, the amounts are entered either in column 10 or 11 or in common to both, instead of a moiety being shown in each of the two columns, the date of payment alone being shown in common to both. In cases where the tax has been modified on revision under section 27, a remark to that effect is made in the body of the register, instead of in the column of remarks. Generally speaking the register is very untidily kept.

Register 2—Objections under section 25 of the Act.—101. The number in the rough register is shown in column 3 instead of that in the register of assessments (No. 1). This is due to the absence, above noticed, of a consecutive number from register 1. The door number has not been noted to show the assessee's residence. Column 4 is headed "Purport of petition." The entries in this column run "Prays for exemption" or "Prays for reduction." A brief abstract of the petition should have been entered. In some cases there was a delay of five or six months in the disposal of objection petitions. In some cases no reasons are assigned for the decision arrived at. In some cases the decisions have been wrongly entered against other cases with the remark that they relate to such and such a case. Generally speaking this register is neatly kept. Mr. Plunkett usually entered his decisions in the register with his own hand. Mr. Chester usually drafts them on the petition itself or on some other paper in the record, and has them copied into the register which he then signs. I prefer Mr. Plunkett's plan.

Register 3—Proceedings against defaulters under the Civil Procedure Code.—102. Proceedings are rarely taken under section 30 (3) of the Act and there are few entries in this register. It is not neatly kept.

Register 3 (a)—Proceedings against defaulters under the Land Revenue Law.—103. Two registers are maintained, one for assessments under part I and the other for assessments under part IV. As in the case of registers 1 and 2, the number in the rough register instead of that in register 1 is noted in column 1. In some cases payments have not been noted in the appropriate columns. In cases in which the objection petitions were disposed of in the month of June, demand notices only were sent, and in a few cases even this was not found possible. In several cases processes were not issued till long after the tax fell due. In a large number of instances the Deputy Collector took on himself, on payment of the tax, to remit process-service fees as well as the penalty imposed under section 30 (1). It appears to me that this was beyond his powers. The process-service fees should of course be collected when it is necessary to issue process, and penalties once imposed under a specific provision of law cannot, I consider, be remitted save under an equally specific legal provision. This register also is not neatly kept.

Register 3 (b)—Of proceedings under the Municipal Law.—104. This register has not been kept, no steps having been taken under the Municipal Law for the collection of income-tax.

Register 4 of assessments under Part I.—105. This register is intended for the entry of assessments and collections under section 9 of the Act in the case of servants of companies, of public bodies or associations not being local authorities or companies, and of private employers. Holders of debenture loans of the Madras Municipality and

of the Buckingham and the Carnatic Mills Companies, to whom interest has been paid, and Madras Municipal employes, who are assessed under section 8 of the Act, have been wrongly brought into this register. Under Board's Proceedings, dated 12th October 1887, No. 627, and Government Order dated 4th August 1890, No. 609, the official salaries and fees derived from their Government by all classes of Consular employes are exempt from payment of income-tax. But the Assistant to the French Consular Agent has been wrongly taxed and brought on this register. This mistake was rectified only a few days ago. The tax on the commission received by the Administrator-General and his establishment has been remitted to the Deputy Collector, and brought into this register. It is doubtful whether, with reference to the definition of the word "salary" in section 3 (4) and to section 7 of the Act, the tax should not be remitted direct to the Accountant-General. In several cases remarks are made in the body of the register instead of in the column opened for the purpose. In the column for the total collection in each quarter, the totals of the previous quarters are also brought forward. The column for the total of the year, however, has not been filled in. In several cases assesses have been allowed to pay their tax quarterly, half-yearly and even annually, instead of monthly.

Consolidated register of assessments and collections under Part IV.—106. This register was prescribed in Board's Proceedings, dated 2nd July 1887, No. 303. A certain number of pages have been set apart for each class and a consecutive number also given for each class. This is a convenient arrangement. Column 6 has not been filled-in in the years previous to 1890-91. When an assessee has more than one source of income, the source from which he gets the largest income has to be taken into account in fixing the profession under which he should be classed. In the absence of details of income under each source, it is impossible to say whether the classification in column 6 of the register has been properly made. In the collection columns, the date of collection is also noted and initialled by the clerk making the entry. This is unnecessary and inadvisable, as it makes it difficult to add up the figures. Only the number of the distraint order has been noted in column 32, not the date. I understand that the Board proposes to abolish registers 1, 3 and 3 (a) and to make this register, with some slight modifications, take their place. I think the proposal a good one.

107. In addition to the above registers which have been prescribed by the Board, a number of other registers are kept. These are fully described in Mr. Grose's report printed with Government Order, dated 15th June 1889, No. 491. I will therefore only remark that one register should suffice instead of the following three:—Register of K returns referred to the Inspectors for report; register of despatch of objection petitions to Inspectors, &c., for report; and register of references to Inspectors regarding information required by other Collectors. The one register should be kept separately for each Inspector to facilitate reference. Arrangements should also be made for the Inspectors keeping registers of the papers sent to them for report, as the curnams do of the processes entrusted to them to serve, and for the inspection, at least once a week, by the Manager, and occasionally by the Deputy Collector, of the Inspectors' registers and of the papers still in their hands not yet reported on. At present there seems to be no check at all on what the Inspectors do, what papers they have or how long they keep them.

108. Many of the registers are in books which contain many more pages than are needed, and in many cases more copies of printed registers, &c., have been ordered than can be used for years. There is thus an avoidable waste of paper, which should be put a stop to.

Quarterly demand, collection and balance statements.—109. In the quarterly demand, collection and balance statements, only the numbers of objection and revision petitions disposed of have been shown in the statement, instead of the total number. Probably this error was due to the fact that the form, which has since been amended, was defective.

Records.—110. The state of the records in the Deputy Collector's office is not satisfactory. The matter has already engaged the Collector's attention and has been reported on by the Deputy Collector, but no action has yet been taken. From the Deputy

Collector's report I find that no register has ever been maintained by the Record-keeper of the papers in his charge, so that no one knows exactly what records there are in the office, and that if any are lost, stolen, or mislaid, it is impossible to hold any one responsible. The only things at all corresponding to such a register are the ordinary consecutive lists of papers received and despatched from 1830 to date, the destruction of several volumes of which was sanctioned by the Collector in 1890 on the ground that they were over fifty years' old, though there are no other lists of any kind of the papers in the office! Even now, as papers are passed into the record, they are not entered in any register. The Deputy Collector proposed to put some of his clerks on to the duty of sorting the old records so that it might be seen what should be destroyed, and what retained, when a register might be opened of the latter. But I fear matters have gone beyond so simple a solution, for the mass of records is too great to be dealt with without the assistance of a special establishment. For instance, there are 131 large folio books in which correspondence has been copied from 1787 to 1858. Then there are five almirahs full of English correspondence from 1800 to 1890, partly in bundles and partly in files; one almirah full of yeomiah records from 1811 to 1870; another almirah full of original survey records (not, however, the missing field books); two large almirahs full of Registration department petitions from 1801 to 1890; eight almirahs full of duplicates of certificates issued since 1829; 49 large books of registers of "choultry certificates" and "bill of sale entries" from 1758 to 1828; 135 large books of bill registers from 1805 to 1866; and an immense mass of other miscellaneous records in English and in the Vernacular. All these are in the record-room downstairs in charge of the Record-keeper. The 49 books of "choultry certificates" and "bill of sale entries" contain copies of the old deeds known under those names and of Government grants and other documents relating to land in Madras. In some of these the entries are in tolerably consecutive order and appear to be copies of documents brought in for registry at the time of, or shortly after, execution. In other cases the entries are in no sort of order and appear to be copies of the title-deeds and other papers filed in response to the Board's advertisement of 11th February 1803, that all such documents must be produced to the Collector on pain of forfeiture of the grant.

111. Upstairs, in charge of the Registration department, which has constant occasion to refer to them, are a great number of registers, mostly of great size, as follows:—

	Volumes.
Registers of Government grants	2
Do. of old form certificates (1800 to 1808)	14
Do. of do. bills of sale (1808 to 1828)	11
Do. of new form certificates (1829 to 1861)	18
Do. of do. bills of sale (1829 to 1866)	10
Do. of do. transfers (1866 to 1882)	3
Do. of A form certificates (1867 to date)	55
Do. of freehold certificates (from 1863)	2
Do. of do. transfers (from 1871)	1
Do. of certificates and bills of sale of the shrotriem villages.	8
Do. of cantonment leases	3

These registers contain about 85,000 entries, mostly of properties in Madras, but also of freeholds in all parts of the Presidency and of leasehold tenures in distant cantonments, such as that of Rangoon, formerly or now occupied by the Madras Army.

112. Besides the above, there are the survey and the settlement and the permanent land registers I have described above, and many volumes of maps, new and old, to the total number, I suppose, of more than a hundred.

113. The details of the above information are derived from lists prepared for me in the office, but I cannot say that they are exhaustive, though they may be accurate as far as they go. My doubts arise from the fact that after a list had been prepared for me of the books and papers in the record-room, other books and papers were found and had to be added to the original list. I can see no reason why still more such omissions should not be discovered, for the records are so crowded up, in boxes and in almirahs which are so close together that there is hardly room to open the doors, that it is not easy to make sure that nothing has been overlooked. In saying this, I must not be understood to impute blame to any one now on the establishment. Much of the

Record-keeper's time is occupied by the duty of taking records to courts which have called for them, where he is often detained for a whole day doing nothing. Even if his time was wholly his own, a single man might well be excused if he failed to grapple with so great a mass of books and papers. As it is, it is wonderful how soon he manages to produce everything that is called for, especially as it is only quite recently that the records were removed from the Mount Road to the present office—a transfer effected without additional assistance and from the confusion necessarily incidental to which it is surprising that the records (and indeed the whole of the office) have so far and so soon recovered.

