

Revenue (1898) Department.

Order
MISCELLANEOUS SERIES.

G.O., No. 249^x

~~Consolidated~~

Dated 3. 5. 98.

notes & au

[Despatch Abstract.]

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 (1897) Department.

CURRENT No.

3978

From the Honble the acting
Advocate General

Order Contine 23/ May 1897 No 1037

Recorded pending receipt of
replies from other officers

No.

Dated 10th May 1897

Received 12th

Registered 12th

Enclosures One

Spare copies

SUBJECT.

Offering remarks on the
draft bill for the repeal
or amendment of Act I
of 1887 (Madras)

ak
28/7/97

3/6/97

Please send
back file line
after entering
date 12

17.5

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Confidential.

Remarks

On the draft Bill to secure to the tenants in the Malabar District compensation for the value of their improvements.

- 1 The title of the Bill may be slightly altered as follows:-

"A Bill to secure to tenants in the Malabar District compensation for improvements made by them."

- 2 As this Bill is intended to supersede and improve an existing Act, the preamble should be altered as follows:-

For the word "declare" substitute "better define."

Section 1.

- 3 The title of the Act may be altered as follows:-

"The Malabar Tenants' Compensation for Improvements Act."

The words "and shall come into force at once", which exist in the present Act, which was passed before the Madras General Clauses Act, 1891, may be omitted.

- 4 Between Sections 1 and 2, insert the following new Section.

1 A. Madras Act I of 1887 is hereby repealed.

Section 2.

- 5 I fail to see the object of defining the word "rent", nor do I see the utility of importing the definitions of "Landlord" and "tenant" from the Bengal Tenancy Act into a Malabar Act applicable mostly to Jemis combining in themselves the characters of Mortgagors and land-lords, and to Kanomdars combining in themselves the characters of Mortgagees and tenants. I think that, for all practical purposes, this section may well be omitted.

Section 3.

- 6 The concluding words namely "or the product of any such work" which are added to Section 3 (1) of the existing Act apparently in consequence of the decision in I. L. R. 18 Madras Series, page 407, are unnecessary in as much as Sections 7 to 9 of the Bill which define more precisely, than the existing Act does, the principle to be adopted in estimating improvements, render this addition unnecessary.

For the same reason "or the product of such works" may be omitted in Sub-Section 2.

Substitute the following for clauses (h) and (i) of Sub-section (2)

"(h) The planting of fruit trees, timber trees and other useful trees and plants, and the protection and maintenance of trees and plants so planted"

"(i) The protection or maintenance of such trees and plants, the same having grown spontaneously, or planted by the land lord, or any previous tenant."

The above clauses have been recast so as to distinguish between the protection and maintenance of trees planted by the tenant himself, and the protection and maintenance of those spontaneously grown, or planted by the landlord or some previous tenant.

Section 4.

- 7 This section as it now stands both in the Act and in the Bill is restricted to tenants who are, or, are liable to be ejected from their holdings. The Bengal Tenancy Act from which this provision is taken relates to tenants who answer only to one class of tenants in Malabar. The present Bill is intended to apply to tenants who are Kanomdars against whom no decree in ejectment could

could be passed but only a decree for redemption, and who may also, as Plaintiffs bring against land-lords, suits to enforce the repayment of the Kanour amount with the value of improvements by sale of the land demised on Kanour. If this section is intended to declare and define the law relating to the rights of tenants in Malabar to be compensated for improvements effected by them, its scope has to be considerably widened, care however being taken that the law is not declared in such a manner as to entitle the tenant to claim the value of improvements, from time to time, as he makes them. The section may be recast as follows:—

"4. Every tenant shall notwithstanding any custom or usage to the contrary, or any contract made after the 1st day of January 1886, to the contrary, be entitled in the following cases to be compensated in the manner hereinafter provided for improvements made by him or his predecessor in interest and for which compensation has not already been paid.

- (a) When such tenant lawfully quits, or surrenders the holding, or is ejected therefrom by a decree of Court or otherwise.
- (b) When the land lord redeems the holding either by a decree of Court or otherwise.
- (c) When the tenant becomes entitled to enforce the repayment of the debt due to him, by the landlord on the security of the land comprised in his holding, which has been demised to him, by the sale of such land."

Section 5.

8. Sub-section (1) should be recast as follows:—

"(1) Whenever any Court passes a decree or order for the ejectment of a tenant from his holding, or for the redemption of the land comprised in the demise to the tenant, it shall determine the amount of compensation, if any, due to the tenant for improvements under this Act and shall make such decree or order conditional on the payment to the tenant of the amount so determined."

Sub-section (2). The proviso to this Subsection should be omitted and in lieu thereof insert the following, namely, "and which the Courts find can be removed without substantial injury to the property comprised in the holding" between "can be claimed" and "such tenant."

The phrase "If about to be evicted from his holding" may be omitted.

Insert the following between "Court" and "provided"—

"In a decree for ejectment or redemption which such Court may pass against the tenant"

Sub-section 3. This is taken from the Bengal Tenancy Act, and it seems to have remained almost a dead letter in Bengal. This sub-section may well be omitted.

9. Between sections 5 and 6, a new section 5A should be inserted to provide for cases in which the land lord has paid to his immediate tenant the value of improvements.

"5A. Notwithstanding anything contained in Section 5, no tenant against whom a decree in ejectment or for redemption is passed, shall be entitled to be paid by

by the decree holder, compensation for any improvements made by him, for which compensation has been paid to the immediate tenant of such ^{decree-}land holder or to any other person lawfully entitled to receive such compensation."

"Provided that nothing herein contained shall affect the tenant's right to recover such compensation from his immediate land lord."

Sections 6 to 10.

10. Sections 7, 8 & 9 are drafted so as to be exclusive of one another, though section 10 provides that one and the same improvement may at the option of the tenant be valued in any of the modes prescribed by sections 7, 8 & 9. Some of the Explanations and Illustrations appended to the sections are unnecessary.

Section 6.

11. This section may be omitted and the proviso to it enacted as a separate section after section 9 of the Bill.

Section 7.

12. This section as it now stands includes all cases in which the

the annual net produce is increased by reason of any kind of improvements. In regard to most of the improvements, the tenant could equitably claim only the cost of making such improvements. I therefore propose to limit section 7 to improvements of the nature described in Clause (h) of section 3, by inserting the following words between, "improvements", and, "has", namely, "is of a kind described in Clause (h) of section 3," and to deduct one-fourth of the capitalized value in favour of the landlord on account of his proprietary right in the soil, which principle is ^{practically} ~~practically~~ recognized in clause (c) of the section and also in section 8.

In the case of trees, the outlay upon improvements extends over a long period, and the tenant himself has to wait long before he reaps the benefit of his improvements. It will moreover be impracticable to assess the cost of such improvements, and sufficient inducement would be held out to tenants to make improvements in this direction only by securing to them a substantial portion of the capitalized value.

But in regard to other improvements including reclamation, which also increase the produce of the land, the outlay is made once for all, ^{or} in a limited time, and often bears but a small proportion to the capitalized value of the increase in the annual produce. And as a general rule, the tenant reaps the benefit of his improvements in a substantial degree soon after such improvements are made. When the increase is due to the construction of tanks, wells, channels and dams, or to the conversion of dry into wet, and one crop into two crop lands, there is no reason for departing from the main principle of compensating the tenants for improvements, by imposing upon the landlord the obligation of repaying the cost of such improvements to the tenant.

Clauses (c) and (d) may be omitted.

Clause (c) is inserted in the interests of the landlord so as not to burden him with the full amount of compensation as calculated by this section, when the actual cost of improvement as determined

under section 9, is less, but it charges him with the latter amount plus the moiety of the difference between that amount and the higher amount as ascertained under section 7. Considering that under the amendment proposed, compensation is now limited to three-fourths of the capitalized value for the reasons mentioned, this clause and clause (d) are unnecessary. The explanation is superfluous as there can be no doubt that in calculating the nett increase in the value of the annual produce, increased assessment consequent upon the improvements will have to be deducted from the gross value.

Section 8.

13 This section may be omitted and converted into a proviso to section 7 as follows:—

"(1) Provided that, the tenant may at his option, claim, as compensation for such improvement three-fourths of the sum which the trees or plants might reasonably be expected to realize, if sold by public auction to be cut and carried away."

(2) Provided also that when such trees or plants are immature, the tenant may at his option, claim as compensation for such improvements, the cost of making such improvements as defined in section 9."

In the case of trees of spontaneous growth section 8 provides, that the tenant shall be entitled to half their market value. I think it is wrong, in principle, to award compensation to the tenant in respect of such trees in the same manner as for trees planted and reared by him. Both under the customary law of Malabar and the existing Act, he is not entitled to claim anything more than the actual cost of protecting them and this would be secured to him under section 9 of the Bill.

Illustrations

In Illus (1) for the words "between 20 and 30 years" substitute "about 20 years". After the words "40 years" add the following: "having regard to the accidents and diseases to which coconut trees are subject"

Between the words "will" and "probably" insert the following "having regard to the same considerations".

Clause (c) having been omitted, omit the words "and that the cost of making the improvement was Rs 2-12-0".

For the same reason, omit the two sentences after the figures "3-15-11", and substitute the following "the compensation to be awarded is three fourths of Rs 3-15-11 or Rs - - -".

Illus (2) is just the same as Illus (1) and may be omitted.

Illus (4) also should be omitted as the section is now limited to improvements of the kind mentioned in clause (b) of section 3.

Illustration to the 1st proviso

For "(section 10)" substitute "(proviso (1))".

For "Explanation to section 8" substitute "proviso (1)".

Add the following Illustration as

2 (2) Illustration 4 to section 7, namely, "The first para of Illustration (1) to section 7 of the Bill."

Section 8.

14 This is to be entirely omitted.

Section 9.

15 As already stated in the remarks under section 7, compensation for all improvements other than trees planted by the tenant will be governed by this section.

Omit the words "and 8 (1)".

For the last sentence in para (1) of section 9, substitute the following:

"Such cost means the cost at the time of the valuation, of the labour (including supervision) and of the materials and of other expenditure if any, employed, used or incurred in making the improvement."

The materials being valued in their present condition, no provision is necessary for any deduction on account of deterioration.

The proviso is, I think, objectionable as it is calculated to encourage speculative improvements.

The Explanation and the Illustrations are unnecessary.

Section 10.

16 Omit section 10 and substitute

the following which is substantially the proviso to section 6.

"When, under an express agreement, any reduction or remission of rent or any other advantage has been given by the landlord to the tenant in consideration of any improvement made or to be made by the tenant, the Court may, on account of such reduction, remission or advantage, make such deduction from the compensation to be awarded as, under all the circumstances of the case, may be reasonable."

The Explanation to the proviso to section 6 is unnecessary as the proviso has been amended and made clear so as to dispense with the explanation.

Section 11

17. Insert the words "section 7 of" between "of" and "this".

After "shall" omit the rest of the para and insert "be deemed to be 6 per cent per annum".

Section 13

18. Clause (a) of subsection (1) to section 13 and the corresponding portion

of the 3rd Schedule will be unnecessary, if section (7) as above limited is adopted.

Subsection (2) and Schedule IV may be omitted, for the principle of calculation has been defined in sections 7 & 9 and Schedules 2 and 3. give the necessary facilities for assessing the compensation.

Subsection (3) is really no proviso for there is nothing in the section precluding the Court from awarding compensation for the purposes mentioned in the proviso.

Illustrations are also unnecessary.

