Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 2515-6

DATED 14th May 97

[Despatch Abstract.]

addressing the Govt of India
in re. the exhibition in the revenue
Statistics published annually of the
amount of land revenue remitted or
assigned by Govt in favor of grantees

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

1897.

Board of Revenue

(Land Revenue),

MADRAS.

Printed April th.

Proceedings, No. 117, 7th April 1897.

APRIL.

Submitting to Government a report on the Government of India Circular regarding the exhibition in the revenue statistics published annually of the amount of land revenue assigned or alienated by Government in favour of grantees.

PROCEEDINGS OF THE BOARD OF REVENUE
(LAND REVENUE).

READ—the following Government Order, Mis. No. 4597, Revenue, dated 16th November 1896:—

Read—the following letter from DENZIL IBBETSON, Esq., C.S.I., C.S., Officiating Secretary to the Government of India (Department of Revenue and Agriculture—Land Revenue), dated Simla, the 21st October 1896, Circular No. 12—369-1:—

It has been noticed that, save in one single province, the revenue statistics which are published annually do not show the amount of land revenue which is assigned or alienated by Government in favour of grantees. The information is of importance, and the Government of India are desirous of supplying the omission wherever this can be done with reasonable accuracy, and without any great difficulty.

2. Not many years ago complete information would not, in most provinces, have been available; since, at any rate in those cases where the land was held free of revenue owing to the assignee being the very person who would have paid the revenue had it not been assigned to him, no revenue was assessed upon it. But in most provinces the demand which would ordinarily be payable is now assessed, even on land which is held revenue-free, so as to be available for the calculation of rates and cesses, or in the event of the revenue-free grant being resumed; and wherever this is the case there should be little or no difficulty in furnishing the desired information. Where this is not the case, the figures available will include only those cases where the revenue of one man's land is assigned to another, and will exclude the cases where the land is held altogether free of revenue payment; and it may be that under such circumstances the information will be so incomplete as to be wholly misleading.

3. In some provinces it is the custom to assign land free of revenue for the support of village officers and other public functionaries; and the value of these assignments often reaches a very high aggregate. Since these grants are only a special form of payment for work done, and therefore differ in their nature from most other assignments of land revenue, it will be advisable to have separate figures for grants for the maintenance of public servants, and for grants on other grounds. Under the former head should be included only those grants the holders of which discharge official or quasi-official functions in the due performance of which Government is interested.

4. A grant or lease of waste land is often made free of revenue or on a favourable assessment for the first few years, as part of the terms upon which the land is taken up, and independently of any personal claim to consideration on the part of the grantee or lessee. This is not properly an assignment of land revenue, but merely an incident of a business transaction; the revenue never becomes due; and such cases should not be included in the statistics of revenue assignments.

5. I am to enquire whether statistics of the total amount of land revenue remitted or assigned in favour of grantees (1) for the maintenance of public servants, (2) on other grounds could be furnished in _____ without any great difficulty; whether it would be fairly complete for any portion (such as the temporarily settled parts) or for the whole of the province; and where it would best find a place in the annual published tables of the Revenue Department.

Order—Mis. No. 4597, Revenue, dated 16th November 1896.

Referred to the Board of Revenue for report.

(True Extract.)

(Signed) G. STOKES,
Ag. Secretary to Government.

To the Board of Revenue (Land Revenue).

RESOLUTION—No. 117, dated 7th April 1897.

In its circular letter under reference the Government of India enquires—

(1) whether statistics of the total amount of land revenue remitted or assigned in favour of grantees in this Presidency—

(*a*) for the maintenance of public servants, and

(*b*) on other grounds,

could be furnished without any great difficulty;

(2) whether such statistics could be made fairly complete for the whole or for any portion of the Presidency; and

(3) in which of the annual published tables of the Revenue Department such statistics would best find place.

2. Remissions or assignments of *land revenue* in this Presidency as distinguished from *cash grants* may be classified as follows:—

(*a*) *Revenue from permanently-settled estates*—

(1) Remissions of the peishcush allowed, either by way of compensation for lands taken up for public purposes, or for some other recorded reason.

(2) Remission of peishcush under Board's Standing Order No. 12-A in the case of proprietary lands acquired by local boards and municipalities.

(*b*) *Revenue from entire inam villages*—

(1) The difference (representing the inam) between the full assessment and the full *jodi* or quit-rent;

(2) Further remissions of the *jodi* or quit-rent allowed either by way of compensation under Act I of 1894 or for other reasons.

(3) Remission of quit-rent under Standing Order No. 12-A in the case of lands in entire inam villages acquired by local boards and municipalities.

(*c*) *Revenue from minor inams*—

(1) Difference (representing the inam) between the full assessment and the full jodi or quit-rent.

(2) Further remission of the quit-rent allowed either by way of compensation under Act I of 1894, or for other reasons.

(3) Remission of quit-rent under Standing Order No. 12-A in the case of minor inam lands acquired by local boards and municipalities.

(*d*) *Ryotwar lands*—

I. Assignment or remission of land revenue granted—

(1) by way of rewards for Military services;
(2) by way of compensation for lands acquired under Act I of 1894;
(3) in favour of religious institutions and in lieu of previous ready money allowances;
(4) to individuals for specially recorded reasons.

