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MADRAS RECORD OFFICE

GOVERNMENT OF MADRAS

Revenue. DEPARTMENT

G.O. No.	513	Press
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Dated	20.4.1976	196 .

Not to be folded or roughly handled

513
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*Proceedings of the Madras Government, Revenue Department,
20th April 1876.*

No. 109. Read the following Proceedings of the Board of Revenue, dated 22nd March 1876, No. 807 :—

Read the following letter from H. S. THOMAS, Esq., Collector of Tanjore, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Vallum, 22nd February 1876, No. 702 :—

THE Tahsildar of Tritrapundi having applied for remission of Rupees 85-14-8 under Road Cess for Fasli 1277 to one Doraisami Pillai, Mirassidar of Velur, in that taluq, and as I found no arrears against the Mirassidar under Land Revenue, I called upon him to report under what circumstances it happened that there should be such a large balance under Road Cess alone. This inquiry has brought to light two irregularities in the mode in which the accounts were made up.

2. In Fasli 1277, when the Road Cess Act (III. of 1866) came into force in this district, the demand, collection and balance under Land Revenue and Road Cess against the Mirassidar stood as follows :—

—	Land Revenue.			Road Cess.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Demand	98	1	7	3	1	1	101	2	8
Collection	14	12	5	0	7	7	15	4	0
Balance...	83	5	2	2	9	6	85	14	8

The amount collected from him was Rupees 15-4-0; and this sum, instead of being credited in the proportion of Rupees 14-12-5 and Rupees 0-7-7 on account of Land Revenue and Road Cess respectively, was credited in a lump on account of the former, which necessarily reduced the Land Revenue balance by 7 Annas and 7 Pies, and swelled the Road Cess balance by that amount.

3. The second irregularity is that the actual balance of Rupees 83-5-2 under Land Revenue was, by some inadvertence or other, shown in the accounts as the balance under Road Cess.

4. The only way, therefore, of setting these mistakes to right at this late period, is to refund the erroneous credit to Land Revenue of 7 Annas and 7 Pies to Local Funds, and to write off the nominal balance of Rupees 83-5-2 under Road Cess. The man from whom the latter sum has to be collected, is now a pauper and has no property either moveable or immoveable. I have therefore the honor to request that the Board will be pleased to obtain the sanction of Government for the refund referred to above, and to the remission of Rupees 83-5-2 to the Mirassidar.

THE sanction of Government is requested for the refund of Rupees 0-7-7 to be credited to Local Funds.

2.—The Collector is authorized to include the sum of Rupees 83-5-2 in the amount of irrecoverable arrears which may be recommended to be written off in the next Jumabundi report.

(A true Copy and Extract.)

(Signed) C. A. GALTON,
Acting Secretary.

*Proceedings of the Madras Government, Revenue Department,
20th April 1876.*

No. 110.

ORDER THEREON, 20th April 1876, No. 513.

Land Revenue, No. 5.

THE Government do not see the necessity for the refund of Rs. 0-7-7 recommended in paragraph 1. The rule laid down by the Collector in paragraph 2 of his letter, that out of the collections made in each case a proportionate share should be credited to the local cess and the balance alone carried to the head of Land Revenue, seems nowhere recognised; and there is nothing to prevent a ryot from paying the land assessment, leaving the proportionate share of the cess in arrears. The entry of Rs. 15-4-0, the entire amount collected, under Land Revenue, need not therefore be altered. The amount to be written off is Rs. 82-13-7 under Land Revenue and 3-1-1 under Road-cess.

(True Extract.)

(Signed) D. F. CARMICHAEL,
Secretary to Government.

To the Board of Revenue.
„ the Accountant-General.

Erd. W. H. French.

No. 807.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 22nd March 1876.

Read the following letter from H. S. THOMAS, Esq., Collector of Tanjore, to C. A. GALTON, Esq., Acting Secretary to the Board of Revenue, dated Vallum, 22nd February 1876, No. 702:—

THE Tahsildar of Tritrapundi having applied for remission of Rupees 85-14-8 under Road Cess for Fasli 1277 to one Doraisami Pillai, Mirassidar of Velur, in that taluq, and as I found no arrears against the Mirassidar under Land Revenue, I called upon him to report under what circumstances it happened that there should be such a large balance under Road Cess alone. This inquiry has brought to light two irregularities in the mode in which the accounts were made up.

