

Revenue (1897) Department.

MISCELLANEOUS SERIES.

G.O., No. 1127

DATED 16th March 99

[Despatch Abstract.]

Recording B. P. (Land Rev:) Cuming: to all Collectors for information & guidance the Govt: of India Resolution desiring to be furnished annually with Statistics regarding the total amount of Land revenue foregone owing to alienations or assignments made from time to time in favor of grantee for the maintenance of public servants & on other grounds; requesting Collectors to furnish Statements in the form prescribed along with their Administration reports due to this office on the 15th August Every 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.

Revenue (1899) Department.

CURRENT No. 1584

From The Board of Revenue,
Land Revenue,
Madras.



Progs. No. 58.

Order (arr) L No 1127 dt 16th March '99

Recorded by 15/3/99 (163)

2. The word enclosed in parenthesis
instead of B (4) of the appendix should appear
in B (3).

8/3/99
2/99

Dated 28th February 1899.

Received 4th March 1899

Registered 6th "

Enclosures —

Spare copies —

Better as this
by telephoning

15/3
submitted
10/3/99

To The Board of Revenue (L.R.)

Para may be omitted as the Board
promised to issue a correction slip.
vide telephone put up.

SUBJECT.

Communicating to all Collectors for
information and guidance the govern-
ment of India Resolution desiring to be
furnished annually with statistics
regarding the total amount of land revenue
foregone owing to alienations or assignments
made from time to time in favour of gran-
tees for the maintenance of public ser-
vants and on other grounds, and request
Collectors to furnish statements in the for-
m prescribed along with their administrative
reports due to this office on the 15th August of
each year.

REVENUE DEPARTMENT.

1899.

Board of Revenue

(Land Revenue),

MADRAS.

BACK PAPERS.

G.O.	No.	Department.	Date.
	80		2-2-99

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Printed March th.

Proceedings, No. 53, 28th February 1899.

FEBRUARY.

Communicating to all Collectors for information and guidance the Government of India Resolution desiring to be furnished annually with statistics regarding the total amount of land revenue foregone owing to alienations or assignments made from time to time in favour of grantees for the maintenance of public servants and on other grounds; and requesting Collectors to furnish statements in the form prescribed along with their administration reports due to this office on the 15th August every year.

PROCEEDINGS OF THE BOARD OF REVENUE
(LAND REVENUE).

READ—the following Government Order, Mis. No. 3413, Revenue, dated 19th August 1898:—

Read—the following letter from T. W. HOLDERNESS, Esq., c.s.i., Secretary to the Government of India, to all Local Governments and Administrations (except Ajmere-Merwara and Baluchistan), dated Simla, the 16th July 1898, Circular No. 2—369-14:—

In Mr. Ibbetson's Circular letter No. 12—369-1, dated 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 be not 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 valuations, 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 *khulsa* 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.

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 be ordinarily 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.

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.

Order—Mis. No. 3413, Revenue, dated 19th August 1898.

Communicated to the Board of Revenue with a request that a form of the statement referred to in paragraph 11 of the circular with instructions for its preparation may be drawn up and submitted to the Government for approval.

2. The Board is also requested to report whether the return can be compiled for the current year.

(True Extract.)

(Signed) F. J. WILSON,
for Secretary to Government.

To the Board of Revenue (Land Revenue).

READ—the following Government Order, No. 90, Revenue, dated 2nd Feb. 1899:—

Reference on the above, No. 1215, dated 28th October 1898.

In reply to the Government Order read above, the Board submits for the approval of Government a draft resolution which it proposes to issue to Collectors regarding the compilation of statistics of land revenue foregone by reason of alienations or assignments in favour of grantees.

2. A detailed classification of remissions and assignments of land revenue in this Presidency will be found in paragraph 2 of Board's Proceedings, No. 117, dated 7th April 1897. It will suffice to indicate here the items which have to be excluded from the statement now required by the Government of India.

3. Items (a) and (b)—*Revenues from permanently-settled estates and entire inam villages.*—These items will be excluded with reference to paragraph 2 of the Government of India Circular No. 2—369-14, dated 16th July 1898. The permanently-settled tracts which the Government of India desires should not appear in the statement presumably include whole inam villages and also such minor inams as are situated in zamindaris and whole inam villages.

