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MADRAS RECORD OFFICE.

Government of Madras.

Revenue

DEPARTMENT.

G.O. No. 776

Press
Mis.

Dated 1-8-

1892

Not to be folded or roughly handled

PROCEEDINGS OF THE BOARD OF REVENUE
(LAND REVENUE).

THE HON. MR. H. W. BLISS.
MR. E. GIBSON.

Read—the following Government Order, dated 28th March 1892, Mis. No. 1661, Revenue:—

Read—again the following Proceedings of the Board of Revenue (Land Revenue), dated 22nd February 1892, Mis. No. 1271.

Read—the following letter from B. H. CHESTER, Esq., Deputy Collector of Madras, to the Collector of Madras, dated 7th December 1891, No. 1366:—

I have the honour to submit the following case for orders.

2. One Valliammal applied for the issue of a quit-rent certificate for her property measuring 1,542 $\frac{1}{2}$ square feet situated in Konditope bearing survey No. 5999. The said property forms a portion of the remaining part measuring 16 grounds and 1,226 square feet of that covered by N.F.C. No. 1613. The charge for 16 grounds and 1,226 square feet is Rs. 2-6-9 at one pagoda per cawny. The proportionate rate of quit-rent to be charged on the applicant's land is 1 anna and 6 pies. I find, however, that one rupee has been charged in the new certificate prepared in her name.

3. In the schedule appended to rule 31 of the Registration Department, it is stated that Konditope should be charged cawny rate just as if it were situated outside the walls of the town.

4. There are two rates adopted in charging lands outside the town, viz., manai rate and cawny rate. The former is adopted for building sites and the latter for cultivated and garden lands. It has been the practice to charge manai rate for lands which were hitherto paying cawny rate whenever it was discovered that buildings had been erected thereon. But this practice does not seem to have been sanctioned by any rule or order.

5. The lands in Konditope have hitherto been charged cawny rate even though they had been converted into building sites. I request, therefore, to be informed whether the lands in Konditope as well as lands outside the town walls can be charged with manai rate when they happen to be building sites.

Endorsement by W. P. AUSTIN, Esq., Collector of Madras, dated 18th January 1892, Ref. No. 4287.

Submitted to the Board of Revenue for orders, with reference to Government Order, Revenue Department, dated 19th July 1879, No. 1513-R.D.

2. The Collector agrees with the Deputy Collector in thinking that manai rate should be levied on all lands converted into building sites in the Konditope as well as outside the town walls. But as there is no authoritative ruling on the point, he makes the present reference.

Resolution—dated 22nd February 1892, Mis. No. 1271.

Submitted for the orders of Government.

2. The Board supports the Collector's view that "manai" rate should be levied on all lands converted into building sites in the Kondi tope as well as outside the town walls, but subject to the concession that where the building sites are upwards of a cawny in extent, they should be charged the cawny rate only.

(A true Copy and Extract.)

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

To the Secretary to Government, Revenue Department,
with letter in original (to be returned).

Copy to Collector of Madras.

Order—dated 28th March 1892, Mis. No. 1661, Revenue.

The Board of Revenue is requested to state whether it is to be understood as recommending that all existing assessments on lands situated in the Konditope and outside the town walls should be revised in accordance with the principle enunciated in its Proceedings read above. It is observed that such a procedure would conflict with rule 30 of the quit-rent rules approved in Government Order, dated 19th July 1879, No. 1513—*vide* also paragraph 6 of Board's Proceedings, dated 20th January 1875, No. 113.

(True Extract.)

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

To the Commissioners of Land Revenue,
with Collector's letter to be returned.

Resolution—dated 27th May 1892, No. 234.