2. In Fasli 1277, when the Road Cess Act (III. of 1866) came into force in this district, the demand, collection and balance under Land Revenue and Road Cess against the Mirassidar stood as follows:—

	Land Revenue.	Road Cess.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.
Demand	98 1 7	3 1 1	101 2 8
Collection	14 12 5	0 7 7	15 4 0
Balance...	83 5 2	2 9 6	85 14 8

The amount collected from him was Rupees 15-4-0; and this sum, instead of being credited in the proportion of Rupees 14-12-5 and Rupees 0-7-7 on account of Land Revenue and Road Cess respectively, was credited in a lump on account of the former, which necessarily reduced the Land Revenue balance by 7 Annas and 7 Pies, and swelled the Road Cess balance by that amount.

3. The second irregularity is that the actual balance of Rupees 83-5-2 under Land Revenue was, by some inadvertence or other, shown in the accounts as the balance under Road Cess.

4. The only way, therefore, of setting these mistakes to right at this late period, is to refund the erroneous credit to Land Revenue of 7 Annas and 7 Pies to Local Funds, and to write off the nominal balance of Rupees 83-5-2 under Road Cess. The man from whom the latter sum has to be collected, is now a pauper and has no property either moveable or immoveable. I have therefore the honor to request that the Board will be pleased to obtain the sanction of Government for the refund referred to above, and to the remission of Rupees 83-5-2 to the Mirassidar.

THE sanction of Government is requested for the refund of Rupees 0-7-7 to be credited to Local Funds.

2. The Collector is authorized to include the sum of Rupees 83-5-2 in the amount of irrecoverable arrears which may be recommended to be written off in the next Jumabundi report.

(A true Copy and Extract.)

W. H. French
Acting Secretary.

To the Secretary to Government, Revenue Department.
,, the Collector of Tanjore.

End. W. H. French.

Board of Revenue of 1876

THE BOARD OF REVENUE.

do, do, do.

Dated April 20th.

Read.

Encl.

G.O., 20th April 1876, No. 613.

APRIL.

Nos. 100, 110.

Road cess collected from a Ryot in Tanjore District and erroneously credited to Land Revenue. Seeing no necessity for the refund of Rupees 0-7-7 to Local Funds, and considering the reason stated, that the entry of Rs. 15-4-0, the entire amount collected, under Land Revenue, need not be altered.

513/xx

Memo with reference to
the Hon^{ble} Secy. W. Robinson
Remarks on draft for an 18th
No: 22nd March 1876 No 807.

The rule stated by his (later)
will be found difficult to
work, & will ^{even} prove imprac-
ticable in some cases. Under
it, the Village officer, who
makes his collection, should,
instead of, over for all entering
the amount as some see?
in the daily Chetthak, make
a calculation as to how
much of his amount should be
credited to his Land Revenue.
& how much to Land Revenue.
If say 10 Rs. are paid by argot
he must take $\frac{1}{7}$ of Rs. 10 = 1-5
& credit it to his credit of his.

Rate of the Cess is one anna
in the Rupee of assessment,
& his balance he should credit
to his Land Revenue. - This
calculation in each case,
even granting his requisite
knowledge of arithmetic in
our Village officers must

Amalgamated paper
sold him for the
again then the
report comes up.

The calculation
will be ^{even} more
intricate where
he collects Rs. 54 -
a cent one anna
It is $\frac{1}{4}$ of an anna
in some Rs. 54 -
fraction to be taken
taken will be $\frac{3}{68}$
If then to be collected
the proportion of land
be taken at $\frac{3}{68}$ of Rs. 54 = 2-7

No 1268
Resoln 1876. & pro
Board of Revenue,
MADRAS.

PROCEEDINGS, 22ND MARCH 1876, No. 807.

Copy on 24/3

Encl.

20/3/76 20/3/76

Received 20-3-76.

MARCH.
No. 807.