114. The records of the License and Income taxes department are constantly needed for reference and are therefore kept in the rooms used by the clerks, in which there is by no means sufficient space for their proper arrangement. Those of them which can be tied into bundles are kept in almirahs, but on the floor there are great heaps of books for which there are no book-cases; nor if there were book-cases, is there space for them anywhere in the office. Here, also, though the appearances were most unpromising, I found that what was called for could be found without unreasonable delay. If the license-tax registers are kept, the rest of the license-tax records might, I consider, be destroyed.

115. The current records from the Correspondence and other departments are passed into the record-room once a year only, instead of at least once a week. It is, of course, impossible for the one Record-keeper to deal efficiently with records coming in in such large quantities at a time.

116. It will be apparent from the above description of the records that it was impossible for me personally to carry out the instructions of Government that "the valuable records in the Deputy Collector's office connected with the registry of grants should be examined to see whether there are any papers bearing on the early administration of the Presidency which ought to be transferred to the Government record-room." I took one of the old volumes of correspondence one day and went through it in as cursory a way as was consistent with making a note of all points of apparent interest or importance. It took me about two and a half hours to go through this one book. The work of going through such books is not work of a sort which can easily be carried on continuously, for in many cases the ink has so faded that the reading of the writing is very trying to the eyes. To go through the whole of the books of correspondence and of copies of deeds would take many weeks, if not months; and it would be mere waste to require an officer of standing to undertake the whole of such a work, for many of the entries in the books are of the most trivial description and quite unworthy of preservation. For instance, it was the practice at one time to copy into bound volumes all the letters received as well as those despatched. In one book I found a number of letters from Collectors of other districts returning time-expired rowannahs originally issued by the Collector of Madras, and no doubt the other books contain much material of the same kind. It may safely be assumed, I think, that not one per cent. of the current correspondence of any office, as now conducted, is worthy of preservation after the lapse of half a century. In the early days of the British dominion in India, the proportion of permanently important letters was probably higher. But, whatever allowance may be made for this, it is clear that by far the greater part of the correspondence lodged in the Deputy Collector's record-room is not worthy of permanent preservation. The problem is to select those papers which should be kept, out of the mass which may be thrown away, and to render the retained minority easy of reference.

117. The course which I think should be pursued is that the volumes should be read through and an abstract be prepared of the more important documents, excluding reminders and covering letters and most, if not all, periodical returns and letters dealing only with individual cases; and that this abstract should then be submitted to a superior officer, who would judge for himself what papers were worthy of his own perusal with the object of making extracts for printing or transcripts into new manuscript books, properly paged and indexed, or of transfer to the Government record-room, the contents of which will, I understand, shortly come under examination by Mr. Forrest. The work of deciding which papers should be included in the abstract is not one which can be left to clerks on Rs. 20 or 25 a-month, who must

necessarily be men of poor education or of low intelligence or of very brief official experience. I understand that for some time past the work of arranging the records in the Government office has been in progress, so that Government has experience to guide it in determining what sort of establishment is adequate to work of the kind. But it seems to me that it would be useless to entrust work of the kind to men on less than (say) Rs. 70 a-month, which is the rate allowed for the superior clerks proposed to be employed on work of exactly the same kind in the Board's office (*vile* Government Order, dated 8th January 1891, Mis. No. 86). I would therefore propose that the establishment which must be entertained for an examination of the Deputy Collector's

		RS.	on the margin. More copyists may be
1 Head clerk on	...	100	found necessary after a time, but I think
4 Clerks on Rs. 70	...	280	two will suffice to begin with. The only
2 Copyists on „ 15	...	30	qualification which they need possess is
3 Attenders on „ 10	...	30	that of good handwriting. They may
Total per mensem	...	440	therefore be taken on for the occasion.

The superior clerks should as far as possible be selected from among the record staff of the Government and Revenue Board offices; and the whole establishment should be placed under the officer whose employment on the examination and arrangement of the Board's records has been sanctioned in the Government Order last above quoted. If this arrangement is not approved, or if the appointment of the officer in question comes to an end before the work of examining the Deputy Collector's records is completed, the Collector personally should undertake the supervision of the establishment. Until some experience has been gained, it will not be possible to say for how long the special establishment above proposed will be required. It might be sanctioned for six months in the first instance. When the examination of the older records, which may be expected to yield the most interesting and important results, has been completed, a cheaper establishment might be substituted for that above proposed, for it will not be necessary to employ such highly-paid men on the examination and arrangement of the more recent records.

118. The above proposal principally applies to the volumes and bundles of correspondence. I am not so sure what should be done with the 49 volumes of copies of grants, "choultry certificates," "bills of sale" and the like. These copies are not authenticated and are therefore of no value as evidence. Moreover, the greater number of the older documents cannot be needed as evidence, even if admissible, for in most cases the necessity for their production must have long ago been obviated by the law of limitation. The earlier books should of course be examined, for it is impossible to say what may not lie hidden in so large a mass of manuscript; but I doubt if much will be found that will be judged worthy of preservation.

119. As to the transfer of a part of the records to the Collector's record-room which is suggested by Government, the registers of the Registration department and the books containing copies of documents had better, I consider, remain where they are, as they are constantly required for reference in connection with applications for new certificates. Nor would it be advisable, I think, to transfer a part only of the bundles and books of the old correspondence. The whole should be transferred or none. The principal objection to the transfer of the whole is that the Collector has even less space available in his office for the stowage of records than the Deputy Collector. Perhaps it will be best to leave this question for future decision.

120. The departments of the office which most frequently have to refer to the old records are the Registration and the Income-tax, both of which mostly keep their own records and do not send them into the record-room at all. This being so, I think that, when the records have once been got into proper order by the special establishment, the one Record-keeper might possibly be able to maintain the necessary registers of papers received, but for the fact that his time is so much occupied by attending to the requisitions of courts for the production of documents. As lately as 1887, the High Court (letter, No. 2581, dated 19th October) drew the attention of all District Judges and Magistrates to "the necessity for dispensing with the production of original public documents or official papers and requiring parties to obtain and file

copies thereof in their stead, unless it appeared that the production of the original was really necessary." It added that "applications made by parties calling for original documents should not be complied with, unless it appeared that the request was reasonable, that it was made in good faith, and not with a view to avoiding delay or payment of the charges for authenticated copies;" and pointed out that "by calling for the original documents considerable inconvenience may be caused to the court or office which has to produce the same, and, in the case of valuable documents, risk may be incurred, which it is desirable, if possible, to avoid." This circular, which is just what is wanted to meet the case, does not appear to have been communicated to the courts in the Town of Madras or to be acted on in the High Court itself. I am informed that, in the case of summonses to produce documents issued by the High Court, the date on which they are required to be produced is not mentioned, but the Deputy Collector is either left to inform himself of it by sending some person to inspect the court notice board, or learns it by communications from the parties' attorneys, who let him know that they expect their cases to come on at such and such times, and that the person sent with the records should then be in attendance. It may be, and probably is, unavoidable that parties and their witnesses have to hang about the courts until their cases are called on, but it inconveniences the public service that the same should be expected of public officers. It is only in a very small minority of cases that it can be necessary for the courts to have the original documents before them. This necessity can, in fact, never arise except in cases in which the fact or the nature of alterations in statements or registers is a factor. In probably 999 out of every thousand cases, a copy would do as well, and would be produced but for the fact that it is probably less troublesome, and possibly cheaper, to ask the court to call for the production of the original, than to go to the Collector and procure a copy. I fancy the element of cheapness a good deal affects the action taken by parties, for the cost of stamps to be affixed to authenticated copies is sometimes considerable. Of course, so far as the production of copies can be avoided, Government loses stamp revenue. I feel sure that the attention of the High Court has only to be drawn to the matter for it to issue the same orders in Madras as it has already issued in the Mofussil, and thus to remove a somewhat serious hindrance to the proper conduct of work in the Deputy Collector's office and to prevent the loss of stamp revenue which results from the present system of calling for originals instead of requiring the production of copies. In the expectation that the matter will be brought before the High Court, I shall abstain from proposing any increase in the strength of the Deputy Collector's Record department.

121. Before quitting this branch of the subject, I beg to draw attention to the fact that in his letter, No. 608, dated 19th July 1872, and forwarded to the Board by the Collector with his letter dealt with in Board's Proceedings, dated 1st August 1872, Mis. No. 5276, and Government Order, dated 9th August 1872, No. 1181, Deputy Collector R. Ragunatha Row wrote—

"The indices of classified papers have not yet, however, been completed, and I consider it absolutely necessary to have them finished, as without them a search for particular paper will be laborious and at times ineffectual. To utilize to the fullest extent the labour and money already spent on this work of arrangement, I beg that I may be permitted to complete the indices by retaining three hands with one attender for a further period of four months at a cost of Rs. 300.* Within this period I hope to give a finishing stroke to the work."

There is, however, no trace whatever, that I have been able to find, of the existence of any such indices and the office people assure me that none were ever commenced.

The Treasury Department.—122. I have little to say about the Treasury department of the Deputy Collector's office. The chittas of receipts and charges are not tidily kept, but there is no reason to doubt their trustworthiness. In a few cases, in which errors in the chitta had not been repeated in the ledger, the entries in which are correct, the chitta had not been corrected and initialled by the Tahsildar, on the discovery of the error, as should have been done. Two erroneous entries in the chittas

examined had been scored out without reason noted or authority given by the Tahsildar's initials. In some places, wrong figures had been corrected by being written over. They should have been neatly scored out with red ink in such a way as still to be legible, and the correct figures should then have been entered and initialled. The ledgers are fairly well kept, but the headings thereof are not printed nor are they arranged in the order of the entries in the Treasury account. These omissions must add to work. I think that it would be well if the Accountant-General arranged for the issue of ledger forms with printed headings to all treasuries and sub-treasuries. This might be considered when the contemplated issue from Madras, of all forms in common use in all districts, is taken in hand.

