Revenue Department

E.M.C. dated 10th February 1857

Back No 3-4..

order No 149 dated 7th Feb 1857

பாதுகாப்பு பிரிவு-1
செப்பனிடுபவர் பெயர் ரா. தையல்நாயகி
செப்பனிடுவதற்காக எடுத்துக் கொள்ளப்பட்ட நாள் 6/2006
செப்பனிட்டு முடித்த நாள் 7/2006
10/7/06 17/7/06 8/8/06
சரிபார்த்தும் முதல் மு.நி.பா.எ. கையொப்பம்
ஆராய்ச்சி அலுவலர் கையொப்பம்

GO 149
7-2-1857

Fort Saint George, Revenue Consultation of 10th February 1857.

No. 3. Read the following letter *from J. D. SIM, Esq., Acting Secretary to the Board of Revenue; to the Secretary to Government Revenue Department; dated Fort Saint George, 16th December 1856, No. 4270.*

SIR,

From Collr. 3d May in N. C. Con. 23d June 1856.
From do. 26th July, in Con. 16th December 1856.

With reference to the Minutes of Consultation of Government under date the 27th August 1852, No. 837, I am directed by the Board of Revenue to lay before the Right Honorable the Governor in Council the accompanying letters from the Acting Collector of Masulipatam, reporting the continued destruction of the Deevy jungle, and urging the levy of a tax to restrict the felling within proper limits.

In from Collr. 20th June, in N. C. Dy. Con. 15th July 1852.
Enc. in from Govt. 27th Aug. 1852.

2. Adverting to the Proceedings of the Civil Judge of Masulipatam under date 14th March 1851, the Government intimated an opinion, that unless it can be established by sufficient evidence that a demand of tax on firewood cut in this jungle was made and admitted anterior to the Permanent Settlement, the Decree of the Sudder Udalut No. 10 of 1814 cannot be disturbed, and the privilege claimed by the firewood merchants of cutting firewood without tax must be allowed without restriction.

3. At the time this opinion was expressed, the Deevy Estate was about to be brought to sale for arrears of revenue. In communicating it to the Collector, therefore, the Commissioner directed him in the event of the Zemindary being purchased on the public account, to take immediate steps for ascertaining the conditions on which firewood was cut and carried away before the Permanent Settlement, with the view of submitting an application to the Court of Sudder Udalut for a review of judgment if sufficient evidence could be obtained in support of it.

From Secy. to Govt. 15th March 1853, No. 294.

4. Deevy did fall to Government at the sale, but the question of the firewood appears to have dropped at that time, and the Board have not received any subsequent report of the Collector with information relative to the levy of the tax before the Permanent Settlement.

5. There is sufficient information on their records however to prevent their being sanguine of success in an attempt to procure annulment of the Decree. For this purpose it would be necessary to shew; 1st, that Government was no party to the suit and contested it within 12 years after its rights were affected thereby; and 2dly, that the assumption on which the Decree was founded was erroneous.

In N. C. Consultation 25th May 1848.
From Masulipatam 6th in N. C. Cons. 15th Nov. 1852.

6. The Board have no full copy of the Original or Appeal Decrees; but they conclude that Government were not parties to the suit. They find also from Mr. Porter's statement in his letter 10th April 1848, that the Estate was under Government management on behalf of the Proprietor, the demand was enforced against some parties, if not against the Plaintiffs in the suit, or their representatives. The Estate became the property of Government towards the close of 1852. So that the statute of limitations does not come into operation against Government. Under the first head, therefore, there would be no difficulty, unless the Courts should hold that in purchasing the Estate in 1852, the Government placed itself exactly in the position of the Zemindar.

7. As regards the 2d point, the Board find that a sum of Rupees 68 was levied by Government antecedently to the Permanent Settlement. A portion of this was levied as anchorage dues, and the remainder on the wood cut. Both of these, however, seem to have been considered as "Sayer" duties and as such were, the Board presume, excluded from the

Permanent settlement. The first item ceased in Fusly 1198, the second in Fusly 1213, when the estate was settled; and in Fusly 1214 the Zemindar commenced collecting the tax which formed the subject of the suits under consideration.

