

Revenue (1897) Department.

Misc.
ROUTINE SERIES.

G.O., No. 2171

DATED 30th April

[Despatch Abstract.]

Recording Board's Progs. approving and sanctioning the proposal of the Colly of Madura that the land and grant taxes due to Govt. in respect of house sites in the town of Madura may be collected in one list in September of each year.

BACK PAPERS.

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FURTHER PAPERS.

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Revenue (189) Department.

CURRENT No. 2770

The Hon. Mr. G. D. E.



From

The Board of Revenue, Land
Revenue Madras.

Order Miss

no. 2171 of 30th April 97
28/4/97

Recorded.

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No. 1110 MISC.

Dated 24th March 1897

Received 29th

Registered 30th

Enclosures

Spare copies

LR
15/4/97

To the Board of Rev (L. R) No. 4-5-97

SUBJECT.

Approving & sanctioning the proposal of the Collector of Madras - that the land and grant taxes due to Govt. in respect of house sites in the town of Madras may be collected in one list in September of each year.

24/4/97

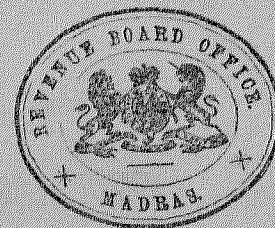
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20/3/97

BACK PAPERS.

G.O.	No.	Department.	Date.
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FURTHER PAPERS

G.O.	No.	Department.	Date.



Proceedings of the Board of Revenue

(Land Revenue),

Dated

15th February

1895.

No.

787

Miscellaneous

READ

the following letter from E. Sumner Esq.
Collector of Madras, to the Secretary to the
Commissioners of Land Revenue, Madras.
dated 12th October 1893, Ref. on C.

No. 3351.

I have the honor to submit
for the favor of Board's orders
the proposal of the Tahsildar
of Madras to do away with the
land and grant taxes to which
some of the houses in Madras
Town are subject. The amount
involved in the proposal is
Rs 819-3-2 and is composed

of

the following 2 items (vide also statement enclosed)

(a). The amount of assessment on lands included in the agant of Stalam pattadai village and comprised within the municipal limits of Madura... Rs 207-10-4

(b) The amount of grant-tax on houses... } Rs 64-9-2
Rs 819-3-2

The whole of the amount is included in the heriz of Stalam-pattadai village and the collection made by the Village Officers of that village. The lands covered by both the items (a) and (b) are also subject to municipal tax (house tax) in addition to either the land assessment or the grant-tax as the case may be. The lands referred to in item (a) are covered by about 2500 houses and the grant item (b) is said to be distributed

distributed over about 3000 houses, the amount of grant tax being so low as 3 pies in some instances. It is reported that constant changes are taking place in the occupancy and ownership of these houses and no correct account is maintained to record the changes that are taking place. The houses and house grounds have not been surveyed, numbered and lettered off. The consequence is that the amount is not easily collected but always falls in arrears, some of the house owners even objecting to the double tax in respect of the same property, one on account of land revenue and the other on account of municipal tax.

2. The history of the grant tax, so far as can be gathered from

from the papers available goes to show that the proposal to raze to the ground the ramparts of the Fort and to fill in the ditch with the debris thus giving scope for the extension and free ventilation of the town, at first emanated in 1837 from the Magistrate of Madras. Coming down to 1842 it is found that the Board approved of the Principal Collector's action in having sold by public auction a portion of the glais to silk weavers subject to quit rent and requested the sanction of Government. The Governor in Council approved of the proposition stated above and accordingly authorized the Principal Collector to dispose.

dispose of the whole of the glais on certain specified conditions. A question arose in 1850 as to what was the rate of quit-rent that should be charged and it was finally decided that a grant tax of Rs 9 per Cawni should be charged.

3. The Deputy Collector Madras Division in recommending the Tahsildar's proposal set out in para 1, states as follows:-

"The objection that double tax should not be levied in respect of one and the same property falls to the ground when it is remembered that Standing Order No. 3 authorizes the levy of land assessment or quit-rent in addition to any other local

local tax under certain prescribed conditions - There is considerable force in the Tahsildar's complaint in regard to the difficulty of collection; and it can well be imagined what the enormous amount of difficulty that will be experienced is when we consider that a comparatively small sum of Rs 819-3-2 has to be collected from about 5000 house-owners who get no patta for the same. I do not see my way to get over this difficulty and I venture to recommend the Tahsildar's proposal to do away with this unpopular tax altogether. I am not unmindful of the interests of Government but considering the worry and trouble of collection.

collection, it cannot be said that the recommendation is not well considered.

The Deputy Collector suggested further that if Government would not give up the small amount of revenue, it might be made over to the Municipality who might be asked to pay the amount, less 10 per cent, for cost of collection. But the Municipality is not willing to undertake the duty.

4. In the above circumstances, I am of opinion that in consideration of the difficulties in the way of collection, the Deputy Collector's recommendation may be approved.

also the following reference thereon dated 20 November 1893.

The Collector is requested to forward copies of the correspondence relating

relating to grant tax referred to
in para 2 of his letter, and
to report whether the owners of the
house-sites cannot be made
to redeem the tax now paid
by them under R.O. No. 36
5
(New Edition).

