M.R.O. 1—89,000—16-10-29.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue **DEPARTMENT.**

G.O. No.	727	Press / Mis.

216-17
Dated 17-5-1870 19

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department,
17th May 1870.

No. 216. Read the following Proceedings of the Board of Revenue, dated 23rd April 1870, No. 2,726 :—

Read the following letter from the Collector of North Arcot, to the Acting Secretary to the Board of Revenue, dated Chittoor, 18th March 1870, No. 99.

THE Inam land granted for the maintenance of the Choultry at Wandewash was attached in Fusly 1276 in consequence of the neglect of the proprietor to keep it in habitable order. During the three Fuslies (1276, 1277, and 1278) it has been under attachment, Rupees 61-15-10 have been collected on the endowment land and carried to the credit of Government.

2. The owner had lately commenced its repair, and the Acting Sub-Collector, who inspected the Choultry, reports that its restoration has been almost completed, and that it will be a great help to the owner in completing the work if he is paid the amount collected on his maniem land.

3. I have the honour therefore to request that I may be authorized to refund the above sum of Rupees 61-15-10 to the proprietor on the understanding that the work is completed without further interruption.

SUBMITTED to Government with the Board's recommendation that the refund solicited by the Collector be sanctioned.

No. 217. ORDER THEREON, 17th May 1870, No. 727.

Land Revenue.

SANCTIONED, Rupees (61-15-10) sixty-one Annas fifteen and Pies ten.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

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

Exd. F. R. Bantleman.

No. 935.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 9th February 1870.

Read the following letter from T. A. N. CHASE, Esq., Collector of Kurnool, to the Acting Secretary to the Board of Revenue, dated Gorantla, 17th January 1870, No. 21:—

I HAVE the honour to bring to your notice that, owing to the wording of Act IV. of 1864 and Act III. of 1866, the Village Cess and Road Cess Acts, these cesses are not collected on the water assessment paid on account of water supplied by the Madras Irrigation and Canal Company, while they are collected on all water assessment paid for water received from sources belonging to Government.

2. In Section 3 of the Village Cess Act it is clearly laid down that "the rate shall not "exceed the rate of one anna in every rupee of assessment and water-tax payable to Government "by each land-holder." In Section 3 of the Road Cess Act the words are, "the assessment "payable to Government for the land, together with any water-rate which may be payable for its "irrigation."

3. Therefore it appears that, unless the assessment is "payable to Government," the cess cannot be charged. On this supposition the cesses have not been charged when the water has been supplied by the Irrigation Company.

4. The water-rate is certainly collected by the Government and then paid to the Company, and unless the wording of the Acts bar the payment of these cesses on the rate paid to Government for the water supplied by the Company, I see no just reason why these cesses should not be charged exactly the same as on all water assessment paid direct to Government for water supplied by the Government.

5. There is, however, a doubt in my mind on the subject, and I therefore submit the question to the Board for their decision.

6. If the decision is in favour of charging these cesses then the question arises, whether the charges should be made for past Fuslies from the date of the application of those Acts to this district.

THE Board are of opinion that the wording of the sections alluded to by the Collector in Acts IV. of 1864 and III. of 1866, admits of grave doubt as to whether the water-tax payable to the Irrigation Company is chargeable with Village and Road Cess.

2. They suggest, therefore, that the question be referred to the Advocate General. Should he consider the case doubtful, or that the cess is not leviable, steps can be taken to correct the wording in the Bills now before the Legislative Council.

(A true Copy and Extract.)

Acting Secretary.

To the Acting Secretary to Government, Revenue Department.
" the Collector of Kurnool.

Exd. J. Tulloch.

COPY OF LETTER FROM THE BOARD OF REVENUE,
dated 9th February 1870,
No. 935.

Rec'd May 17th.
Read.

G. O., 17th May 1870, No. 727.

1144.
No. 210-217.

Legal forming the enclosure of Wards
East Choultry in North Arcot.—Refund of the
assessment collected on it, sanctioned.

No. 727.

Sanctioned Rs (61-15-10) sixty

One Annas fifteen and five ten.

17th May/70.

14 To the Board of Rev. on 13 May

6 To the Accountant General

Revenue 1870. Oct.

Board of Revenue,

MADRAS.

No. 462

PROCEEDINGS, 9TH FEBRUARY 1870, No. 935.

Encl.

Desp. 12 Feby 1870

Received 15th.

FEBRUARY.

No. 935.

Rdo 728 - 17th May 1870

Village and Road Cess.—Expression of Board's opinion that wording of Section 3 of Acts IV. of 1864 and III. of 1866, admits of doubt as to whether water tax payable to Irrigation and Canal Company is chargeable with—, Suggestion to Government that question be referred to Advocate General for his opinion.