Section 16.

19. Omit this section as it is practically adopted in the amendment of section 4.

Section 17

20. Substitute "other than under the provisions of" for "other than those dealt with by".

21. The Schedules to the Bill and the Illustrations to the various sections are too elaborate for what is comparatively a simple Bill.

The very facilities intended to be
afforded by the Schedules and the
Illustrations, in working the Act,
may be found embarrassing when
the Act has to be practically worked.

After the Bill is revised with
reference to any suggestions made
by the gentlemen to whom the
Bill has been referred for remarks,
it will be desirable to scrutinize
the wording of the Bill carefully.

Madras

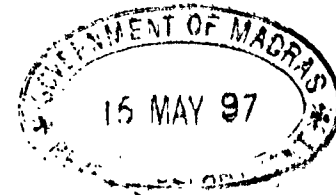
10th May 1897

Uthasayam Sengar
Ag Advocate-General

Madras 13th. May 1897.

From

The Hon'ble Mr V. Bhashyam Iyengar, Dewan
Bahadur, C.I.E.



Acting Advocate General

To

The Hon'ble Mr G. Stokes I. C. S.

Acting Secretary to Government

Revenue Department

with the Governor

Stonehouse Hill

Sir,

I have the honor to acknowledge the receipt of G.O. No. 44, Revenue, dated the 26th January 1897 forwarding for remarks the Malabar Compensation for Tenants' Improvements Bill, and to state that I forward

* already my remarks on the said Bill.
sent with a
copy of the
G.O. on the
10th. instant

I have the honor to be
Sir

Your most obedient servant

V. Bhashyam Iyengar
Acting Advocate General

1897

Revenue.
Political (1897.) Department.

CURRENT No. *1000*
1000

From *H. J. Ross Esq. J.C.S.*

Order

No.

Dated *7th June 1897*

Received *11th*

Registered --

Enclosures --

Spare copies

SUBJECT.

*Submitting remarks on
Draft bill for the repeal and
re enactment of Act I of
1887 (Madras).*

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

From

H.T. Ross Esq.,

Officer on Special Duty,

To

The Secretary to Government, Revenue Department.

Outward, dated 7th June

Sir,

In reply to G.O. Revenue Department No. 44 dat 26th
ry last, I have the honour to submit the following remarks
the Draft Bill for the repeal and re-enactment of Act I of
(Madras).

2. Section 2. In sub-section (1), I would omit the words
"or the product of any such work"; and, in sub-section (2),
words--- "or the product of such works". It is the work its-
--- be it the digging of a well, the reclamation of land from
backwater, the clearance of jungle, or the planting of trees-
which is the improvement. The product of the work is, at the
only a factor to be taken into account in estimating the value
of the improvement.

In sub-section (2), I would omit clause (c). The prepara-
of land for irrigation has to be done by the holder of wet
land as a matter of course; and such ordinary work as the tu-
-up, levelling and ridging of land for wet cultivation ought
to rank with genuine improvements.

In sub-section (2), I would also omit clause (d). The con-
sion of one-crop into two-crop land can only be effected by
works as those included in clauses (b) and (f), which will th-
selves be the proper subjects of compensation.

In sub-section (2), I would also omit clause (i). As deci-
in I.L.R. VIII Mad. 284, the customary law of Malabar does not
title the tenant to claim, under the head of improvements, com-
sation for trees of spontaneous growth. Nor does any sufficie-
reason appear why compensation should be granted for the mer-
protection and maintenance of such or, indeed, of any trees.

In clause (h) of sub-section (2), I would accordingly sub

substitute the word "and" for "or". It is the duty of the tenant to protect and maintain the fruit trees and other useful trees already on his holding, and his failure to do so would constitute waste. It is only the planting, protecting and maintaining of fresh trees—something newly done and which adds to the value of the holding—which can be properly treated as an improvement. Further, if the mere protection and maintenance of a tree be classified as an improvement, and if the scheme of section 7 of the Bill be preserved, difficulties may arise on a change of tenant. For, under that scheme in calculating compensation, the cost of protecting and maintaining a tree for its whole future fruitful life is taken into account in settling with the evicted tenant; and how is it to be again taken into account in settling with the next tenant?

To section 8 I would add the following explanations taken from the Travancore Jenmi and Kudiyar Regulation of 1071---

"Explanation I. The term 'improvement' does not include such clearances, embankments, levellings, enclosures, temporary wells and water-channels, as are made by tenants in the ordinary course of husbandry, and without any special expenditure."

"Explanation II. No work executed by a tenant shall be deemed to be an improvement for the purposes of this Act if it substantially diminishes the value of any other part of his landlord's property."

The former explanation is advisable to guard against any misinterpretation of the real intention of clauses (b) (f) and (g). The latter explanation is necessary to meet the case of works which though they may add to the value of the particular holding and are therefore improvements within the definition of the term, nevertheless affect injuriously the landlord's estate.

2. Section 5. To sub-section (1) I would add the proviso--"All arrears of rent due by the tenant at the date of execution of the decree or order shall be set off against the amount of the compensation for improvements ordered to be paid." This will carry out existing Malabar law as enunciated in I.L.R. VIII Madras 381; and 415; and without such a provision, undue advantage might be given to the Malabar tenantry, whose habitual practice it is to pay

no rent until eviction.

I would omit sub-section (2) altogether; and, as sub-section (2), I would substitute the proviso to section 6, omitting the words "provided that" and the explanation, which seems unnecessary. It is sufficient to leave to the court its ordinary power of directing the defendant to remove buildings etc. which are not improvements, if so prayed for by the plaintiff. But if the plaintiff-landlord does not pray for their removal, and is willing either to let them remain or remove them himself, why should he not be at liberty to do so? Why should the tenant who has placed things which are not improvements on the land, receive any consideration in the matter?

4. Sections 7 to 14. I would omit sections 11, 12, 13 and 14; and for sections 7, 8 and 9 I would substitute the following---

"7. The compensation to be awarded for an improvement of the kind specified in clause (a) (b) (e) (f) or (g) of sub-section (2) of section 3 shall be the estimated full cost of making such improvement, less a reasonable deduction on account of such deterioration, if any, as has taken place from age, wear and tear, or other cause."

"8. The compensation to be awarded for an improvement of the kind specified in clause (h) of sub-section (2) of section (3) shall be

(a) in the case of fruit trees which have not come into bearing, the estimated cost of planting, protecting and maintaining the same to date of valuation;

(b) in the case of fruit trees which have come into bearing, $\frac{3}{4}$ of the capitalised value of the produce of the same, such value to be determined by taking, as nearly as may be, the value on the spot (after deducting the cost of protection and maintenance and the Government assessment, if any) of the average annual produce of the trees for their probable future fruitful life, and then ascertaining the present value, at 6 per cent per annum, of an annuity of that amount for that number of years;

(c) in the case of timber trees and useful trees and plants other than fruit trees, either $\frac{3}{4}$ ths of the sum which the same

might be expected to realise if severed from the land and sold by public auction on the spot, less the cost of such severance, or the estimated cost of planting, protecting and maintaining the same to date of valuation, whichever is the greater.

Provided that no compensation shall be payable for any tree or plant which has not been protected and maintained up to date of execution of the decree or order under which compensation is awarded."

These sections, it will be observed, embody in the main the general principles on which compensation is regulated by the Bill under criticism—that is to say, the criterion in the case of productive trees is to be the capitalised value of their future produce, and in the case of other improvements, the estimated cost of the work; but they avoid the presumptions with which the Bill is hampered in its sections 11, 12, and 13 and their accompanying schedules; they leave the Courts more latitude in dealing with the very varying local conditions obtaining in Malabar, and they follow the simpler plan of the Travancore Regulation (V. of 1071) in referring directly and specifically to the various classes of improvements catalogued in section 3 of the Bill.

The presumptions in sections 12 and 13 are, in my opinion, futile in view of the varying circumstances in different parts of Malabar—circumstances under which the old customary rates of compensation for a full-bearing coconut tree varied from Rs. 8 in Chorghaut to 8 annas in Calicut, for the best sort: these presumptions would almost invariably be contested by one or other party, generally by both; and the fluctuations in prices from time to time would, if any attempt at preserving equitableness in the awarding of compensation is to be made, necessitate such frequent altering of the schedules, under section 14, as to be irksome and disturbing to landlords and tenants alike. The whole scheme of sections 7, 11, 12, 13 and 14, with their accompanying schedules is too elaborate and aims at too much in the way of precise direction to the Courts, and is, I fear, more calculated to bewilder the ordinary Malayali than to simplify matters for him in respect of the most common class of improvements—productive trees. The principle of compensating the tenant for such improvements by giving him the

capitalised value of their future produce is no doubt sound, in much as this fairly represents the increased value of the holding, to the jenmi, for letting purposes; but in arriving at that it seems only right and equitable that the Courts should be guided by the local data as to prices and ~~the~~ cost of cultivation, and advantage appears to be gained by harping therewith an arbitrary set of presumptions in the matter. Nor, in arriving at that value, does any necessity appear for prescribing any but a reasonable fixed rate of interest, which is a matter standing on a different footing from such data as actual prices and cost of cultivation. I would, accordingly, fix the rate of interest, in calculating the capitalised value of such improvements, at the usual Court rate of per cent per annum, which is reasonable and will simplify matters considerably.

I would certainly follow the Travancore Regulation (V. of 1071) in awarding only 3/4ths of the capitalised value of the future produce, in the case of productive trees. So much of the productiveness of trees in Malabar is due simply to the jenmi's soil which is peculiarly favoured by nature in that fortunate District that some reasonable allowance, such as 1/4th, should be made in favour of the jenmi's contribution, so to speak, towards the improvement. This seems to be the principle on which a similar deduction is made in the case of timber trees, in the Bill itself. A provision against deterioration of the trees by the tenant's neglect between decree and execution is necessary in the interests of the jenmi and is in accord with the ruling at I.L.R. XX Madras 124. Where reclamation has to be done as a preliminary to plantation, such reclamation, not being planting, protection or maintenance, has of course to be compensated in itself as a separate work, and the provision in sub-section (3) of section 13 of the Bill appears to be unnecessary.

In the case of the works dealt with by section 9 of the Bill I am unable to see why extra compensation should be awarded for special risk of unremunerative outlay.

Section 10 of the Bill appears to be unnecessary.

5. Section 15 is very necessary. There is good ground for be-

6.
ing that, in North Malabar particularly, the high rates of com-
sation awarded under the existing Act have induced over-plant-
to the detriment of the real interests of the District.
The last clause of section 18 will go, if sub-section (2) of
tion 5 be omitted, as I propose.

I have the honour to be,

Sir,

Your most obedient servant,

J. M. S.

Officer on Special Duty.



Revenue
Judicial (1897) Department.

CURRENT No. 177

From

The Collector
of Malabar

No. 9
Conf.

Dated 11th June 1887

Received 16th

Registered 16th

Enclosures

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SUBJECT.

Bill for the repeal of Madras Act
I of 1887.

Submitting remarks on
the draft

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

Confidential Malabar Collector's Office
 11th June 1897
 2nd 9th Conf

From

G. W. Dance Esq
 Ag Collector of Malabar
 Calicut

The Secretary to Government
 Revenue Department,
 Cochin

Sir,

In continuation of my letter dated
 30th April last. Ref no. 9th Conf; I have
 the honor to state that I have now
 received the replies of the retired Sub
 Judge Krishnan and the District M. of
 Palghat and Pargoli. Their remarks
 are subjoined.