In reply to the Government Order read above, the Board begs to submit that its recommendation was that the existing assessments on lands in Kondi tope and outside the town walls should be revised, *i.e.*, changed from the *cawny* to the *manai* rate in all cases in which the lands originally occupied as topes and gardens have been converted into building sites. This appears from the Deputy Collector's letter, submitted with the Collector's endorsement, disposed of in Board's Proceedings, dated 22nd February 1892, No. 1271, to be the actual practice now in force, although not definitely sanctioned. Paragraph 6 of the Deputy Collector's letter embodied in Board's Proceedings, dated 27th August 1877, No. 3968, gives the reason for the charge of the cawny rate in Kondi tope, *viz.*, that the land was occupied by topes and gardens which were taxed at cawny rate only, and evidently contemplates the imposition of a higher rate when this land is built over. Now that the conditions have changed and these topes have been converted into building sites, there seems to be nothing unreasonable in imposing the *manai* rate. There is nothing new in the levy of the *manai* rate "outside the town walls" when the land is used for building site.

2. With reference to the concluding portion of the Government Order under reply, the Board begs to observe that the original assessments in the town depended on the valuation of the buildings on each site, and were intended to be revised from time to time as the value of the buildings changed. Though a general re-assessment of this kind was not usual or, perhaps, never occurred more than once, *viz.*, in 1787 (*vide* letter, dated 17th March 1787, from the Board of Revenue to Government). What was ordinarily done was to re-assess whenever a change took place in the registration on account of the transfer or devolution of the holding. This practice went on for a long

time (*vide* Board's Proceedings, dated 15th April 1822, No. 561) and continued up to the passing of Act XII of 1851. The Board considers that it was in respect of changes of this description that the quit-rent was declared not to be liable to any revision, not in respect of transfers from *cawny* to *manai* rate, in which respect the assessment has constantly been altered up to the present time.

(True Copies and Extract.)

Chit. Register
Jn Acting Secretary.

To the Secretary to Government, Revenue Department. ✓
Copy to the Collector of Madras.

Exd. W. H. French.

REVENUE DEPARTMENT.

1892.

Board of Revenue

(Land Revenue),

MADRAS.

Current Number 5351.

Printed June 17.

15 JUN 92

Proceedings, 27th May 1892, No. 234.

Stating in reply to Government Order, dated 28th March 1892, No. 1661, that the Board's recommendation in its Proceedings, dated 22nd February 1892, No 1271, was for the revision of assessment in Kondi tope and outside the Madras town walls from *cawny* to *manai* rate in cases in which lands originally occupied as topes and gardens have been converted into building sites; and that rule 30 of the quit-rent rules approved in Government Order, dated 19th July 1879, No. 1513, is not applicable to changes of this description.

Link Record papers 2/11

1661 9 28-3-92

1573 - 19-7-79

375 letter 17-3-1787

B.P. 113 9 20-1-75 3 vols.

" 3968 7 27-8-77

" 912 7 11-6-81

and again G.O. 728-3-92, No 1661.

Current No 5351 992.

For order

The question is whether under Act II of 1851 (Madras Land Revenue) and the Quit-rent rules sanctioned in G.O. 719-7-79, No 1513 it is open to the collector of Madras to change the assessment from the *Cawny* to the *manai* rate when cultivated or garden lands situated in the *Kondi tope* or outside the town walls are converted into building sites - vide rules 1 & 30 of the Quit-rent rules and Sec 1-6 of Act II of 1851.

The Deputy Collector of Madras reported (vide para 4 of his letter printed in the *Collector's Report* in the case of lands outside town walls, it has been the practice to charge *manai* rate for lands which were paying *Cawny* rate whenever it was discovered that buildings had been created thereon; that this practice did not seem to have been sanctioned by any rule or

or order; and (para. 5 of his letter) that the lands in Konde tope have hitherto been charged cauwy rate even though they had been converted into building sites, and he requested to be informed whether the lands in Konde tope as well as lands outside the town walls can be charged with manai rate when they happen to be building sites.

The Collector submitted the reference to the Board for orders with the remark that he agreed with the Deputy Collector in thinking that manai rate should be charged on all lands referred to in his reference.

The Board supported the Collector's view with the reservation that when the building sites are upwards of a cauwy in extent, they should be charged the cauwy rates only.*

The Board was asked to state (G.O. 28-3-92, No 1661) whether its recommendation was

* But the Dy. Collr. did not say that manai rate should be charged, he enquired whether it can be charged.

