Revenue (1897) Department.

ROUTINE SERIES.

G.O., No. 1291.

DATED 12th July

[Despatch Abstract.]

Informing G. Muthukumaraswami Mudaliar, Zamindar of Chunampet, Madurantakam Taluk, Chingleput Dt., that he should submit an authenticated copy of Board's Proc. No. 279 dt. 21-1-92 under the Board of Revenue has declined to reconsider.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Cir 6264/97							

Revenue (1897) Department.

CURRENT No.

Dr 11/7

Rev.

GOVT MADRAS 15 JUL 97 REV. DEPT.

From H. A. Lein Esqre I.C.S. Ag Private Secretary to H.E. the Governor.

Order R. No 1291 dt 12th July 1897

No.

The petr should submit an authenticated Copy of Board's Proceedings No 279 dt 12.1.92. which the Board of Revenue has declined to reconsider.

Dated 3rd July 1897.

Received

Registered

Enclosures 2

Spare copies .

Mly 12.7.97

To the petr
acptd 16-7-97
Mk
10/7

SUBJECT.

Transfers a petition dated 10th June 1897 from C. Krishnamma Swami Mudaliar, Zemindar of Chinnampet, Taluk Kadiri-yakam, praying that orders may be issued for the cancellation of the assessment imposed on his Minasi income.

By Order

Ag Private Secretary

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

No. 663.

PETITION

REVENUE DEPT.

To

His Right Honorable the Governor
and President in Council
Fort Saint George
Madras.

The humble petition of
C. Muthu Kumara Swami
Mudaliar, Zemindar of
Chunampet, Madurantakam
Taluq.

Most Respectfully Sheweth,

Your Excellency's humble petitioner
respectfully begs to submit that he holds
Inam right in some of the villages for which
part of his Zemindari. He was until
recently, for the purpose of the Local
Boards' act, assessed on his income as
Zemindar, but now assessed on his Inam
income also, contrary to Customs and
rules.

2. Of the 3 classes under section 64 of
the Local Boards' act E of 1884, your Petitioner begs
to submit that he comes under the 3d class,
which treats of assessment on lands held
on any tenure other than the lands held
direct from the Government, under Ryot-
wary settlement, and lands Scheduled in
the District of Malabar, under whatever
tenure held and Inam lands, as lands wholly
or partially free from assessment, there
being no other clause in the act under
which

he is assessed on the gross income of Rs 8, not considering that the additional Rs 2, which the Zemindar now gets from his tenants, not as his tenants as Zemindar or landholder, but as his tenants-at-will as Mirasdar, is only what he gets for his investment in the purchase of the Mirasi right, while the other Mirasdars of the village, who also get 8 Rs per cent from their respective tenants and pay to the Zemindar Rs 5 per cent are assessed only on the Rs 5 per cent, and not on Rs 8, their gross receipt.

6 Now, setting aside the term "Mirasi" let it be granted that in a Zemindari village, where all lands are assessed at the uniform rate of Rs 3 per acre, an official at Madras had 50 acres of land. Not being able to cultivate the land himself, he lets them to some people in the village at Rs 7 per acre, a la unwilled to him annually. The Zemindar can only be charged on the 50 x 3 = Rs 150 he gets from the land held by the official and not on the whole amount of 50 x 7 = Rs 350 the official gets. Suppose the official sells over these 50 acres to the Zemindar, and the Zemindar purchases them for his own cultivation, even then the Zemindar is charged only at the Rs 150, the official was paying him, and not on anything more, since the lands reserved for his own cultivation are assessed only on the ordinary current rent payable to lands of similar quality thereabout in the neighbourhood. If the Zemindar should let these 50 acres to some other people in the village at the rate of Rs 7 per acre in the same way as the official was doing, it seems now that the assessment must be on the 50 x 7 = Rs 350, the income the landholder gets from his tenants, in spite of the fact that the two landholders and the two tenants are welded into one

One Mirasidar is assessed by Govt. for Income Tax on account of the Rent paid by the tenants, the Income is assessed on the Rent paid. See page 139 of this file.

One Zemindar and one Mirasidar is assessed by Govt. for Income Tax on account of the Rent paid by the tenants, the Income is assessed on the Rent paid. See page 139 of this file.

one by the purchase. If the two landholders i.e. the Zemindar and the Official were assessed on their separate incomes, while the Zemindar and the owner of the lands were different persons, the petitioner will have nothing to complain now that the Zemindar is assessed on both the capacities previously assessed.