District Munsiff Palghat. M. B. Camaran Na

✓ "While in the body of the bill a
 the preamble the word used is 'Compensable'

the

the use of the term "Value" is calculated to create difficulties, as was the case in the use of the term "Market Value" in Act I of 1887."

District Munsiff Palghat.

"Section 3, Clause 1, I think requires a further extension. There are certain classes of improvements, such as the planting up of a portion of a paddy land. In such cases, it may be contended that the planting was neither suitable to the holding nor consistent with the purpose for which it was let. The conversion of a portion of a paddy land into a coconut plantation is prima facie unauthorized on the part of the tenant; but in the low sandy districts, where coconut planting is more advantageous than paddy cultivation, there are circumstances, which justify coconut planting. In such cases where the landlord has, for a number of years, acquiesced

in the act of the tenant, this and Compensation must be paid for the eviction. I think this principle of acquiescence should be imported into the section. In making this suggestion, I have only followed a ruling of the Madras High Court in a Malabar Case."

M. R. E. K. Krishnan.

"Section 3 (1). I think the landlord should have the right of specifying what improvement is suitable to the holding."

I also think that the landlord should have the option of reserving to himself the right of planting certain trees, for instance, grafted mangoes & other fruit trees. Lands leased out to the tenant

District Munsiff Palghat.

"Section 5 corresponds with the corresponding section of Act I of 1887. In the course of my experience, I have the drafting of the decree strictly

the use of "any" government than
"no" gase."

Abd. E. K. Krishnan.

Section 8 (1). I think that considering that the tenant had little or no trouble to undo regarding trees of spontaneous growth, he should have only $\frac{1}{4}$ of the auction value on the spot. As regards the planted trees, I shall allow only half the value."

Distinct Mansiff Palghat:

Sections 12 & 13 and the
pending schedule appear to me
introducing unnecessary details.
may be left to the Courts as
subjects for investigation in
case. It is not possible to
the price of cocoanuts, paddy,
pepper in a legislative measure.
vary according to localities
seasons. If necessary, the
Government

Government can make rules in this connection and the Collector can be requested to furnish the Courts with statements of the prices from time to time."

2 The District Munsiff Payoli
(Mr. R. V. Raman Menon) states
that he has carefully gone through
the draft bill and considers that no
provision contained in it is -
objectionable.

3 All the officers consulted are of opinion that the Bill is an improvement on Act I of 1887.

I have the honor to be
Sir

Your most obedient Servant
 E. D. Davis
 Ag Collector

This subject was finally considered at a Conference between Messrs Benson Ross & myself on the 25th & 26th Nov. Mr H. or Sir H. Ross intended to be present but was prevented by his dispatch. The results are noted in your file. 85 30/3/58

The Hon. Mr. G. Ross C. J. E.
The Hon. Mr. Henry Bliss K. C. J. E.
H. E. the Governor

Returned to office without being passed. It is intended to be in session. 11/17/97

Compensation for improvements is an essential part of tenancy law, & a bill about Malabar tenancy is in the hands of Mr. Ross. Last Saturday, I thought that part of the law could be passed at once, though it would take a year to prepare the rest of it, and was in favour of proceeding with it separately. Now, however, the "Malabar Tenancy Bill" is in at first was a mistake, & I believe ready ready for final disposal. I think, therefore, that the orders on this note may be communicated to Mr. Ross, & that he should be directed to insert compensation clauses into his bill so that our object may be attained by one Act instead of two, & that the Public may not have to consult more than one.

Read again G. O. No. 2382 dated 11-5-97

,, C. No. 3978

,, J., 4882.

,, ,, 1004.

For orders.

The above currents contain the opinions of the Honourable the Advocate General, Mr. Ross and the Collector of Malabar, on the draft Bill for the repeal and re-enactment of the Malabar Compensation for Tenants' Improvements Act, (Madras) Act I of 1887, circulated to them for remarks with G. O. No. 44 dated 26th January 1897. The Malabar Collector has no practical knowledge of the matter but has ~~simply~~ forwarded the opinions of the District munsiffs of Palghat and Payoli and the retired Sub-Judge ^{M.R.} Kristnaiah who were consulted on the subject. The Advocate General and Mr. Ross agree with each other in regard to ~~many~~ ^{many} ~~needs~~ of the recommendations made. The opinions of the several Officers consulted will be set forth and noticed under each section of the Draft Bill:-

2 Title of the Act. The title of the present Act is as follows:-

"An act to secure to the Tenants in the Malabar District the market value of their Improvements." In the Bill under consideration, ^{the} title is described as follows:-

"A Bill to secure to the tenants in the Malabar District the value of their Improvements".

Advocate General would alter the title follows:-

"A Bill to secure tenants in the Malabar District compensation for improvements made by them". The District Engineer of Palghat says "while in the body of the Bill and the preamble the word 'value' is calculated to create difficulties, as is the case in the use of the term 'market-value' in the present Act."

If the alteration proposed by the Advocate General is adopted, all discussion as to whether it is the letting of the land, or the market value, or only the cost of making the improvements that is paid to the tenant will be avoided. Submitted at the following title may be adopted:-

"A Bill to secure to the tenants in the Malabar district compensation for their improvements".

Preamble The Advocate General says that as the Bill is intended to supersede and improve an existing Act, for the word "declare", the words "better define" should be substituted. The proposed substitution seems unobjectionable.

Section 1. The short title of the enactment in the present Act and in the Bill is "The Malabar compensation for tenants' Improvements Act". The Advocate General would alter it as "The Malabar tenants' compensation for Improvements Act." It seems immaterial which of the two is adopted, but as persons interested in the matter are already familiar with the title as contained in the existing enactment it would perhaps be best not to alter it.

Measure.

I have had to consider how compensation should be calculated at some length, & the result, in print, is appended to this note. I have dealt with two other clauses by marginal remarks.

JG
27/12/97

I have prepared to accept the views of the members on all points in which they are in accord. With respect to the points in which the Hon. Sir H. Blair differs from the Hon. Mr. J. J. I might be expected

Yes, but I think the word "their" should be omitted & the word "which" should be substituted for "the" JG
27/12/97

+ help to a conclusion, if the latter would look at the former's Notes, and express his opinion upon them. JG
27/12/97

The old title brings out the fact that the Bill relates only to Malabar which is already familiar with the title as contained in the existing enactment it would perhaps be best not to alter it. JG
27/12/97

Why not "The Malabar Tenants' Compensation Act"? This is a better title & sufficiently indicative of the object of the Act. JG
27/12/97

It is a matter of no consequence as there is to be no separate Act on this subject. JG
27/12/97

JG
27/12/97

"Malabar Act II of 1887 is hereby repealed".

If this section is inserted in the Bill the words "to amend" should be deleted from the preamble.

The proposed sections should be inserted, but I do not see how it is inconsistent with the word "amend" in the preamble. The law may be amended by substituting a new Act for the old one. JG
27/12/97

For a precedent, see the Malabar Land Acquisition Act 1894. JG
27/12/97

The words "and shall come into force at once" may, as suggested by the Advocate General, be omitted with reference to section 5 of "The Madras General Clauses Act, 1891" which lays down that every Act passed thereafter in which no time is mentioned for its commencement shall come into force upon its publication of the assent thereto of the Governor-General of India.

It has been decided that instead of amending the existing Act it will be best to have a new Act (vide H.M.S. notes at foot of page 3 of Mr. Benson's note). A new section, it is submitted, should, therefore, be inserted between sections 1 and 2 in the Bill repealing the present Act, as suggested by the Advocate General.

Section 2 Contains definitions of "Tenant", "Landlord" and "Rent". The Advocate General states he fails to see the object of defining the word "rent", nor does he see the utility of importing the definitions of "Landlord" and "Tenant" from the Bengal Tenancy Act into a Malabar Act applicable mostly to jammis and Kanomdars who combine in themselves the characters of mortgagers and landlords & mortgagees and tenants respectively. He considers that for all practical purposes the section might well be omitted.

In the draft Bill of 1886, which has become Act II of 1887, the definitions of "landlord" and "tenant" were introduced by the

Honourable A. A. Shephard, who was acting Advocate General at the time, as he thought the omission to define the words "would lead to great inconvenience"; and the definition of "rent" was added by the Select Committee on the Bill apparently with reference to the observations of ^{Mr.} Sankara Menon in the G. O. No. 89, Legislative dated 20th April 1886. The passage in the statement of objects and reasons of the Draft Bill of 1886 bearing upon the subject runs as follows:-

"The definitions of "landlord" and "tenant" in section 2 have been adopted from section 3 of that act (Bengal Tenancy Act VIII of 1885). This definition of tenant will include within the operation of the Bill, simple tenants, as to whose right to compensation a doubt had been raised (vide minute of Sir Charles Turner Chapter VI para 8). As the right even of a trespasser to be compensated for his improvements has been upheld by the Courts, and as the class of simple tenants or tenants from year to year, being the poorest, is the class which is most in need of protection it has been considered desirable that the right of such tenants to compensation should be declared in accordance with the opinion expressed by Sir Charles Turner in para 79 of his minute." In the absence of the definition, it might be doubted whether tenants from year to year are entitled to compensation; similar doubts may arise in regard to the other two terms. It is thought that the section may stand.

I can not find anything tending to show why the definition of rent was put in except that it seems in the definition of tenant but the word "or creation" was put into the definition of tenant in consequence of Mr. Sankara Menon's remarks.

I think the Section under the definition of "tenant" should be retained. The word occurs in some 10 places in the Act, & Mr. Croft's minute shows that it may be taken not to include virampattadars. I do not, however, see that anything is gained by defining "landlord" or "tenant". They occur in very few places in the Act & in those places are not subject to misconstruction.

If the two latter definitions are omitted, better insert "the word 'rent' in the new kind" after the word "rent" in the definition of "tenant". But I see no harm in retaining all three definitions - at least, they are not superfluous, but harmless surplusage.

Not to make no improvement. What matter but it is possible that as I am to write it is intended to apply the Act may be. I am not a landlord: the Kamandars who only for compensation is a mortgage, not a loan.

The presence of these definitions in this existing Act has not caused any difficulty.

Let no insert of clear which is not to be taken out of the Act. I think the word "rent" is not clear.

Mr. Benson's reason for putting in the words "the product of the work" is that in Sec. 1 & 2 the word "improvement" must mean this. The word is used not only in the clause in which it is defined in the Act but also in the Summary Clause. The D. C. M.'s reason is that Benson and Mr. Benson's argument only shows [had drafting. Since it is clear, better in an Act to omit what is redundant. I will submit these words might be omitted from being better in drafting. The Section is superfluous. Sec. 1 & 2 which has been dropped.

The A. G.'s objection is simply that the phrase is redundant. In my opinion, redundancy is not always an evil, but the Secretary thinks it is. The High Court have shown that the old Act can be misunderstood as not allowing the value of the product to be taken into consideration in awarding compensation. In J. L. R. 13 Mad. 454 the judge said that the capitalization of the word

7 Section 3, sub-sections (1) and (2) The Advocate General and Mr. Ross consider the words "or the product of any such work" in ^{sub-}section (1) and "or the product of such works" in sub-section (2) unnecessary, the former, on the ground that sections 7 to 9 of the Bill define more precisely, than the present Act does, the principle to be adopted in estimating improvements, and the latter, for the reason that the work itself is the improvement and the product of the work is at the most only a factor to be taken into account in estimating the value of the improvements. The reasons which induced Government to add the words in the draft Bill have been fully set forth in para 4(a) of Mr. Benson's note. They are in the words of Honourable Mr. Grose "This (declaration of the High Court that the improvement for which compensation is payable is not the tree itself, but the work expended in planting, protecting and maintaining it) is certainly contrary to what was intended by the legislature and it would be bad policy not to insert words in the amended Act which will prevent this interpretation".

