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Revenue (1899) Department.

PRESS SERIES.

G.O., No. 624

Dated 18th September 1899

[Despatch Abstract.]

Control of Local Boards over Tanks
Wells and Lands

Issuing orders on certain questions
connected with the — transferred to
them by Govt.

BACK PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue (189⁹) Department.

CURRENT No. 4255

From

The Board of Revenue,
LAW REVENUE,

13 No. 314 Ref.

Dated 1st July 1899

Received 3/10/99

Registered do

Enclosures 2

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SUBJECT.

Submitting for the orders of Government
letters from the Collector of Godavari raising
certain questions relative to the control of
Local Boards over public tanks and wells other
than those used for irrigation and lands granted
to local bodies subject to or free from assess-
ment.

Order

To the Under Secretary.

Submitted that the Board's views
in paras 2 to 6 of its reference may be
concurred in. The Local & Municipal Deptt may be
asked to state if it has any remarks to offer.

2/7/99

See the remarks of L & M

may be invited

15/7/99

L & M No. 3654/19.7.99

18/7/99

1st Assent. for letter on subject

6/8/99

20.7.99

2/8/99

BACK PAPERS.

BACK PAPERS.

G.O.	No.	Department.	Date.
40	1070	Land Revenue	11-1-72

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Office of the Board of Revenue,
(Land Revenue)

Dated 1st July 1899.

Read the following :-

1. letter from Vernon A Brodie Esquire, Collector of Godavari, to the Secretary to the Commissioners of Land Revenue, Madras, Ref. on G.O. No. 4395/Rev. of 1898, dated 25th March 1899.
2. Also letter from the same officer, to the Secretary to the Commissioners of Land Revenue, Madras, G.O. No. 1367/Rev. of 1899 dated 25th April 1899.

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Reference thereon, 13 No. 314 dated 1st July 1899

In the two letters read above the Collector of Godavari asks certain questions with reference to the notification published under Government Order No. 1070 Finl., dated 14th August 1872, transferring to the Local Fund Boards concerned all tanks and wells not being private property, nor used for irrigation. As these questions involve the interpretation of an order of Government as well as of the provisions of the Madras Local Boards Act V of 1884, they will be submitted for the orders of Government with the following expression of the Board's views.

2. The Collector's question (a) in the letter first read above is whether Local Boards are entitled to the control of tanks and wells which had fallen into disrepair or disuse at the date of the notification in question. The Board understand the notification to have authorized the transfer to Local Boards of only such tanks and wells as were then capable of being used by the public and not also of the sites of disused tanks and wells. Should a Local Board not desire to take up sites of the latter class for the purpose of restoring the

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the or wells a fresh notification by Government under section 48 of Madras Act V of 1884 would appear to be necessary.

The questions numbered (b) and (1) in the same letter may be dealt with together. The questions are :-

(b) "How are tanks and wells "not being private property nor used for irrigation" that have fallen into disuse or disrepair since the date of the notification to be treated ?

(1) Do the rights of Local Boards in such tanks remain in force only so long as they are actually used for the public or communal purposes to which they were originally devoted and have Local Boards no rights whatever in such tanks and wells when they have ceased to serve their original purposes? "

The Board considers that the sites of tanks and wells which have fallen into disuse or disrepair since the date of their transfer to a Local Board or are being put to uses other than those originally contemplated are liable to resumption under section 48 (2) of Act V of 1884 and that until they are so resumed they will necessarily remain under the control of the Local Board. On the other hand if the Local Board with the Collector's approval desires to retain control over the sites in question for purposes other than those intended by Government at the date of their transfer, an application for the alienation of the sites to the Local Board should be submitted under Standing Order No.12 (A) in the prescribed form and it will then be considered whether the sites should be granted free of or subject to the payment of the market-value or assessment.

4. The Collector's question (2) is :- "Do such tanks and wells remain the property of Local Boards and (are they) alienable by them for whatever purposes they please, the right of Government being limited to the imposition of assessment upon alienation or application to purposes other than those for which they were originally intended and calculated to bring in a profit ?"