7. There are two classes of proprietors to a land, the one entitled only to the rent and nothing besides, such as the Zemindar, Inamdar &c, and the other the owner of the lands with saleable interest in them. This ownership with saleable interest is designed by the term "Mirasi right" in this and the Jaigire Districts, although in some villages of these districts the Mirasidars exercise of their rights have become only dominant in these days. Whatever may be the changes in some of the villages of these districts, yet there exists in all the villages of these and other districts these two proprietorships, the one in the name of either the Government or any one in their position, such as the Zemindar, Inamdar &c, collecting the rent due according to fixed rate, and the other with the title of Mirasidar as owner of the land. It is a common place occurrence that these owners, when they happen to own more extent of land, sublet them to some people and derive from them an extra fee besides the assessed rent for such letting of their lands, such extra fee sometimes rising to more than twice the assessed rate. But in thickly populated large villages, where the demand for the land is not sharp, the owners of the lands content themselves by letting them at the

the assessed rate with only a nominal fee
to their own ownership. This account of the two
classes of proprietorships a landholder stands
referred to above. There must then be distinguished
proprietor ships with one tenancy, or one
proprietorship with two tenancies, the owner
of the land being the proprietor in the first
case, and the tenant in the 2nd case. Whether
to call this owner who occupies a dubious
position a landholder or tenant is the
question now at issue. If he is to be called
the landholder he must be recognized as such
by the Government, and assessed on his income
along with the Zemindar of the village; but in
fact, he is not so long as he is a Separate Estate,
for, then he is considered to be the defacto tenant
of the Zemindar, his (the owners) sub tenant
having no recognized status in the Zemindari
account. Such being the case, Your Petitioner
begs to submit that it is not consistent
with reason to include the owner of the land,
otherwise called the Zemindar, under the
term "landholder", while his proper position
is one of a tenant under a Zemindar. To
construe the tenant's tenants (viz) the Inamdars
tenants to mean the Zemindar's tenants
is, Your Petitioner begs to submit, erroneous.
Further in Chapter I, Section III, Clause
IX of the Act, where the term landholder
is defined, it is said to mean Zemindar,
Polygar, Inamdar &c, and all holders of
land in any way subject to the payment
of land revenue direct to Government, and
all the registered holders of land in proprietary

respectfully

The Zemindars
having been
addressed in the
first instance
Landholders

The Inamdars having
received their
registered purchased
Title Deeds

Upholders. This, coupled with the practice that
only Zemindars and men in their position are
asked to furnish lists of their lands under
Section 65, and never in any single instance
the Inamdars in Zemindari villages, Your
Petitioner begs to state, clearly sets at rest
all doubts about the term landholder,
Since the Act and the long continued
practice show that the Legislature wants to
have nothing to do with any incomes of those
(viz of such status) that had no direct
dealings with the Supreme Government.

9. Your Petitioner addressed the Collector
and the Board of Revenue on the Subject
but he is unable to obtain further from either
of them, the necessary enclosed copies of
their decisions for favor of perusal. In
these circumstances, Your Excellency's humble
Petitioner, fully believing that his case will
be favorably considered by Your Excellency in
Government, and his grievance redressed,
now address Your Excellency, earnestly
begging that Your Excellency will be
so very graciously pleased as to give
the foregoing that consideration which
it deserves at Your Excellency's hands,
but which, the Petitioner regrets to say,
the local authority have not given it,
and do your humble Petitioner justice,
by directing the cancellation of the unjust
assessment in his Inamdari income.

For this act of kindness, Your

Excellency's

Excellency's respectful Petitioner shall, as in duty bound, ever pray.

Yours truly

Zamindar of Chamarpet.

When given for copying ____
When copied ____
When examined ____
When signed ____
} 189

READ AGAIN G.O., No. 189 , DATED

CURRENT No.

ENCLOSURES TO C. No.

OTHER OF GOVERNMENT	A	A	A	A	A	A	A
LETTER OF GOVERNMENT.							
STATEMENT WITH DITTO.							
PAPERS NOT FILED IN, BEING MEANT FOR DESPATCH IN ORIGINAL.							

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