

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 5106

DATED 29 Sept 97

[Despatch Abstract.]

Recording Bt's Profs laying down the ruling that whenever Collection of Land Revenue is suspended, that of Cesses due thereon should also be suspended, stating that orders will issue in the Local & Municipal Dept warning all Lt Boards to keep down their expenditure to the lowest point possible so long as the present financial emergency continues.

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 (1897) Department.

CURRENT No.



From The Board of Revenue,
Land Revenue.

Order his

Recorded

No. 257

Dated 22-7-97

Received

Registered

Enclosures

Spare copies

SUBJECT.

AK
21/9/97

Note Under the present system of
charging & levying land revenue & cesses together
a suspension of land revenue necessarily implies
a suspension of the cesses.
It is not possible to suspend the revenue
without suspending the cesses.
The Secretary to Govt. of M. & C. is requested
for favour of consideration.

Considering that when
the collection of land
revenue is suspended, that
of the cesses due thereon
should also be suspended.

BACK PAPERS.

G.O.	No.	Department.	Date.
	171	Phu	11/2/26
	1944	Phu	18/5/26
	336	Phu	17/1/26
	442	Phu	5/10/26
	3312	Phu	30/8/26
"	3672	Phu	16/7/26

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Article 1373 of the Civil Account Code.

... In the case of a Local Fund, the receipts of which cannot be utilised outside the district where they are collected, the overdrawals in one district should not be taken against the surplus balance at credit of a similar Local Fund in another district.

The Fund of each district must be kept distinct, and if any district Fund is allowed to overdraw its account, the amount so overdrawn should be made good from Provincial Funds.

NOTE FOR THE SECRETARY.

It is quite certain that Prov. can't
and L. Bd. anyway, because it has
not got any -

Theoretically the suspension of the
collection of the Land Cess will become
imminent & L. Bd. - cause the stopping
of works, schools, &c. But does it do so
practically? What happened in 1889
(?) in fact in the year of 1891-92?
Did not the Bd. allow the budgeted
expenditure of the L. Bd. to go on and
in cases in which this expenditure
landed them in a deficit? Did not Prov.
with the amt. of the deficit, which was
subsequently recovered & returned;
and, if true, what now?

Legally, of course, after maybe
checked through the Land Rev. has
been remitted in the collection thereof
suspended. But should be against
collecting these petty sums, if it can
be avoided - This often, I fear, the
case that the right is as much hampered
by the want of collection as by
the amt. collected.

W.S.

8/9/97

Note for the Secretary

Land Rev. department note put up.

As the income from land cess
forms the bulk of the local fund revenue
being 58 per cent of the receipts in
1896-97, the suspension of its collection
will seriously affect the administration
of local Boards unless the demands
connected with roads, and the Edu-
cational, Medical, and other services
are met by a temporary loan from
Provincial funds to be repaid in
due course. This, however, does not
appear to be a desirable arrange-
ment.

W.S.

2/9/97

H.H.

I am not aware
of any legal power to
suspend the collection of
the land cess. Moreover to
do so w^d in many places
bring the local adminⁿ to
a stand still unless Prov.
is prepared to advance the
necessary funds without
interest.

8/19/97

The Hon. Mr. Grose C. J. E.

Para 8 of GO 269/L
10-2-90

 F^2

Arthur Lie H. Bliss seems to
in favour of allowing this K
Suspension of Circulation but considers
that all U.S. & the total to
reduce & keep down their overdraft
on Provincial. The paper he is now
to the Hon. Mr. Gen. C. L.

129

Yes. This must be done. I don't see how under the present ^C system of accounts, cases being blended with Land Revy, cases can be collected where Land Revy is provided.

A handwritten signature in dark ink, appearing to be "J. H. ...".

23/9/92

Aug 11

Aug 9/87

NOTE FOR THE SECRETARY.

