

1. Initials of Reference
3/12

M.B.O. 1-32400-21-11-20

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 44

Press
Mis.

Dated 15th January 1892.

Not to be folded or roughly handled

15TH JANUARY 1892, No. 44, REVENUE.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—the following letter from J. W. P. MUIR-MACKENZIE, Esq., C.S., Officiating Secretary to the Government of India, Revenue and Agricultural Department (Revenue), to the Secretary to the Government of Madras, Revenue Department, dated Calcutta, the 17th November 1891, No. 2486-149 :—

In continuation of my letter, No. 1772, dated the 30th July 1891, I am directed to say that as the Government of India are not prepared at present to issue any general rules on the subject of the alienation of State lands and of land revenue, they desire that the following supplementary remarks should be communicated to the Government of Madras on the orders promulgated in the Madras Government Order No. 259, Revenue, dated 3rd April 1889.

2. The principle followed in the Madras Presidency appears to be that lands, such as roads and sites of hospitals, dispensaries, schools and the like, which yield no return to private individuals or local bodies, and are devoted to public purposes, should be exempt from assessment, but that lands appropriated for markets, cart-stands, and similar objects, from which an income is raised, should contribute their share of land revenue.

This principle has the approval of the Government of India, and may be generally applied subject to the condition already imposed in Madras, that when the value of the land revenue proposed to be remitted, capitalized at 4 per cent., exceeds the limits laid

* No. 1—141-151, dated 6th February 1872. down in the * Resolution of February 1872, the previous sanction of the Government of India shall be obtained to such remission. It should be made clear, at the time of the grant, that the remission will continue only for such time as the conditions on which it is made are fulfilled, and proper precautions should be taken for the reimposition of the assessment as soon as the conditions are infringed.

3. I am to add, however, that the above orders do not empower the local Government to alienate or assign revenue for the benefit of local bodies or private individuals, even for a public purpose.

Circular No. 4—806-815, dated 29th September 1873, from the Revenue, Agriculture and Commerce Department.
Resolution of the Finance Department, No. 2128, dated the 31st December 1879.

In accordance with the orders noted in the margin proposals for such assignments or alienations, when they are not made under powers vested in local authorities by law or rule, should be submitted for the sanction of the Government of India.

ORDER—dated 15th January 1892, No. 44, Revenue.

Land Revenue, No. 2.

Communicated to the Commissioners of Land Revenue in continuation of G.O., dated 23rd September 1891, No. 895.

2. With reference to the concluding portion of paragraph 2 of the letter read above, instructions should be issued directing that a register of lands exempted from assessment be maintained in each taluk. The register should show (1) village in which the land is situated, (2) survey number, (3) extent, (4) assessment, (5) name of the individual or local body in whose favour the assessment is remitted and (6) purpose for which it is remitted.

3. It is not clear whether paragraph 3 is intended to prohibit the exemption from assessment of *occupied* lands acquired and utilized for a public purpose. The following letter will accordingly be despatched to the Government of India.

(True Extract.)

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

To the Commissioners of Land Revenue

Exd. A. Aubert.

40 Copies.

REVENUE DEPARTMENT.

From

C. A. GALTON, Esq., M.A., C.S.,
Secretary to the Government of Fort St. George,

To

THE SECRETARY TO THE GOVERNMENT OF INDIA,
REVENUE AND AGRICULTURAL DEPARTMENT,

Dated Fort St. George, the 15th January 1892.

SIR,

I am directed to acknowledge the receipt of your letter, dated 17th November 1891, No. 2486-149, communicating supplementary remarks on the subject of the alienation of State lands and to enquire whether paragraph 3 of the letter was

Land Revenue, No. 3.

intended to prohibit the local Government from exempting from assessment *occupied* lands acquired and utilized for a public purpose. If so, I am to point out that the restriction will necessitate numerous petty references to the Government of India and to suggest that this Government may be empowered to deal with such cases also subject to the same limitations as in the case of alienation of State lands. The cases of remission of assessment will of course be included in the annual return of alienations submitted to the Government of India.