8. The Board fear that the above facts would fail to persuade the Courts that the decree of 1814 proceeded on an erroneous assumption.

9. But the end in view may be perhaps gained without impeaching the correctness of the decree; for looking closely at it, the Board are inclined to doubt that it opposes a bar to the taxation of firewood in the Deevy jungles by Government, since they have become the property of the State. It forbad the Zemindar to levy, because Government (as it assumed) had not *exercised* the right of taxation previously to the transfer. But it does not say that if the estate had remained with Government, the Government could not have taxed. Unless therefore it be held that Government having purchased the estate from the Zemindar is, as regards it, possessed only of the powers of the Zemindar, the decree would not appear to affect the Government whose right of general taxation cannot be questioned by the Courts.

10. If the Government think that there is any validity in this reasoning, the simplest way of trying the point will, it appears to the Board, be to instruct the Acting Collector at once to impose a tax on the firewood. The injunction, it will be observed, having been issued when the estate belonged to the Zemindar, was directed to the Collector only as his representative, not as an officer of Government. Under the altered circumstances of the case, therefore, the Collector could not be said to fly in the face of the injunction by demanding the tax. The Wood Merchants would rather acquiesce in the demand, in which case the object would be accomplished, or would petition the Court, when the Collector would have an opportunity of maintaining that since the estate had reverted to Government, the decree of 1814 had become inoperative. He might, the Board think, take two grounds; 1st, that the Decree only negatives the right of the Zemindar; 2d, that the right of Government to impose a tax cannot be questioned by the Courts.

11. It may, perhaps, seem to the Government desirable to refer the question for the opinion of the Government Pleader.

No. 4.

Order thereon, *No.* 149; *dated 7th February* 1857.

Para. 1. With reference to Extract Minutes of Consultation of the 27th August 1852, No. 837, the Board of Revenue submit two letters from the Acting Collector of Masulipatam, reporting the continued destruction of the Devy Jungles in that district, and urging the imposition of a tax with a view to restrict the felling within proper limits.

No. 10 *of* 1814.

Ex. M. C. 27th Aug. 1852, *No.* 837.

2. The right of cutting wood in these Jungles claimed by the wood merchants of Masulipatam under a decree of the Sudder Udalut in 1814, was brought to the notice of Government by the Commissioner Northern Circars on the 14th July 1852; and the Government then expressed an opinion that unless it could be proved that a tax had been imposed and collected prior to the permanent settlement, the decree of the Sudr Udalut could not be disturbed, and that the privilege claimed by the firewood merchants must be allowed without restriction.

3. In communicating this opinion to the Collector, the Commissioner requested that he would ascertain and report the conditions under which firewood had been cut and carried away before the permanent settlement, in order to an application being made to the Sudder Udalut for a review of judgment, if sufficient evidence could be obtained in support of it. The requisition appears to have been overlooked; and the Board now state that they have sufficient information on their records to lead them to believe that an attempt to procure annulment of the decree would not be attended with success for the reasons which they give in paras. 5 to 8 of their letter. They are of opinion however that the object in view may be attained without impeaching the correctness of the decree. At the time of the Commissioner's reference in 1852, the Devy estate was in the possession of the Zemindar; but it has since become the property of Government. Adverting to this circumstance, they argue that the decree which affected the right of taxation claimed by the Zemindar, cannot be held to debar the Government from exercising that right, after the estate has become its property. "It forbad," they say, "the

"Zemindar to levy, because Government (as it assumed) had not *exercised* the right of taxation "previously to the transfer. But it does not say that if the estate had remained with Government, the Government could not have taxed. Unless therefore it be held that Government "having purchased the estate from the Zemindar is, as regards it, possessed only of the powers "of the Zemindar, the decree would not appear to affect the Government whose right of general taxation cannot be questioned by the Courts." In pursuance of these views, the Board think that the simplest way of trying the point, would be to authorize the Acting Collector to levy a tax on the firewood; and in the event of an appeal being made to the Courts, to maintain in defence that since the estate has reverted to Government, the decree of 1814 has become inoperative; basing his argument on two grounds, viz. 1st that the decree only negatives the right of the Zemindar; and 2dly, that the right of Government to impose a tax cannot be questioned by the Courts.