123. The treasury procedure in regard to the payment of half the measuring fees to the Revenue Inspectors and of Rs. 25 per mensem from the same source to the two temporary draughtsmen has the sanction of the Accountant-General, but appears to me wrong and opposed to the provisions of the Civil Account Code as to all money transactions being brought into the public accounts and to all payments being made on regularly audited bills. It is as follows:—First, the fees are credited in the chitta, as received, under their true designation and are remitted to the Bank. Then, before the monthly accounts are closed, half of the total sum received (for the Revenue Inspectors) plus Rs. 25 (for the temporary draughtsmen) is deducted from the total and is entered in the revenue deposit register as deposited in the names of the Revenue Inspectors and temporary draughtsmen, the balance only being shown in the Treasury account as credited to Government. Then, after the beginning of the next month, the amount in deposit is drawn on a deposit repayment bill and paid, Rs. 12-8-0 to each of the two temporary draughtsmen and the remainder (being half of the total of the measuring fees collected in the preceding month) to the Revenue Inspectors, one-third to each. If the system of paying the Revenue Inspectors and Draughtsmen by shares of the measuring fees is continued, which I do not recommend, the existing irregular system of payment should be abandoned, all receipts should be passed to the credit of Government and all payments should be made on bills audited under the rules.

The Weights and Measures Department.—124. There is little on which to report in the operations of the establishment maintained in the Deputy Collector's office for testing and stamping weights and measures. The system of receiving the payment of 9 pies for each article brought to be tested is absurdly elaborate and troublesome, and the Deputy Collector proposes to simplify it by having tickets of suitable denominations printed, to be handed to the parties in lieu of the formal receipts, the preparation of which (in duplicate) is now supposed to occupy the whole time of a clerk on Rs. 15. The suggestion is a good one and should be carried out, the issue of the tickets being entrusted to one of the shroffs, not to the gumastah or tester at the head of the department. The clerk can thus be dispensed with.

125. As regards the shape of dram measures, I found that no attention had been paid to Proceedings of the Board of Revenue (Separate Revenue), dated 31st August 1889, No. 313, which are said not to have been communicated to the Deputy Collector.

126. The yard measure in use by the tester for testing measures, and the duplicate kept by the Deputy Collector and formerly used as a standard measure, were both supplied from the Public Works Workshops and are both about one-hundredth of an inch longer than the standard measure No. 199 supplied to the Tahsildar from the Mathematical Instrument office in Calcutta under Act II of 1889, with the Board's Proceedings (Revenue Settlement, &c.), dated 2nd September 1890, Mis. No. 3591. Steps should be taken to have the measures in daily use made to correspond exactly with the standard. It may also be as well to call on the officer in charge of the Public Works Workshops to explain how the so-called standards formerly supplied differ so materially from what would appear to be the correct length.

127. The accommodation provided for this establishment is not adequate. I understand, however, that the erection of a suitable shed, in the small yard at the back of the office, has recently been sanctioned. This work should be carried out at an early date, so that the noisy work of stamping weights with steel dies and sledge hammers may not have to be carried on within the building.

The Correspondence Department.—128. I have nothing particular to report about the Correspondence department of the Deputy Collector's office. It is not, perhaps, so

hard-worked as other branches of the office, but I do not see any ground for any reduction of strength.

The Establishment.—129. In paragraph 8 of Government Order, dated 15th September 1891, No. 876, Government desired that the question of re-organizing the establishment of the Deputy Collector's office should be specially considered. The following statement shows the strength of that establishment as now organized:—

STATEMENT showing the existing establishment of the Madras Town Deputy Collector's office.

Number.	Designation.	Pay.	Remarks.
<i>Registration Department.</i>		Rs.	
1	Registrar	50	
1	Gumastah	30	
1	Do.	20	
2	Curnams on Rs. 15 each	30	
3	Revenue Inspectors on Rs. 30 each	90	
2	Temporary Draughtsmen on Rs. 12½	25	
3	Lascars on Rs. 7 each	21	
5	Peons on Rs. 7 each	35	
	Total	301	
	Revenue Inspectors' share of measuring fees.	60	
		361	
<i>Quit-rent Department.</i>			
1	Tahsildar	150	
1	Head gumastah	35	
5	Gumastahs on Rs. 15 each	75	
5	Curnams on ,, 24 ,, ...	120	
5	Do. on ,, 21 ,, ...	105	
5	Do. on ,, 18 ,, ...	90	
3	Do. on ,, 15 ,, ...	45	
15	Attenders on ,, 9 ,, ...	135	
1	Dutierbund	7	
8	Peons on Rs. 7 each	56	
1	Gardener	6	
6	Watch peons or nirgunties on Rs. 7 each.	42	
	Total	866	
<i>Stamp Department.</i>			
1	Gumastah	30	
1	Salaried vendor	75	
1	Do.	40	
1	Shroff	20	
1	Attender	10	
4	Peons on Rs. 7 each	28	
	Total	203	
<i>Income-tax Department.</i>			
1	Manager	100	
1	Accountant	45	
1	Head Clerk	35	
3	Clerks on Rs. 20 each	60	
2	Do. on ,, 15 ,, ...	30	
1	Inspector	65	
1	Do.	55	
1	Do.	50	
1	Peon	8	
6	Peons on Rs. 7 each	42	
	Total	490	
<i>Record Department.</i>			
1	Record-keeper	25	
1	Attender	10	
	Total	35	

These are clerks and should be so called.
Plus half the measuring fees, amounting to about Rs. 20 per man per mensem.
Paid from measuring fees.
To assist the Revenue Inspectors in making surveys.
For service of summonses and notices and for general office work.

These are the "Insert" clerks.

Are really the Tahsildar's correspondence clerks.
Attend the division Curnams.

Not employed since the office was transferred from the Mount Road and not now required.
Employed to watch the tanks in the district.

Including Rs. 15 per mensem, carriage allowance.
Do. ,, 10 do. do.
Do. ,, 10 do. do.

Statement showing the existing establishment of the Madras Town Deputy Collector's Office—cont.

Number.	Designation.	Pay.	Remarks
<i>Treasury Department.</i>			
1	Accountant	30	
2	Gumastahs on Rs. 20 each	40	
1	Shroff	25	
1	Duffadar	10	
2	Peons on Rs. 7 each	14	
	Total ..	119	
<i>Weights and Measures Department.</i>			
1	Gumastah or Head Tester	35	
1	Do. or Assistant Tester	15	
2	Currians on Rs. 15 each	30	
1	Hamperman	10	
2	Peons on Rs. 7 each	14	
	Total ..	104	
<i>Correspondence Department.</i>			
1	Head Clerk	50	
1	Clerk	30	
1	Do.	20	
1	Do.	15	
1	Dufferbund	8	
2	Peons on Rs. 8 each	16	
2	Do. on " 7 "	14	
1	Sweeper	6	
	Total ..	159	
	Grand Total ..	2,337	

130. The great blot on the present system of administration is that there is no arrangement for the efficient inspection of the out-door establishment. Both the Deputy Collector and the Tahsildar are far too closely tied to the office, and the necessary result is that the Revenue Inspectors and Curnams in the Quit-rent Department and the Inspectors in the Income-tax Department are practically uncontrolled. Mr. Garstin thought it unnecessary to appoint a Taluk Sheristadar and proposed instead to raise the Head Gumastah's pay to Rs. 50. This would have been an improvement, but it would not really, I consider, have met the requirements of the case. It would have been a good thing to have obtained a better man at the head of the ministerial establishment, but no Head Gumastah or Accountant could afford exactly the kind of assistance which is needed. What is wanted is to have some one who can relieve the Tahsildar of his treasury work and so give him the chance of staying away from the office for three or four hours, or even all day, when he has inspection work to attend to. A Head Gumastah or Accountant cannot altogether do this, no matter what his pay. A Taluk Sheristadar can, because by virtue of his appointment he exercises the full powers of a treasury officer during the Tahsildar's absence, and, even when he is present, discharges no small part of them. I therefore consider the appointment of a Taluk Sheristadar essential to the proper performance of the duties of the office.

131. Taluk Sheristadars in the mofussil get Rs. 60 per mensem and are Magistrates. The Madras Taluk Sheristadar will not exercise magisterial powers, but I think that he should nevertheless get the same pay as a Taluk Sheristadar elsewhere, for Madras is a more expensive place to live in than almost any up-country station, and Rs. 60 will procure no better a man here than Rs. 50 or 45 elsewhere. Indeed, I am not sure that even Rs. 60 would suffice, but that there will be some little attraction in the name of the office, which will be more sought after than if it were called an accountantship or a clerkship.

132. Given that this arrangement is approved and that the Tahsildar is thus set at liberty to spend three or four hours every day in inspecting the work of the Rev-

enue Inspectors and Curnams and Income-tax Inspectors, and in acting as Head Inspector of the Income-tax department, in which capacity he should do a fair share of house-to-house inspection, it will be necessary to provide him with the means of paying the cost of locomotion, which will be heavy. It is not possible to keep a horse and carriage in Madras for less than Rs. 25 a month, when incidental expenses, such as Municipal taxes, repair of harness, &c., are taken into account; and this sum makes of course no allowance at all for interest on cost of carriage and horse or for their depreciation, which is sometimes very rapid. I do not see how the Tahsildar can do his work efficiently with less than two horses. Even if he is out inspecting in the morning only, he cannot be expected to make a rule of using the same horse to convey him to office; and he should often be out inspecting more than once a day. He will, therefore, in my opinion, have to keep two horses and cannot do his work with less. I therefore recommend that he be allowed Rs. 50 per mensem as carriage or fixed travelling allowance, being at the same time required to keep two horses or stout ponies to the satisfaction of the Collector.