Also the following endorsement of
the Collector of Madras, dated
30 January 1895, Ref. no. 581
on letter from the Collector of Madras, Division, Ref. no. 1507
dated 31st August 1894. Copy attached.
Submitted to the Secretary to the

Commissioners of Land Revenue,
Madras, with reference to the Board's
Reference on General Register No. 2404
of 1893, dated 20 November 1893.

2. I agree with the Deputy Collector
in the view expressed by him
in the last para of his letter.

3. Copies of correspondence relating
to Grant tax referred to in
para 2 of my letter No. R.O. 6

3357 9/1894, dated 12 October
Rev. Secy.

1893

1893, are also forwarded.

Resolution

Recorded with the remark
that the tax should continue
to be collected as hitherto.

1 True copies & Extract 1

/s/ L. M. Wyndham.

Secretary

To the Collector of Madras.

1 True copy 1

Head Quarters

8 APR 1897
Asst Secretary

as
578

1895.
Board of Revenue
(Land Revenue),
MADRAS.

To

True copy

Proceedings, dated 15th 2 1895
No. 787 ^{Mis.} ~~Routine~~ Enclosures.
Subject.

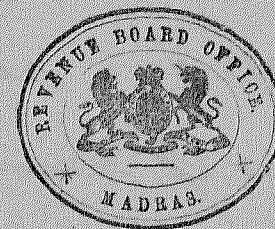
Copy of Communication Reference on
Current No. 1537 of 1894, dated
31st August 1894, from the Deputy
Collector Madrasa Division to the
Collector of Madrasa.

Referring to your R.C. No. 187, dated
25th November 1893, I have the
honor to state that it is reported
by the Tahildar of Madrasa
that the owners of the house-sites
are not willing to redeem the
grant assessment now paid
by them, by payment of 25 years
assessment. It would appear
that they say that 25 years
rent would entail loss. No
doubt the redemption by
payment of 25 years rent will be
considered as a loss by those
who are accustomed to calculate
the interest at a rate higher
than 10 percent.

Some of them seem to have
said that they would redeem,
provided

provided the redemption amount is reduced to 10 years' rent. The Sahildar himself recommends the abolition of the tax altogether because of the trouble which is increasing year by year in the collection of the rent in annas and paise. a recommendation quite out of the question.

As the rent payers are unwilling to redeem at the usual 25 years rent according to the rules, I think the matter should be dropped there.



Proceedings of the Board of Revenue
(Land Revenue)

NO. 1110 Misc. dated 24th March 1897.

Read the following letter from J. A. Wigg Esq., Collector of Madras to the Secretary to the Commissioners of Land Revenue Madras R.O.C. No. 2366-Genl. dated 6th March 1897:-

In para 3 of this office letter R.O.C. No. 3351 dated 12th October 1895 disposed of in Board's Proceedings No. 787 Misc. dated 15th February 1896 the history of the grant tax now levied on house sites situated within the Municipal limits of Madras Town was fully explained and it was proposed in consideration of the smallness of the amount involved and of the extreme difficulty of collecting it that Government should give up this source of Revenue altogether. The Board wished to know whether the owners of the sites could not be made to redeem the tax now paid by them; but as the owners ^{would} not agree to this course the question was dropped, though the difficulty experienced in its collection is as great as ever. The Deputy Collector, Madras Division points out that the present practice of dividing the houses into nine wards and entrusting the collection in each ward to one of the Nattangars of the villages adjoining the town, does not work satisfactorily as the Nattangars entrusted with this work in addition to their own are not able to complete it before the close of the fiscal year as they do not commence this work until the lists of their villages are fully realized. The amount though only ~~Rs. 2000~~ Rs. 600 has to be collected from about 5500 men who have no pattas, the amount payable by a single individual being in some cases so small as 3 pias.

2. Constant changes occur among the owners of the houses and no account is maintained of these transfers. The house

3000
redemption
flagged
A. B. P.
15.12.95

sits have not been surveyed and the consequence of all this is that the person from whom the amount is really due is not easily known, nor the exact amount due by each. The Deputy Collector of Madura Division suggests that the delay in the collection of this amount can be avoided if the amount is ordered to be collected from the beginning of the fiscal - instead of the four kists months when the Nattangars of adjoining villages are not available for this additional work. The considerations which apply to the ordinary land revenue are not ~~mutually~~ applicable to this particular tax.

3. In these circumstances I beg to recommend that the tax may be ordered to be collected in one kist in September of each year.

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Resolution.

The recommendation in para 3 of the Collector's letter is approved and sanctioned.

3. It is presumed that this recommendation applies also to the land-tax of Rs. 207-10-0 referred to in para 1 of the Collector's letter Ref. on C No. 3351 dated 12th October 1893. In that letter, a proposal was made to abolish the land tax, as well as the grant tax in question, owing to difficulties in collecting them.

(True Copy & Extract)

Reclan
Secretary.

To.

The Collector of Madura

The Settlement Department.

Copy to the Secretary to Government, E.D. ✓

When given for copying _____
When copied _____
When examined _____
When signed _____

189

READ AGAIN G.O., No.
189

DATED

CURRENT No.

ENCLOSURES TO C. No.

ORDER OF GOVERNMENT

A A A A A A A

LETTERS OF GOVERNMENT

STATEMENT WITH DITTO

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL

N.B.—

A = Copy in full.
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