The additions may stand. The District Munsiff Palghat considers that ^{sub-}section 1 requires a further extension. He states that in the case of certain classes of improvements, such as the planting up of a portion of a paddy land, "it may be contended that the planting was neither suitable to the holding nor consistent with the purpose for which it was let. The conversion of a

portion of a paddy land into a cocoanut plantation is prima facie unauthorized on the part of the tenant; but in the low ^{drift} sandy drifts, where cocoanut planting is more advantageous than paddy cultivation, there are circumstances which justify cocoanut planting. In such cases where the landlord has, for a number of years acquiesced in the act of the tenant it is an improvement and compensation must be paid for it on eviction. I think this principle of acquiescence should be inserted into the section. In making this suggestion, I have only followed a ruling of the M. M. C. in a Malabar case. The case referred to appears to be XII Madras 320. M. R. R. E. K. Krishnan, retired Sub-judge, says that the landlord should have the right of specifying what improvements is suitable to the holding and that the landlord should have the option of reserving to himself the right of planting certain trees, for instance, grafted mangoes and other fruit trees, on lands leased out to the tenant. As the onus of proving that any particular work is not an improvement is thrown on the landlord, it seems unnecessary to import the principle of acquiescence on the part of the landlord into sub-section (1). Such a provision as that the landlord should have the right of specifying what improvements are suitable to the holding will leave the tenant at the mercy of the landlord and should not be embodied in the Act. This point was ~~fully~~ considered before the Act was passed. The provision that the landlord should have the right of reserving to himself the right of planting certain trees, should

annual improvement was not provided for in the Act, & in P. A. 1742 of 1894 they said it is the work as defined in Sec 3 & is the fruit for & not the result of the work. There can be no doubt, however, that what the Legislature intended was that the value of the result of the improvement should be taken into account when compensation for the improvement is calculated, & that the improvement is calculated, & that the value is just. If that was the right place to declare that it ought to be taken into account, & do it here in spite of the redundancy, but I don't think it is. I agree with Mr. Ross that "improvement" (the word defined in the section) is the work that is done in improving the land, & in the case of a tree, the planting & protection of the tree, & not the tree itself. The tree is the effect of the improvement, not the improvement. The error to which I have alluded must be prevented by providing how compensation is to be calculated, not by defining "improvement" vaguely. I think, therefore, that the words "valued to the land" should be inserted to the end of the section.

Will, let us see how the omission is supplied in the provision for awarding compensation. I don't quite like 12.12.97. I have nothing more to say.

The principle of acquiescence is nothing new and the courts will apply it when necessary.

Comp. for trees, or the product of any such improvement, should be retained.

12/12/97

I do not think Exp. I is needed. The matter is one that can only be left to the discretion of the courts. The words "description of the work" in the explanation in the Act are suggestive of opening a door to a claim for compensation. Exp. II does, however, seem more necessary. An "improvement" is defined where any work is added to the value of the holding in which the work is executed. Now a tenant might divert a stream from the holding, which he adds to the value of his holding. Unless this is excluded he would have a claim for compensation.

He states "the former explanation is advisable to guard against any misinterpretation of the real intention of clauses b, f & g."

I think there is weight in what Mr. Ross says as to Explanation I.

I don't think any will refer that looking at the definition of improvement they must consider only the holding in relation to its relation to the rest of the holding. In this view Explanation II need not be inserted.

it is thought, from the subject of express agreement between the landlord and tenant in each case and cannot be embodied in the general law which provides for cases in which no such agreement is entered into.

Mr. Ross suggests that the following explanations taken from the Travancore Jemini and Kudiyan Regulation of 1071 may be added to this section. Explanation I. The term "improvement" does not include such clearances, embankments, ^{wellings} buildings, enclosures, temporary wells and water channels as are made by tenants in the ordinary course of husbandry and without any special expenditure.

Explanation II. No work executed by a tenant shall be deemed to be an improvement for the purposes of this Act if it substantially diminishes the value of any other part of his landlord's property. No question appears to have arisen in the discussions which preceded the passing of the ^{existing} Act as to whether the items specified in proposed Explanation fall under the head of "improvements" for which compensation can be claimed. It seems best not to insert Explanation I. Almost the identical point involved in proposed explanation II was raised by Sankara Menon but the Select Committee on the Bill of 1886 made no provision about it in the Act probably because the presumption therein as to what are the improvements rendered such provision unnecessary. Exp. II need not be inserted either. Sub section (2) clause (c) Mr. Ro

is for omitting this clause, as the preparation of land for irrigation has to be done by the holder of wet land as a matter of course and such ordinary work as the turning up, levelling and ridging of land for wet cultivation ought not to rank with genuine improvements.)

All lands are not fit for wet cultivation. The sub-section refers to conversion of dry land into wet land by preparing it for irrigation. In such cases compensation must be paid. The Committee on Malabar Land Law approved of the sub section. It may stand.

Sub section (2) clause (d) Mr. Ross is for omitting this clause also, as the conversion of one-crop into two-crop land can only be effected by such works as those included in clauses (b) and (f), which will themselves be the subject of compensation. The Committee on Malabar Land law was of opinion that it should

form a separate clause (vide Proceedings in G. O. 13 dated 22nd March 1886) The several clauses under sub-section 2 are not logically exclusive of one another. Clause (d) may be retained as it is. Sub-section (2) clauses (h) and (i)

The Advocate General would substitute the following for these sub-sections:-
"(h) The planting of fruit trees, timber trees and other useful trees and plants and the protection and maintenance of trees and plants so planted
(i) The protection or maintenance of such trees and plants, the same having grown spontaneously or having been planted

by the landlord or any previous tenant.

Explanation 1 is inserted. There is no objection to the section. 12/12/97
I think it might be altered. Conversion of land into two crops is not, however, so open to objection as it seems. Ordinary work, such as the turning up of land for wet culture, and not adding to the value of the holding & therefore would be no more than the usual improvement. Works under (c) are only an improvement and if the contrary is not shown.

11/13/11/11. The lands proposed will hardly suffice. Suppose we say "lands required for the irrigation of land not irrigated at the beginning of the tenancy". But with land in Malabar is often unirrigated & is fitted to grow paddy by being low and so as to take full advantage of the rain.

12/12/97. Conf. 3(2)(c) and be retained as it stands.

I doubt about this. A tenant who keeps up a place in as good a state as he found it, by the highest compensation for looking after the trees already growing? He should rather be liable to damages if he does not do so.

I think the alterations proposed by the A.G. is an improvement. 12/12/97.

It is the existing law & is recognized by the customary law of Malabar. But compensation should be granted for trees already planted at the beginning of the tenancy. A tenant could hardly be required to pay damages if he did not supply the water & cultivation necessary for a recent area must plant requiring artificial irrigation.

Very well. 7/2/98.

12/12/97. 7/2/98.

It seems to me that maintenance of trees being an improvement under the definition the plant of one plantation holds if the maintenance of the trees adds to the value of the annual net produce. It falls under Sec 7. and if not under that section then under 8.

by the landlord or any previous tenant. This recasting of the clause the Advocate General says, has to distinguish between the protection of trees planted by himself and the protection and maintenance of those spontaneously planted by the landlord or some tenant.

Mr. Ross recommends the deletion of the words "and" for "section 3(2)(1)"

It states "it is the duty of the tenant to protect and maintain the fruit and other useful trees already on the holding, and his failure to do so constitutes waste. It is only by protecting and maintaining of something newly done and which increases the value of the holding - which properly treated as an improvement under section 7, the cost of protecting and maintaining a tree for its whole future fruitful life is taken into account in determining the compensation of the ejected tenant."

it to be again taken into account when settling with the next tenant. "or" was substituted for "the Committee on Malabar Land Law Clause (h) provides for case the tenant may either plant trees himself and maintain them, or if he maintains the trees compensation calculated under section 9, section 7 as Mr. Ross supposed

(i) provides for cases of protection or maintenance of trees which have grown spontaneously. There appears to be no need to alter the wording of clauses (h) and (i)

8 Section 4 The Advocate General says that the Bengal Tenancy Act from which this provision is taken relates to tenants who answer only to one class of tenants in Malabar, that the section as it now stands both in the Act and in the Bill is restricted to tenants who are, or, are liable to be ejected from their holdings, that against Kanondars no decree in ejectment could be passed but only a decree for redemption, that they may also, as plaintiffs, bring against landlords suits to enforce the repayment of the kanon amount with the value of improvements by sale of the land demised on Kanon, and that if it is intended to declare and define the law relating to the rights of tenants in Malabar to be compensated for improvements effected by them its scope has to be considerably widened care however being taken that the law is not declared in such a manner as to entitle the tenant to claim the value of improvements from time to time as he makes them. He suggests that the section may be recast as follows:-

embodiment therein the provisions of the first portion of section 16 of the Bill:-

" 4. Every tenant shall notwithstanding any custom or usage to the contrary, any contract made after the 1st day of January 1886, to the contrary, be entitled

Mr Rags states "As decided in J.L.R. ^{VIII} Madras 284, the Customary law of Malabar does not entitle the tenant to claim, under the head of improvements, compensation for trees of spontaneous growth. Nor does any sufficient reason appear why compensation should be granted for the mere protection and maintenance of such or, indeed, of any trees." He would accordingly omit clause (i).

The decision referred was passed before Act I of 1887 came into force. The effect of not granting compensation for maintenance of trees of spontaneous growth would be to drive the tenant to cut down ~~any~~ such trees in order to secure their value before he was evicted. The principle that tenants are entitled to compensation for maintenance of fruit trees planted by the landlord or the tenant's predecessor in interest is recognised in the existing Act and it does not seem necessary to go back upon it.

Though it is not necessary now to go back from holding that the maintenance of trees is to be taken as an improvement. I submit that the alteration for which the Ad Com contends will prevent injustice to the landlord.

I think clause (h) & (i) should be modified as the A.G. proposes.

X Both the existing Act & Mr Benson's Bill refer only to compensation on eviction, & the last clause preserves the right to compensation for improvements to tenants who are not evicted.

Comp. Sec 4 and remain as it is, but an explanation may be added making it clear that it includes all cases in which the tenant is liable to be ejected from his holding or to be redeemed from the kanon in the following cases to be compensated in the manner hereinafter provided for improvements made by him or his predecessors in interest and for which compensation has not already been paid.

The great object of the Act is to prevent landlords from ejecting tenants by making them pay a fair value for improvements which they do. I think tenants are entitled to their best crops of their own accord or Kanondars making the tenant pay up & giving back their land to him, or by his wife to the ordinary law as here before. There is no difference, however, between ejecting a Kanondar and getting a decree for redemption against him. I would accept the wording of the Bill in (a). (c) If the tenant is ejected or surrenders his holding or in (a).

X This makes Sec 16 unnecessary. I think the object of the Act is to hinder them as far as possible. It is not merely to prevent ejectment. A much larger matter is to be done by letting him sue on the day of his term or within 6 months or to grant compensation as by ejecting him at a short time before the expiry of his term. On the other hand, if a tenant surrenders before the expiry of his term, he may be left to take care of himself. I should keep (b) & (c) of (a) & (b) & (c) "When a tenant quits his holding on the expiry of the term of his holding or is ejected therefrom by a decree of Court or otherwise."

