

Revenue (1898) Department.

MISCELLANEOUS SERIES.

G.O., No. 3413

DATED 19th Aug 98

[Despatch Abstract.]

Communicating to the Board of Revenue
Circular from the Govt of India No. 2-369-14 d. 16.7.98
and requesting the Board to draw up and submit
a form of statement ~~for the~~ showing statistics of land-
revenue assigned or alienated by Government in
favor of grantees and to report whether the returns
can be compiled for the current year.

BACK PAPERS.

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

FURTHER PAPERS.

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

1898.

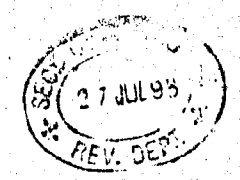
GOVERNMENT OF INDIA.
DEPARTMENT OF REVENUE AND AGRICULTURE.
LAND REVENUE.

File No. 369 of
1896.
Serial No. 14.

To

*The Secretary to the Government
of Madras
Revenue Department.*

Circular No. 2-369-14.



Dated Simla, the 16th July 1898.

*Recd 27/7
Regd 27/7*

SUBJECT.

States that statistics showing the amount of land-revenue assigned or alienated by Government in favour of grantees in temporarily-settled tracts should be included in the revenue returns appended to future Annual Administration Reports, and indicates the nature of the information which the statistics should represent.

Circular No. 2—369-14.

FROM

T. W. HOLDERNESS, Esq., C.S.I.,
Secretary to the Government of India,

TO

*The Secretary to the Government of Madras,
Revenue Department.*

Dept. of Rev. & Agri.
Land Revenue.

Simla, the 16th July 1898.

SIR,

IN Mr. Ibbetson's Circular letter No. 12—369-1, dated the 21st October 1896, Local Governments were consulted regarding the inclusion in the annual revenue returns of figures showing the amount of land-revenue assigned or alienated by Government in favour of grantees, distinguishing between (a) that granted for the maintenance of public servants, and (b) that granted on other grounds. They were asked whether such figures could be furnished without any great difficulty, and whether they would be fairly complete for any portion or for the whole of the province.

2. Answers have now been received from all Local Governments; and it appears that the information can be supplied with fair accuracy, and without much difficulty, for all parts of India that are temporarily settled. The Government of India desire therefore that it should be included for these tracts in all future Administration Reports, beginning with this year or next, as may be most convenient. They think on the whole that it will not be worth while to attempt similar statistics for permanently-settled areas, as although approximate figures could be furnished, yet in some cases they would represent the revenue as actually assessed at the permanent settlement, while in others they would be based upon local rates of valuation, and would therefore approximate more closely to the present standard of assessment; so that the statistics would not be homogeneous, while in the latter class of cases they would bear no relation to the khalsah revenue with which it is desired to compare the total value of assignments.

3. The revenue systems of the various provinces vary so greatly that it will be impossible to do more than indicate as precisely as possible the nature of the information required, leaving it to each Local Government to issue such instructions as may be necessary to ensure its collection. But the answers received to the Circular of October 1896 show that in some provinces misconceptions have arisen which it will be well to remove.

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4. In the first place I am to point out that no alienation or assignment of land-revenue can be made under the terms of Government of India Resolution No. 1, dated the 6th February 1872, in this Department. That Resolution relates to the alienation of land alone, and does not deal with land-revenue. If any land alienated under its provisions (whether by sale, or by gift or grant) is ordinarily assessable to land-revenue, it must be alienated subject to the payment of such land-revenue in full, unless the Local Government reduces or remits the revenue in the exercise of powers enjoyed by it under separate rules or orders, or obtains the previous sanction of the Government of India.

5. When land is granted free of revenue, or when a grant of land-revenue takes the form of a remission in favour of the occupant of the whole or a portion of the revenue payable upon the land held by him, such remission should of course find a place in the statistics. But I am to explain that except in these two cases, the "assignments or alienations of land-revenue in favour of grantees" regarding which information is desired, do not include what are ordinarily termed "remissions" of land-revenue. When (to take only instances actually discussed by Local Governments in considering the present subject) the revenue separately assessed upon a plot of land is remitted in consequence of the land having been acquired by Government, the case is one of remission of revenue which is no longer due, not of grant or assignment of revenue which is, or but for a grant would be, due; and such cases should not be included in the statistics. So again when the land-revenue has been redeemed by payment, or when land has been sold free of revenue (in which case the revenue is virtually redeemed by a portion of the purchase money), no revenue is demandable, and the case should be excluded from the statistics. So again, remissions of revenue made under standing rules, such, for instance, as are made in some provinces when land is not cultivated or not irrigated, and temporary remissions made on account of drought, hail, locusts, or similar calamities, should be excluded. So again, the revenue which would ordinarily be payable upon land in the occupation of Government should not be included in the statistics.

6. It will be convenient to exclude also the revenue assessable upon land held free of revenue by public bodies, such as Municipalities or Local Boards, since it is held by them for public purposes which, if the Boards or Committees did not exist, would be discharged by Government, so that the distinction between this and the last preceding case is mainly one of management. On the other hand, when land is held free of revenue by a private association, the revenue assessable upon it should be included in the statistics, even though it may be held for religious, educational, medical, or charitable purposes of a *quasi*-public character.

7. The amount of revenue which should be shown as assigned in each case, is the difference between the revenue (if any) actually payable under the terms of the grant, and the revenue which would, at the time when the return is made, be assessed or assessable upon the land under the rule or custom to which the surrounding land is subject, if it were occupied for the purposes to which such surrounding land is ordinarily applied, and no special grant had been made: in other words, the loss of actual or potential revenue which results from the fact of the grant having been made.

