

Revenue (189) Department.

MISCELLANEOUS SERIES.

G.O., No. 3210

DATED 25th June

[Despatch Abstract.]

Sanctioning the Survey and Settlement of the
Whole Inam Villages in the South Arcot District;
~~and directing that the cost should be~~ ^{pro-}
portionately between Village Service Fund and
Local Funds, and approving the Board's suggestion
that, pending the Survey and Settlement, the Land Cess
on Inams may continue to be charged ~~as before~~.
~~from~~ on the rental fixed by the Inam Commr.

BACK PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
	1258 Rev		11.3.98.				

Revenue (1897) Department.

CURRENT No. 921

From

The Board of Revenue, Land
Revenue, Madras.

No. 1610 Misc.

Order

Dated 5th May 1897.

Received 11.5.97

Registered 11.5.97

Enclosures

Spare copies

SUBJECT.

Requesting Govt. to issue orders to the Settlement Department & to the Supdt. of Rev. Survey to commence the block survey & classification of the Inam villages in the S. Arcot Dt. as soon as the work is completed in Tanjore & observing that land cess may continue to be charged on the rental fixed by the Inam Commr: as at present pending the contemplated survey & settlement

11.5.97

Resolution

The papers read above will be submitted to Government with reference to the correspondence ending with Government Order No.23,dated 14th January 1893.

2. Adverting to para 6 of the Board's Proceedings recorded in the Government Order quoted above,the Collector of South Arcot reported that the District Board,Cuddalore,had thought it advisable to incur the cost of surveying and assessing to settlement rates all the whole inam villages situated in the district,in order to secure the increase in land cess realisable thereby,and had also requested that the necessary action might be taken in the Revenue department.The estimated cost of surveying and settling the villages was stated to be Rs.15470 & Rs.2000 respectively.As the former amount appeared to represent the probable cost of a field Survey,the Collector was asked to report whether a block Survey,such as is being made at a smaller expense in the Tanjore district under Government Order No.152 Rev.,dated 23-2-1894,would not suffice for the purpose in view.He states that there is no objection to a block survey being carried out.

3. The Collector has taken the area of the inam villages at 44789 acres or 70 square miles;but from a reply sent to him by the Superintendent of Madras Survey in connection with this subject,it appears that the correct area is 58204 acres or about 91 square miles.Judging from the rates of actual expenditure incurred in surveying and settling the Inam villages in the Tanjore District (Rs 21 and Rs 12 per square mile),the cost of carrying out a block survey and of classifying and assessing the 91 square miles cannot be much in excess of Rs.5000,while the annual increase in land cess that is expected to be secured is Rs.1758.The Board is not sure that so large an increase in land cess can be counted upon;but it will be noted that the District Board consented to lay out Rs.17470 for securing an annual increase of Rs.

Difference between the rental fixed by the Inam Commissioner(Rs. 52726)and the probable new assessment(Rs.80848)

Rs.
28122

Land cess at one anna in the rupee

1758

1758 or 1/10 th of the estimated outlay.

4. In the circumstances set forth above,the Board requests that orders may be issued to the Board in the Settlement department and to the Superintendent of Revenue Survey to commence

the block survey and classification of the Inam villages in question as soon as the work is completed in the Tanjore District.

5. In the circumstances reported in para 2 of the 2nd letter read above,the Board considers that land cess may continue to be charged as heretofore,pending the contemplated Survey and Settlement.

(True Copy & Extract)

Reel

Secretary.

To

The Secretary to Govt.R.D.,with 2 letters & Enclosures in original to be returned.

The Collector of South Arcot.

Copy to the Collector of Vizagapatam,with reference to the correspondence ending with B.P. No.4903 Misc. dated 9-10-96 Settlement.

Md.R.H.

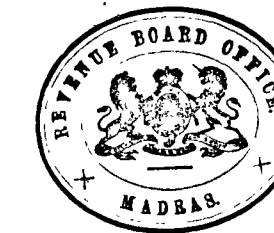
M.H.

BACK PAPERS.

G.O.	No.	Department.	Date.
No	23		1-1-98
	150		23-2-98
	V 30		

FURTHER PAPERS.

G.O.	No.	Department.	Date.
Go	5508	Rev	28-10-97



Proceedings of the Board of Revenue (Land Revenue)

No.1610 Misc., dated 5th May 1897.

Read the following :-

1. Endorsement of A.E.Castle Stuart Esquire Collector of South Arcot, Ref. on C.No.170/ver of 1897, dated 9th February 1897.

And the following Reference thereon dated 22nd February 1897.