Item (c)—*Revenue from minor inams.*—For the reason last stated, sub-item (1) (the difference between the full assessment and the full jodi or quit-rent) will be included in the statement only so far as minor inams in ryotwari tracts are concerned. Sub-item 2 (remissions of quit-rent allowed by way of compensation for lands acquired for public purposes) will be omitted as the remissions are made for a full pecuniary consideration and as such are tantamount to redemptions of revenue which are excluded

under paragraph 5 of the Government of India Resolution. Sub-item 3 (remissions in favour of Local Boards and Municipalities) will be omitted with reference to paragraph 6 of the Government of India Circular of 16th July 1898.

Item (d), I to III (*Ryotwar lands*)—*Assignments or remissions of land revenue, beriz deductions, and exemptions from assessment of lands held by local bodies, public associations, churches, temples, &c.*—The sub-items relating to the grant of compensation for lands acquired under Act I of 1894 and to grants to Local Boards and Municipalities will be omitted for the reasons stated above against item (c), sub-items 2 and 3.

Item (e)—*Deductions from the gross revenue in favour of the Village Service Fund.*—This item will be excluded as the Government of India desires* to have information only as regards alienations which do not appear in the recorded accounts of the Empire, whereas the Government contribution in aid of the Village Service Fund already appears as an item of receipts under Local Revenue.

4. Statements in the form appended to the draft resolution can be compiled at the jamabandi and submitted by Collectors together with their reports "on the administration of the revenue and expenditure under the control of the Board in the Land Revenue Department" which are due on or before the 15th August of every year. A consolidated statement in the same form will then be furnished to Government as a part of the Board's administration report due to Government on the 15th September of every year.

5. The compilation of the statement for the first year will involve some amount of extra labour, but every endeavour will be made to submit the first statement with the Board's administration report for 1898-99. The Board requests that early orders may be passed on the present reference so that instructions may be issued at once to Collectors.

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with a draft resolution.

ENCLOSURE No. 1.

Draft of a Resolution which the Board proposes to issue to Collectors with the approval of Government.

Order—No. 90, Revenue, dated 2nd February 1899.

The draft resolution submitted by the Board of Revenue with the reference read above is approved subject to the following modifications.

2. In the form appended to the draft resolution, sub-item (3) under B should be divided into two parts—

- (3) In favour of public associations, churches, temples, &c.
- (4) In favour of individuals for specially recorded reasons.

3. The Government considers that statistics relating to whole inam villages situated in ryotwari tracts, which represent a considerable alienation of revenue, should not be excluded from the statement required by the Government of India. The amount of revenue alienated by the grant of these villages may not now be accurately represented by the figures obtainable from the old accounts. But these figures will give a fair approximation to the amount. The statistics should accordingly be collected.

4. The Government of India will be addressed.

(True Extract.)

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

To the Board of Revenue (Land Revenue).

RESOLUTION—No. 58, dated 28th February 1899.

In its Resolution read above the Government of India desires to be furnished annually with statistics regarding the total amount of land revenue foregone owing to alienations or assignments made from time to time in favour of grantees (a) for the maintenance of public servants and (b) on other grounds. The Resolution will be communicated to all Collectors for information and guidance.

2. The views of the Government of India on this subject, as interpreted by the Board, may be summarized as follows:—

(1) The alienations or assignments regarding which information is required are those whereby revenue is foregone which would accrue to Government but for its assignment or alienation on account of special claims to consideration on the part of the grantees.

(2) The alienations or assignments do not include (a) "remissions" of land revenue properly so-called, or season remissions, (b) revenue which is foregone because it is not due, e.g., the revenue appertaining to lands acquired by Government for public purposes, or (c) revenue which has been redeemed by a capital payment.

(3) When by rule or custom certain land is not assessed to land revenue, e.g., village-site, no account is to be taken of the alienation of such land.

(4) The same course is to be followed in respect of the revenue assessable upon land held free of revenue by public bodies such as Municipalities and Local Boards for services which otherwise would be rendered by the State.

(5) 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 the land may be held for religious, educational, medical, charitable and other purposes of a quasi-public character.

(6) The annual value of the assignments will vary with the resumption of old or the addition of new grants and with the alteration in the value of existing grants resulting from a settlement or a resettlement. Such changes should be duly noticed in the yearly statements of revenue foregone or assigned, but as the figures are not intended for account or audit purposes, no minute calculations need be attempted and it is sufficient if the returns furnish a substantially correct statement of the value of the assignments made up to date.

(7) Permanently-settled areas are to be excluded from the statement; likewise whole inam villages and minor inams situated in zamindaris. But whole inam villages and minor inams in ryotwari tracts should be included.

(8) The figures should be furnished in a separate statement in the form appended to these Proceedings and should accompany the Land Revenue Administration Report.

