Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 5311

DATED 11 Octr. 1897.

[Despatch Abstract.]

Transferring to the Legislative Depttt. with remark, Board's Progs. passing orders on letter from the Collector of Tanjore on the question of substituting Land-tax for tree-tax in cases the latter is greater than the former.

BACK PAPERS.

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Revenue (1897) Department.

CURRENT No.

Dp
11/10/97

The Hon. Mr. Cross C.S.

Order mis No 5311 dt 11 Oct 97

Jg
11/10/97

Transferred to the Legislative Depl. in continuation of G.O. No. 4652 Rev of 18.11.96, with an expression of concurrence in ~~the Boards~~ remarks in para 1 of the Proceedings read above.

11/10/97

WK
21/10/97

The Legislative Depl:
Copy to the Board of Rev (R.S.&c.)} Sd. 15-10-97

Note. In 1896, the then Collector of the Tanjore Dist directed that in cases in which the land

c 8/10/97

From

The Board of Revenue
Revenue Settlement
Land Records & Agriculture
Madras.

No. 7903 Mis.

Dated 27th September 1897

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SUBJECT.

Passing orders on letter from the Collector of Tanjore on the question of substituting Land-tax for tree-tax in cases the latter is greater than the former

& the trees thereon were held by one & the same person, the tree-tax should be entirely remitted & the land-tax alone should be levied, even where the former exceeded the latter, on the ground that the trees were the absolute property of the land pattadars. The Board considered that the circumstance of the land pattadar being also the owner of the trees merely gave him the right to dispose of the trees as he liked but did not affect the principle on which the assessment should be regulated. Before passing final orders, the Bd called for ~~information~~ report as to the probable loss of revenue if the Collr's orders were given effect to throughout the dist. & as to why the practice in force in other districts of charging the higher rate should not be maintained in Tanjore also. The Collr. reports that the loss will be Rs 1054 & that he fails to see why the practice of other dists should not be followed. The Board agrees with him.

The reasons for the order are to be found in the Bd's order ~~[illegible]~~ which lay down that the system of double pattas is to be put an end to, in the history of the Evolution of tree tax and in the ~~[illegible]~~ considerations which led Govt. to abandon tree tax on ryoti Patta lands.

7-10/7

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ENCLOSURES TO C. No.

ORDER OF GOVERNMENT .. .. .. A A A A A A A

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

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