* This concession is already in the Quint. rent rules - Vice Table appended to Rule 31.

meant to cover all existing amounts and if so whether it would not conflict with rule 30 Quint. rent rules and be inconsistent with the policy which led to the enunciation of those rules. The current contains the Board's reply.

The Board says (para 2 of the current) that the change introduced by 879 was to discontinue the old system of raising assessments with reference to the valuation of the buildings only. It is... that that does not affect charging assessments cauwy to manai rate.

But, in the first place it will be noted that under the old system the assessment depended not merely on the value of the buildings but also on the value of the land - vice

1 of the B.P. 27-8-77, No 3965. In the place, it would appear from the correspondence ending G.O. 19-7-79, No 1513 that the rules then laid down were as

as follows:-

I That in the case of lands already assessed, the existing assessments were to be recognised irrespective of any consideration of the manner in which they were arrived at; that such girth-rent should never be raised or lowered except with reference to an increase or decrease in the area covered by the property assessed, but that in the case of lands which had been assessed on valuation, deterioration might be allowed irrespective of decrease of area when the deterioration in value was so great that restriction became expedient on grounds of policy.

II That in the case of unassessed lands, any girth-rent imposed should be assessed at the rates customarily charged upon lands of equal extent and of a similar description in the neighbourhood - vide paras 2 & 6 of the B.P. 727-877, 23968

There

Records called for C. No. 16441 of 1937				
Department.	Number.	Date.	Subject.	

These rules were considered to be accordance with the main principle underlying Act III of 1858 and were embodied in rules 1630-82 to Girth-rent rules sanctioned G.O. 719-7-79, No 1513.

The question is whether the rules authorize revision of existing assessments in the manner recommended by the Board.

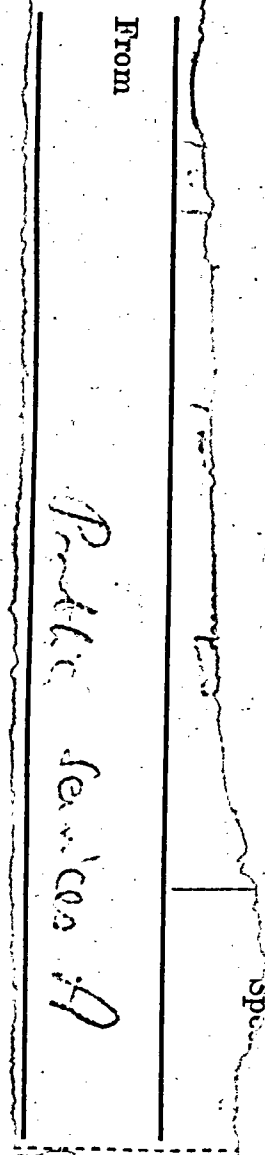
The Board says that such revision has constantly been made up to the present time. But as regards Konde Toppe, the first case of such revision appears to be the one referred to in para 2 of Deputy Colli's letter which is the occasion of the present reference by the Deputy Collector. In that revision appears to have been made when a new Certificate was issued.

Outside Konde Toppe, the lands to which the Cauvery rate applies are those situated outside the town walls; and although the Deputy Colli says that the practice has been to change the Cauvery rate into inam rate whenever it

It was discovered that the lands had been converted into building sites, it is not clear from the letter whether such change has been made even when the parties have not applied for new certificates.

But whatever the principle the quirk-rules do not appear to authorize the revision suggested by the Board. Even if it is held that the rules do not prohibit such revision, the further question to be considered will be whether Act ~~III~~ of 1851 would authorize such revision. In fact, the Act is the final authority and the correspondence already referred to shows that it was mainly with the view of bringing the practice into conformity with the provisions of the Act that the new quirk-rules were issued in 1877.