The Board would answer this question as follows:-

Local Boards are bound to use the tanks and wells already transferred to them in conformity with section 4 (iii) or section 48 (1) of Act V of 1884 according as the property was vested in them before or after the passing of that Act. It follows that the sites cannot be used by the Local Boards for any purposes they please, but only "for the purposes of the Act subject to all rights (if any)

existing over and all debts, liabilities and obligations (if any) affecting such property". The purposes of the Act referred to in sections 4 (iii) and 48 (1) are enumerated in section 95 of the Act. If there is an endowment attached to a tank or a well under a Local Board's control or if the Local Board has undertaken to expend on the upkeep of a tank or a well the proceeds of some other endowment transferred to it for this purpose, the Collector should see that these conditions and obligations also are fulfilled. In the case of all tanks and wells transferred to Local Boards the right of Government is not limited to the imposition of assessment upon their alienation or application to purposes not originally contemplated but Government may, it pleases, resume the tanks and wells, as already stated, by a notification under section 48 (2) of Act V of 1884.

5. In discussing the points above referred to, the Collector observes (1) that the sites of markets, cartstands &c., held subject to assessment, vest absolutely in Local Boards, Government retaining no reversionary right in the event of their falling into disuse and (2) that sites granted free for latrines, rubbish depots and the like are the absolute property of the Boards, the only right reserved by Government being that of levying an assessment in the event of the land being put to other uses. The Board considers that sites transferred to Local Boards, whether subject to or free of assessment, for the erection of markets, latrines, &c. should as a matter of course revert to Government as soon as the objects for which they were transferred cease to be fulfilled.

"Moreover under para 8 of Standing Order No.12A lands granted to local bodies on favourable terms are liable to resumption in the event of their being applied to uses not contemplated at the time of the grant. The mere fact that assessment is levied on a piece of land granted to a local body otherwise than on patta does not remove the land from the category of favourable grants so long as the full value which includes the market value of the occupancy right, is not levied. of the lands already transferred local bodies have

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erected on favourable terms in this sense and they are therefore liable to the contingency mentioned in para 3 of Standing Order 12A. This point will be made clear in the revised draft of Standing Order 12A which the Board proposes shortly to submit to Government".

6. In the second letter read above, the Collector enquires whether Local Funds are entitled to credit of the ^{qui} storage charged on earth removed from the beds of tanks in the custody of Local Boards. The Board considers that so long as the tanks are duly kept up, no objection should be raised to the sale of earth from the tankbeds or to the sale-proceeds being credited to Local Funds. But if the tanks should fall into disuse, the procedure indicated in para 3 above should be followed.

Local Board.

Acting Secretary.

To
The Secretary to Government, Revenue Department, with the Collector's letters in original (to be returned).

M.R.H.

the control of Local Boards over tanks and wells transferred to them by Govt.

Local and Municipal Department

Note for the Secretary.

In its order No 1070 Financial dated 14th August 1892, the Government notified that all tanks and wells, not being private property, nor used for irrigation, were transferred to the Local Fund Boards of the circles in which they were situated. With reference to this notification, the Collector of Godavari raises the following questions:—

- (1) Whether Local Boards are entitled to the control of tanks and wells which had fallen into disrepair or disuse at the date of the above notification.
- (2) How are tanks and wells not being private property, nor used for irrigation, which have fallen into disrepair or disuse since the date of the above notification to be treated, that is to say, do the rights of Local Boards in such tanks remain in force only so long as they are actually used for the public or Communal purposes to which they

under Section 10 of the Madras Local Funds Act of 1871; but this is not expressly quoted in the notification although the section is mentioned in the correspondence which led to its publication.

but only "for the purposes of the Act subject to all rights (if any)

were originally devoted and have Local Boards no rights whatever in such tanks and wells when they have ceased to serve their original purposes?

(3) Do such tanks and wells remain the property of Local Boards and alienable by them for whatever purposes they please, the right of Government being limited to the imposition of assessment upon alienation or application to purposes other than those for which they were originally intended and calculated to bring in a profit?

(4) Are Local Funds entitled to the signiorage charged on earth removed from the beds of tanks in the custody of Local Boards?

2. In submitting for the orders of Government the above questions, which involve the interpretation of an order of Government as well as of the provisions of the Madras Local Boards Act V of 1874, the Board of Revenue expresses its views as follows:—

Question (1). The Board thinks that the notification

but only "for"

of 1872 authorised the transfer to Local Boards of only such tanks and wells as were then capable of being used by the public and not also of the sites of disused tanks and wells. Should a Local Board resolve to take up sites of the latter class for the purpose of restoring the tanks or wells, a fresh notification by Government under Section 48(1) of the Madras Act V of 1874 ^{in the opinion of the Board} would appear to be necessary.