4. The Right Honorable the Governor in Council observes that as the interest of the late proprietor of the Devy Zemindary has been purchased by Government, that estate must be held to have become extinguished, being merged in the larger rights of Government. All claims and privileges originating in the permanent settlement must therefore now be extinct; and whether the Government did or did not tax the wood cut in these jungles before that period, there is no doubt that it had the right to do so. His Lordship in Council therefore considers the reasoning of the Board to be based on valid grounds, and he accordingly authorizes them to instruct the Collector to adopt the course recommended by them in para. 10 of their letter.

(Signed) H. FORBES,
Acting Secretary to Government.

35 1

R. Gabell

Revenue Bd. Office,
Fort Saint George
16th December 1850.

No 3 [illegible]

No. 4270

From
J. D. Sim Esq.
Acting Secretary to the Board of Revenue

To
The Secretary to Government
Revenue Department

Coll. Fort St George 16 Dec 1850

Sir,

With reference to the Minutes of Consultation of Government under date the 27th August 1852, No. 837, I am directed by the Board of Revenue to lay before the Right Honorable the Governor in Council the accompanying letters from the Acting Collector of Masulipatam, reporting the continued destruction of the Devy Jungle, and urging the levy of a tax to restrict the felling within proper limits.

From Collector 3rd May in N. C. Cons. 23rd June 1850.
From do. 26th July in Cons. 16th December 1850.

2 Adverting to the Proceedings of the Civil Judge of Masulipatam under date 14th March 1851, the Government intimated

In From Collector 20th June in N. C. Sd. Cons. 15th July 1852.

reiterated an opinion that unless it can be established by sufficient evidence that a demand of tax on Firewood cut in this Jungle was made and admitted anterior to the Permanent Settlement, the Decree of the Sudder Udalut No. 10 of 1814 cannot be disturbed, and the privilege claimed by the firewood Merchants of cutting firewood without tax must be allowed without restriction.

Encl: in From Govr. 27th August 1852.

3. At the time this opinion was expressed, the Deevy Estate was about to be brought to sale for arrears of Revenue. In communicating it to the Collector, therefore, the Commissioner directed him in the event of the Zemindary being purchased on the Public Account, to take immediate steps for ascertaining the conditions on which firewood was cut and carried away before the Permanent Settlement, with the view of submitting an application to the Court of Sudder Udalut for a review of judgment if sufficient evidence could

could be obtained in support of it.

From Secretary to Govt. 15th March 1853, No. 294.

4. Deevy did fall to Government at the sale. but the question of the firewood appears to have dropped at that time, and the Board have not received any subsequent report from the Collector with information relative to the levy of the tax before the Permanent Settlement.

5. There is sufficient information on their Records however to prevent their being sanguine of Success in an attempt to procure annulment of the Decree. For this purpose it would be necessary to shew 1st that Government was no party to the Suit and contested it within 12 years after its rights were affected thereby. and 2dly that the assumption on which the Decree was founded was erroneous.

6. The Board have no full copy of the Original or Appeal Decrees, but they conclude that Government were not parties to the Suit. They find also from Mr. Porter's Statement in his letter 10th

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10th April 1848, that while the Estate was under Government Management on behalf of the Proprietor, the demand was enforced against some parties, if not against the Plaintiffs in the Suit, or their representatives. The Estate became the property of Government towards the close of 1852. So that the Statute of limitations does not come into operation against Government. Under the first Head, therefore, there would be no difficulty, unless the Courts should hold that in purchasing the Estate in 1852 the Government placed itself exactly in the position of the Zemindar.