7. Owing to short collections under land cess in Ganjam, consequent on agricultural distress during the years 1888-91, temporary loans amounting altogether to Rs 16,1623 were made from Provincial funds, so as to avoid the deficits with which local funds would otherwise have closed the years. These loans, which are made under article 133 of the Civil Account Code, without the special sanction of Government being obtained in each case, were gradually repaid to Provincial funds, and of the balance of Rs 62,555 which remained unpaid in December 1895, the Government was pleased to waive Rs 52,555.

Please see the notes and orders in G.O.

N^o 94 L dated 17th January 1896.

2. In 1891-92, the Local Boards in Chingleput, Coimbatore, Kurnool, the Nilgiris and Salem having overdrawn from the Government treasury a sum of Rs 20,440, owing partly to short collections under land-cesses and partly to the execution by their agency of famine-relief works, the amount was as usual, ad-

Para 7 of G.O. $\frac{2580 \text{ Rs}}{8.12.92}$ H
 Para 43 of G.O. $\frac{2500 \text{ Rs}}{8.11.93}$ I

justed by a temporary contribution from Provincial funds. The amounts overdrawn were paid back to Provincial funds in the following year by the Local Boards in Chingleput, Kurnool, and the Nilgiris, the over-drawals in Coimbatore and Salem having been ordered to be treated as grants for famine-relief. Please see the Accountant-General's letter recorded in G.O. No 2911 Z dated 12 December 1892.

3. In all these cases, the realizations under land-cess only fell short of the estimated amounts by reason of the distress then prevailing and the consequent difficulty of collection. If, on the other hand, the collections had been ordered to be suspended, the over-drawals from the treasury would have been considerably more than what they have been.

1.2
13/9/97

N.Y.

Please see above office note with reference to H's note of 6/9/97. I was not aware of the 1887 procedure. Under Act 1373 C. 1887 over-drawals by a Loc. Bd. are made good by temporary loans

2 BOARD OF REVENUE (LAND REVENUE), No. 252, 22ND JULY 1897.

PROCEEDINGS OF THE BOARD OF REVENUE (LAND REVENUE).

READ—the following letter from A. C. TATE, Esq., Collector of Cuddapah, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated 10th July 1897, Ref. on Cur. No. 200-Rev. G. & B.:—

With reference to paragraph 2 of Board's Proceedings, Mis. No. 4776, dated 1st July 1897, I have the honour to state that the collection of cesses in Government villages has not been suspended though the land revenue collections were suspended as the cesses should not be remitted—*vide* Board's Proceedings, No. 322 (Land Revenue), dated 25th August 1896. When the orders preclude the possibility of any remission of the cesses being granted, I see no sufficient advantage in suspending their collection. The amount is small when compared with Land Revenue. I therefore request the Board will inform me whether my order directing the collection of cesses may not stand. It is certainly a burden to the ryot to accumulate against him dues which are not at all likely to be remitted and the district board will want its money.

Transferred to the Land Revenue Department.

(Signed) R. V. SRINIVASIAH,
Secretary.

RESOLUTION—No. 252, dated 22nd July 1897.

The Board considers that when the collection of land revenue is suspended, that of the cesses due thereon should also be suspended.

G.O. $\frac{442}{5.6.97}$ B
 G.O. $\frac{3212}{30.6.97}$ C
 " $\frac{3672}{16.7.97}$ D

Paragraph 9 of Board's Proceedings, No. 295, Settlement, dated 30th April 1897.
 Government Order in Board's Proceedings, No. 411, dated 16th June 1897.
 Board's Proceedings, Mis. No. 5263, Settlement, dated 13th July 1893.
 G.O., Mis. No. 3672, dated 16th July 1897.

2. It is observed that in the case of Anantapur, Government has sanctioned the suspension of the collection of cesses along with that of land revenue—*vide* papers quoted in the margin.

(True Copies and Extract.)

Ree
Secretary.

To the Collector of Cuddapah, with copy of Board's Proceedings, Mis. No. 5263, Settlement, dated 13th July 1893.

Copy to other Collectors.
 " the Secretary to Government, Revenue Department.
 " the Settlement Department.