8. Thus, when the land in question is situated in an inhabited site within which, by rule or ancient custom, land is not assessed to land-revenue, no entry should be made on account of it in the statistics.

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9. When a full revenue has not been assessed at settlement for the calculation of rates and cesses upon land held wholly or partially free of revenue, and no separate valuation has been made for the same purpose, it will be necessary for the purposes of the return now asked for to estimate separately the revenue which would ordinarily be assessable. But in provinces or tracts where the land-revenue demand is calculated each year by the application of fixed rates to the actual cultivation of the year, it will not be necessary (unless it is thought more convenient to do so) to go through the process annually for each revenue-free holding. It will be enough to calculate an estimated assessment upon average rates, which need not be revised so long as the revenue rates remain unaltered.

10. I am however to point out, what some Local Governments have overlooked, that the annual value of assignments of land-revenue will vary, not only with the resumption of old or the addition of new grants, but also with the alteration in the value of existing grants which will result whenever a settlement is revised.

11. Thus the information which the Government of India desire to be shown annually is, the total value of assignments of land-revenue, as defined in paragraph 7 of this letter, under two separate heads:—

- (a) for the maintenance of public servants,
- (b) on other grounds.

The Government of India think that the figures should be shown in a separate statement to be appended to the Provincial Land Revenue Administration Report and not brought in merely as a part of any of the existing tables; but they leave it to the Local Governments to decide in what form and with what degree of detail they should be exhibited, and in what part of the tables.

12. Under the head (a) only those grants should be included, which are held as remuneration for the performance of official or *quasi*-official functions, in the due discharge of which Government is interested. And the criterion is, the present application of the grant, and not the purpose with which it may originally have been made.

13. Clearance grants and grants under the Waste Land Rules, which are held for a period upon favourable terms as a mere incident of a business transaction, and independently of any personal claims to consideration on the part of the grantee, should be excluded altogether from the returns.

14. The object of the returns is to obtain a fairly accurate idea of the proportion of the total land-revenue demand which is assigned in each province. The figures are not intended for accounts or audit purposes; and the Government of India do not wish Local Governments to undertake any refinements of calculation, or inquiries into individual cases, or cases of a class so limited as not to affect the substantial value of the figures, in order to arrive at an exact accuracy which is not worth the labour involved.

15. The returns will exclude the permanently-settled tracts of Bengal, Assam, Madras and the North-Western Provinces, the Melghat in Berar, and (for the present) those portions of the Baluchistan Agency in which a settlement

has not yet been completed. Wherever the returns do not include the whole of the province, it should be explained in a footnote what portions they cover.

I have the honour to be,

SIR,

Your most obedient Servant,

J. M. M. M.
Secretary to the Government of India.

Read circular from the Govt
India of 16.7.98 No 2-369-14 (5250 of 98)

Note

G.O. 4597
16.11.96

In circular No 12/369-1 of 21.10.96, the Government of India inquired (whether statistics of the total amount of land revenue remitted or assigned in favor of grantee in this Presidency—

(a) for the maintenance of public servants, and

(b) on other grounds could be furnished without any great difficulty;

(2) whether such statistics could be made fairly complete for the whole or for any portion of the Presidency; and

(3) in which of the annual published tables of the Revenue Department such statistics would best find place.

2. In reply, the Government of India were informed that fairly complete information could be furnished in respect of ryotwari (temporarily settled) villages and of a certain

G.O. 2515
17.5.97

related therein but that the figures
relating to Zamindari tracts, whole
rains villages and minor rains
situated in whole rains villages -
could not be quite accurate. ~~Stating~~
adverting to the last question, it
was stated that a statement embodying
the required information might be
inserted in the Appendix to the Chapter
on Revenue and Finance in the
Annual Administration report.

3. In the circular read above, the
Government of India desire that the
information should be included
for temporarily settled tracts in all
future Administration Reports
beginning with this year or next as
may be most convenient. ~~They~~
that ~~will~~ ^{will not} be too wide
to attempt similar statistics for
permanently settled areas. They
indicate ~~generally~~ briefly the nature
of the information required leaving
it to each Local Government to issue
such instructions as may be necessary
to ensure its collection. ~~They~~
~~also~~ also think that the
figures should be shown in a separate
statement to be appended to the

Para 2 of Circular

Para 5 to 7

Para 3

Para 11

Provincial Land Revenue Administra-
tion Report and not brought in merely
as a part of any of the existing tables
~~but leave it to the local Government~~
~~being left~~ to decide in what form and with
what degree of detail they should
be exhibited and in what part of
the tables.

4. The circular may be communicated
to the Board of Revenue ~~and~~ ^{with a}
~~request~~ ^{request} to draw up a form of
the statement ~~and~~ ^{with} instructions
for its preparation and to report
whether the return could be
compiled for the current year
(1898-99).

9/8/98

Secy
11-8-98
S.H. 18

Please see draft below

11-8-98

11-8-98

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S.H. 18

11-8-98

Read circular from the Govt of
India of 16 July 1898 No 2-369-14.
(C.No 5250 of 1898)

G.O. No. 3413 dt 19th Aug 98

Communicated to the Board
of Revenue with a request that
a form of the statement referred to
in para 11 of the circular with
instructions for its preparation
may be drawn up & submitted to the
Government for approval.
2. The Board is also requested
to report whether the return
can be compiled for the current
year.

15/8/98
12/8/98
19/8/98

9 J. D. Meekins of Revenue (L.R.)
22-8-98

N.B.

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