In N.C. Cons. 25th May 1848.

From Masulipatam [illegible] Cons 16th November 1852.

7 As regards the 2d point, the Board find that a sum of Rupees 68 was levied by Government antecedently to the Permanent Settlement. A portion of this was levied as anchorage dues, and the remainder on the Wood cut. Both of these, however, seem to have been considered as "Sayer" duties and as such were, the Board presume, excluded from the Permanent Settlement. The first Item ceased in Fusly 1198, the second in Fusly 1213, when the Estate was settled, and in Fusly 1214 the Zemindar commenced collecting the tax which formed the subject of the Suits under consideration.

8 The Board fear that the above facts would fail to persuade the Courts that the Decree of 1814 proceeded on an erroneous assumption.

9 But the end in view may be perhaps gained without impeaching the correctness of the Decree, for looking closely at it, the Board are inclined to doubt that it opposes a bar to the taxation of firewood in the Decree Jungles by Government, since they have become the property of the State. It forbad the Zemindar to levy, because Government (as it assumed) had not exercised the right of taxation previously to the transfer. But it does not say that if the Estate had remained with Government, the Government could not have taxed

Unless

Permt Settlt. The same [illegible]

Unless therefore it be held that Government having purchased the Estate from the Zemindar is, as regards it, possessed only of the powers of the Zemindar, the Decree would not appear to affect the Government, whose right of general taxation cannot be questioned by the Courts.

10 If the Government think that there is any validity in this reasoning, the simplest way of trying the point will, it appears to the Board, be to instruct the Acting Collector at once to impose a tax on the firewood. The injunction, it will be observed, having been issued when the Estate belonged to the Zemindar, was directed to the Collector only as his representative, not as an Officer of Government. Under the altered circumstances of the case, therefore, the Collector could not be said to fly in the face of the injunction by demanding the tax. The Wood Merchants would rather acquiesce in the demand, in which case the object would be accomplished, or would petition the Court, when the Collector would have an opportunity of maintaining that since the Estate had reverted to Government, the Decree of 1814 had become inoperative. He might, the Board think, take two grounds. 1st that the Decree only negatives the right of the Zemindar. 2d That the right of Government to impose a tax cannot be questioned by the Courts.

11 It may perhaps, seem to the Government desirable to refer the question for the opinion of the Government Pleader.

Revenue Bd. Office,
Fort Saint George,
6th December 1850

I have the honor to be,
Sir,
Your most obedient servant,
J. D. Sim
Actg Secretary.

To
The Secretary to Government,
Revenue Department.

Compd [illegible]

Rev & Settt. The Lacie 29/4

Ditto to Comr 31st Aug / 52 No. 2743
" " 15th March / 53 " 810
" " 4th June " " 1041

Copy given to G. L. to E.
of 17th Decr 1857 No 45

Paras 16 to 18

Rev. 1856 Depart.
Do to Com ~~10~~ February /57
No. 1514

From
The Ag Secretary to the Board of Revenue
To
The Secretary to Govt. Revenue Department

Dated 16th } December 1856.
Recd 18th }
x 7 [illegible]
8 Encls No. 4270 [illegible]
S.E. No. 149 7th Feb/57.

Submitting a letter from the Acting Collector of Masulipatam on the subject of the destruction of the Deevy Jungles, and urging reasons to shew that the Decree of the Sudr Adalut of 1814 does not operate as a bar to the exercise of the right of Government to impose a tax on the felling of timber in these Jungles.

For orders
with a Memo

No 3

C 2d Jany R6 C 31st R6 Feby

Rev 1514

8

Letter from the Board of Rev: dated 16 Dec 1856 with Enclosures.