See previous page. The only question to my mind is whether the Ad Com is sufficient for the law. I do not think it does. It is the object of the Act to enable tenants to claim compensation and there is no element of fairness in how many the kanon terms of the existing Act has kept out of compensation. That the point has not been raised before

in the manner hereinafter provided for improvements made by him or his predecessors in interest and for which compensation has not already been paid.

"(a) When such tenant lawfully quits or surrenders the holding, or is ejected therefrom by a decree of Court or otherwise.

"(b) When the landlord redeems the holding either by decree of Court or otherwise.

"(c) When the tenant becomes entitled to enforce the repayment of the debt due to him, by the landlord on the security of the land comprised in his holding, which has been demised to him, by the sale of such land."

The object of the Bill is to compensate tenants of all kinds, including even trespassers, for improvements effected and it has always been understood that the compensation is not to be paid from time to time as improvements are made but only when his connection with the holding ceases. The Section has been understood in this sense and from the discussions which preceded the passing of the Act it does not appear that the points now urged by the Advocate General were ever raised before. The section may remain unaltered.

section 5 sub-section (1) :- Agreeably to his suggestions with regard to the amendment of section 4 supra the Advocate General says that this sub-section should be recast as follows:-

" Whenever any Court passes a decree

or order for the ejectment of a tenant from his holding, or for the redemption of the land comprised in the demise to the tenant, it shall determine the amount of compensation, if any, due to the tenant for improvements under this Act and shall make such decree or order conditional on the payment to the tenant of the amount so determined".

The section as thus amended provides also for the Courts determining the amount of compensation when making a decree or order for the redemption by landlord of mortgage of lands demised to the tenant. This amendment follows ^{the Advocate General's} proposed amendment of section 4. Submitted that as the latter is considered unnecessary, the former is not needed.

Mr. Ross says that it is the habitual practice of the Malabar tenantry to pay no rent until ~~eviction~~, and that unless provision is made for setting off rents due against the amount of compensation determined undue advantage might be given to the ~~landlord~~ ~~tenants~~. He therefore proposes to add the following proviso to this sub section:-

"All arrears of rent due by the tenant at the date of execution of the decree or order shall be set off against the amount of the compensation for improvements ordered to be paid".

This will carry out existing Malabar law as enunciated in I. L. R. Madras 381 and 415 and may be adopted. The Palghat District Munsiff considers that the section must be drafted so as to entitle the tenant also to take out ex-

Sum done no argument:

12/11/17

The amended section has been dropped if my proposal with regard to Sec 4 are accepted.

Also if mine are accepted. J.S. 12/12/97

** Under Section 92 of the Transfer of Property Act the decree holder will have to pay within six months of the date of the decree & redeem the property. It is concerned*

I take it that if amount wanted to take the decree holder. J.S. 12/12/97
penetration or equity, he should be entitled to do so. If, the Proc. Code stands under the Act will stand, he can't do so, a provision to enable him to do so should be inserted - what is wanted is that within 6 months he should be entitled to require the execution of the decree.

This is a matter about which the opinion of the lawyers should decide. J.S. 12/12/97

Pay will. Let this provision be inserted as to draw attention to the point that the 7/2/98 Sec. 92 deal with it.
Conf. a section which effect should be inserted, but the law provides all that is wanted if the decree is properly drawn up.

If these words be added it seems to me this effect will be to confirm the

decree within which the plaintiff can sue out execution as in the case of a decree for redemption of mortgage. His reasons for making this suggestion are that the plaintiff may take out only partial execution thereof for recovery of rent from year to year, and put off paying the compensation indefinitely, ^{and} that in the meantime improvements may ^{be} neglected by the tenant and thereby suffer in value at a revaluation at the instance of the landlord some years afterwards much to the disadvantage of the tenant. It is not understood how a revaluation can be ordered at the instance of the landlord when once the Court has decreed the amount of compensation. The tenants, however, taking execution against their landlords for the repayment of the value of improvements is not quite unknown to Malabar. There seems, therefore, to be no necessity to make any such amendment as that suggested by the Palghat District Munsiff.

Section 4, sub section (2) The Advocate General proposes to leave to the Courts the determination of the question whether the "improvement" can be removed without causing substantial injury to the holding, and with this object he would modify the wording omitting the proviso to this sub section. Agreeably to his remarks on section 4, he also proposes to omit the phrase "if about to be evicted from his holding", and to add, after "Court" and before the proviso, the following words:-

"In a decree for ejectment or re-

The answer to the last question of Mr. Ross is that a tenant is not likely

I do not like this, & wd have
the Subscription as proposed above.
The servant may have built a house
for himself, which suited his convenience,
& w^{ch} he thought an improvement,
but it may not be an improvement.

Conf The Section is quite useless,
but it looks well & may be
retained

Pending final orders on the report called for from the High Court in para

period, the tenant himself has to wait long before he reaps the benefit of his improvements & it will moreover be impracticable to assess the cost of such improvements, while in regard to other improvements, e. g., construction of tanks, wells, channels and dams, conversion of dry ^{land} into wet, and one crop into two crop lands, reclamation of waste, etc., having the same effect, the outlay is made once for all or in a limited time, and often bears but a small proportion to the capitalised value of the increase in the annual produce, and, as general rule, the tenant reaps the benefit of his improvements in a substantial degree soon after such improvements are made. In the former case, he would give the tenant $\frac{1}{4}$ ths of the capitalised value of the increase in the annual produce as an inducement to tenants to make improvements, deducting $\frac{1}{4}$ of the capitalised value in favour of the landlord on account of his proprietary right in the soil; and in the latter case, he would fix the compensation at the full cost of such improvements. Mr. Ross ^{agrees} with him in regard to this ^{principle} of determining the amount of compensation. A statement showing the principles on which the Committee of 1884, Mr. Benson, the Advocate General and Mr. Ross proposed or propose to calculate the compensation is appended. The principle adopted in the Travancore ^{and} Kudiyan ^{and} Regulation is also specified therein. It will be observed therefrom that Mr. Ross and the Advocate General agree with each other on important particulars and that the

the mere omission of a land lord to revise the rent in the expiry of a lease or to allow the tenant to authorise any deduction from the compensation

After careful consideration, I think Rs 7-14 requires considerable modification, & I have put what I have to say about it into a printed note, which I append to this.

27/12/97

* Hardly the same principle. They all agree about capitalisation, but they do not agree about the deduction of one-fourth.

27/12/97

The distinction in principle between Sec 7 and 9 is that Sec 7 relates to ^{all} improvements which cause an increase in the annual value of the produce and Sec 9 to all ^{other} improvements which do not add to the value which is fixed for in Sec 8-11.

The A. Genl maintains this distinction arising from an increase in the annual value of the produce only in the case of the planting of trees or maintenance of fruit.

principles which they propose to adopt accord, in the ^{main} case of trees planted, with the principle on which compensation is awarded in the Travancore Regulation. They differ in one important respect from the recommendations of Mr. Benson. According to Mr. Ross and the Advocate General the tenant is to get $\frac{3}{4}$ of the capitalised value of the net increase in the annual produce only in the case of planted fruit trees, while according to Mr. Benson the same principle is to be applied in the case of all improvements which result in an increase in the value of the annual net produce, such as reclamations and land converted from dry to wet. The observations of the Advocate General and Mr. Ross on sections 7 to 9 of the draft Bill, ^{which were} adopted from Mr. Benson's note, follow as a matter of course from this difference in principle.

The Advocate General proposes (1) to limit section 7 to improvements of the nature described in section 3 (2) (h) by inserting (between improvements and has) the following clause "is of a kind described in clause (h) of section 3"; (2) to omit clauses (c) and (d) of section 7; (3) to omit the Explanation to section 7 as superfluous, as there can be no doubt about the assessment being deducted to arrive at the ^{value of the} net annual produce; (4) to omit section 8 and convert it into a proviso to section 7 as follows: "(1) Provided that, the tenant may

is of a kind described in clause (h) of section 3 and

7. When the improvement has caused an increase in the value of the annual net produce of the holding, the compensation to be awarded shall be ascertained in the following manner:-

(a) The Court shall determine, as nearly as may be, the average net money value of such increase and the number of years during which such increase may reasonably be expected to continue.

(b) The Court shall then ascertain what is the present value (at the current local rate of interest of money lent on the security of land) of an annuity equal to such money value for such number of years and three-fourths of

the sum so ascertained is more than the cost of making the improvement, determined in the manner laid down in Section 9, such cost, added to one-half of the excess of such sum over such cost, shall be the compensation to be awarded.

sum which the trees or plants might reasonably be expected to realize, if severed from the land and sold by public auction on the spot less the cost of such severance to be cut and carried away.

(2) Provided also that, when such trees or plants are immature, the compensation to be awarded may be the cost of making the improvements as defined in Section 9, instead of the compensation specified in sub-section (1) of this section.

Illustrations.

(1) The Court finds that the age of a coconut tree is between 20 and 30 years; that its probable future fruitful life is 40 years; that its future average annual yield will probably be 25 nuts; that the proper commutation rate is Rs. 20 per 1,000 nuts; that the current local rate of interest is 6 per cent.; that the cost of cultivating the tree for a year is 2 1/2 annas; that the annual assessment on the tree is 1 1/2 annas and that the cost of making the improvement was Rs. 2-12-0. The net value of the annual produce is, therefore, 4 1/2 annas, and a reference to the annuity table in Schedule I shows that the present value of an annuity of 4 1/2 annas for 40 years at 6 per cent. is Rs. 3-15-11. Deducting from this Rs. 2-12-0, being the cost of making the improvement, the excess is Rupees 1-3-11. One-half of this excess is 10 annas. The compensation to be awarded is this sum of 10 annas added to Rs. 2-12-0 or Rs. 3-6-0 in all [Schedule IV, Table II (1)].

(i) The compensation to be awarded for a plantation of teak trees, if mature, is three-fourths of the sum which they might reasonably be expected to realize if cut down and sold by public auction; but if the trees are immature the Court may award as compensation either the necessary cost of making the plantation, or three-fourths of the sum which the saplings might reasonably be expected to realize, if cut down and sold by auction, whichever is more advantageous to the tenant.

(1) Provided that, the tenant may at his option, claim as compensation for such improvements three-fourths of the

for such improvements, the tenant may at his option claim as

having regard to the same considerations

having regard to the accidents and diseases to which coconut trees are subject and

three fourths of Rs 3-15-11 or Rs 2-15-11

15

of fruit trees. He departs also entirely from Mr. Warden's system of estimating the compensation. The Appellate Court has this point clearly.

24/7/47
This seems to be a better principle than comes at the conclusion of Sec 2 (1)
28
27/12/47

For the reasons given at page 10 of the note I think compensation should be given for spontaneous trees or plants. I don't think, however, that more compensation should be given for trees & plants planted by the land lord or previous tenant than for spontaneous trees & plants.