Road Cess—amounting to Rupees 0-7-7,
collected from a ryot in Tanjore District, and
erroneously credited under Land Revenue.
Requesting sanction of Government for refund
of — to be credited to Local Funds; and
authorizing Collector to include Rupees 83-5-2,
nominal balance under Road Cess, in the
amount of irrecoverable arrears which may be
recommended to be written off in next Juma-
bandi report.

22/3/76 20/3/76

22/3/76

involve much trouble & lead
to confusion in the accounts
arising
from erroneous calculations.
Errors detected will lead
to erasures & alterations of
entries in the Chettah which is
is ^{not} very ~~convenient~~ desirable to allow.
Further there will be no
special reason to treat
Land Cess coll^y alone.
Thus exceptionally. The
Village Cess or any other local
Cess will have to be treated
similarly; & the proportionate
share due to each of these
cesses sh^d be ascertained
& noted each time a pajm^{nt} is
made by every ryot in
the village. In the ^{case of} ~~the~~ ^{land} ~~revenue~~
etc. where the revenue col^l
lected is not the full assess-
ment on the land, the Village
officer has to adopt a dif-
ferent mode of arriving
at the proportionate share of
the collection to be credited
to the Land Cess. Here the
Land Cess being independent
of the quit rent levied, the
is that payment made to be

53/6
apportioned between the Cess
& the Quit Land Revenue?
Perhaps the proper course will
be to take the same proportion
as each payment as ^{that which} the ^{quit} rent
quit, payable by the ^{land} ~~land~~ ^{owner}
bears to the total Land Cess
due from him. Sayari
Mamdar has to pay an
annual goti of Rs 50. for
his ^{land} ~~land~~ ^{owner}. The full assessment
& water rate should be first
ascertained under Cl. II
Sec. 38 of Act IV of 1871; & the
cess calculated ^{thereon} at $\frac{1}{16}$ or $\frac{3}{64}$
as the case may be. If the amount
thus arrived at be Rs 12-8-
the proportion which this bears
to the entire goti (50 Rs) will
be that which should be adopted in
every payment is made by
the Mamdar. It will be too
much to expect from our
Village officers if this system
is introduced. The difficulties
involved in the detailed work
of the system as above set forth
are lost sight of, when the
general rule, assuming

fact & sample is stated in
general terms, viz that proportional
credits shd be given to land & water
claims. Whenever payments
are made. In practice this
proportional credit can never
be carried out thoroughly.
In Tanjore where it appears
to have been enforced it has
not been carried out properly
as evidenced by the case now
brought before the Committee.
Further enquiry into which
further demands for
rule. It does not seem practi-
cable to lay down a specific
rule on this subject, generally
the want of such a rule has
not led to any serious
results; the land & water demand
& the land & water demand against
each rgt being the chief
regulator of our accounts.
It is however desirable with
the subject & the decision is
is with this view, enquiry
was proposed to be made in the
draft of ^{the} ~~the~~ 22nd March 1896
no 2519. It is therefore submitted
that the Board's Report may be
awaited before further going
into the subject.

Q

Land Cess & Land
Revol. Collections
How to be appointed

1268

How to be appointed

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No 673

81 20 April 1876

513

Board's Proceedings 22^d
March 1876 No 607.

The Govt. do not see the
necessity for the Report
of No. 0-7-7 Recommended
in para 1. The rule laid
down by the Collector
in para 2 of his letter,
that out of the Collections
made in each case
a proportionate share
should be credited to
the Local Cess & the
balance alone carried
to the ~~Land~~ head of
Land Revenue, seems
nowhere recognized &
there is nothing to prevent
a Govt. from paying the
Land Assessment leaving
no proportionate share of
the Cess in arrears.

The entry of No. 15-4-4, the
entire amount collected

into original means attached.

vide original means attached by letter dated 20.4.76

under Land Revenue.

need not therefore be

altered. The amount

to be written off is.

Rs 82-13-7 under

Land Revenue Rs 3-1-1

under Road cess.

14 To the Order of the Secretary
to the Government of India

Records of Brothers
from one to
the other & Pellae

Repatch

20-4-76