Submits letter from the Ag Collr of Masulipatam relative to the destruction of the Divi Jungles; and urges reasons to shew that the decree of the Sudr Adalat of 1814 does not operate as a bar to the right of Govt to impose a tax on the wood cutters in those jungles

Memorandum

1. On the 14 July 1852 the Commr N.C. brought to the notice of Govt. that certain wood-merchants in the Town of Masulipatam claimed the unrestricted right of cutting wood for sale in the jungles belonging to the Divi Zamindary, then under the Court of Wards.

2. In F. 1258 the merchants had petitioned the Board of Revenue against a tax levied on them by the Collector for the right of cutting wood in these jungles. That Officer repd. to the Board that (1) his accounts shewed that the tax had been levied by the Zamindars
(2) that he believed, that before the permanent settlement the collection was made by the Govt. under the head of Sayer.

3. The Board of Revenue approved of the Collector's proceedings on the above grounds.

4. But shortly after the permanent settt. the same right

between the Merchants and the Zamindar

has formed the subject of litigation; and a decree had been obtained declaring that, "if previously to the "settlement the duty had "not been collected by Govt "the Zamindar could have no authority to levy any tax from the firewood dealers.

5. On the strength of this decree the Merchants applied to the Civil Court at Masulipatam; who ordered the original decree to be enforced.

6 This order was confirmed in appeal; and in a subsequent finding the Civil Court declared that "no tax could be levied "from any person whoever, for "cutting firewood in the Divi "Jungles."

7. The Commissioner considered that this decree established a privilege of a vague and indefinite nature; leaving the produce of a private landed Estate, at the mercy of any one in a town containing 60000 inhabitants. He therefore desired that as the Estate might at no distant period, become the property of Govt. steps should be taken to move for a review of judgment.

E. M. C. Rev Dep. No 887. 27 Aug 1852

8. The Govt observed that the sole point for consideration appeared to be "Was the "tax in question collected "prior to the permanent "settlement without opposition? "If this could be proved application shd be made to the "Sudr Adalat for a review of "judgment: otherwise, the "merchants could not be "interfered with; as a right of "community could not be "abrogated without a Leg: "Enactment".

9 In E.M.C. dated 28 October 1852 the sale of the Divi Estate for arrears of Peshkash was authorized; on the 1st Novr 1852 the estate was sold; & in E.M.C 15 March 1853 No 294 the sale was sanctioned.

10 In communicating the orders of Govt. respecting the sale of the Estate to the Collector the Commissioner directed him in the event of the Govt. becoming the purchasers to take immediate steps for ascertaining the condition

in which the firewood was
cut and carried away
before the permanent Settt.
The estate was purchased
by Govt. but the question
appears to have been
dropped at the time.

11 ~~that~~ With his letters to the
+Board of Revenue of 3 May
and 26 July 1856 the Collr.
of Masulipatam reports the
continued destruction of the
jungles and urges the levy of
a tax to restrict the felling
within proper limits. Mr.
Fraser states that the
firewood is now cut not
only for the supply of the
town of Masulipatam, but
for exportation to the seaports
along the Coast (Narsapur,
Coringa, Nizampatnam &c.)

+ to the Commr. N.C.
but undisposed of appa-
rently by that offe.

12. A letter from the Asst. Collr.
Mr. Master who personally
inspected the jungle, shews
that the trees and bushes
are recklessly cut — & that
the work of destruction is
proceeding rapidly. The
whole, he says will very
probably be exhausted
in 10 a 12 years. when it
must be left to recover itself

Progs. of Bd.
dated 16 Dec 1856
No 4270.

12 The Board consider that
10 there are not suffct. grounds
to hope for success in an appli-
cation for a review of judgement.

13 They remark, that "in order
" to procure an annulment of
" the decree, it would be neces-
" sary to shew
" (1stly) that the Govt. were no
" parties to the suit, and con-
" tested it within 12 years
" after its rights were affected
" thereby"
" (2ndly) that the assumption
" on which the decree was
" founded, i.e that the right
" to levy the tax had not been
" exercised by the Govt. before
" the permt. Settt. / was erro-
" neous."

