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Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 3088

DATED 22nd July 98

[Despatch Abstract.]

Recording Board's Proceedings passing orders on letter from the Collector of Dimerella regarding the charge for thread-cross in the District

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REVENUE DEPARTMENT.

1898.

Board of Revenue

(Revenue Settlement, Land Records and Agriculture),

MADRAS.

Recd. 10 July
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} 1898.

Enclosures

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Proceedings, No. 217, 20th June 1898.

G.O. Mus. No. 3088 dt 22nd July 98.
20.7.98

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18/7/98
19/7/98

JUNE.

Note
The Board's instructions call for no report as no proposals are, it is understood, contemplated this year.
11/7/98

Charge for third crop.—Passing orders on letter from the Collector of Tinnevelly regarding the — in the district.

19.7.98.
21.7.98.

PROCEEDINGS OF THE BOARD OF REVENUE

(Revenue Settlement, Land Records and Agriculture.)

Read—the following letter from A. W. B. HIGGENS, Esq., Collector of Tinnevelly, to the Secretary to the Commissioner of Revenue Settlement and Director of the Department of Land Records and Agriculture, dated Kuttalam, 17th September 1897, Cur.B No. 933 :—

Paragraph 2 of Board's Standing Order No. 17 lays down that no charge is leviable for a third crop. It is not clear from this whether the exemption from assessment applies to the third crop in order, irrespective of the fact whether two assessments have been collected on the first two crops or not. It seems to me that the third crop in order should ordinarily be taken for the purpose of this rule.

2. In this district the north-east monsoon or (pishanam) is considered the first crop season and south-west monsoon (kar) as the second crop season, and when there are two crops, one in each season, the order of crops is changed and the crop in pishanam is treated as first crop. It is not clear in what order the crops should be taken when there are three crops in a year, two of them in pishanam and one in kar, the question being which should be treated as second crop, the second crop in pishanam or the crop in kar. In some taluks at least it appears to have been the practice to take the second crop in pishanam as second crop and the crop in kar as third crop, or even in some cases to take any two wet crops in a year as first and second crop and leave the other as the third crop irrespective of any order. It seems to me that the first crop in pishanam should be treated as first and that the first crop in kar must be the second crop, because it is the second crop if there is no third crop, and that the second crop in pishanam must be the "third" crop.

3. I have the honour to put before the Board the following concrete cases, with the charges I would levy in each case, and beg to be informed if my views are correct :—

(1) First crop in June, cumbu. No water in the tank.	Single wet assessment for paddy in October.
Second crop in October, paddy.	Second crop in June (no water). No charge.
Third crop in February, paddy.	Third crop in February free.
(2) First crop in June, cholam. Water used.	First crop paddy in October, single wet assessment.
Second crop in October, paddy.	Second crop (cholam in June) water rate.
Third crop in February, paddy.	Third crop paddy in February free.
(3) First crop in June, paddy, withered.	First crop paddy in October, single wet assessment.
Second crop October, paddy, yielded.	Second crop in June, paddy, withered, fasaljasti to be remitted.
Third crop February, paddy, yielded.	Third crop paddy in February free.
(4) First crop in June, cholam, watered.	First crop October, paddy, withered. No charge.
Second crop in October, paddy, withered.	Second crop June, cholam, wet assessment, with reference to B.P., No. 497, dated 23rd November 1894 and No. 119, dated 10th February 1897 (as there was water in one season or other for a wet crop).
Third crop in February, paddy, yielded.	Third crop, February, paddy, free.
(5) First crop in June, cumbu. No water.	First crop paddy, in December. Wet assessment.
Second crop September, ragi, irrigated.	Second crop cumbu in June. No charge.
Third crop December, paddy.	Third crop September, ragi. No charge.
(6) First crop in June, cholam, irrigated.	First crop Kudiravali (dry crop) in October. Full wet assessment as the ryot had no excuse for growing a dry crop.
Second crop in October, Kudiravali (a dry crop occasionally irrigated).	Second crop in June, cholam. Water rate.
Third crop in February, paddy, yielded.	Third crop in February, paddy. No charge.

Resolution—No. 217, dated 20th June 1898.

The ground on which a third crop on wet land is exempted from charge is that two other crops have been charged; and accordingly in all the cases specified by the Collector the wet assessment *plus* fasaljasti should be imposed. There is no necessity to determine which should be treated as first, second and third crop, respectively; all that is necessary is to impose a single wet assessment only, if one of the three crops and no other, is a wet or an irrigated dry crop, and to charge "fasaljasti" in addition to single wet assessment if another crop is also a wet or an irrigated dry crop subject, in the latter case, to the concession allowed by the practice of the district, that water-rate should be charged instead of "fasaljasti" if only two of the crops are irrigated and one of them is an irrigated dry crop, even though it be the earlier one.

(True Copy and Extract.)

A. V. Srinivasan

Secretary.

To the Collector of Tinnevelly (Divisional-officers—Tahsildars.)

Copy to all other Collectors (Divisional-officers—Tahsildars.)

" to the Secretary to Government, Revenue Department.

Ed. P. Seetharam.