A reference to the Act seems to show that existing assessments can be revised only



Para 2 of the 18th Rs. for the present current is such at variance with Bliss's argument for the system of the D. C. of 1851 that the Board's judgment is sufficient to assess what therefore applicable of the 18th Rs. for the purpose of the Act.

only as provided in section 4, that is, when there is a want of correspondence between the actual dimensions and the dimensions upon which the assessment was calculated. But the Board's proposal is that the existing assessments should be revised whenever the land originally assessed at the quarry rate have since been converted into building sites and this proposal would be inadmissible if it is illegal under the Act.

As the Act does not appear clear on the point, it is submitted that a reference may be made to the Law officers.

Conclusion
As it appears doubtful whether, under the Madras Laws, Revenue Act no. XII of 1851, an assessment once made can be enhanced as proposed by the Board of Revenue the question

question will be referred to
the Honble Mr. Advocate
General for ^{favour of} opinion.

P.W.
9/7

To
The Hon. the Advocate Genl.
The Commissioner of A.R.

I think it is quite clear
that the Board's proposal
to revise the assessments on
lands in the Kandi zone
outside the Town walls when
they are converted into
building sites is inadvisable
as the Madras Land Revenue
Act No. 11 of 1857 contains no
provision which authorizes
such a course. A reference
to the Law Officers does not
appear to be necessary.

20/7
I agree with the Hon. the
Commissioner's assessment
cannot be changed. L.H.
26/7/92

C No 5351 of 92

Re: revision of quit
rent rates in the Town
of Madras.

C. No 776
1-5-92

The Hon. Mr. Justice
C.H.S.
The Hon. Mr. Justice
K.C.H.S.

C 21/7
P 22/7

13

C No 5351 of 92

13

G.O. of 1 Aug. 1892, No. 776

The Govt. considers that
the Board's proposals to revise
the assessments on lands in
the Kandi zone and outside
the town walls when they
are converted into building
sites is inadvisable as
the Madras Land Revenue Act
of 1851 contains no
provision which authorizes
such a course.

P.W.
29/7 2. This Board's proposal
is at variance with the
provision of the Madras
Land Revenue Act of 1851
on his application to the
Hon. Dy. Secy (Revenue) who
suggests that the
application for conversion into
building sites should be
made when the lands in Madras
are not temporarily reserved.

note

With reference to the Hon.
Mr. Justice's remarks
please see para 10 of Mr. Bliss's
report - copy of which is put
up. It is presumed that
no addition to the draft
above submitted is necessary
with reference to these
remarks. P.W.
I am in with to meet
the inconsistency. In
this is a party to the present
- P.W.

To The Board of Revenue (Madras) 29/7/92

CL
1/8

Print
at 1/2

CW 5351792

Re: Revision of
quit rent rates in
the town of Madras
Draft L.O.

1. 27 Aug. 1892, no. 776

1st AUGUST 1892, No. 776, REVENUE.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

READ--the following Proceedings of the Board of Revenue (Land Revenue), dated 27th May 1892, No. 234:--

THE HON. MR. H. W. BLISS.
MR. E. GILSON.

Read--the following G.O., dated 23th March 1892, Mis. No. 1661, Revenue:--

Read--again the following Proceedings of the Board of Revenue (Land Revenue), dated 22nd February 1892, Mis. No. 1271:--

Read--the following letter from B. H. CHESHER, Esq., Deputy Collector of Madras, to the Collector of Madras, dated 7th December 1891, No. 1366:--

I have the honour to submit the following case for orders.

2. One Valliammal applied for the issue of a quit-rent certificate for her property measuring 1,542 $\frac{3}{4}$ square feet situated in Konditope bearing survey No. 5999. The said property forms a portion of the remaining part measuring 16 grounds and 1,226 square feet of that covered by N.F.C. No. 1613. The charge for 16 grounds and 1,226 square feet is Rs. 2-6-9 at one pagoda per cawny. The proportionate rate of quit-rent to be charged on the applicant's land is 1 anna and 6 pies. I find, however, that one rupee has been charged in the new certificate prepared in her name.

3. In the schedule appended to rule 31 of the Registration Department, it is stated that Konditope should be charged cawny rate just as if it were situated outside the walls of the town.