End S. J. Pereira.

10 all B.D.
 G.O. - and they should be told to keep down expenditure as much as possible with ref. to main
 16/9/97
 1897

from Hon. Revs by the H. Bd. without special orders from P.W. Secy. In order that loans be reduced to the lowest possible limit, the H. Bd. should be informed of the above.

1897.

Board of Revenue

(Land Revenue),

MADRAS.

Printed August 5th.

Proceedings, No. 252, 22nd July 1897.

JULY.

Considering that when the collection of land revenue is suspended that of the cesses due thereon should also be suspended.

G. No. 6939.

The Hon. Mr. Grose C. J. E.

The Hon. Sir Henry Bliss K. C. J. E.

For Orders:-

G. O. No. 442 dated 5th: June 1897.
 „ „ 3312 dated 30th: June 1897.
 „ „ 3672 dated 16th: July 1897.

In the above Proceedings the Board of Revenue expresses the opinion that when the collection of the land Revenue is suspended, that of the cesses due thereon should also be suspended and quotes in support thereof the three orders marginally noted in which remissions and suspension of collection of land Revenue in the current year were sanctioned by Government. The question as regards the suspension of collection of cesses was mentioned in para 9 of B. P. No. 295 dated 8th: April 1897 disposed of in G. O. No. 442 dated 5th: June 1897, but it was not particularly noticed by Government.

2. Attention is invited to G. O. No. 336 dated 17th: July 1896 in which the Government decided that both land and village cesses should not be remitted whenever land revenue is remitted, the reason, as regards land cess, being that remission cannot legally be granted, and, in the case of village cess, that the funds for paying the village Officers would be insufficient if remissions were allowed. The question now for consideration is whether in the case of suspension of land revenue, the cesses should also be suspended. In para 5 of B. P. in G. O. No. 1047 dated 11th: March 1895 the Board stated " since 1887, however,

*to
 The Secretary to Govt. of Madras
 for favour of remission*

land revenue and cesses have been demanded and collected together, the distribution between the several heads being made in the Taluk and not in the village accounts. Under this system, orders passed in regard to the suspension of the collections of land revenue necessarily affect the collection of cesses also ". It is not understood why the suspension of the cesses should necessarily follow the suspension of land revenue. The Collector of Cuddapah (in the Current now under disposal) says " when the orders preclude the possibility of any remission of cesses being granted, I see no sufficient advantage in suspending their collection. It is certainly a burden to the ryot to accumulate against him dues which are not likely to be remitted and the District Board will ^{want} ~~count~~ its money ". Moreover, as regards the village cess the argument put forward against its remission applies with equal force to the case of suspension also. The District Boards have got other funds to meet their demands from, but the funds from which the cost of village establishments have to be paid will be crippled should the collection of the village cess be postponed. It is, therefore, a question for consideration whether in view of the facts above set forth and seeing that the incidence of the cesses are small the cesses should not be collected even though the land revenue may be suspended.

* Note:-

This was one of the grounds on which this Government ^(in 1877-78) justified the grant of remissions, and opposed the suspension of collection of the revenue which was urged on this Government by the Government of India as being the system universally adopted in Bombay in exceptional seasons.

21/2/97
30/9/97

Read C. 126939
G.O. No 5106 d/29 Sept '97

Recorded

2. The suspension of collection of land cess will necessitate the grant of loans from P.W. Funds to enable Dist Boards to carry on their administration. With a view to minimise these loans, orders will issue in the L. & M. Deptt warning all Dist Boards to keep down their expenditure to the lowest point possible so long as the present financial stringency continues.

19.9.97

WR
29/9/97

List from orders

To the Board of Revenue, R.S. & L.
" L. & M. Deptt.

b.b. 7-10-97

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When given for copying _____
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 When signed _____

189 .

READ AGAIN G.O., No. _____
 189 . DATE _____

CURRENT No. _____

ENCLOSURES TO O. No. _____

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DUTY.

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