

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 2721

DATED 28th June.

[Despatch Abstract.]

Order notification
making certain corrections in the revised rules
under the Income Tax, approved and ordered to be
published in the First to George Gazette

PROCEEDINGS OF THE BOARD OF REVENUE
(REVENUE SETTLEMENT, LAND RECORDS AND AGRICULTURE).

READ—the following letter from ROBERT B. CLEGG, Esq., Acting Collector of Tinnevely, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Kokkarkulam, 27th February 1898, Ref. on Cur. No. 92-G.B.Genl. :—

In its Order, Mis. No. 4342, dated 1st November 1895, communicated with B.P., No. 360, dated 8th November 1895, Government approved the Board's suggestion that particulars of caste, calling, father's name and place of residence of parties may be inserted in forms Nos. 8 and 9 proposed in G.O., No. 301, dated 25th May 1895 (loan orders and security bonds). The forms of these documents appended to the revised rules published in the *Fort St. George Gazette*, dated 2nd November 1897, do not make provision for the insertion of particulars of caste and calling in form No. 8 or of any of the particulars in form No. 9. I have therefore the honour to request that Government may be addressed in view to the omission being supplied.

READ—the following G.O., No. 215, Revenue, dated 23rd April 1898 :—

Read—the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), No. 3, dated 4th January 1898 :—

Read—again G.O., No. 884, Revenue, dated 22nd October 1897.

ABSTRACT.—Letter from the Government of India approving, subject to certain remarks, the consolidated rules for advances under the Land Improvement and Agriculturists' Loans Acts, communicated to the Board of Revenue, with remarks.

Resolution—No. 3, dated 4th January 1898.

Communicated to the Collectors of all districts, except Madras, for information and guidance.

2. The revised rules should be brought into force at once. The subsidiary instructions and forms 11 to 32 approved and sanctioned by Government in its Order, No. 301, Revenue, dated 25th May 1895, and communicated with B.P., No. 155-A, dated 12th June 1895, should be followed in the working of the revised rules. For form No. 15, however (register of advances and repayment under Loans Acts), should be substituted form No. XII-B printed at page 57 of B.P., No. 91, dated 9th March 1893; the Local Government having, after a full consideration of the question, decided that the annuity system of repayment should be adopted.

3. With reference to paragraph 3 of the G.O. read above and paragraph 8 of the Government of India's Resolution, the Board, so far as its experience goes, doubts whether there is much scope in this Presidency for granting loans on the joint personal security of the members of a village community or of a group of cultivators. Before offering, however, its final opinion, the Board desires to receive from all Collectors a report as to what demand, if any, exists, or may be anticipated, for loans of the sort referred to. They should also report their opinion on the suggestion that loans of limited amounts might be made under the Agriculturists' Loans Act to tenants on their own responsibility. It is presumed that in such case it is not contemplated that the loan should be made on the tenant's personal bond, but that he should possess a saleable interest in the land which he leases sufficient to meet the requirements of rule XI. On this understanding the grant of loans to such tenants would seem unobjectionable.

4. With reference to paragraph 4 of the G.O., Collectors are again enjoined to see that the prescribed registers and accounts are carefully and accurately maintained. The assistance referred to by Government should be applied for wherever it is deemed indispensable.

5. With reference to paragraph 10 of the Government of India's Resolution, the Board begs to observe that encumbrance certificates are not necessary in all cases. In the case of loans under the Land Improvement Loans Act, it has been decided that no encumbrance certificates need be obtained in respect of the lands for the benefit of which the loans are granted, as under section 7-(1) (c) of Act XIX of 1883, the lands can be sold free of all encumbrances. In this connection, the Board begs to refer Government to the papers noted in the margin.

G.O., No. 133, Revenue, dated 21st February 1891.
G.O., No. 1135, dated 26th November 1891.
B.P., No. 234, dated 15th April 1891.

(True Copies and Extract.)

(Signed) R. V. SRINIVASIAH,
Secretary.