14 " As to the first point there
" could be no difficulty, unless
" the Courts were to hold
" that in purchasing the
" Estate in 1852 the Govt. placed
" itself exactly in the position
" of the Zamindar."
The Board state that "they
" have no copies of the decrees
" but they conclude that
" Govt. were not parties to
" the suit; and their
" claims could not be barred

which was apparently
litigated by the woodcutters
agst. the Zamindar.

" by the statute of limitations
" for the Estate only became
" their property in 1852.

15. " The second pt. however could
" not be proved, and therefore
" the Bd are of opinion that
" an application to annul
" the former decree could be
" attended with no satisfactory results."

16. " They think however that
" the point may be gained
" without impeaching the
" correctness of the decree."

" It forbad the *Zamindar*
" to levy, because Govt. (as it
" assumed) had not *exercised*
" the right of taxation previous
" to the Perm^t. Settl^t.

" But it does not say that
" if the estate had remained
" with the Govt., ~~it~~ the Govt. could not
" have taxed: Unless therefore
" the Court holds that the
" Govt. having purchased the
" Estate from the Zr. possess
" only concurrent rights
" with his, the decree
" would not appear to

" affect the Govt. whose right of
" general taxation cannot be
" questioned by the Courts.

Point upon which orders are requested.

17. " The simplest way to proceed
" now would be, the Bd think
" to instruct the Asst. Collr to
" impose a tax upon the
" firewood. He ~~Collr~~ wd not
" be disobeying the injunction
" by doing this, for the injunction
" was issued to the Collector as
" *the Agent to the Ct of Wards*
" *and representative of the*
" *Zamindar*, and *not* as an
" Officer of Govt.

18. " Shd. the merchants petition
" the Cts. (which they probably
" will not do) the Collr can
" maintain that since
" the Estate has reverted
" to Govt. the original decree
" has become inoperative.
" His grounds of argument
" wd be (1) that the decree only
" negatives the right of the
" *Zamindar*
" (2) that the right of
" Govt. to impose a tax cannot be
" questioned by the Courts."

The Board conclude with a suggestion that the question should be referred for the opinion of the Govt Pleader

M.M.
Dec 31. 1856

Note – Govt. having purchased the interest of the late proprietor of this Zemindary, that estate must be held to have become extinguished, being merged in the larger rights of Govt. All rights & claims originating in the Permanent Settlement must therefore now be extinct. Whether the Govt. did in fact tax the wood cut in these jungles before the Permanent Settlement or not, there is no doubt it had the right to do so, & that right is now revived. Just as Govt. lately imposed a tax on the wood cut in the Cavoma jungles, so it may in the Deccy jungles.

With regard to the plea of custom I much doubt whether such a plea could be maintained in this case, even supposing

[illegible]
in Masulipat

12 The views stated in the preceding Para to be erroneous. The claim is that the people of a certain Town may cut wood in certain jungles free of all Tax, not only for their own use but for exportation. The claim seems to be too indefinite to be a good "custom" in law. Again customs have been allowed very lightly & on very inadequate grounds by the Courts in this Country, & it seems very doubtful whether the enjoyment for the period necessary to establish a custom was really proved.

If it is thought worth while to prevent the destruction of the jungle, which it would be only for the sake of the people of Masulipatam themselves, the best course would seem to be that indicated by the Bd. in Para 10.

If Govt. thinks further a reference may be made to the Govt. Pleader, for his opinion on the case, on the chance of success in the Court —

Decr. 31 —

I am disposed to adopt the course proposed by the Bd. of Revd.

the case, even supposing

13

M.D.