The Collector is requested to submit a copy of the statement showing the area & rent value of Inam villages which is alluded to in para 1 of his letter to the President, District Board, dated 17-9-1895, No.2217/ver. Dis., and to report the data on which the cost of field Survey and of the classification of the villages has been estimated at Rs.15470 & Rs.2000 respectively. It should also be reported whether a block survey such as is contemplated in G.O. No.152 Rev., dated 23-2-1894 (copy of which is sent herewith) may not be made for the purpose of ^{securing} increase in land cess on the plan of the field Survey contemplated in para 2 of the letter to the President, District Board.

2. He is further requested to state why the whole Inam villages should not be assessed to land cess with reference to the old assessment (presumably painash assessment) of Rs.69507 instead of on the rental fixed by the Inam Commissioner (Rs.52726) as at present, pending the completion of the contemplated Survey & classification of the villages.

2. Also letter from the same officer, Ref. on Regr. No.170/ver of 1897, dated 17th March 1897.

Resolution

The Hon. Mr. Grose C.D.E.

Sec. 64.

Page 13.

C116/97

For orders.

and the Hon. Mr. Grose C.D.E. dated 22-2-89, the Govt. held that, in the case of Indian lands, Land Cess should, in conformity with Act V of 1884, be calculated on the full assessment which such lands would bear if they were not inam. It was accordingly left to the Board of Rev. to take measures to ascertain what the assessment on inams other than minor inams would be, on the understanding that if requisite survey and other ~~work~~ ^{work} operations were undertaken, the cost should be borne by local funds. With a view to remove the diversity of practice in the districts in the matter of charging Land Cess it was ^{in para 16 of the B.O. recorded} further laid down in G.O. No 23 of 14-1-93, that in each district, the Collector should

prep. ^{to}

area, plan, and cost of rental to, frame and estimate of the cost of survey, and settlement and then lay the matter before the St. Board for decision as to whether it would be advisable for that Board to incur the cost of assessing the lands to settlement rates in order to secure the increase of land cess.

2. With reference to the above correspondence the Board of Rev. Submits for the orders of Govt. for proposals of the Collector of C. Area for surveying & assessing to settlement rates all the whole Inam Villages in the District, where the present practice is to charge the cess on the rental fixed by the Inam Commissioner.

3. The approximate area of these villages inclusive of the unoccupied waste (as given by the Superintendent of Survey) is 58,204 acres or about

91

* This figure apparently exclude the assessment on unoccupied waste as determined in G.O. $\frac{258}{5-3-73}$

	Rs
	80,848
	52,726
Difference bet. New Assessment & Rental	28,122
Land Cess at one anna in the Rupee	1758

$$91 \times 33 = 3003.$$

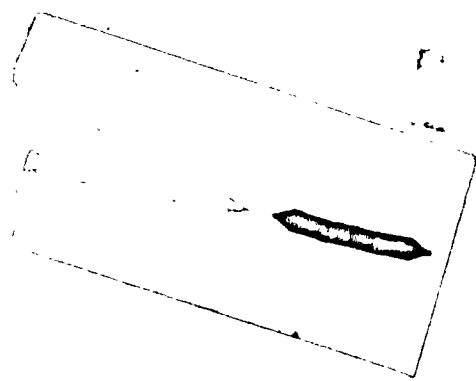
vide G.O. 152 & 23-2-94.

91 sq miles, and the probable New Assessment is Rs 80,848 against

Paimash Assessment of 67,507 and Rental fixed by the Inam Council } 52,726

The estimated cost of surveying and settling the villages is stated to be Rs 15,470 and Rs 2,000 respectively — total Rs 17,470, while the prospective annual increase of land cess to Rs 1758 as shown on of the margin. The District Revenue Officer, Chittoore, has consented to incur this expenditure. The Board of Revenue, however, considers that the cost might be reduced to Rs 3,000 by undertaking what would be sufficient for the purpose, the block instead of field survey, as was done in the Tanjore St. The actual expenditure incurred in that district on survey and settlement is stated to be only Rs 33 per sq. mile.

would at present, should not be debited to
 all funds, though they would benefit by the
 the (the) operations and the same would
 be to 15.97 would be added to the
 cash can not follow the assignment
 the but because the (the) bank
 whether the L.T. has the (the) the
 since the L.T. has the (the) the
 the L.T. has the (the) the
 by the L.T. has the (the) the
 in return to pay for it. They remain
 to pay for the (the) the
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 for the (the) the
 proposals to (the) the
 C. A. (the) the
 to (the) the
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Yes, in the Dampore case it
 was L.T. but wanted the land
 was classified & assessed, but
 in this case it is the L.T. and
 But the Village Service (the)
 with profit as well as the (the)
 & had been to (the) the
 of the (the)

23
 4/6/97

Signature

L. & M.
 200-8-90

NOTE FOR THE Secretary

"(iii) In the case of main lands xxx
 "the full ass't. xxx shall be taken
 "to be the annual rent value;
 "and such full ass't. water
 "rate shall be determined
 "by the collector of the District
 "under the general orders
 "of the Board of Revenue."