4. There are two rates adopted in charging lands outside the town, viz., manai rate and cawny rate. The former is adopted for building sites and the latter for cultivated and garden lands. It has been the practice to charge manai rate for lands which were hitherto paying cawny rate whenever it was discovered that buildings had been erected thereon. But this practice does not seem to have been sanctioned by any rule or order.

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Endorsement by W. P. AUSTIN, Esq., Collector of Madras, dated 18th January 1892, Ref. No. 417.

Submitted to the Board of Revenue for orders with reference to Government Order, Revenue Department, dated 19th July 1879, No. 1513-R.D.

2. The Collector agrees with the Deputy Collector in thinking that manai rate should be levied on all lands converted into building sites in the Konditope as well as outside the town walls. But as there is no authoritative ruling on the point, he makes the present reference.

Resolution—dated 22nd February 1892, Mis. No. 1271.

Submitted for the orders of Government.

2. The Board supports the Collector's view that "manai" rate should be levied on all lands converted into building sites in the Konditope as well as outside the town walls, but subject to the concession that where the building sites are upwards of a cawny in extent, they should be charged the cawny rate only.

(A true Copy and Extract.)

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

To the Secretary to Government, Revenue Department,
with letter in original (to be returned).

Copy to the Collector of Madras.

Order—dated 28th March 1892, Mis. No. 1661, Revenue.

The Board of Revenue is requested to state whether it is to be understood as recommending that all existing assessments on lands situated in the Konditope and outside the town walls should be revised in accordance with the principle enunciated in its Proceedings read above. It is observed that such a procedure would conflict with rule 30 of the quit-rent rules approved in G.O., dated 19th July 1879, No. 1513—*vide* also paragraph 6 of Board's Proceedings, dated 20th January 1875, No. 113.

(True Extract.)

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

To the Commissioners of Land Revenue,
with Collector's letter to be returned.

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2. With reference to the concluding portion of the Government Order under reply, the Board begs to observe that the original assessments in the town depended on the valuation of the buildings on each site, and were intended to be revised from time to time as the value of the buildings changed, though a general re-assessment of this kind was not usual or, perhaps, never occurred more than once, *viz.*, in 1787 (*vide* letter, dated 17th March 1787, from the Board of Revenue to Government). What was ordinarily done was to re-assess whenever a change took place in the registration on account of the transfer or devolution of the holding. This practice went on for a long time (*vide* Board's Proceedings, dated 15th April 1822, No. 561) and continued up to the passing of Act XII of 1851. The Board considers that it was in respect of

changes of this description that the quit-rent was declared not to be liable to any revision, not in respect of transfers from *cawny* to *manai* rate, in which respect the assessment has constantly been altered up to the present time.

(True Copies and Extract.)

(Signed) W. S. MEYER,
Acting Secretary.

To the Secretary to Government, Revenue Department.
Copy to the Collector of Madras.

ORDER—dated 1st August 1892, No. 776, Revenue.

Miscellaneous.

The Government considers that the Board's proposal to revise the assessments on lands in the Konditope and outside the town walls when they are converted into building sites is inadmissible as the Madras Land Revenue Act XII of 1851 contains no provision which authorises such a course.

2. It is observed that the Board's present recommendation is at variance with the argument put forward in paragraph 10 of the Honorable Mr. Bliss's report on his inspection of the Madras Town Deputy Collector's office in support of his view that applications for certificates should bear an eight-anna stamp, *viz.*, that "the lands in Madras are not temporarily settled lands."

(True Extract.)

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

To the Board of Revenue (Land Revenue).

Exd. A. Aubert.

40 Copies.

Original

Govt. of {1892} Madras.
REVENUE.

19-10-05

20-3-73

19-7-16

8/2/18

9-10-26 II ✓

20 11 39 II

17-10-47 II

Issued

Recd.

Encl.

G.O., 1st August 1892, No. 776.

AUGUST.

Konditope.

Considering that the Board's proposal to revise the assessments on lands in the — and outside the Madras town walls when they are converted into building sites is inadmissible.