Question (2). The Board considers that the sites of tanks and wells which have fallen into disuse or disrepair since the date of their transfer to Local Boards or are being put to uses other than those originally contemplated, are liable to resumption ^{by Government} under Section 48(2) of Act V of 1874 and that until they are so resumed they will necessarily remain under the control of the Local Board. On the other hand if the Local Board, with the Collector's approval, decides to retain control over the sites in question for purposes of

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then those intended by Government at the date of their transfer, an application for the alienation of the sites to the Local Board, should, the Board thinks, be submitted under Standing order No 12 (A) in the prescribed form and it should then be considered whether the sites should be granted free of or subject to the payment of the market value or assessment.

Question 3. As the sites cannot be used by the Local Boards for any purposes they please, but only for the purposes of the Act, subject to all rights (if any) existing over, and all debts, liabilities and obligations (if any) of the property, the Collector should see that these conditions and obligations are fulfilled. In cases in which the sites are alienated or applied for by the Local Boards for purposes not originally contemplated, the Board of Revenue considers that the right of Government is not limited to the

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but only " for the purposes

* enumerated in Section 95 of the Act.

imposition of assessment, but that on the other hand, the Government may, if it pleases, resume the tanks and use them by a notification under Section 48(2) of Act V of 1884.

Question (4). The Board considers that so long as the tanks are duly kept up, no objection should be raised to the sale of earth from the tank beds or to the sale proceeds being credited to Local Funds. But if the tanks should fall into disuse, they should either be resumed by Government under Section 48(2) of Act V of 1884 or the Local Boards should be required to submit an application under Standing order No 12 (A) for the alienation of the sites to them.

3. Although from the correspondence which led to the notification of 1872, it appears that the transfer in question was made on the ground, among others, that it was expedient that a general power of supervision over all public water reservoirs and

for drinking purposes should be needed in the Local Boards, still as the wording of the notification appears to be absolute in its wording, and specifies no conditions or qualifications as regards the ^{particular} tanks and wells transferred thereby to Local Boards, it is submitted that it should be held as applying to all tanks and wells not being private property nor used for irrigation. Whether such tanks and wells had fallen into disrepair or disuse at the date of the notification or fall into disrepair or disuse after the said date. Question (1) should therefore, it is submitted, be answered in the affirmative and question (2) in the negative, although of course it is open to Government to resume the tanks and wells in question by a notification under Section 48(2) of Act V of 1884. As regards Question (3), it is submitted that Local Boards can alienate the property vested in them, subject, however, to such rules as may from

There cannot be many cases when it is clear now that the work or tank in question was in a ruined condition in 1872 - or 27 years ago. I should say to the Local Board in Council & that the notification referred only to wells & tanks in a fit condition for use. It is a sensible view to take & Govt might well endorse it.
 Mr. 7. viii 97

It is the duty of the Collector to report cases where the Local Bd. wish to alienate sites of wells & tanks no longer capable of being used. When Govt will resume under Section 48(2).
 Mr. 7. viii 97

from time to time, be made by the Governor-in-Council under Section 144(1) of Act V of 1884 as ^{mode of making} the transfer of property by or on behalf of Local Boards. And as under the rule sanctioned in G.O. No. 858 L dated 16th April 1889, "no immovable property vested in a Local Board shall be transferred by sale, mortgage, exchange or otherwise without the sanction of the Governor-in-Council", it is impossible for Local Boards to make any improper alienation. Question (4) has, it is submitted, been rightly answered in the affirmative by the Board of Revenue.