28
27/12/47

I think they are right about this
28
27/12/47

Both think a fixed rule of interest may be adopted & I agree.
28
27/12/47

at his option, claim, as compensation for such improvement three-fourths of the sum which the trees or plants might reasonably be expected to realize, if sold by public auction to be cut and carried away.
(ii) Provided also that when such trees or plants are immature, the tenant may at his option, claim compensation for such improvements, the cost of making such improvements as defined in section 9;
(5) to omit the provision regarding compensation for trees of spontaneous growth, as under the customary law of Malabar and the existing Act, the tenant is not entitled to claim anything more than the actual cost of protecting them, and this would be secured to him under section 9;
(6) to make no allowance for deterioration in determining the compensation under section 9 (i. e. in the case of improvements other than trees), as the materials will be valued in their present condition;
(7) to omit proviso to section 9 of the Bill, as it is calculated to encourage speculative improvements (Mr. Ross agrees); and
(8) to omit the Explanations and several of the illustrations to sections 7 to 9. Mr. Ross recasts these sections in a similar manner adopting a fixed rate, the Court rate of interest i. e. 6% per annum as reasonable, for capitalising the value of improvements. The sections as amended by them will stand as follows:-

first
Illustration to proviso.

(2) If the annual yield is 12 nats and the other conditions are the same as in Illustration (1), the net value of the annual produce is one pie and the compensation to be awarded is 1½ annas [Schedule IV, Table II (1)] if the tree is valued under this section merely as a producer of fruit. The tenant, however, is entitled to compensation for the value of the stem as timber or firewood if that is more advantageous to him (Section 10). If, then, the stem is worth 8 annas as timber or firewood, the tenant is entitled to three-fourths of this sum under the Explanation to Section 8.

Proviso 1.

Proviso 1.

§ 2. The compensation to be awarded for any improvement other than those specified in Section 7 and 8 (1) shall be the cost of making such improvement. Such cost means the cost, at the time of valuation, of the labour (including supervision) and of the materials and other expenditure, if any, required to make the improvement, less a reasonable deduction on account of such deterioration, if any, as has taken place from age or other cause.

employed, used or incurred in

* Note. No mention is made of clauses c & d of Section 3(2) as his recommendation is to omit them altogether.

⑧ Note. no mention is made of clause i of section 3(2) as he proposes to omit it.

23

Mr. Ross

1337

" 7. The compensation to be awarded for an improvement of the kind specified in clause (a), (b), (c), (f) or (g) of sub-section (2) of section 3 shall be the estimated full cost of making such improvement less a reasonable deduction on account of such deterioration, if any, as has taken place from age, wear and tear, or other cause."

" 8. The compensation to be awarded for an improvement of the kind specified in clause (h) of sub-section (2) of section (3) shall be

(a) in the case of fruit trees which have not come into bearing, the estimated cost of planting, protecting and maintaining the same to date of valuation.

(b) In the case of fruit trees which have come into bearing, $\frac{1}{2}$ of the capitalised value of the produce of the same, such value to be determined by taking, as nearly as may be, the value on the spot (after deducting the cost of protection and maintenance and the Government assessment, if any) of the average annual produce of the trees for their probable future fruitful life, and then ascertaining the present value, at 6 per cent per annum, of an annuity of that amount for that number of years:

(c) in the case of timber trees and useful trees and plants other than fruit trees, either $\frac{1}{4}$ ths of the sum which the same might be expected to realise if severed from the land and sold by public auction on the spot, less the cost

184 C

of such severance, or the estimated cost of planting, protecting and maintaining the same to date of valuation, whichever is the greater.

"Provided that no compensation shall be payable for any tree or plant which has not been protected and maintained up to date of execution of the decree or order under which compensation is awarded."

25
1301P
The proviso in ^{his} section 8 against deterioration of the trees by the tenant's neglect between decree and execution is, Mr. Ross states, necessary in the interests of the Jemai and is in accordance with the ruling at XX Madras 124. Mr. Ross

states these sections as recast by him "avoid the presumptions with which the Bill is hampered in its sections 11, 12 and 13 and their accompanying schedules; they leave the Courts more latitude in dealing with the very varying local conditions obtaining in Malabar, and they follow the simpler plan of the Travancore Regulations (V of 1071) in referring directly and specifically to the various classes of improvements catalogued in section 3 of the Bill. " Whether the sections are to remain as drafted, or as recast by the Advocate General only Mr. Ross, will depend upon the principles which may be finally adopted for determining ^{min} compensation. Mr. Benson in para 7 of his note has fully stated his reasons for adopting the principles on which sections 7 to 9 of the Bill have been drafted.

If section 7 as modified by the Advocate General is adopted, clause (a) of sub-section (1) of section 13 and the corresponding portion of the 3rd schedule will be unnecessary, and sub-section (2) of section 13 and schedule IV may be omitted as the principle of calculation will be defined by sections 7 ^x and 9 and schedules 2 and 3 give the necessary facilities for assessing the compensation.

** as recast by the Adv. General*

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13. Section 10 Both the Advocate General and Mr. Ross consider this section unnecessary (vide remarks under section 6 supra) The former states that section 7, 8 and 9 are drafted so as to be exclusive of one another, though section 10 provides that one and the same improvement may at the option of the tenant be valued in any of the modes prescribed by sections 7, 8 and 9. If these sections as recast by them are approved section 10 will be unnecessary.

But please see para 11 of this note.
14. Section 11. This section contains a presumption as to rate of interest. Both the Advocate General and Mr. Ross consider that 6 % should be deemed to be the rate of interest. Mr. Ross states that allowing the usual court rate of 6 per cent per annum is reasonable and will simplify matters considerably. The Advocate suggests a few verbal alterations to carry out this intention - Should varying rates of interest be provided for?
Section 12. Contains a presumption as to cost of cultivating and harvesting of paddy, of planting and cultivating fruit trees and of maintaining fruit trees for one year.

15. Section 13. Sub sections (1) and (2) have been dealt with before (vide end of para 12 of this note)
As regards sub-section (3), which lays down that where reclamation has to be done as a preliminary to plantation, such reclamation, not being planting, protection or maintenance should be compensated as a separate work, the Advocate General says it is really no proviso for there is nothing in the section precluding the Court from awarding compensation for the reclamation or preparation of the land. Both he and Mr. Ross consider that the

The Adv. Gen. proposed to substitute for this section one about expenses of improvement and advantages granted in consideration of improvements, but I have said at page 17 that this should be added as a sub sec to sec 5.

28
27/12/97

I think it is that Mr. Ross has been some reason to fear that a fixed rate may not be suitable to all Malabar.

6% being the usual rate for Courts may be adopted, but perhaps 6 1/4 % may be adopted; see my printed note.
12/12/97
28/12/97

The question is whether the Court may not hold that it is.

I agree with the Adv. Gen. Mr. Ross in thinking it unnecessary. I will be satisfied with it, I think.
28/12/97

Mr. Ross states:-
"The whole scheme of sections 7, 11, 12, 13 and 14, with their ^{accompanying} schedules is too elaborate and aims at too much in the way of precise direction to the Courts, and is, I fear, more calculated to bewilder the ordinary Malayali than to simplify matters for him in respect of the most common class of improvements--productive trees. The principle of compensating the tenant for such improvements by giving him the capitalised

value of their future produce is no doubt sound, inasmuch as this fairly represents the increased value of the holding, to the janmi, for letting purposes; but in arriving at that value it seems only right and equitable that the Courts should be guided by the local data as to prices and cost of cultivation, and no advantage appears to be gained by hampering them with an arbitrary set of presumptions in the matter. Nor, in arriving at that ~~gross~~ value, does any necessity appear for prescribing any but a reasonable fixed rate of interest, which is a matter standing on a different footing from such data as actual prices and cost of cultivation. I would, accordingly fix the rate of interest in calculating the capitalised value of such improvements, at the usual court rate of 6 per cent per annum, which is reasonable and will simplify matters considerably."

The Advocate General says:-
"The schedules to the Bill and the illustrations to the various sections are too elaborate for what is comparatively a simple Bill. The very facilities intended to be afforded by the Schedules and the illustrations, in working the Act, may be found embarrassing when the Act has to be practically worked."

See my printed note of 27/12/97.
The Advocate General's view is that the schedules are too elaborate for what is comparatively a simple Bill. The very facilities intended to be afforded by the Schedules and the illustrations, in working the Act, may be found embarrassing when the Act has to be practically worked."

Or on account of claim to compensation 2 houses were wished

sub-section and the illustrations are unnecessary.

As regards sections 12 and 13 the Palghat District Munsiff says ^{practically} ~~introduces numerous details~~ that it is not possible to fix prices of improvements as a legislative measure para 12 at page 17 of this note. He says, according to local custom & practice, and states that, if necessary, the

Government can make rules in this connection and the Collector can be requested to furnish the Courts with statements of the prices from time to time. This appears to be a suitable suggestion and may be adopted. It will not do to go on amending the schedules to the Act each time a change is found necessary. Power may be taken in the Act to make rules for drawing up schedules of ^{prices, compensation} ~~etc.~~ etc.

16. Section 14. Mr. Ross considers that this section which provides against overplanting is very necessary as there is good ground for believing that, in N. Malabar particularly, the high rates of compensation awarded under the existing Act have induced overplanting, to the detriment of the real interests of the district.

Section 16 has been dealt with before. (vide paras 8 and 9 of this note (page 10))

Section 17. Provides that this Act shall not take away the right of any person to claim compensation for improvements such as shops, which are not contemplated in the Act. The Advocate Genl. proposes to substitute "under the provisions of " for " those dealt with by ". As amended the section would mean that even for improvements contemplated in

28/12/97 This is a point I have touched above

the Act compensation may be claimed otherwise than in accordance with its provisions. This is not what is intended. The section as printed in the draft Bill may stand.

19. Schedule IV, Table II(1). In the "Explanation"

at pp 16+17 of the draft Bill

"or explanation (1) to Schedule IV, Table I"

appears to be a mistake for

"or explanation (2) to Schedule IV, Table I"

27/1/97

I had substituted under the provisions of for

29
12/12/97

In my printed note I have proposed that Schedule III should be omitted.

29
27/12/97

Conf. The majority were for capitalizing in the case of all improvements, but Mr. Ross was against it in the case of Paddy

Unlucky in existence at the beginning of the tenancy. See note at the foot of p. 8

Conf. The protection maintenance of spontaneous trees is an issue? provisions for which have been made

NOTE on the way on which COMPENSATION for the IMPROVEMENTS of EVICTED TENANTS in MALABAR should be calculated.

1. The existing law leaves a vast amount of discretion to the courts as to the way in which compensation for improvements should be calculated. The experience of ten years has proved that it leaves too much to discretion. More definite rules must, therefore, be laid down; but the more definite they are, the more carefully they must be scrutinized, since every error in them will have a persistent and cumulative effect.

2. The Bill framed by Mr. Benson provides that, in the case of all improvements which increase the annual net value of the holding, the capitalized value of that increase shall be taken into consideration. The Advocate-General and Mr. Ross think the capitalized value should be taken into consideration in the case of fruit trees, but not in the case of other improvements causing an increase of produce. It seems to me, however, that there is no good reason why a consideration of the capitalized value of increases caused by any sort of improvement should be refused.

3. Mr. Benson thinks that, when useful trees or plants have been sown or planted "by man", three-fourths of the value should be given as compensation, and when they are spontaneous, one-half. The Advocate-General and Mr. Ross think no compensation should be given with respect to the value of spontaneous trees though the Advocate-General (differing from Mr. Ross who would give nothing) would grant compensation for maintaining and protecting them, and thinks this is all the tenant gets under the existing Act. For the reasons given at page 10 of the office-note, I think compensation should be given for spontaneous trees and plants, as well as others, and whether it has been given hitherto or not, it was intended to be given under the existing Act. Mr. Benson seems to me to be right in his conclusion that less compensation should be given for spontaneous trees and plants made for others, but I do not think the distinction is rightly stated in the Bill. Trees planted by man may have

Yes - and also between those
spontaneously growing before his time
and during it. *MS*

I don't follow para 4. It begins by saying
"Useful trees or plants (other than fruit trees)" and then goes off to the land reclama-
tion question which is provided for by S. 7 of the
bill. But how can there be an increase
of produce in the case of trees other than
fruit trees? *MS*

I have mistaken Mr. Benson.
His bill gives a portion of the
value of all increase of produce
to the landlord. Under his section 7.