In the above extract cost of the proposed
 town my material word
 have been omitted. The full
 ass't. is "the full ass't. which
 the lands w'd bear if they
 were not Inam". The ass't. which
 the lands w'd bear if they
 were not Inam is charged the
 existing ass't. There is no obligation
 on either the L.T. or the
 Govt. to change it in the
 transfer of the L.T. and to the
 (the) the tenants

Under Section 64 (ii)
 of the Local Boards Act, it is the
 duty of the Collector to determine
 the full assessment and ^{thereby} ~~with~~
 rate which inam lands would
 bear if they were not inam,
 and under sections 73 and 76
 it is he who has to collect the
 tax. The Local Boards have
 thus nothing ^{to find} with this
 business a debit to
 those funded ^{the} share of
 and settle
 ment of the whole inam
 villages in the South Arcot
 district appears to be of
 doubtful legality, although
 it is quite equitable. The
 fact that the District Board
 has consented to pay for
 the survey and settlement
 does not, it is submitted,
 affect the question and the
 remark of the Revenue Depart-
 ment that if the Board
 not consented, the Collec-

in continuing to charge in the old way, does not appear to be correct, as the Collector is bound to determine the assessment accurately and not just as he pleased.

P.R.
11/9/97

H.C. (Humble Bles)

I agree. It might be quite "equitable" that the Dist Bd. sh. pay, if the law were other than it is. But the law has imposed the duty on the collector of the District of determining the full ass't. That duty he is bound to carry out, & any negligence by the Col. in performing the stat. duty w^d. render him liable to ~~commit~~ an action of the suit of the Dist. Board. I therefore entirely dissent from the view that if the Dist Bd. declines to contribute a share of the cost of the operations involved in the statutory duty the Col.

In return note above.
11/9/97.

[Possibly to a criminal prosecution (as in England he would be to an indictment see J. Stephen's Dig. of the Criminal Law p. vii)] S.H.

The duty imposed on

This is inadequate not only from the point of view of the Dist Bd. and the local officers.

what is admitted to be an adequate assessment

There is no provision in the Act (V of 1884 (1)) authorizing the expenditure of Local Funds in assisting the Col. to make correct assessments under 264 et seq. Section 95 of the Act enumerates the purposes to which Local Funds may be devoted. clause viii of that section includes in the category "the payment of all expenses specially provided for by this Act, but not included under the preceding clauses of this section". None of the preceding clauses can possibly be applicable; and the expense in question which is sought to be imposed upon the Dist Bd. is not so far as I can find an expense "specially provided for by the Act".

Section 97 permits the

Current No. 3921

From

Dated

188

FOR ORDERS.

Hon. Mr. Gove C.S.

Hon. Mr. Allen C.S.

Circulated to H.E. Mr. Allen?

members can not open.

12/16/77.

The questions which arise are

(1) Whether the Com. is bound to make a survey or classification of whole Indian villages with a view to collect the tax.

(2) Whether the payment of the cost of such survey can be a legal charge on Local Funds.

As to the first question the Statutory duty which is imposed on the Com. is in the case of Indians to ascertain "the full amount" which such lands will bear if they are not Indian. All these lands have been classified and assessed and the intention of the Statute

of such assessment is to be determined under the general order of the Com.

12/23/77.

"ascertainment of any work not provided for by the act" but in case the necessary funds be placed at the disposal of the Board by the Govt. in C.

I therefore do not see how the Local Bd. can be legally asked to contribute any proportion of the cost. That the Local Bd. estimates its consent to the proposal is immaterial. If any doubt the pt. may be referred to the Ad. Gen.

12/17/77

The Rev. Sept. 20.
S. H. 15/6/77

[Handwritten signature]

A = Copy in full.
B = Not to be copied.
P = Copy abstract only
Q = Copy heading only

I agree. The letter is not bound
to ascertain the full assessment
except under the order of the RD
of Rev, & the RD has instructed him
to ascertain it in the certain
way, & he has done so. If the
L & RD wants him to do it in
another way, they must pay for
the expense involved. he has