4 In discussing the points above referred to, the Collector observed (a) that the sites of markets, cartstands &c, held subject to assessment, vest absolutely in Local Boards, Government retaining no reversionary right in the event of their falling into disuse and

(b) that sites granted free

for latrines, rubbish deposits and the like are the absolute property of the Government, the only right reserved by the Government being that of levying an assessment in the event of the land being put to other uses. The Board of Revenue, however, considers that sites transferred to Local Boards, whether subject to a grant or free of assessment for the erection of markets, latrines &c should as a matter of course revert to Government as soon as the objects for which they were transferred cease to be fulfilled. In support of this opinion, the Board quotes para 8 of Standing Order No 12 A, which requires that "a grant of immovable property on favourable terms to any local body for public purposes must always contain the condition that if the land is not applied to the purpose for which it is granted, the Government may resume it" and the Board also argues that

Not unless a stipulation is made under 48. (2) of Loc. Bd. Act

W.H.
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the mere fact that assessment is levied on a piece of land granted to a local body otherwise than on a grant, does not remove it from the category of favourable grants so long as the full value of the occupancy right is not levied.

But unless the condition is inserted in the original grant, the Loc. Bd. have complete authority but cannot alienate without sanction.

W.H.

5 The Board's opinion may be accepted, but it seems desirable that every order granting land to a local body whether subject to the payment, or free of, assessment, should contain the condition that if the land is not applied to the purpose for which it is granted, it will be liable to be resumed by Government.

The position seems clear - The Local Bd. have been given certain sites under Section 48. of the Local Bd. Act and probably in some cases a condition has been inserted as to use.

Some cases, no such condition has been inserted - In any case under the rules, Loc. Bd. cannot alienate without sanction, and in all cases it is the duty of the Collector, as representing Govt. to refer in individual cases of resumption of grants when Govt. can always resume under § 48. (2) of the Loc. Bd. Act.

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Rw Dept.

See the views of the d & m Dept
may be accepted?

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To the Under Secretary.

Please see draft submitted below.

C.D.
16/8/99

To the Under Secretary.

It is submitted that as the views
expressed by the Board in paras 2 & 6 of
the Ref. are fully concurred in by
the d & m Dept. reference is made
to the paras only in the draft f.p.
The views of the Board in the other
paragraphs are accepted by the d & m
Dept. with some qualification vide
p. 6, 8 & 9 of the note of the d & m Dept.
as they are recapitulated in paras 2 & 3 of the draft f.p.

Seen
L.M. may be
asked to accept
this paper
WRL

Please see revised draft
C.D.
11/9/99

Revenue Department

Recd Ref. from the Board of Revenue
(L.R.) B.No. 314 of 1st July 1899.
(C.No. 4255 of 1899)

G.O. No. 624 of 18th September 1899

The Govt., while concurring in
the views expressed by the Board of Revenue,
considers further that it is the duty
of Collectors to report to Government,
for resumption under Section 48(2) of
Act V of 1884, all cases where the
lands are put to uses other than those
originally contemplated or where the
objects for which the lands were transferred
cease to be fulfilled. In any case,
Local Bodies cannot, under f.p. No. 858 of
16 April '89, alienate without the
sanction of Govt. any immovable
property vested in them.

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G.O. No. 492 of 7.9.99

The Board of Revenue (L.R.)
With copy of f.p. 858 of 16-4-89
Copy to the d & m Dept.
C.D.
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Government (1899) of Madras.
REVENUE.

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G.O., No. 624, 18th September 1899.

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Control of Local Boards over Tanks, Wells and Lands.

Passing orders on certain questions connected with the — transferred to them by Government.

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GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

Read—the following Reference from the Board of Revenue (Land Revenue), B. No. 314, dated 1st July 1899:—

Read—the following letter from V. A. BRODIE, Esq., I.C.S., Collector of Górávari, to the Secretary to the Commissioners of Land Revenue, dated Cocanada, 25th March 1899, Ref. on Cur. No. 4395-Rev. of 1898:—

I have the honour to state that, on the recommendation of the Board of Revenue, the Government in its Order, No. 1070, Financial, dated 14th August 1872, notified that "all tanks and wells not being private property nor used for irrigation are transferred to the Local Fund Boards of the circles in which they are situated," and that on the strength of this notification Local Boards are claiming the ownership of all tanks that are not private property and are not used for irrigation.