To the Collectors of all districts, except Madras.
" Secretary to Government, Revenue Department.

Read—also the following Proceedings of the Board of Revenue (Revenue Settlement, Land Records and Agriculture), No. 64, dated 7th February 1898 :—

Read—the following letter from J. G. D. PARTRIDGE, Esq., Acting Collector of Madura, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated 25th January 1898, Ref. on C. No. 59-Board :—

I have the honour to submit, for Board's information, copy of letter R.C. No. 210-Collector, dated 22nd November 1897, from the Special Deputy Collector, Madura, requesting instructions in connection with the revised rules framed under section 10 of the Land Improvement Loans Act and section 4 of the Agriculturists' Loans Act and published in the *Fort St. George Gazette*, dated 21st November 1897, and copy of this office reply thereto.

ENCLOSURE No. 1.

From the Deputy Collector on special duty, Madura, to the Collector of Madura, dated 22nd November 1897, R.C. No. 210-Collector.

With reference to the notification published in pages 1332 to 1345 of the *Fort St. George Gazette*, dated 2nd November 1897, framing certain revised rules under section 10 of the Land Improvement Loans Act XIX of 1883, and section 4 of the Agriculturists' Loans Act XII of 1884, I have the honour to request to be informed when the rules are to be given effect to. The chief change is the rate of interest which is lowered from 6½ to 5 per cent. per annum. I am adopting the safer course of drafting the loan orders at 6½ per cent., as there will be no difficulty of altering it into 5 per cent., if so ordered.

2. In rule 7 of the original rules framed under section 10 of the Land Improvement Loans Act, it is stated that the officer charged with making the local enquiry shall, at least one week prior to the date on which he proposes to hold the same, post up a notice, setting forth briefly the nature of the loan applied for and the date on which he proposes to hold an enquiry. But the revised rules require that the officer shall notify and publish in the village by tom tom that he intends to hold the enquiry and shall as soon as possible thereafter inspect the land and make summary enquiry. As in the revised rules, the period has not been specified, I think a notice alone is necessary without reference to time.

3. In its Proceedings, No. 91 (Settlement), dated 9th March 1893, the Board has ordered that encumbrance certificates are not required in respect of the lands to be benefited in the case of loans whether under the Ordinary or Special Well rules where the ayakat itself is pledged as

4 BOARD OF REVENUE (REV. SETT., L. RDS. AND AGRI), No. 185, 23RD MAY 1898.

security. But the rules as now revised by Government, say, that a reference shall be made to the Registration Department though this did not find place in the draft rules embodied in B.P., No. 155-A, dated 12th June 1895. If it be meant that encumbrance certificates should be obtained in each case from the Registration Department, it will first involve great delay in getting reply from that department, further references to the enquiring officers to explain alleged encumbrances, which are reported by the registration officers owing to the old paimash numbers, having been at settlement included in several survey numbers, and expense to Government in the way of search fees. In most cases, the loans are for small sums and in the enquiry to be made in the villages, the encumbrances are generally known. I therefore think it is desirable and necessary not to insist on the reference to the Registration Department. If you be of opinion that the rules are imperative, I request that you will be pleased to make a reference to the Board to make the order in B.P., No. 91, dated 9th March 1893, applicable to the Periyár affected area.

4. Almost all the forms and registers to be maintained under the Loans Acts have been, to a great extent, modified as per revised rules. As it may take some time to print the necessary forms and as it may be inconvenient to open new registers in the middle of the year, I think the present registers and forms may be continued to be used till the beginning of the next official year.

5. I request the favour of early instructions.

ENCLOSURE No. 2.

From the Collector of Madura, to the Special Deputy Collector, Madura, dated 15th December 1897, Dis. No. 4718.

With reference to your letter, R.C. No. 210-Collr., dated 22nd November 1897, I have the honour to say as follows:—

Paragraph 1 of your letter.—The rules referred to of course come into force from the date of notification in the official gazette.