I have the honour to be,

Sir,

Your most obedient servant,

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

Exd. A. Aubert.

70 Copies.

1892.

REVENUE AND AGRICULTURAL
DEPARTMENT.

From the Government of
Fort St. George.

Issued

Recd.

Encl.

Letter, dated 15th January 1892,
No. 45.

JANUARY.

ENQUIRING whether it was the intention of the Government of India to prohibit local Governments from exempting from assessment occupied lands acquired and utilized for a public purpose.

2486
149

FROM

J.W.P. Muir-Mackenzie, Esq., C.S.,

Offg: Secretary to the Government of India.

TO

The Secretary to the Government of Madras.



Calcutta, the 17th November 1891.

Revenue and Agricultural
Department.

(Revenue) SIR,

In continuation of my letter No. 1772 dated the 30th July 1891, I am directed to say that, as the Government of India are not prepared at present to issue any general orders on the subject of the alienation of State lands and of land revenue, they desire that the following elementary remarks should be communicated to the Government of Madras on the orders promulgated by the Madras Government order No. 259 Revenue dated 1st April 1839.

2. The principle followed in the Madras Presidency appears to be that lands, such as roads and sites of hospitals, colleges, schools and the like, which yield no revenue to private individuals or local bodies, and are devoted to public purposes, should be exempt from assessment, but that lands appropriated for markets, gardens and similar objects, from which an income could be derived, should contribute their share of

This is for the approval of the Government of India and will be applied subject to the

condition already imposed in Madras, that when the value of the land revenue proposed to be remitted, capitalized at 4%, exceeds the limits laid down in the Resolution of February 1872, the previous sanction of the Government of India shall be obtained to such remission. It should be made clear, at the time of ^{the} grant, that the remission will continue only for such time as the conditions on which it is made ^{are} fulfilled, and proper precautions should be taken for the re-imposition of the assessment as soon as the conditions are infringed.

3. I am to add, however, that the above orders do not empower the local Government to alienate or assign revenue for the benefit of local bodies or private individuals, even for public purpose.

In accordance with the ^{as} noted in the margin proposals for such assignments or alienations, when they are not made under powers vested in local authorities by law or rule, should be submitted for the sanction of the Government of India.

Circular No. 4 dated 29th
806-815

Sept: /73 from the Rev: Agri: &
Commerce Department.

Resolution of the Finance Deptt:

No. 2128 dated the 31st Decr: 1879.

I have the honor to be,

Sir,

your most obedient servant,

M. M. M. M. M.

Offg: Secretary.

141-151 dated 6 Feb 1872

Go No 681 Public

86-6-72

(189/.)

REVENUE DEPARTMENT.

Current Number

9417

ABSTRACT.

From

The Government of India,
Revenue & Agricultural
Department.

Dated 17 Nov.

Received 21 -

Enclosures

No. $\frac{2486}{149}$

SUBJECT.

Stating that the Govt. of India is not prepared at present to issue any general rules on the subject of the alienation of state lands and of land revenue and communicating certain supplementary remarks on the orders promulgated in the Madras G.O. No 259 Rev. 3 April 89.

REVENUE DEPARTMENT.

No 9417 of 1891.

From the Govt of India, Revenue & Agricultural Deptt.,

Dated 17 November 1891 No $\frac{2486}{149}$

FOR ORDERS.

to whether the above current empowers Local Govt to exempt from assessment lands utilized for a public purpose & aimed by an individual or a local body & Govt interference.

The following is a précis of the correspondence on this point. In 1872, the Govt of India prescribed rules for the alienation of lands the property of the State, other than waste lands (para 7 of the Govt of India Resolution printed in G.O. 6 June 1872 No 681 Public). In the following year, the Govt of India directed that "no rules involving the permanent alienation of Govt revenue or the grant of waste land free from payment of Govt Revenue ~~for a longer period than twenty years~~ should be promulgated without its previous sanction."