133. The Tahsildar's pay is Rs. 150 per mensem and he has positively no prospects at all. I do not think that Government can expect to retain the services of an intelligent and trustworthy person for the discharge of troublesome and laborious duties for such a sum. As the work is very peculiar and requires great local knowledge, it is highly desirable that the position should be such as such a man may be willing to occupy for some years continuously, without seeking for change. I am not in favour of the system by which salaries rise from a minimum to a maximum by equal annual increments, generally five in number. The average value of such a salary in such a case as that of a Tahsildar is held to be the minimum *plus* two-thirds of the difference. That is, a salary of Rs. 150-10-200 would on the average be worth Rs. 183½. But in my opinion it is far more likely that in filling up such an appointment the person appointed would be worth Rs. 150 a month only, than that he would be worth Rs. 183½. The system is not economical therefore. And there is the further objection to small increments granted once a year, that it not unfrequently happens that the head of the office has not the strength of purpose to refuse to allow the annual increase when there is no definite cause of dissatisfaction with the officer's conduct. On the other hand, there is no doubt that, under certain circumstances, such as those of the Tahsildar of the Madras taluk, it is of real importance to the public service that the arrangements should be such as to tempt a good man to retain a particular office, and not to seek to better himself, for a series of years. I think that such cases should be provided for by a substantial rise of pay, to be granted, on special report to Government, after approved good service for a certain number of years; and I therefore recommend that it be the rule that the pay of the Tahsildar of Madras be raised to Rs. 200 a month on the expiry of five years' approved good service in the appointment—not as a matter of course, but under the special orders of Government on the Collector's report reviewing the work done during the five years. This may be an unusual arrangement, but I trust it may not be disapproved solely on this account, for it is not unreasonable that unusual arrangements should be made for unusual cases, such as this. I am convinced that it is not to the interest of the public service that the Tahsildar should feel that he has no prospects at all, as is at present really the case. I do not see any present necessity for increasing his pay. But in time it certainly should be increased. The above is the best, and I believe the most economical, suggestion I can make for the purpose. But the increase should, I venture to urge, be promised now. It will not be of use to say that the question of the increase of his pay will be considered at some future date, for he would in that case not have the incentive to honesty and good work which I desire to afford him.

134. I will now deal *seriatim* with the numbers and rates of pay of such of the subordinate establishments as seem to me to need alteration.

135. Mr. Garstin proposed to raise the pay of the Registrar to Rs. 60 per mensem. I think it would be better to go a little further and make his pay Rs. 75. The work requires experience and care, and in so large an office it is really necessary to efficiency that there should be a few fairly well paid appointments to which the juniors may aspire. Otherwise, there is no incentive to hard work and good conduct.

136. Mr. Garstin also recommended the monthly increments shown on the margin

Head gumastah	...	...	...	Rs. 10	to the subordinates of the Registration department. I do not think it necessary to go so far. I would only raise the pay of the two gumastahs and of one curnam by Rs. 5 a month each. The clerks in this department would then get Rs. 35, 25, 20 and 15, a suitable gradation. I do not consider it necessary to raise all the fifteen-rupce clerks to Rs. 20. I am told that few clerks in mercantile offices get so little. This may be. But they do not get pensions.
Second gumastah and two curnams, each.	...	...	...	Rs. 5	

137. On the other hand, Mr. Garstin did not approve of any increase of pay to the Revenue Inspectors, and proposed to leave unaltered the arrangement by which they draw half of the measuring fees. I venture, however, to think this anomalous arrangement had better be terminated, and each Revenue Inspector be granted a carriage allowance of Rs. 25 per mensem, the whole of the measuring fees being credited to Government. This may seem to be a high rate of carriage allowance to grant to officers of such low standing, but they cannot horse themselves properly for less and I do not approve of giving men less for the discharge of certain obligations than it is known that they must spend. They should, of course, be required to keep and use horses or stout ponies, and not be allowed to go about in bullock coaches, which are very slow and waste time. This arrangement will lead to an increased expenditure of Rs. 180 per annum only. I also recommend that the rates of pay of the Revenue Inspectors be increased from Rs. 30 each to Rs. 35, 40 and 45, respectively. Revenue Inspectors in the mofussil now get Rs. 35 and 40, and I do not think those in Madras should get less, even though they get carriage allowance. The carriage allowance is no more than locomotion must cost them, and more knowledge of surveying and better work will in future no doubt be required of them. The rates of pay proposed are not much for decently educated men in such a place as Madras.

138. It will be better, I consider, to dispense with the two temporary draughtsmen on Rs. 12½ per mensem each and to credit to Government the share of the measuring fees which they now receive. Their place should be taken by one properly trained permanent hand on Rs. 25, for which sum a good man should be procurable.

139. If the above proposals are sanctioned, the Registration Department will still show a surplus of revenue from fees and stamps over expenditure.

140. In the Quit-rent Department one clerk may be dispensed with; as already pointed out (paragraph 23). The gardener, also, is no longer required. There will remain one head gumastah on Rs. 35, and

1 Head gumastah on	...	...	...	Rs. 35	four gumastahs and three curnams on Rs. 15. I would rearrange their rates of pay as shown in the margin, so as to give the men a reasonable flow of promotion. These changes will cause, if approved, a net increase of expenditure amounting to Rs. 228 per annum.
1 Gumastah on	...	...	...	Rs. 30	
1 do. on	...	...	...	Rs. 25	
3 do. on 20	...	...	...	Rs. 60	
2 do. on 15	...	...	...	Rs. 30	

141. In the Income-tax Department considerable changes seem to me necessary. The most important is that the Inspectors should be better paid. In Calcutta there are one special Assessor on Rs. 250, who has no territorial charge, and six Divisional Inspectors, one on Rs. 250 and five on Rs. 200 each. All the Assessors get Rs. 30 apiece per mensem as carriage allowance. There is also a Deputy Collector of Income-tax on Rs. 250 and the Collector has a Personal Assistant who gets an allowance of Rs. 50, apparently in addition to the pay of some other appointment. The Collector is an officer holding another appointment, who draws an allowance of Rs. 300 for conducting the assessment and collection of income-tax in addition to his other duties. In Bombay the Collector of Income-tax is a special officer on a salary of Rs. 700 with a carriage allowance of Rs. 100, and there are an Assistant Collector on Rs. 300 with a carriage allowance of Rs. 50, and six Inspectors on salaries of Rs. 150, 125, 100, 90, 80 and 75, respectively. The Calcutta establishments cost 4·5, and the Bombay establishments 3·6, per cent. on the income-tax raised under part IV in 1890-91. The Madras percentage was 5·8.

142. I am aware that one cannot argue from the fact that certain establishments are employed in Calcutta and Bombay, that similar establishments ought to be employed in Madras. On the other hand, it is not fair to argue that, because the cost of raising a particular revenue in Calcutta or Bombay comes to so much per cent. only on that revenue, the Madras expenditure on the same object should not exceed the same proportion. The needs of the public service are not to be gauged by such a procrustean rule. It might as well be argued that one pair of boots should fit every man or the same collar every horse. The circumstances of each case must be considered separately and provision made accordingly. Now, it goes without saying that in Madras, and under circumstances of peculiar temptation, it is impossible to obtain intelligent and honest servants for salaries of Rs. 50, 45 and 40. I do not affirm that the necessary qualifications can certainly be obtained for even very much higher rates of pay, short of those rates which are allowed to such superior servants as Tahsildars and Deputy Collectors, and which it would be out of the question to propose for the Income-tax Inspectors. But I think that a comparatively moderate increase would procure better men, who would at least feel that their official salaries were worth having and therefore worth keeping. I see no reason why one Inspector should have more pay than another. On the other hand, if the Inspectors are good men and receive a proper rate of carriage allowance, so that they can get about their divisions quickly, I think that two should suffice instead of three. It is absurd, I venture to think, to give men less carriage allowance than it is known they must spend, and to give one man more carriage allowance than is granted to others whose carriage expenses are exactly the same. A man does not spend more on keeping a carriage because his pay is Rs. 5 a month more. The present cost of the three Inspectors is Rs. 135 per mensem pay, plus Rs. 35 per mensem carriage allowance, total Rs. 170. I would have only two men, each on Rs. 100 plus Rs. 25 carriage allowance, total Rs. 250. They should be required to keep and use horses, not to go about in bullock coaches, which waste time. The increase of cost would be Rs. 80 per mensem.

143. The clerical staff of the Income-tax Department is not strong enough for the work it has to do, and it has been found necessary, in order to get it done, to employ in the Income-tax branch the attender from the Record Department, the dufterbund from the Correspondence Department and one of the gumastahs from the establishment employed to test and stamp weights and measures. As to the latter, his abolition is proposed below. The two former are required in their own departments, where they are required. Three additional clerks are therefore needed. The Deputy Collector also asks for a Record-keeper and an attender. I think both may be allowed. The appointment of a Record-keeper will greatly facilitate work. He should be a man of some official experience, so should get Rs. 25. The attender should get Rs. 10. The increase to the strength of the staff actually employed on the work will therefore be two only. It seems to me necessary if the work is to be got through promptly and assessments completed in proper time, which is now far from being the case.