(9) The note at foot of the form details the items to be excluded and also specifies the village and taluk accounts from which the required information can be compiled. All Collectors are requested to furnish statements in the form now prescribed along with the district reports due to the Board on the 15th August of every year. Every effort should be made to furnish the statements for the current official year in sufficient time for their inclusion in the Board's administration report.

(True Extract.)

Acting Secretary.

To all Collectors.

Copy to the Settlement Department.

" " Secretary to Government, Revenue Department.

Exd. P. Seetharam.

[Appendix

APPENDIX.

ALIENATIONS of land revenue in ryotwari (temporarily settled) tracts.

Particulars of Grants.	Annual value of the grants made.						Remarks.
	For the maintenance of public servants.			On other grounds.			
	Up to the end of the previous year.	During the year.	Total.	Up to the end of the previous year.	During the year.	Total.	
1	2	3	4	5	6	7	8
A. In ryotwari tracts—	RS.	RS.	RS.	RS.	RS.	RS.	
(1) Whole inam villages.							
Difference between the assessment and jodi or quit-rent if any							
(2) Minor inams—							
Difference (representing the inam) between the full assessment and the jodi or quit-rent							
B. Assignments or remissions of Land Revenue—							
(1) In favour of individuals for past or present services, e.g., in favour of military pensioners and such village servants as are remunerated by assignments of land revenue							
(2) In favour of religious institutions, the assignment being made in lieu of previous ready-money allowances							
(3) In favour of public associations, churches, temples, &c. <i>(Remission of assessment on the sites of temples, churches, &c.)</i>							
(4) In favour of individuals for specially recorded reasons <i>(e.g., remission of assessment on the sites of temples, churches, &c.)</i>							
C. Beriz deductions, i.e., deductions from collections of ryotwari revenue before they reach the treasury—							
(1) In favour of religious institutions, the deductions being made in lieu of assignments of land revenue or of cash payments							
(2) In favour of village servants doing revenue, judicial or police duties or of village artisans							
(3) In favour of certain inamdars in Salem whose inams are being managed by Government and of certain holders of ready money inams in Tinnevely							
(4) In favour of individuals for specially recorded reasons							
D. Other items *							
Total							

NOTE I.—The following items are not to be included in the above statistics:—

- (1) Remissions, occasional (season)—items 1—7 of Board's Jamabandi statement No. 13.
- (2) Remissions, fixed—items 1 to 7 and 9 and 10 of Board's Jamabandi statement No. 13.
- (3) Government contribution to the Village Service Fund.
- (4) Deductions on account of road and village cesses included in land assessment.
- (5) Loss of revenue on lands transferred from wet to dry or which have become useless for cultivation and are therefore relinquished.
- (6) Revenue lost on lands acquired or appropriated for public purposes.
- (7) Land revenue redeemed by a capital payment.
- (8) Revenue lost on lands appropriated as village-site.
- (9) Revenue lost on lands made over to Local Boards and Municipalities for services which otherwise would be rendered by the State.
- (10) Revenues appertaining to permanently-settled areas including whole inam villages situated in such areas and minor inams.
- (11) Assignments or remissions of revenue of all kinds allowed by way of compensation for lands acquired for public purposes or for other reasons.

* II. The entries under "D. Other items" should be described in detail.

III. The statistics will have to be compiled at the jamabandi from village register A (or settlement register) and village register B, village account No. 5 and taluk account No. 9. The register prescribed in Standing Order No. 12-A will also have to be consulted. The statistics when once compiled will have merely to be revised from year to year with reference to subsequent resumptions, additional assignments and the revision of settlement rates whenever any such revision takes place.

IV. In case no information is available as to the assessment of whole inam villages, the amount of revenue alienated by the grant of such villages should be ascertained by reference to the old accounts.

(The receipt, signed by the officer in command of the station, is required for all telegrams sent by the station.)

Code Class.

INDIAN  TELEGRAPHS. Monthly Number.

To (Office)

Telephonic

From (Office)

Message

Words.

Day.

Hour.

Minute.

Official Instructions.

6

17

53

To (Person)

Under Secy R. S.

From (Person)

Asst. Secy

Post Land Riv.

Many thanks for the enclosures pointed out in the appendix to B. P. No. 58 of 28-2-99. A correction slip will be issued accordingly.



64 Word Form.

F. C. 2.

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189

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CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT A A A A A A A

LETTER OF GOVERNMENT

STATEMENT WITH DITTO.

PAPERS NOT FILED UP, BEING MEANT FOR DESPATCH
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N.B.—

- A = Copy in full.
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