2. What was the intention of Government in issuing the above notification is not very clear. I am inclined to think that it was intended to extend the rights of Local Boards to only such tanks and wells as are actually used for the public or communal purposes to which they were originally devoted and not to vest in them tanks and wells originally intended for such purposes but now fallen into disuse or disrepair. When they cease to be of use for the purpose for which they were originally intended, they must be held to revert to Government. On the other hand, market and cart-stand sites held subject to assessment appear to vest absolutely in Local Boards, and Government retains no reversionary right in the event of their falling into disuse. In the same way sites granted free for latrines and rubbish depots appear to become the absolute property of the grantee, the only right reserved by Government to itself in the event of the land being put to other uses being the right to levy assessment.

3. I now desire instructions as to whether—

(a) The notification vests in Local Boards only such "tanks and wells not being private property nor used for irrigation" as were actually in use for the charitable or communal purposes for which they were originally intended at the time the notification was issued and not such tanks and wells as had then fallen into disrepair or disuse which must be held to have reverted to Government prior to that date.

(b) How are tanks and wells "not being private property nor used for irrigation" that have fallen into disuse or disrepair since the date of the notification to be treated?

(1) Do the rights of Local Boards in such tanks remain in force only so long as they are actually used for the public or communal purposes to which they were originally devoted and have Local Boards no rights whatever in such tanks and wells when they have ceased to serve their original purpose? or

(2) Do such tanks and wells remain the property of Local Boards and alienable by them for whatever purposes they please, the right of Government being limited to the imposition of assessment upon alienation or application to purposes other than those for which they were originally intended and calculated to bring in a profit?

Read—the following letter from V. A. BRODIE, Esq., I.C.S., Collector of Górávari, to the Secretary to the Commissioners of Land Revenue, dated Cocanada, 25th April 1899, C. No. 1367-Rev. of 1899:—

I have the honour to request the Board's instructions as to whether seigniorage levied on earth excavated from the beds of tanks under the control of Local Boards should be credited to "Local Funds." Under G.O., No. 1070, dated 14th August 1872, all tanks and wells not being private property nor used for irrigation were transferred to the Local Fund Boards of the circles in which they were situated. On the strength

of this Government Order, the Local Boards in this district have been granting permission to take earth, &c., from the beds of drinking-water tanks and levying seigniorage fees thereon. It does not, however, clearly appear that the State's right to minerals in these tanks has been transferred to Local Boards and, if not, they have no authority to appropriate the seigniorage levied on minerals excavated. Standing Order No. 15 does not throw any light on the subject. At the same time the devotion of such fees to the improvement of the tank as a drinking-water source is probably the best use they can be put to.

Reference—B. No. 314, dated 1st July 1899.

In the two letters read above, the Collector of Górávari asks certain questions with reference to the notification published under Government Order, No. 1070, Financial, dated 14th August 1872, transferring to the Local Fund Boards concerned all tanks and wells not being private property nor used for irrigation. As these questions involve the interpretation of an order of Government as well as of the provisions of the Madras Local Boards Act V of 1884, they will be submitted for the orders of Government with the following expression of the Board's views.

2. The Collector's question (a) in the letter first read above is whether Local Boards are entitled to the control of tanks and wells which had fallen into disrepair or disuse at the date of the notification in question. The Board understands the notification to have authorized the transfer to Local Boards of only such tanks and wells as were then capable of being used by the public and not also of the sites of disused tanks and wells. Should a Local Board now desire to take up sites of the latter class for the purpose of restoring the tanks or wells, a fresh notification by Government under section 48 (1) of Madras Act V of 1884 would appear to be necessary.

3. The questions numbered (b) and (1) in the same letter may be dealt with together. The questions are—
 "(b) How are tanks and wells 'not being private property nor used for irrigation' that have fallen into disuse or disrepair since the date of the notification to be treated?"

(1) Do the rights of Local Boards in such tanks remain in force only so long as they are actually used for the public or communal purposes to which they were originally devoted and have Local Boards no rights whatever in such tanks and wells when they have ceased to serve their original purposes?"
 The Board considers that the sites of tanks and wells which have fallen into disuse or disrepair since the date of their transfer to a Local Board or are being put to uses other than those originally contemplated are liable to resumption under section 48 (2) of Act V of 1884 and that until they are so resumed they will necessarily remain under the control of the Local Board. On the other hand, if the Local Board with the Collector's approval desires to retain control over the sites in question for purposes other than those intended by Government at the date of their transfer, an application for the alienation of the sites to the Local Board should be submitted under Standing Order No. 12-A in the prescribed form, and it will then be considered whether the sites should be granted free of or subject to the payment of the market value or assessment.