1 Head clerk	...	...	...	Rs. 35	the number of clerks in the office to nine. I would pay them as shown on the margin, so as to give a reasonable flow of promotion. The increase of cost due to this proposal will be Rs. 80 per mensem.
1 Clerk	...	...	...	Rs. 30	
2 Clerks on Rs. 25	...	...	...	Rs. 50	
3 Do. on Rs. 20	...	...	...	Rs. 60	
2 Do. on Rs. 15	...	...	...	Rs. 30	

145. The total increase in the cost of the Income-tax establishment involved in the above proposals is Rs. 195 per mensem, as under:—

Inspectors (paragraph 142)	...	...	...	Rs. 80
Record-keeper and attender (paragraph 143)	...	...	...	Rs. 35
Addition of three clerks and improvement of pay of others (paragraph 144)	...	...	...	Rs. 80
Total	...	...	...	Rs. 195

146. I am confident that this increase of expenditure will be speedily recouped by increase of revenue. It will bring the total cost of the Income-tax Department of the

Deputy Collector's office to Rs. 685 per mensem or Rs. 8,220 per annum. It would not be fair, however, to calculate the percentage of this charge to the income-tax assessments, which give the most trouble, and his establishment does an immense amount of work for the Collector in regard to the higher assessments, which yield much the most revenue. The establishments of both offices should be taken together and the sum of Rs. 720 per annum, on account of the Collector's two clerks on Rs. 35 and 25, be therefore added to the above sum of Rs. 8,220. The total will then be Rs. 8,940 or 6.24 per cent. on Rs. 1,43,121, the average annual collections under Part IV for the past three years. This percentage compares unfavorably with the Calcutta and Bombay percentages above stated, but it is impossible to cut the Madras coat according to the Calcutta or Bombay cloth. Indeed, it must be obvious that with such a tax as the income-tax, the poorer a place is, the greater in proportion is the cost of collecting it. As regards the strength of the respective establishments, I propose twelve clerks and accountants (including the Collector's two) for about 2,400 assessments. In Calcutta there are 32 clerks and accountants for nearly 11,000 assessments, besides a Bailiff's Department of four hands and a Treasury Department of eight hands, including a Treasurer on Rs. 80. In Bombay there are only 17 clerks and accountants, so-called, but as the notice servers, nine in number, are paid from Rs. 15 to Rs. 30 (a peon's pay being Rs. 10) they are obviously not mere batta peons, but probably do a good deal of clerical work. Considering that the same books have to be kept and the same returns to be sent in, whether the revenue be one rupee or one thousand rupees, I do not think the establishment proposed for Madras out of proportion to those employed in Calcutta and Bombay.

147. In the above figures, I have not included the Deputy Collector's allowance of Rs. 100 (formerly Rs. 150) per mensem. I entirely agree with Mr. Grose (*vide* paragraph 6 of his report on page 5 of G.O., dated 15th June 1889, No. 491), that it should not be treated as an income-tax allowance. I therefore deal separately with it below (paragraph 153).

148. I do not think that Rs. 25 is sufficient pay for the Record-keeper, who should, if possible, be a man of long experience in the office. I would raise his pay to Rs. 35.

149. The establishment for testing weights and measures is much too strong. One man's time is simply wasted in signing formal receipts for trifling sums (*vide* paragraph 124) and another is employed in the Income-tax Department. Both these men may be dispensed with and a saving of Rs. 30 per mensem be effected.

150. The subjoined statement summarizes the preceding paragraphs:—

Statement showing the alterations proposed in the office of the Deputy Collector of Madras:

Designation or Department.	Increase per mensem.	Decrease per mensem.
	RS.	RS.
Tahsildar (carriage allowance)	50	...
Taluk Sheristadar (new appointment)	60	...
Registration Department—		
Registrar (increase of pay)	25	...
Three clerks at Rs. 5 (increase of pay)	15	...
Three Revenue Inspectors (increase of pay) at Rs. 5, 10 and 15	30	...
Do. travelling allowance at Rs. 25	75	...
Do. half measuring fees now drawn by them to be credited to Government in future, about	...	60
One Draftsman (to be appointed)	25	...
Share of measuring fees now paid to two temporary draughtsmen to be credited to Government	...	25
Quit-rent Department—		
1 "Insert" clerk (to be dispensed with)	...	15
1 Gardener (to be dispensed with)	...	6
1 Gumastah (pay to be increased)	15	...
1 Do. (do.)	10	...
3 Gumastahs (do.) by Rs. 5 each	15	...

Income-tax department—	RS.	RS.
3 Inspectors on Rs. 50, 45 and 40, with carriage allowance of Rs. 15, 10 and 10, respectively, to be abolished	...	170
2 Inspectors on Rs. 100, with Rs. 25 carriage allowance, to be appointed	250	...
1 Record-keeper, to be appointed	25	...
1 Attender, to be appointed	10	...
1 Clerk, pay to be increased	10	...
2 Clerks, pay to be increased by Rs. 5 each	10	...
3 do. on Rs. 20, to be added	60	...
Record department—		
Record-keeper, pay to be increased	10	...
Establishment for testing weights and measures—		
2 Curmash, to be dispensed with	...	30
Total	695	306
Deduct decrease	...	...
Net increase per mensem	389	...

151. Ultimately, if my proposal in paragraph 133 is approved, there will be a further increase of Rs. 50 a-month, on account of the addition to the pay of the Tahsildar. A detailed comparative statement of present and proposed establishments is enclosed (Appendix A).

152. It should be understood that, so far as these proposals are sanctioned, it will not be incumbent on the Collector to appoint any man to any particular office the pay of which is increased, merely because he now holds it. Unless existing incumbents are thoroughly fit for the work of the posts they hold and are also deserving of promotion, they should be otherwise provided for; and more competent men should be brought in to fill the appointments on the new scale of pay. If not, the object proposed in giving better rates of pay will be frustrated and the state of the office will not be improved. The Collector should also see that the men really do the work of the post the pay of which they draw. The insert clerks should all draw Rs. 20 or 25, for instance, not Rs. 15. At present, men have been promoted because of long service but have been kept to the work they were doing before promotion, because of the temporary inconvenience anticipated from moving them, so that a man's official designation is no clue to his actual duties. This is one of the most fertile and most common causes of disorder in an office, and should not be permitted.

153. From a letter received by the Deputy Collector from the Accountant-General, it appears that in its letter to Government, No. 3915, dated 16th September 1891, the Government of India ordered that the income-tax allowance of Rs. 150 per mensem previously drawn by the Deputy Collector should be reduced to Rs. 100. The Government of India presumably wrote in reply to the letter addressed to it by the Local Government and referred to in G.O., dated 22nd July 1891, No. 4164. I am not aware of the grounds on which this order has been issued, but would respectfully request that it may be reconsidered. I have already stated that I entirely agree with Mr. Grose that this allowance should be looked on as a local allowance, rather than as special remuneration for the duty of assessing and collecting the income-tax, which naturally falls to the Deputy Collector in his capacity of an officer of the Revenue department. It is, however, of little importance to what head the charge is debited, provided its amount is sufficient. At one time I held that no such allowance should be granted, because I thought that the holders of appointments in Madras were sufficiently compensated for the greater expense of living here, as compared with residence in the mofussil, by the social amenities and educational advantages (for those who had children) of residence at the capital city of the Presidency. But subsequent enquiries and observations have convinced me that many men are too poor to take advantage of the social amenities and educational advantages which Madras affords, and that to men of the Deputy Collector class residence in Madras is more costly than residence in the mofussil to a greater extent than I had supposed. With

the income-tax allowance reduced to Rs. 100, I fear that Government will soon find that Deputy Collectors of good repute will no longer desire to hold the Madras appointment, which should be one to be coveted, but will prefer to remain at mofussil stations. This will not at all be to the advantage of Government, for the work here is peculiar and very responsible and the position a very independent one, and the rule should be that it should always be held by one of the best men available. If the additional emoluments are not sufficient to cover the additional expenses, the best men will endeavour to avoid the appointment, which Government will be loath to compel them to take; and there will therefore be a distinct risk of its falling into the hands of men of inferior attainments and character. I can conceive, indeed, that the inadequate remuneration of the Madras Deputy Collector may involve another and more serious risk, a risk more demoralizing to the public service, than the risk that men of low character may take advantage of their opportunities here. That would be bad, but it would be worse that an honest man, posted to the Madras appointment, should be tempted to dishonesty by the impossibility of living here on his salary. I therefore trust that Government will be pleased to reconsider this question of the income-tax, or local allowance of the Deputy Collector. My own opinion is that Rs. 200 per mensem would be no more than a sufficient addition to make to the salary of such an officer transferred from the mofussil to Madras. It is certain, I take it, that that sum would not ordinarily cover the additional expenses of a covenanted officer so transferred, and my belief is that if Government were to consult the heads of some of the large mercantile firms, which have branches or agencies in the mofussil, and which naturally do not pay their Assistants more than they find necessary, they would find that it was their custom to add at least so much to the salary of an employé transferred from a mofussil station to Madras for the firm's convenience.

The Office building.—154. The efficiency of an office is so much affected by the situation and nature of the building in which it has to work that it is as well that I should point out that the Deputy Collector needs other and more, and better arranged, accommodation. The situation of the building is not inconvenient, but it is excessively and distressingly noisy, for it is in the street which runs past the back of the Custom House, and into which, at the distance of only a few yards, are discharged the whole of the goods imported into Madras. The traffic of heavily-laden carts and the passage of shouting coolies is therefore incessant. The record-room is so small in comparison with the mass of records stored in it that it will be a matter of extreme difficulty for the proposed special establishment to get to work; and, even when the mass of records has been reduced by the destruction of what is found to be of no value, there will not be sufficient room for the storage of the remainder, unless a change is made in the way the storage of the records is effected. New book-cases and stands reaching to the ceiling will be required in lieu of the ordinary stands and book-cases about seven feet high, which are now in use. If not, the room will hardly be sufficiently cleared for the Record-keeper to have space for the orderly reception and registry of new records. Better, and more accessible, accommodation is also required for the Quit-rent department. It is now located in a room which is approached by a narrow and inconvenient passage and which is too small for the people who have to sit in it (the head gumastah, the "Insert" clerks, the two shroffs and the "Chitta" writer), most of whom have to deal with a constant stream of people coming in to make payments of quit-rent, buy stamps, &c. Even on ordinary days, there is not space enough for the orderly discharge of business; and twice or thrice a week, when the Tahsildar is issuing stamps, the place is altogether over-crowded. Under future arrangements, the Taluk Sheristadar should sit in the same room with this part of the establishment, so that more space is a positive necessity. The Income-tax department is also much too crowded and part of it is in a sort of hall which is badly lighted.