Paragraph 2.—Notice without reference to time is sufficient—*vide* also paragraph 15 of Government Order embodied in B.P., No. 155-A, dated 12th June 1895.

Paragraphs 3 and 4.—The Board of Revenue will, it is expected, issue further instructions in the matter, and they may be awaited. It is not much use thinking of getting special exemption for Periyár tracts.

Resolution—No. 64, dated 7th February 1898.

The instructions issued by the Collector are approved.

2. With reference to paragraph 3 of the Special Deputy Collector's letter, the Collector will be referred to paragraph 5 of B.P., No. 3, dated 4th January 1898. Pending receipt of orders of Government thereon, the existing practice of not obtaining encumbrance certificates in respect of lands for the benefit of which the loans are granted under the Land Improvement Loans Act, should continue to be observed.

3. With reference to paragraph 4 of the Deputy Collector's letter, the Collector will be requested to indent upon the Superintendent, Government Press, for the forms required. Necessary instructions have been issued to Government Translators and the Superintendent, Government Press, for the translation and printing and publication of the revised rules and forms—*vide* B.P., No. 732, dated 1st December 1897, No. 9669, dated 2nd December 1897, and No. 10201, dated 31st December 1897. The new forms and the registers should be introduced as soon as practicable.

(True Copies and Extract.)

(Signed) R. V. SRINIVASAR,
Secretary.

To the Collector of Madura.

Copy to the Secretary to Government, Revenue Department.
" " Collectors of other districts, except Madras.
" " Superintendent, Government Press.

BOARD OF REVENUE (REV. SETT., L. RDS. AND AGRI.), No. 185, 23RD MAY 1898. 5

Order—No. 218, Revenue, dated 23rd April 1898.

Miscellaneous.

The Government awaits the further report promised by the Board as to the feasibility of (1) granting loans on the joint personal security of the members of a village community or a group of cultivators; and (2) granting loans of limited amounts under the Agriculturists' Loans Act to tenants on their own responsibility. The Board's presumption in the penultimate sentence of paragraph 3 of its Proceedings, dated 4th January 1898, is correct.

2. As regards the question whether a reference should be made to the Registration Department for an encumbrance certificate in each case as required by rule XVI, the Government considers that, inasmuch as the proviso to section 7 (1) of the Land Improvement Loans Act specifically excepts any prior interest in the land "other than the interest of the borrower, and of mortgagees of, or persons having charges on, that interest and, where the loan is granted under section 4 with the consent of another person, the interest of that person, and of mortgages of, or persons having charges on, that interest," it will be safer to make such reference invariably obligatory though it may cause some delay and expense.

3. The revised rules already published at pages 1332 to 1345 of Part I of the *Fort St. George Gazette*, dated 2nd November 1897, require to be altered in a few particulars with reference to rule V which, under paragraph 2 of G.O., No. 884, Revenue, dated 22nd October 1897, was restored to the form in which it originally stood. The appended notification embodying the necessary corrections will be published in the *Fort St. George Gazette*. The Tamil, Telugu, Canarese and Malayalam Translators to Government are requested to carry out the corrections in their translations of the revised rules

(True Extract.)

(Signed) G. S. FORBES,
Ag. Secretary to Government.

To the Board of Revenue (Revenue Settlement,
Land Records and Agriculture).
" Translators to Government (Tamil, Telugu, Canarese
and Malayalam).
" Superintendent, Government Press, with a notification.

NOTIFICATION.

His Excellency the Governor in Council is pleased to notify the following corrections in the rules under the Land Improvement and Agriculturists' Loans Acts published at pages 1332 to 1345 of Part I of the *Fort St. George Gazette*, dated 2nd November 1897:—

(i) In line 2 of rule VI and in line 1 of rule VIII after the word "Principal" add the words "and interest."

(ii) In line 1 of rule IX and in line 1 of paragraph 2 (b) (iii) of form No. 8 delete the words "and interest."