4. The Collector's question (2) is: "Do such tanks and wells remain the property of Local Boards and (are they) alienable by them for whatever purposes they please, the right of Government being limited to the imposition of assessment upon alienation or application to purposes other than those for which they were originally intended and calculated to bring in a profit?"
 The Board would answer this question as follows:—

Local Boards are bound to use the tanks and wells already transferred to them in conformity with section 4 (iii) or section 48 (1) of Act V of 1884 according as the property was vested in them before or after the passing of that Act. It follows that the sites cannot be used by the Local Boards for any purposes they please, but only "for the purposes of the Act subject to all rights (if any) existing over, and all debts, liabilities and obligations (if any) affecting such property." The purposes of the Act referred to in sections 4 (iii) and 48 (1) are enumerated in section 95 of the Act. If there is an endowment attached to a tank or a well under a Local Board's control, or if

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READ AGAIN G.O. No. 182

PRESENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT.

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

APERS NOT FILED BY BRING MEANT FOR DETACHMENT IN ORIGINAL.

N.B.—

A = Print in full.
B = Not to be printed.
P = Print abstract only.
C = Print heading only.

No. 624, REVENUE, 18TH SEPTEMBER 1899.

the Local Board has undertaken to expend on the upkeep of a tank or a well the proceeds of some other endowment transferred to it for this purpose, the Collector should see that these conditions and obligations also are fulfilled. In the case of all tanks and wells transferred to Local Boards, the right of Government is not limited to the imposition of assessment upon their alienation or application to purposes not originally contemplated, but Government may, if it pleases, resume the tanks and wells, as already stated, by a notification under section 48 (2) of Act V of 1884.

5. In discussing the points above referred to, the Collector observes (1) that the sites of markets, cart-stands, &c., held subject to assessment, vest absolutely in Local Boards, Government retaining no reversionary right in the event of their falling into disuse; and (2) that sites granted free for latrines, rubbish depots and the like are the absolute property of the Boards, the only right reserved by Government being that of levying an assessment in the event of the land being put to other uses. The Board considers that sites transferred to Local Boards, whether subject to or free of assessment, for the erection of markets, latrines, &c., should as a matter of course revert to Government as soon as the objects for which they were transferred cease to be fulfilled. "Moreover, under paragraph 8 of Standing Order No. 12-A, lands granted to local bodies on favourable terms are liable to resumption in the event of their being applied to uses not contemplated at the time of the grant. The mere fact that assessment is levied on a piece of land granted to a local body otherwise than on patta does not remove the land from the category of favourable grants so long as the full value, which includes the market value of the occupancy right, is not levied. Most of the lands already transferred to local bodies have been granted on favourable terms in this sense, and they are therefore liable to the contingency mentioned in paragraph 8 of Standing Order No. 12-A. This point will be made clear in the revised draft of Standing Order No. 12-A which the Board proposes shortly to submit to Government."

6. In the second letter read above, the Collector enquires whether Local Funds are entitled to credit of the seigniorage charged on earth removed from the beds of tanks in the custody of Local Boards. The Board considers that so long as the tanks are duly kept up, no objection should be raised to the sale of earth from the tank-beds or to the sale-proceeds being credited to *Local Funds*. But if the tanks should fall into disuse, the procedure indicated in paragraph 3 above should be followed.

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with the Collector's letters in original (to be returned).

ORDER—No. 624, Revenue, dated 18th September 1899.

Miscellaneous.

The Government, while concurring in the views expressed by the Board of Revenue, considers further that it is the duty of Collectors to report to Government, for resumption under section 48 (2) of Act V of 1884, all cases where the lands are put to uses other than those originally contemplated, or where the objects for which the lands were transferred cease to be fulfilled. In any case, local bodies cannot, under G.O., No. 858 L., dated 16th April 1889, alienate without the sanction of Government any immoveable property vested in them.

(True Extract.)

(Signed) H. TREMENHEERE,
Ag. Secretary to Government.

To the Board of Revenue (Land Revenue),
with copy of G.O., No. 858 L.,
dated 16th April 1889, and enclosures returned.
Copy to the Local and Municipal Department.

Exd. A. Kungaswamy Aiyer gar.
40 Copies.

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