155. In this connection, I venture to draw attention to the very inferior and insufficient accommodation provided in the Custom House for the Collector's establishment. It is located in small and hot rooms, half-filled with almirahs containing the records, for which there is no other or sufficient accommodation, and opening on a deep and dark verandah, in which are from time to time paraded the coolies who are brought

for the inspection of the Collector in his capacity as Protector of Emigrants. It is a marvel to me that the men get through their work at all in such quarters.

156. I venture, therefore, strongly to urge that, when the Honorable the Judges vacate the present High Court buildings, a portion of them should be allotted to meet the wants of the Collector and Deputy Collector. The most convenient arrangement would, I consider, be that the Marine Department should be moved into the High Court out of the Custom House, the whole upper floor of which would then be available for the use of the Collector and would accommodate his Land Revenue, as well as his Sea Customs establishment, which latter is already located there. The downstairs rooms vacated by the Land Revenue establishment would then be available for use as godowns, which are certain to be wanted as the trade of the port expands; and if a light bridge were thrown across the street which divides the Sea Custom House from the High Court buildings, the whole of the Revenue establishments of the district would be under the Collector's immediate supervision, to the great benefit, I feel sure, of the discharge of the public business.

Conclusion.—157. In concluding this report, I beg to state that I have not thought it desirable to increase its bulk by entering on any subjects, other than those which needed exposition in order that the exact system on which the Deputy Collector's office is worked might be understood, or which seemed likely to lead to some practical result. I have therefore altogether suppressed all mention of several lines of enquiry which I pursued and of many papers which I perused, but which I found rather of antiquarian interest than likely to be of present use.

158. I also desire to place on record my appreciation of the very willing and efficient assistance which has been rendered me, in the course of my enquiries, by Deputy Collector Mr. Chester, and to state that the knowledge which this officer has, in a very short time, acquired of his peculiar duties, is very creditable to him.

APPENDIX A.

STATEMENT showing the existing and proposed scale of establishment in the Madras Town Deputy Collector's office.

Designation.	EXISTING SCALE.		PROPOSED SCALE.		Remarks.
	Number of hands.	Cost per mensem.	Number of hands.	Cost per mensem.	
Registration Department.					
		RS.		RS.	
Registrar	1	50	1	75	} These should in future be termed clerks.
Head gumastah	1	30	1	35	
Gumastah	1	20	1	25	
Curnams on Rs. 15 each	2	30	1	20	
			1	15	
Revenue Inspectors on Rs. 30 each	3	90	1	60	* Besides half the measuring fees which amount to about Rs. 20 per man per mensem more.
			1	65	† Including Rs. 25 per mensem, carriage allowance.
			1	70	
Lascars on Rs. 7 each	3	21	3	21	
Peons on Rs. 7 each	5	35	5	35	
Draughtsmen on Rs. 12½ each	2	25	1	25	‡ Temporary.
Total ..	18	301	..	..	
Add share of measuring fees drawn by Inspectors.	..	60	..	..	
Total ..	18	361	17	446	
Quit-rent Department.					
Tahsildar	1	150	1	200	} Including Rs. 50 per mensem, carriage allowance—ultimately will be Rs. 250 per mensem.
Taluk Sheristadar	..	..	1	60	
Head gumastah	1	35	1	35	
			1	20	} These men should be employed as the "Insert" clerks.
Gumastahs on Rs. 15 each	5	75	1	25	
			3 on Rs. 20	60	
Curnams on Rs. 24 each	5	120	2 on Rs. 15	30	
Do. on " 21 "	5	105	5	120	
Do. on " 18 "	5	90	5	105	
Do. on " 15 "	3	45	..	90	
Attenders on Rs. 9 each	15	135	15	135	These men are really ordinary gumastahs, not curnams at all.
Dufferbund	1	7	1	7	
Peons on Rs. 7 each	8	56	8	56	
Gardener	1	8	..	..	
Watch peons or nigranties on Rs. 7 each	6	42	6	42	
Total ..	66	866	..	995	
Stamp Department.					
Gumastah	1	30	1	7	} Should be styled accountant.
Salaried vendor	1	75	1	40	
Do.	1	40	1	20	
Shroff	1	20	1	10	
Attender	1	10	1	23	
Peons on Rs. 7 each	4	28	4	..	
Total ..	9	203	9	203	
Income-tax Department.					
Manager	1	100	1	100	
Accountant	1	45	1	45	
Head clerk	1	35	1	35	
Clerk	..	..	1	30	
Clerks on Rs. 25 each	..	..	2	50	
Do. on " 20 "	3	60	3	60	
Do. on " 15 "	2	30	2	30	
Record-keeper	..	..	1	25	
Attender	..	..	1	10	
First Inspector	1	65	2 on Rs. 100	} 250	* Including Rs. 15, carriage allowance. ** Do. Rs. 10 do.
Second do.	1	55	plus Rs. 25,		
Third do.	1	50	carriage allowance.		

Statement showing the existing and proposed scale of establishment in the Madras Town Deputy Collector's office—cont.

Designation.	EXISTING SCALE.		PROPOSED SCALE.		Remarks.
	Number of hands.	Cost per mensem.	Number of hands.	Cost per mensem.	
Peon	1	8	1	8	
Peons on Rs. 7 each	6	42	6	42	
Total ..	18	490	22	685	
Record Department.					
Record-keeper	1	25	1	35	
Attender	1	10	1	10	
Total ..	2	35	2	45	
Treasury Department.					
Accountant	1	30	1	30	* Should be styled head accountant, Do. accountants.
Gumastahs on Rs. 20 each	2	40	2	40	
Shroff	1	25	1	25	
Duffadar	1	10	1	10	
Peons on Rs. 7 each	2	14	2	14	
Total ..	7	119	7	119	
Establishment for testing weights and measures.					
Gumastah	1	35	1	35	* Should be styled head tester, Do. assistant tester.
Do.	1	15	1	15	
Curnams on Rs. 15 each	2	30	..	..	
Ironsmith	1	10	1	10	
Peons on Rs. 7 each	2	14	2	14	
Total ..	7	104	5	74	
Correspondence Department.					
Head clerk	1	50	1	50	
Position clerk	1	30	1	30	
Clerk	1	20	1	20	
Do.	1	15	1	15	
Dufferbund	1	8	1	8	
Peons on Rs. 8 each	2	16	2	16	
Do. on ,, 7	2	14	2	14	
Sweeper	1	6	1	6	
Total ..	10	159	10	159	
Grand Total ..	127	2,337	127	2,726	

MADRAS,
26th November 1891.(Signed) H. W. BLISS,
First Member, Board of Revenue,
On Special duty.

No. 6292, Revenue.

Referred to the Board of Revenue for remarks, which should be submitted at an early date.

FORT ST. GEORGE,
9th December 1891.(Signed) R. C. C. CARR,
Ag. Under Secy. to Government.

Resolution—dated 2nd May 1892, No. 199.

In reply to Government endorsement No. 6292, dated 9th December 1891, the Board begs to submit the following remarks on the Honorable Mr. Bliss' report on his inspection of the Madras Town Deputy Collector's office.

The Board cannot believe that upwards of 70 per cent. of these gentlemen earn less than Rs. 500 a year. The assessment of medical men is also unsatisfactory. Further investigation is required on these points, for which the house-to-house inspection proposed in paragraph 76 of the report will furnish opportunities. The matters referred to in clauses (b) and (d) of paragraph 17 above are under inquiry and will be separately dealt with, and that referred to in clause (c) has already been disposed of in Board's Proceedings, dated 23rd December 1891, Mis. No. 4168, in which the Board ordered the dismissal of the Income-tax Inspector Inayat Hussain, whose appeal is now before Government.

19. The system of assessment now referred to in paragraph 16 (2) *supra*, is dealt with in paragraphs 82 to 98.

In paragraphs 82, 83, 86, 87 to 91, 98 and 103 of the report the Honorable Mr. Bliss dwells on the defects existing in—

- (1) The method of income-tax collection.
- (2) The so-called "rough register."
- (3) The distribution of work among the Income-tax Inspectors.
- (4) Laxity in collection and delay in making assessments.
- (5) The part taken by the Manager in the assessment of persons liable to tax.
- (6) The irregularities observable in the income-tax assessments and in the disposal of petitions, and
- (7) The remitting of process fees and penalties levied under the Act.

The remarks and recommendations contained in these paragraphs, as also those in paragraph 114, regarding the destruction of the license tax records, have the Board's concurrence.

20. In paragraph 84 the Honorable Mr. Bliss points out that since the year 1887-88 no list under section 16 of Act II of 1886 has ever been published, though special notices under section 18 (1) (a) have been served on persons whose income is estimated at less than Rs. 2,000 per annum with reference to Government Order, dated 12th October 1886, No. 884. The Board is of opinion that the general notice prescribed by section 16 should be published in all cases irrespective of the serving of special notices under section 18. It does not, however, agree with the Honorable Mr. Bliss in his remarks regarding the notification of the 12th October 1886. This, however, does not appear to be a matter of any great moment. It will be recollected that the procedure in regard to publishing Form G (notice under section 16 of the Act) has been ordered to be simplified in accordance with the recommendation made by the late Mr. McWatters in his report on the income-tax administration of the three Northern districts, *vide* paragraphs 11 and 12 of Board's Proceedings, dated 30th October 1891, No. 504, dealt with in Government Order, dated 15th January 1892, No. 46.