II. Beriz deductions or deductions from the revenue before it reaches the treasury, made—

(1) in favour of religious institutions and in lieu of assignments of land revenue or of cash payments;
(2) in favour of village servants doing revenue, judicial, or police duties or of village artizans;

(3) by way of compensation for land acquired under Act I of 1894;
(4) on account of certain inamdars in Salem whose inams are being managed by Government and of certain ready money inams in Tinnevelly;
(5) to individuals for reasons specially recorded in each case.

III. Remissions of revenue due on land held by or granted to local boards and municipalities, public associations, churches, temples, &c.

(e) *Deductions from the gross revenue.*—Government contribution to the Village Service Fund under the Village Cess Act IV of 1893.

The Government of India desires that *cowle* remissions (viz., those referred to in paragraph 4 of the Government of India's letter) should be excluded from the statistics of revenue assignments. It is thought that season and fixed remissions, which are not alienations of revenue but rather losses due to inevitable causes, should also be excluded from the statement. On the other hand, the revenue on lands acquired under Act I of 1894 and reserved for State purposes should, for a different reason, be excluded from the statement. Such lands have become the absolute property of Government and are capable of yielding a greater or less revenue according to their subsequent destination, and it would lead to mistakes to treat the revenue on such lands as simply remitted by or lost to Government.

3. The first question of the Government of India in regard to revenue remitted by Government may now be answered in the affirmative. Information regarding alienations falling under all the classes enumerated above can, as a rule, be compiled from the village accounts, inam registers and other records. The first compilation would be a work of some labour. But the statistics once compiled could, with less difficulty, be corrected from year to year, with reference to subsequent resumptions and to additional assignments.

4. With reference to the Government of India's second question, it has to be observed that, while a scientific field survey has been made of almost all lands held in this Presidency on ryotwari tenure as well as of minor inams situated in ryotwari villages, a similar survey has not been made of zemindari tracts, of entire inam villages or of the minor inams situated in inam villages. In regard to such lands, the areas and assessments in the old accounts will have to be accepted for determining the amount of revenue alienated, though the figures thus obtained would not be quite accurate.

5. The third and last question of the Government of India refers to the annual statistics where information regarding the total revenue assigned or remitted should find a place. In paragraph 1 of the Government of India's Circular it is stated that the information is now being furnished from only one Province. The Board believes that the Province alluded to is Bombay and that the form of statement referred to is that at pages 240–42, Chapter V, Part III of the administration report for the Bombay Presidency for 1894–95. The statement shows the alienations of revenue as deductions from the gross demand. It might not be possible to adopt the same form in this Presidency; for in Madras the alienated revenue is in part excluded before fixing the gross demand and is shown as regards a part only as a deduction from the gross demand. Any attempt to show the total alienated revenue as a deduction from the gross demand of the Presidency would upset the existing method of accounting for the land revenue. The Board considers that the requirements of the case could be met by inserting in the appendix to the chapter on "Revenue and Finance" in the administration report for the Madras Presidency a statement showing the total alienations of revenue granted (1) for the subsistence of public servants and (2) on other grounds, under each of the classes (*a*) to (*e*) enumerated in paragraph 2 above.

V.B.(1)

(True Copy and Extract.)

Secretary.

To the Secretary to Government, Revenue Department. ✓

Exd. P. Seetharam.

To the Hon'ble the Govt

15/5/97

To the Board R.R. 21/5/97

Read cir. 3420 of 97
G.O. misc. no. 2515 of 17th May 97.
The Govt concurs in the Board's remarks.
2. Ordered that the following letter be despatched to the Govt of India.
14/5/97.
G.O. 2516
21/5/97

To

The Secy to the Govt
Revenue Dept.

Sir,

I am directed to acknowledge the receipt of your letter no. 12/369-1 dy. 24-10-96 enquiring

(1) whether statistics of the total amount of land revenue remitted or assigned in favor of grantees (1) for the maintenance of public servants (2) on other grounds.

14/5/97
21/5/97

could be furnished in the Presy without any great difficulty (ii) whether it would be fairly complete for ~~each~~ the whole or for any portion of the Presy and (iii) where it would best find a place in the annual published tables of the Revenue Dept.

2. In reply, I am directed to state, as regards the first question, that the information as to the amount of land revenue remitted or assigned by Govt could be furnished for this Presy. The first compilation would be a work of some labor but the statistics once compiled could, with less difficulty, be corrected from year to year, with reference to subsequent resumptions and additional assignments.

3. As regards the second question, I am to observe that in as much as a scientific field Survey has been made of almost all lands in this Presidency held on Ryotwari tenure as well as of the minor inams situated in Ryotwari villages, the information in respect of these lands would be fairly complete. But with reference to the Zemindari tracts, whole inam villages and minor inams situated in whole inam villages, of which a similar survey has not been made, the areas and assessments in the old accounts will have to be accepted for determining the amount of land revenue alienated

~~in the absence of a scientific survey~~ through the figures thus obtained would not be quite accurate.

4. Adverting to the third question, ~~the Board are directed to state their decision~~ I am to state that the Board of Revenue to which the letter under reply was referred, considers that a statement embodying the required information may be inserted in the appendix to the chapter on "Revenue and Finance" in the annual Report on the administration of the Madras Presy and in this opinion the Govt concurs.

5. A copy of G.O. No. 2515 dt 5th May 1897 embodying the views of the Board of Revenue on the subject is also forwarded for the information of the Govt of India

1. 14/5/97.

P. 12 May 97

a.c.o. 31/5/97

e.W. 15/5/97

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

N.B.—
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