I don't think that we should make
any deduction from the compensation for an
improvement, if carried out in a proper way,
on acct. of the tenant's enjoyment thereof for a period.
Putting the case of trees or plants, which are tem-
porary improvements, certain to be exhausted
sooner or later, on one side, we have to consider
such permanent improvements as the erection of
dwelling houses, the reclamation of land from
jungle and the conversion of dry land into
cultivable. With respect to these, I believe that the
fairest way would be to treat the tenant's en-
joyment thereof as his remuneration for his skill
& enterprise and to award him, on his creating
his holding, the cost of effecting the improvement.
Less such deduction as may be necessary in
each case for deterioration. *MS*

Mr. Benson thinks it would be wrong to
give the improvement to the landlord free
of its proper cost.

I think, however, that whatever may
have been the cost of the improvement, its
real value (that is the measure of its benefit)
of compensation, & this real
value is the capitalised value of the increase.
Part of the value is liquidated by the
expense to the tenant of carrying out the
of the improvement into the soil of the
landlord's land. The landlord ought to
pay the residue as compensation.

Mr. Benson also thinks that the tenant
ought in justice to be allowed interest

been planted by the landlord himself or
some previous tenant. In my opinion the
distinction would be between trees and
plants, sown or planted by the improver,
and trees and plants not sown or planted
by the improver.

4. In the case of useful trees and plants,
Mr. Benson assigns a portion of the value
of the result of the improvement to the
landlord, but he does not assign to him
any portion of the value if it results in an
increase of produce. The Advocate-Gen-
eral and Mr. Ross would both give him
one-fourth, and I think they are right.
When a reclamation, say, is effected, it
is made possible by the situation of the
land; and the quantity of paddy it pro-
duces is regulated by the qualities of the
soil; so the landlord owns some share in it.
The determination of what that share is
must be arbitrary, but it seems to be in
accordance with the public opinion and
long continued usage of the West Coast to
estimate it at one-fourth, and this is the
share assigned by section 8 (1) of the
Travancore Jenmi and Pudiyan Regula-
tion of 1071.

5. There is one important consideration
which Mr. Benson has left out of account
in dealing with improvements which cause
an increase of produce, and that is the
amount of benefit the tenant may have
enjoyed in consequence of the improve-
ment. This, as the Advocate-General
says, may be very great in the case of some
improvements such as reclamations,
though it is generally very small in the
case of improvements which result in fruit
trees. The only reference Mr. Benson
makes to this subject in his note is at page
26. He says there that, though it was
provided for in clause (e) of sub-section
(1) of section 83 of the Bengal Tenancy
Act of 1885, it was omitted in Madras
Act I of 1887 (which we are now repeal-
ing); and that though it was recognized
in the Irish Land Act of 1870, it was not
recognized in the Irish Land Act of 1881.
I know of no explanation why the omis-
sion was made, and the mere fact that it
was made is not sufficient to warrant us in
repeating the omission now. The import-
ance of the consideration is shown by the
illustrations to the amended section 7,
which I shall propose below.

6. Another point in which I think
Mr. Benson is wrong is in making the
cost as described in section 9 of the Bill, is

in the case (properly) of fruit and
other improvements. But it is the value
of it, not the cost of it, which is the
basis, ought to be taken into con-
sideration, & interest on the money
representing the value is likewise to be
considered when the value is
capitalised. *MS*

Comp. No.
deduction
shd be made
on account of
the tenant's
enjoyment of
the improve-
ment. *MS*

Case if necessary a section may be inserted which gives effect to the tenant's produce the improvement in a more effective way than it might be done by the landlord.

3

Mr. Ross thinks the word, "required," in his Sec. 9 ensures a calculation with reference to the cost proper not the actual cost. I do not think however it is the cost of the improvement that should be taken into consideration, but its value.

E. g. A tenant improves a plot of land by supplying it with irrigation. He does so by digging a channel from a source 2 miles off. Investigation proves that he might have done it by digging a channel (of the same width) from a source 1 mile off. In this case the expenditure required for making the improvement is twice as great as it ought to have been. The value gained by irrigating the plot of land is what he should be compensated for.

to be the actual cost, not the proper cost. An element in the calculation of the compensation for improvements which have resulted in an increase of the produce. What has to be considered in justice to the landlord at the time compensation is calculated in cases where an improvement has had its full effect is not the expense incurred in making the improvement, but the value of the result. Moreover, the actual cost may not be the sum which the improvement ought to have cost. If the tenant is a fool, he may have spent in effecting the improvement more than he ought to have spent and more than the improvement is worth. It would not be right to make the landlord pay for his foolishness. On the other hand, if the tenant is a genius at that kind of work, he may get the improvement carried out for less than would be required ordinarily. The landlord ought not to pay less on that account. In the case of improvements which do not increase produce or which have not produced their full result at the time of ejection, it may be necessary, in justice to the tenant, to consider what they should have cost, but not what they actually did cost.

7. A minor point which needs attention is whether it is necessary to take interest at varying rates or at a uniform rate? The Advocate-General and Mr. Ross think it should be taken at a uniform rate, and I agree with them. Rates of interest differ very slightly in different parts of the same district. Six per cent. is the rate generally taken in court transactions, and it has never been objected to. I should prefer 6 1/2 per cent., or one anna in the rupee, as more convenient. If schedule I can be easily drawn out at that rate, but I am not certain about this.

8. Mr. Ross makes a suggestion to the effect that it should be provided that compensation will not be given unless the improvements are maintained till the date of execution of the decree, and I think this suggestion should be adopted.

9. As regards the four schedules appended to the Bill, I am of opinion that some alteration is necessary. The Advocate-General thinks they are too elaborate for so small a Bill. Mr. Ross thinks this too, and points out that prices and charges differ vastly in different parts of Malabar, and that Government will have to alter the schedules so often under section 160 (1) that the labour involved will be irksome, that the law will be uncertain,

Mr. Ross's suggestion is not a very happy one under the existing law & practice in Malabar, if the improvements are not maintained till the date of the decree, then when the decree is passed an adjustment is made.

Case No. 2 under the Bill to insert a section which gives effect to the tenant's produce the improvement in a more effective way than it might be done by the landlord. This seems to be a foolish criticism.

Conf. All the Schedules should be amended. Sch. I should be reprinted as suggested by the Hon. Sec. of the Govt. The Schedules should have a table for each of the 12 districts. The Schedules should be amended so as to be more in accordance with the actual state of things in the districts. The Schedules should be amended so as to be more in accordance with the actual state of things in the districts.

produce the land is situated for the last 10 years in -
mediately preceding the institution of the suit until the contrary
is shown - the Courts shall presume that the price of
coconuts, areca nuts, pepper & paddy is that shown in Schedule

Sub Sec 2 of Sec 13
And now: When the pre-
sumptions in Sec 12 &
Sec 13 (1) have not been
rebutted the compensation
consisting of a coconut tree,
an areca nut tree, a
pepper vine, or paddy shall
be as shown in Schedule
JG

and that its uncertainty will affect the
public injuriously. He is of opinion also,
that being so voluminous and complicated
the schedules will embarrass the courts
rather than help them; but as to this point,
I think we may trust Mr. Benson. The
schedules have all been most carefully pre-
pared, and Mr. Benson has been assured
by the District Munsifs now in charge that
they understand the schedules and will
be saved trouble by them. I am afraid,
however, Mr. Ross is right in believ-
ing that there will have to be many
schedules of prices and charges to suit
different parts of the district. A slight
difference in price may make a great
difference in the amount of the compen-
sation. One objection to the schedules,
and specially to schedules II, III and IV,
is that they seem to imply a distrust of
Malabar Munsifs which makes it neces-
sary to lie them down to an unusual
extent. I see no reason for such a dis-
trust. They have not given proper com-
pensation hitherto, but that is because
the law has been indefinite, has said
nothing about capitalizing the value by
which improvements increase produce,
and has left it open, or been thought to
leave it open, to the courts to settle what
portion of the value of the results of
improvements shall be considered the
property of the landlord. These defi-
ciencies will now be supplied. Another
objection to schedules II, III and IV is
that they direct the courts to presume as
the fact what is known not to be the fact,
viz., that the prices and charges given
in schedules II and III are prevalent
throughout Malabar. It is true that
when we impose a settlement we take the
average price of paddy throughout a dis-
trict to be the price in all parts of it, but
that is a very different matter. It is the
beginning, not the end, of the settlement
procedure, and the money assessment,
which is the final result, is fixed after many
processes, all of which have a large margin
in favour of the cultivator. The object
is not to ascertain how much he really
gets from his land, but what portion of
it can safely be taken by Government.

Look on these Schedules as
intended (1) to save labour
and (2) to save litigation by
the introduction of precise rules
which on the average will give
fairly correct results. But I don't
object to the rules in Schedules
II to IV being taken as presumptive
only
BJ

Mr Benson says the object of the
Schedules is not to "tie" the Munsifs,
but to save labour in calculation
& to bind the Commissioners. He thinks
it is a pity to have the prices in Schedule II
(Prices of Coconuts, areca nuts, &
pepper) be determined in each case
the Courts will determine them on
limited information & by methods dif-
fering from each other, many of which
will be wrong. What they should take the
price to be is the average price over
a long series of years. The Courts cannot
easily ascertain this, but the Rev. Depy
can. The uncertainty as to prices will add
not to the uncertainty of compen-
sations, & the cost of litigation. He
thinks too that it is a pity to give up
Schedule I & especially Table II of it

10. The first schedule gives the present
value at 6 per cent. of an annuity, be-
tween one pie and Rs. 100, for periods
varying from 1 to 50 years and in per-
petuity. I have found it of the greatest use
in the numerous calculations I have
made with regard to the effect of the
Act. It emphasizes the propriety of

as it will save the Munsifs much
labour.
I entertain no opinion on
this
8

Comp. 6% make note
ad opted 25

What is wanted is a table showing
the sum of 1 Rupee at 6% at the
end of 1, 2, ... 50 years. That
is easily supplied. ~~There~~ There
are plenty of such tables available. Add
a table (also available) giving the value
in annas & pies of decimal fractions
of a rupee & the case will be complete
BS

It would be very expensive &
trouble some to print like this - all
black, but with different type, could be
better
BS

I agree
25
7/2/98
So does the Comptroller
25

capitalizing increases, which is a novel
idea. It can be made absolutely correct,
and we must make sure that it is so
before the Act is passed. It has been
most carefully prepared, and I have tested
many entries in it and found them all
perfectly correct, but I cannot be certain
about any other entries, and we must know
on what authority the table is based.
Moreover, as I have said above, I think a
table at $6\frac{1}{2}$ per cent. would be more con-
venient. Schedule I should be retained
with this table as table I. I think there
should be a table II in it, showing the
amount of full annuities. This will
enable courts to calculate the amount of
benefit tenants have enjoyed from im-
provement; and, as I have said, I con-
sider this as very important matter.
Moreover, I have found that it is very
easy to take out wrong entries from such
tables as these, and it would be well to
print alternate horizontal lines in black
and red, and separate each line from the
next by a black line, thus—

	27 years.	28 years.	29 years.
	28	29	30
1 Rupee ..	13 3 4	13 6 6	13 9 5
2 Rupees ..	26 6 9	26 13 6	27 2 11
3 Rupees ..	39 10 1	40 3 6	40 12 4
4 Rupees ..	&c.	&c.	&c.