21. In paragraph 85 the Honorable Mr. Bliss points out the impropriety of allowing Income-tax Inspectors to inspect the accounts of the assessee at their houses and the undesirability of issuing reminders to parties when Form K is not filled up and returned, instead of at once proceeding to assess them on such information as is available. The Board agrees with Mr. Bliss on both these points. Mr. Bliss' remarks in the latter part of this paragraph as to the production of accounts by persons liable to assessment have already been concurred in by Government—*vide* Government Order, dated 16th November 1891, No. 1091.

22. In paragraph 92 the Honorable Mr. Bliss refers to the great decrease in the income-tax revenue which occurred in the years 1888-89 and 1890-91, each of which was the second year of charge of Messrs. Pritchard and Plunkett respectively. The Board is aware of its inquiries into the case of Inspector Inayat Hussain, referred to in paragraph 18 *supra*, that a certain number of cases were withdrawn by the Collector from his own file in 1890-91, but this is not sufficient to account for the falling off to which Mr. Bliss draws attention and which is gravely suspicious.

23. In paragraph 96 certain irregularities, such as delay in assessment, and in hearing, adjourning and disposing of objection petitions, and admission of objection petitions after the time allowed by the rules, are pointed out. These facts show, in

the Board's opinion, that the then Deputy Collectors (Mr. Plunkett and the late Mr. Pritchard) greatly abused their powers.

24. Paragraphs 100 to 106 of the report refer to the unsatisfactory manner in which the Income-tax Registers have been kept. It will be observed from Government Order, dated 15th January 1892, No. 46, that the Government has, on the Board's recommendation, ordered the discontinuance of Registers I, III, III-A, and III-B, and prescribed a new form of Register I in lieu of the old Registers I and I-B. Mr. Bliss' suggestion regarding the recording of decisions in Register II, contained in paragraph 101 of his report, has the Board's concurrence.

25. With reference to paragraph 105, the tax on the commission earned by the Administrator-General and his establishment, which should be treated as salary, should be remitted direct to the Accountant-General. Section 7 of the Act, quoted by Mr. Bliss in this connection, appears to be a mistake for section 8.

26. Mr. Bliss' remarks in paragraph 107 of the report are concurred in. The Inspectors have up to date been far too much their own masters.

27. Mr. Bliss finds that the records in the Deputy Collector's office are not in a satisfactory condition (paragraph 110), and recommends (paragraph 117) the entertainment of a temporary establishment, at a cost of Rs. 410 per annum, for the arrangement of the records under the supervision of the officer appointed for the arrangement of the Board's records. The Board approves of this proposal. It may, however, very probably prove that the officer appointed to superintend the indexing and examination of the Board's records may, while engaged on this work, have no time to spare for the Deputy Collector's office; in that case, it would be well to extend his period of deputation, and to allow him and his establishment, which will then be experienced in the work, to take up the Deputy Collector's office after the Board's. The introduction of the disposal number system which the Board is about to order will obviate all such difficulties in future.

28. From paragraph 118 of Mr. Bliss' report it appears that there are 49 volumes containing copies of grants, "choultry certificates," "bills of sale," and the like. These copies are not authenticated and are therefore of no value as evidence. Mr. Bliss considers that the earlier books should be examined, though he doubts if much will be found that will be judged worthy of preservation. The Board considers that all the volumes in question should be examined and after anything worth preserving has been taken out, destroyed.

29. In paragraph 120 of his report Mr. Bliss alludes to the great inconvenience caused to the Deputy Collector's office by the courts in the Madras town requiring the production of original official records. This inconvenience, he points out is a serious one, and it is aggravated, as the Board knows by experience, by the High Court's practice of not specifying the date on which the document required is to be produced. The Board concurs in Mr. Bliss' remarks in this connection and strongly supports his suggestion that the matter should be brought to the notice of the High Court.

30. Referring to paragraph 121 of the report, the Collector is requested to inform the Board whether the establishment sanctioned for the preparation of indices was ever employed, and if so, what work it did.

31. The Board agrees with Mr. Bliss (paragraph 122) in considering that it would be well if the Accountant-General were to arrange for the issue of ledger forms with printed headings to all treasuries and sub-treasuries.

32. The Board also agrees with Mr. Bliss in considering that the Deputy Collector's proposal to issue printed tickets, in lieu of the formal new receipts now used, to persons paying fees for testing weights and measures is a good one, and approves of it. This, as he says, will enable the services of the clerk on Rs. 15 to be dispensed with (paragraph 124).

33. The non-communication of the Separate Revenue Proceedings referred to in paragraph 125 of the report to the Collector was an oversight, probably due to the fact that it was an abkari paper and the Collector is not concerned with abkari administration. As the stamping establishment is, however, under him, it should of

course have been sent. It is observed, however, that the Proceedings in question was ordered to be published in the District Gazettes and should thus have appeared in that common to the Collectorates of Chingleput and Madras.

34. It appears from paragraph 126 of Mr. Bliss' report that the standard yard measures supplied by the Public Works Workshops are about $\frac{1}{100}$ th of an inch longer than the standard measures received from the Mathematical Instrument office in Calcutta. The attention of the officer in charge of the Public Works Workshops ought to be called to this.

35. The erection of a shed for the Weights and Measures department referred to in paragraph 127 of the report should be completed at an early date.

36. The strength of the Deputy Collector's establishment is shown in the table appended to paragraph 129 of Mr. Bliss' report. It appears that two curnams on Rs. 15 each in the Registration department and three in the Quit-rent department are really doing clerk's work. The Board agrees, therefore, with Mr. Bliss in considering that these men should be called clerks.

37. In paragraphs 130 and 131 Mr. Bliss recommends the appointment of a Taluk Sheristadar to relieve the Tahsildar of his treasury work and to allow him time for out-door work. The Board recognises the need for such help and for the appointment of an officer of suitable position, but considers that, as the grade of Taluk Sheristadars will be abolished before long, a Deputy Tahsildar on Rs. 70 should be appointed for the town of Madras. It is desirable that the office to be created should be one the holder of which can act for the Tahsildar when he is absent.

38. Mr. Bliss also recommends that the pay of the Tahsildar (now Rs. 150) should be raised to Rs. 200 after 5 years' approved service by each incumbent, and that the Tahsildar should be given a horse allowance of Rs. 50 a month on condition of his keeping two horses or stout ponies for the performance of his out-door work (paragraphs 132 and 133). The Board supports these proposals.

39. The Board also approves of Mr. Bliss' proposal to raise the pay of the Registrar from Rs. 60 to Rs. 75 (paragraph 135), and also of the increase proposed to the pay of two gumastahs and one curnam referred to in paragraph 136 of the report.

40. Mr. Bliss proposes that the pay of the three Revenue Inspectors which is now Rs. 30 should be raised to Rs. 35, 40 and 45, respectively, and that they should each be granted a carriage allowance of Rs. 25 per mensem in lieu of the share of the measuring fess which they now get and which, Mr. Bliss considers, should hereafter be credited to Government (paragraph 137). The Board fully concurs in these proposals.

41. Mr. Bliss proposes to dispense with the services of two temporary draughtsmen on Rs. 12-8-0 each and to entertain in their place a properly trained draughtsmen on Rs. 25 a month. The two temporary draughtsmen are now paid from the measuring fees, which, as above stated, should hereafter be credited in full to Government. The Board agrees with Mr. Bliss in considering that the two temporary draughtsmen should be replaced by permanent men, but doubts whether one man will be sufficient. The Collector will report on this point.

42. The Board approves of Mr. Bliss' proposal to raise the pay of the gumastahs and curnams in the Quit-rent department and to re-arrange their rates of pay as shown in paragraph 140 of the report.

43. In paragraph 148, Mr. Bliss proposes to raise the pay of the record-keeper from Rs. 25 to Rs. 35. The Board approves of this proposal.

44. The particular attention of the Collector will, if Government should sanction Mr. Bliss' proposals, be drawn to the remarks in paragraph 152 of the report regarding the manner in which the promotions now recommended should be given.

45. Mr. Bliss' proposals for the improvement of the Income-tax department of the Deputy Collector's office are as follows:—

- (1) Substitution of two Inspectors on higher pay for the three now employed.
- (2) Appointment of a record-keeper and an attender.

(3) Addition of three clerks and increase in the pay of some of those now entertained.

And in paragraph 153 it is proposed to raise the local allowance of the Deputy Collector from Rs. 100 *per mensem*, the figure at which it has been recently fixed, to Rs. 200.

46. With all respect to Mr. Bliss, the Board must record its opinion that these proposals will not do away with the evil that they are designed to meet, *i.e.*, the bad work evidenced by this report. What is mainly wanted, as is perfectly clear from Mr. Bliss' careful observations, is efficient supervision from above by a responsible and highly paid officer possessed of that influence which social standing and official position supply. He should at the same time be a man in the early prime of life, largely endowed with vigour and energy, and looking to the appointment as one in which to distinguish himself in view of future advancement and not as a comfortable berth in which to spend the closing years of his service. It follows that the Collector's Chief Assistant should be not a Deputy Collector, who will generally have already done his best work and can have little more to look forward to, but a young and active Civilian. The 3rd Member, who speaks from personal experience as a former Collector of Madras, is convinced that the Town and Customs staff are, and have long been, in a thoroughly bad state, and that nothing but the change proposed will avail to restore efficiency. The appointment the Board would propose is that of a Special Assistant Collector, in place of the Deputy now entertained, on pay rising by periodic increments from Rs. 800 to Rs. 1,200, so that the officer selected might remain at his post for several years. There are, the Board is aware, certain objections to this measure, in view of the pending reconstitution of the Civil Service, but it is convinced that the step is absolutely required for some time at the very least, and it would strongly recommend, as an essential of efficient administration, that its proposal be treated as an exceptional step of grave urgency. The increase in expense would, it is convinced, be far more than covered by increase in receipts arising from efficient and honest administration.