(iii) In clause 8 of the footnote to form No. 1 for the words "payments of" substitute the words "instalments regulated so as to repay both."

(iv) In column 2 of the statement in form No. 3 for the word "date" substitute the word "name."

(v) In the first line of paragraph 2 (b) (i) of form No. 8 after the word "loan" insert the words "with interest thereon at || per cent." and in the same paragraph delete the clause enclosed in square brackets.

(vi) For the statement on the reverse of Form No. 8 substitute the following:—

Sum to be repaid.		Distribution of the fixed instalment between interest and principal.		Sums repaid.			Balance due.		Initials of the Tahsildar.	Remarks.
Folio.	Amount.	Interest at per cent. from the date of loan to date of first instalment, and in subsequent years for one year, on the amount shown in column 2.	Principal.	Amount paid in the year.	Credited to		Instalment (i.e.) columns 3 and 4 minus column 5.	Principal (i.e.) difference of column 2 and column 7.		
					Interest.	Principal.				
1	2	3	4	5	6	7	8	9	10	11
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.		

RESOLUTION—No. 185, dated 23rd May 1898.

The Government Order read above will be communicated to the Collectors of all districts, except Madras, for information and guidance, in continuation of B.P., No. 3, dated 4th January 1898, and in supersession of the instructions contained in paragraph 2 of B.P., No. 64, dated 7th February 1898, regarding encumbrance certificates.

2. With reference to paragraph 1 of the Government Order, the Collectors of the districts noted in the margin are requested to expedite their replies to paragraph 3 of B.P., No. 3, dated 4th January 1898.

Ganjām.
Kistna
Chingleput.
South Arcot.

Salem.
Trichinopoly.
Tanjore.
Tinnevelly.

3. In his letter read above, the Collector of Tinnevelly invites attention to G.O., Mis. No. 5248, Revenue, dated 4th October 1895, approving the Board's proposal to insert particulars of father's name, caste, occupation and place of residence of parties in the revised forms Nos. 8 and 9. A draft notification embodying the necessary amendments will be submitted to Government for approval and publication in the *Fort St. George Gazette*.

4. In printing the revised forms under the Loans Acts for supply to Collectors with reference to paragraph 3 of B.P., No. 64, dated 7th February 1898, the Superintendent, Government Press, will note the corrections ordered in G.O., No. 218, Revenue, dated 23rd April 1898, and the amendments submitted for the approval of Government in the foregoing paragraph.

(True Copies and Extract.)

H. V. Srinivasan
Secretary.

To Collectors of all districts, except Madras (Divisional-officers and Tahsildars).
„ the Secretary to Government, Revenue Department. ✓
Copy to the Superintendent, Government Press.

DRAFT NOTIFICATION.

In continuation of notification No. 223, published at page 432, Part I of the *Fort St. George Gazette*, dated 17th May 1898, His Excellency the Governor in Council is pleased to notify the following further amendments in the rules under the Land Improvement and Agriculturists' Loans Acts published at pages 1332 to 1345 of Part I of the *Fort St. George Gazette*, dated 2nd November 1897:—

(1) In line 1, paragraph 1, of form No. 8, between the words "to" and "son," insert the words "caste" and "calling," with blank space after each of the words "to," "caste" and "calling," as in form No. 10.

(2) Insert as a foot-note to form No. 9 the following:—"Particulars of caste, calling, father's name and residence of borrower should invariably be noted in the margin of the bond, and similar particulars should invariably be added to the signature of the surety signing the bond."

Encl. Md. Fakhir.

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

189 .

READ AGAIN G.O. No. _____
132 ,

DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT

A A A A A A A

TYPE OF GOVERNMENT.

STATEMENT WITH DITTO.

NOT FILLED UP, BEING MEANT FOR DESPATCH
IN ORIGINAL.

V.B.—

A = Copy in full.
B = Not to be copied.
C = Copy abstract only.
D = Copy heading only.