No. 149

Extract from the Minutes of Consultation
Under date the 7th February 1857

Read the following letter from the Acting Secretary to the Board of Revenue

(Here enter 16th December 1856 No. 270)

With reference to Extract Minutes of Consultation of the 27th August 1852 No. 837 the Board of Revenue submit two letters from the Acting Collector of Masulipatam, reporting the continued destruction of the Devy jungles in that District and urging the imposition of a tax with a view to restrict the felling within proper limits.

W.C.

The

The right of cutting wood in these jungles claimed by the wood merchants of Musalipatam under a decree of the Sudder Udalut in 1814, was brought to the notice of Government by the Commissioner Northern Circars on the 14th July 1852, and the Government then expressed an opinion that unless it could be proved that a tax had been imposed and collected prior to the permanent settlement the decree of the Sudr Udalut could not be disturbed, and that the privilege claimed by the firewood merchants must be allowed without restriction.

No 10 of 1814

E.M.C. 27th Augt/52 No 837.

In communicating this opinion to the Collector, the Commissioner requested that he would ascertain and report the conditions under which firewood had been cut and carried away before the permanent settlement, in order to an application being made to the Sudr Udalut for a review of judgment, if sufficient evidence could be obtained in support of it. The requisition appears to have been overlooked; and the Board now state that they have sufficient information on their records to lead them to believe that an attempt to procure annulment of the decree would not be attended with successful result.

the case, even supposing

~~validity~~, for the reasons which they give in paras 5 to 8 of their letter. They are of opinion however that the object in view may be attained without impeaching the correctness of the Decree. At the time of the Commissioner's reference in 1852, the Devy Estate was in the possession of the zemindar; but it has since become the property of Government. Adverting to this circumstance, they urge that the Decree which affected the right of taxation claimed by the zemindar, cannot be held to debar the Government from exercising that right, after the Estate ~~had~~ has become its property. "It forbad," they say, "the zemindar to levy, "because Government (as it "assumed) had not exercised the right of taxation "previously to the transfer: "But it does not say that "if the estate had remained "with Government, the "Government could not "have taxed. Unless therefore "it be held that Government having purchased "the estate from the zemindar "is, as regards it, possessed "only of the powers of the "zemindar, the decree would "not appear to affect the "Government whose right "of general taxation cannot be questioned by "the Courts." In pursuance of these views, the Board think

think that the simplest
way of trying the point,
would be to authorize the
acting Collector to levy a
tax on the firewood; and
in the event of an appeal
being made to the Courts,
to maintain in defence —
that since the estate ~~had~~ has
reverted to Government, the
decree of 1814 ~~had~~ has become
inoperative; basing his
argument on two grounds,
Vizt 1st that the decree
only negatives the right of
the Zemindar, and 2dly that
the right of Government to
impose a tax cannot be
questioned by the Courts.

The Right Honorable
the Governor in Council —
observes that as the interest
of the late proprietor of the

Devy

Devy Zemindary has been
purchased by Government,
that estate must be
held to have become extinguished, being merged
in the larger rights of
Government. All claims
and privileges originating
in the Permanent Settlement must therefore now
be extinct, and whether
the Government did or did
not tax the wood cut in
these Jungles before that
period, there is no doubt
that it had the right
to do so. His Lordship in
Council therefore considers
the reasoning of the Board
to be based on valid —
grounds, and he accordingly authorizes them to
instruct the Collector to

adopt

adopt the course recommended by them in para 10 of their letter.

B. E.

7 Copies to the Secy. of Rev. with 7 Civil Engr. Dept.

Copy in a G. L. to E.
d/ 17 December 1857. No. 45
Paras 16 to 18

17

10/7/1861

5/2/13

Revenue 1857 Departt.
Do. to Cors 10th February
No. 149.

C.
Extract Mins of Cons.
D/ 7th February /57
Extract from Bd. 12th Dec /57
No. 1590 in Cons.

Authorizing the Bd. of Rev: to instruct the Collr. of Masulipatam, to uphold the right of Govt. to tax the timber, cut in the Deevy Jungles.-

No. 384.

C 31st Jany Recd Feby