47. The Acting 3rd Member also considers it desirable that the present Collector's Sheristadar should be moved elsewhere.

48. As to the proposals for increase in the subordinate staff noticed above, the Board is averse to diminishing the number of Income-tax Inspectors. It would rather increase them; and if properly supervised, which, up to date, they have *not* been, it would not be necessary to raise their pay to the extent proposed by Mr. Bliss. Mr. Bliss' remaining suggestions have the Board's concurrence.

49. The Board strongly supports Mr. Bliss' suggestion (paragraphs 154-156) that a portion of the High Court buildings should, when vacated, be made over for the use of the Collector and Deputy Collector. The space now allotted to these offices is quite insufficient and the accommodation very inconvenient. The matter is now under reference to the Collector.

(A true Copy and Extract.)

(Signed) H. A. SIM,
Acting Secretary.

To the Secretary to Government, Revenue Department,
Collector of Madras.
with enclosures returned.

READ—also Proceedings of the Board of Revenue (Separate Revenue), dated 1st July 1892, Mis. No. 2528.

ABSTRACT.—Submitting to Government, with remarks, explanation of the Collector of Madras, regarding the assessment to income-tax of members of the legal profession.

ORDER—dated 12th October 1892, No. 1047, Revenue.

Miscellaneous.

In the first paper read above, the Board of Revenue submits its remarks on Mr. Bliss' report on his inspection of the Madras Town Deputy Collector's office. The Government is indebted to Mr. Bliss for the thoroughness of his inspection and proceeds to pass orders on the several points raised in his report.

2. *Paragraph 10 of the report.*—The Government accepts Mr. Bliss' view that applications for certificates should bear eight-anna stamps under article 1 (b) of the second schedule to the Court-fees Act VII of 1870.

3. *Paragraph 23.*—The Government agrees with Mr. Bliss and the Board in considering that legislative alteration of the existing system of making a written demand for payment of the land revenue is not advisable and that the second receipts prepared in the office may be dispensed with. The Board's suggestion in paragraph 3 of its Proceedings that printed certificates with counterfoils should be supplied to karnams is approved.

4. *Paragraph 25.*—Mr. Bliss' proposal that forms of demand notice, distraint warrant, &c., should be provided with counterfoils and be bound into books is a good one and should be adopted.

5. *Paragraph 32.*—The Government concurs in Mr. Bliss' opinion that the signing of receipts by the Deputy Collector is a useless formality. It should therefore be discontinued.

6. *Paragraph 33.*—The Government accepts the scale of fees proposed by Mr. Bliss for the service of distraint warrants, but would not alter the existing practice, which is presumably that if the defaulter pays up the arrears before the warrant of distraint reaches him, he escapes payment of the process fee.

7. *Paragraph 47.*—Mr. Bliss' proposal that the Registrar of Madras should be required to furnish the Deputy Collector with a periodical return of changes of ownership of lands continued rent-free will be referred in the Judicial Department to the Inspector-General of Registration.

8. *Paragraph 60.*—Mr. Bliss' recommendation concurred in by the Board that a trial survey of a small part of the town of Madras should be made is approved. The Superintendent of Revenue Survey will submit proposals for carrying out this order. The Board of Revenue will give effect to Mr. Bliss' suggestions regarding the training of Revenue Inspectors and karnams in survey work and the supply of the necessary instruments to the former.

9. *Paragraph 68.*—The Government considers that, as proposed by Mr. Bliss, the stock of stamps with the stamp shroff should be examined every evening without exception.

10. *Paragraph 73.*—The Government is of opinion that the Board has gone too far in condemning the Collector's income-tax assessments of barristers, solicitors and vakils, and accepts his explanation contained in the second paper read above as satisfactory.

11. *Paragraph 84 of the report and paragraph 20 of the Board's Proceedings.*—The Government considers that the general notice prescribed by section 16 of the Income-tax Act should also be published.

12. *Paragraph 85.*—The Government approves Mr. Bliss' remarks regarding the impropriety of allowing Income-tax Inspectors to inspect the accounts of the assessee at their houses and the undesirability of issuing reminders for returns of income called for from assessee.

13. A perusal of the errors and irregularities noticed by Mr. Bliss in paragraphs 82, 96, 97, 98, 103 and 105 of the report shows that the Income-tax Act was carelessly administered during the time of the late Mr. Pritchard and of Mr. Plunkett.

14. *Paragraph 24 of the Board's Proceedings.*—The Board has overlooked the fact that the new register prescribed in G.O., dated 15th January 1892, No. 46, was not

intended to apply to the Presidency, the register may be brought in.

15. *Paragraph 101 of the report.*—The Government concurs in Mr. Bliss' opinion that Mr. Plunkett's plan of entering the records is preferable to Mr. Chester's method of subsequently getting them copied in.

16. *Paragraph 117.*—The Government agrees with Mr. Bliss that the records of the Deputy Collector are sufficiently strong for such work. On the other hand, it would be ample if supervised by the Board's records. Revised proposal.

17. *Paragraph 120.*—The Government agrees that the graph will be represented to the Board.

18. *Paragraph 122.*—The Government agrees that the ledger forms with printed headings and series is a good one and will be communicated to the Accountant-General.

19. *Paragraph 124.*—The Government agrees that the proposals for receipts now issued for stamps should be checked on the receiver of the money.

20. *Paragraph 131.*—The Government agrees that Rs. 60 a month is sufficient.

21. *Paragraphs 133, 135, 136.*—The Government agrees that the addition to the Income-tax establishment of a record-keeper on Rs. 25, and an assistant Registrar from Rs. 50 to Rs. 60, and that on the conditions stated in paragraph 133, are negatived, as the Government is of opinion that the establishment strengthened as proposed above will be ample and sufficient.

22. *Paragraphs 140 and 149.*—The Government agrees that a gardener on Rs. 6 in the Quit-rent and Stamping Weights and Measures department is sufficient.

23. *Paragraphs 132, 137 and 142.*—The Government agrees to the increase proposed for the salaries of the Inspectors. It would not reduce the number of Inspectors. Mr. Bliss' proposal of Rs. 70 and 60, respectively, for the Inspectors of Revenue and Income-tax, and a conveyance allowance of Rs. 20, are approved. A statement embodying the above should be submitted to the Government for sanction.

24. *Paragraph 138.*—The Government agrees that the report of the permanent draughtsman on Rs. 25 in lieu of each will be awaited.

25. *Paragraph 153.*—The Government agrees that the allowance of Rs. 100 is sufficient and is not prepared to recommend an allowance which only last year it was Rs. 100.

26. *Paragraph 156.*—The Board's proposal is awaited.

27. *Paragraph 46 of the Board's Proceedings.*—The Government agrees that a Special Officer should be appointed in the place of the Deputy Collector for the appointment of such an officer, as the Board considers so necessary, who should exercise more personal supervisory and appellate authority.

it as no reason appears for this exception in Madras also.

The Government concurs in Mr. Bliss' opinion that the entries in Register No. 2 with his own hand writing them on the petitions themselves and gister.

As proposed by Mr. Bliss for dealing with the records of the Government to be unnecessary, 50 and two or three on Rs. 25 and 30 should be employed on the examination of the records and be submitted for sanction.

As pointed out by Mr. Bliss in this paragraph the Judicial Department.

The ledger forms with printed headings and series is a good one and will be communicated to the Accountant-General.

The printed tickets of suitable denominations and measures is approved, but the record of individual payments and a statement of the same should be submitted to the Accountant-General for sanction.

The Government agrees that a Head Accountant on Rs. 60 a month is sufficient.

48.—The Government sanctions the proposal of Mr. Bliss to reduce the establishment of the Revenue Inspectors on Rs. 30, two on Rs. 25 each, and one on Rs. 20, the raising of the pay of the Assistant Registrar by Rs. 50, the pay of the Tahsildar by Rs. 50, and the other proposals in his report. The other proposals in his report are strengthened as proposed.

The Government agrees to abolish one clerk on Rs. 15 and two clerks on Rs. 15 in the Revenue Department.

The Government agrees to the out-door establishments, the salaries of the three Revenue Inspectors, but would raise their salaries to Rs. 100 as recommended by Mr. Bliss. A proposal to each Inspector (Revenue and Income-tax) and a conveyance allowance of Rs. 20, are approved. A statement embodying the above should be submitted to the Government for sanction.

The Government agrees to the appointment of a permanent draughtsman on Rs. 25 in lieu of each will be awaited.

The Government agrees that an allowance of Rs. 100 is sufficient and is not prepared to recommend an allowance which only last year it was Rs. 100.

The Board's proposal is awaited.

The Government agrees that a Special Officer should be appointed in the place of the Deputy Collector for the appointment of such an officer, as the Board considers so necessary, who should exercise more personal supervisory and appellate authority.

23. Paragraph 47 of the Board's
transferring the Collector's Sheristad

7, REVENUE.

-It is observed that the question
to be settled by the Board.

(ned) C. A. GALTON,
Secretary to Government.

To the Commissioners of Land &
the Commissioner of Salt, Ab

„ the Judicial Department.
„ the Financial Department.
„ the Accountant-General (para
„ the Superintendent, Revenue

H. W. Bliss, Esq., C.S., C.I.E.

Exd. A. Aubert.

100 Copies.

Govt. of {1892} Madras.
REVENUE.

Issued

Recd.

Encl.

G.O., 12th October 1892, No. 1047.

OCTOBER.

Madras Town Deputy Collector's
Office.

Passing orders on the Honorable Mr. P
report on his inspection of the —.