11. The Second Schedule shows the
price of cocoanuts, arecanuts, pepper and
paddy, and the price so shown is not a
mere presumption, to hold good till the
contrary is proved; but a fact to be
acted on till Government alters the
schedule. The Third Schedule shows
the cost of cultivating paddy, and the
cost of rearing cocoanut trees, arecanut
trees, pepper vines and jack trees till
they come into bearing, and of maintain-
ing them afterwards. The sums shown
in this schedule are to be presumptions,
holding good till the contrary is proved.
At page 37 of his note, Mr. Benson says
the presumptions are intended "to meet
the numerous cases in which no evidence
as to the cost is offered or in which the
evidence is insufficient to constitute
proof." Coming from a Judge who has
had so much experience of Malabar as
Mr. Benson, this consideration is entitled
to great weight. On the other hand, the
objections which I have stated above are

very strong. Mr. Benson's consideration will be satisfied and the objections met, if the schedules are retained, but declared to show the prices, &c., which shall be taken to be the prices, &c., in the absence of proof on that point. The following alterations should, however, be made in them. In Schedule II, the word "assumed" should be inserted before "price," in the heading and the word "commutation" before "price" in the heading to the list of prices should be struck out. In Schedule III, there should be the heading "assumed cost of cultivation, &c.," and in the first line, the words "and harvesting" should be inserted after "cultivating."

12. Schedule IV shows the amount of the compensation prescribed by the Act in the case of fruit trees before and after they came into bearing. It assumes that the prices of Schedule II and the charges of Schedule III are prevalent in all parts of the district, and if they are not, it will be of little or no use. I can imagine, too, many special considerations which may come before the courts and will make it useless. I think it should be altogether omitted.

With reference to these observations the following sections should be substituted for sections 7 to 14 of the Bill:—

7. When a tenant claims compensation on account of an improvement which has resulted in an increase in the value of the annual net produce—

The Court shall first determine the value at 6 per cent. (or $6\frac{1}{4}$ per cent.) compound interest of the benefit, the tenant has enjoyed in consequence of the increase in produce.

The Court shall then determine the many value of the net increase at the time or, if is likely to alter, in future the number of years during which such increase may be expected to continue, and the capitalized value of such increase: Three-fourths of the sum shall be the tenant's share of the value of the improvement.

If the benefit the tenant has derived from the improvement is equal to, or greater than his share of the value of the improvement, no compensation shall be granted; if it is less, the amount by which it is less shall be granted as compensation.

Illustrations.

(1) A tenant claims compensation on the ground that eleven years ago he effected a reclamation, resulting on the annual production of paddy, the net value of

~~Table I is a rough approximation~~
~~which will probably be generally ac.~~
~~cepted. But perhaps the other~~
~~matters.~~

See above

As I have said above, I should
 not mix up improvements con-
 sisting of the planting of fruit
 trees with other improvements
 of a permanent nature.

of the alleged 3/1/98
 increase

I suppose Sir Henry refers
 to his note on page 2. Mr.
 Benson will mix them up,
 & I don't see what is gained
 by not doing so

7/2/98

18-1421

which, after making deductions for the cost of cultivating, harvesting and assessment is Rs. 100, and which may be expected to exist permanently. Then, in the ten years during which he has enjoyed the benefit of the improvement he will have profited by it to the extent of Rs. 1,057-0-7. The capitalized value of the improvement is Rs. 1,666-10-8 and the tenant's share of it is Rs. 1,250. The compensation given will be Rs. 192-15-5.

(2) A tenant claims compensation on the ground that thirteen years ago he effected an improvement which resulted in permanent annual net increase to the produce of the holding of Rs. 100. Then in the twelve years during which he has enjoyed the benefit of the improvement he will have profited by it to the extent of Rs. 1,269-12-10. His share of the value of the improvement, viz., Rs. 1,250, is less, so he will get no compensation.

(3) A tenant claims compensation on the ground that he planted and reared ten cocoanut trees which have just come into bearing. The trees having only just come into bearing, the benefit the tenant has enjoyed in consequence of this improvement is *nil*. If the trees yield 25 nuts each per annum which can be sold for Rs. 20 a thousand, and the cost of cultivation and assessment are As. 2-6 and As. 1-3 per annum per tree, the net annual increase of produce for all 10 trees is Rs. 2-10-6. If the trees can be expected to go on producing 25 nuts each for 40 years, the capitalized value of the net increase is Rs. 39-15-6. The tenant's share of it is Rs. 29-15-7 and this sum should be given as compensation.

(4) A tenant claims compensation for 10 areca-nut trees, which he has planted, which require artificial irrigation, and which have just come into bearing. In this case, also, the tenant has enjoyed no benefit from the improvement. If the trees yield 200 nuts each per annum, which can be sold for As. 2-6 a hundred, and the cost of cultivation and assessment are As. 1-3 and pies 4 per annum per tree, the net increase from all 10 trees is Rs. 2-2-2. If the trees can be expected to go on bearing 200 nuts a tree for 20 years, the capitalized value of the increase is Rs. 24-7-10. The tenant's share of this value is Rs. 18-5-10, and that sum should be given as compensation.

(5) A tenant claims compensation for 10 areca-nut trees which he has planted, which do not require artificial

irrigation, and which have yielded 100 nuts a tree since the beginning. If the nuts are worth As. 2-6 a hundred and the cost of cultivation and assessment are pies 2 and pies 4 per tree per annum, the tenant will have got a benefit from the improvement of As. 2 a tree a year or Rs. 6-8-10 for 10 trees for five years. If the trees can be expected to yield 100 nuts a tree for the next five years, 200 nuts a tree for the 6th to the 10th year, 100 nuts a tree for the 11th to the 15th year, and then to cease bearing, the increase for the first five years will be Rs. 1-4-0 a year and the value of an annuity of this amount for five years is Rs. 5-4-3. The increase for the second five years will be Rs. 2-8-0 a year. The present value of an annuity of Rs. 2-8-0 a year for ten years is Rs. 18-6-5 and the present value of an annuity of the same amount for five years is Rs. 10-8-6, so the present value of the annuity for five years, commencing five years hence, is Rs. 7-13-11. The increase for the third five years will be Rs. 1-4-0 a year. The present value of an annuity of Rs. 1-4-0 a year for 15 years is Rs. 12-2-3 and the present value of an annuity of the same amount for ten years is Rs. 9-3-2, so the present value of the annuity, commencing ten years hence, is Rs. 2-15-1. The full value of the improvement is therefore Rs. 5-4-3 plus Rs. 7-13-11 plus Rs. 2-15-1 or Rs. 16-1-3. The tenant's share of it is Rs. 12-0-1. The compensation will be Rs. 12-0-11 minus Rs. 6-8-10 or Rs. 5-8-1.

8. When a tenant claims compensation for an improvement which has resulted (1) in fruit trees that have not yet come into bearing, (2) in fruit trees that are past bearing, (3) in fruit trees that are barren, (4) in timber trees, (5) in trees or plants which are useful for fuel or in other ways.

(a) The court shall first determine what, under the conditions that have prevailed during the time, the trees or plants have been reared, was the proper cost of rearing them and in the case of fruit trees which have not yet come into bearing, what amount should be added on account of the future increase of produce which may be expected from them.

(b) The court shall then determine the sum which the trees or plants would sell for if sold at public auction to be cut and carried away. This shall be declared to be the value of the improvement. If

seems more to be got by adding the value of future produce with cost of rearing the trees.

Mr. B. asks how the value of future increase of produce is to be calculated?

I do not think it is necessary to lay down precise rules. The principles of capitalization is sufficiently laid down. The value of defined annuities is shown by the last illustration to 1-7.

Mr. B. thinks that if capitalization is adopted, the tenant, under the Act, gets both the proper cost of the improvement & the value of the future increase, & so is better off than the tenant under the Act. I do not see that, however, the idea of the Act is to compensate for the value, not the cost of the improvement & the proper value. In this case

the trees or plants were planted or sown by the claimant, three-quarters of the value shall be declared to be his share of it. If the trees or plants were not sown or planted by the claimant, one-half of the value shall be declared to be his share of it.

(c) If the claimant's share of the value is greater than the amount determined under (a), such share shall be given as compensation. If it is equal to it or less, the amount determined under (a) shall be given as compensation.

9. A tenant claims compensation for such an improvement as is not described in sections 7 or 8.

The court shall determine the value of the result of the improvement at the time when the compensation is granted, with reference both to the proper cost of it, and to any future increase it may be likely to effect in the produce of the holding, and the amount of this value shall be given as compensation.

10. On application made within one month from the date of execution under sections 7, 8 and 9, the court may direct the recipient of compensation to pay back to the landlord the amount of it corresponding to any result of the improvement which has not been maintained up to the date of execution.

11. For the purposes of this Act the rate of interest taken shall be 6 per cent. (or 6 $\frac{1}{4}$ per cent.).

12. The present value of future annuities and the amount of past annuities shall be as shown in schedule I. When no evidence is offered as to the price of cocoanuts, arecanuts, pepper or paddy, or when the evidence adduced does not amount to proof, the court shall assume such price to be the price shown in schedule II. When no evidence is offered as to the cost of cultivating and harvesting a crop of paddy, as to planting and cultivating coconut trees, arecanut trees, jack trees and pepper vines, till they come into bearing, or as to maintaining them after they come into bearing, or when the evidence adduced does not amount to proof, the court shall assume such cost to be the cost shown in schedule III.

13. (1) The Local Government, may amend, add to, or cancel the schedules referred to in section 12, and may direct that they shall be in force in whole, or part, or with any specified variations, in any local area.

(2) Such schedules shall be published in English and Malayalam and shall be kept publicly posted in the courts having jurisdiction in the area to which they apply.

Schedule I to consist of two tables. The first table to be as at present, but headed "Table I." The second table to be headed "Table II, showing the amount of an annuity of sums for one pie to Rs. 100 for from one to fifty years." The several entries in each to be divided by black lines, and to be alternately red and black.

Schedule II to remain as at present, but the word, "assumed" to be entered before "price" in the heading; and the word "commutation" before "price" to be struck out in the heading of the right hand column.

Schedule III to remain as at present, but not to be headed "assumed cost of cultivation, &c.," in certain cases.

27/12/97

Mr. Benson has seen the printed note & I append his observations on it, which are abstracted in the margin.

7/12/98

See in. I have
recorded notes under
more of the H. a.;
Per H. Buis.

JG
7/2/98

1467
The H. a. Buis -

I recirculate the file to
the H. a. with reference to
H. a.'s note of 9.1.98 on
page 2 of the notes

8.12 11.1.98

My dear Grose,

If it is not too late, I hope I may write a few lines on your note as to the amendments in the Malabar Tenants Bill in the hope that you may reconsider some points.

1. The most important matter is that in S. 7 (where there is an increase in the annual net value of produce) you ignore the cost of making the improvement altogether. This is very hard on the tenant. E.g. Take your illust. (1) - The cost of the reclamation would probably be at least ten times the annual net increase of produce. It might be much more, but say it is ten times only. The tenant, therefore, spends Rs 1000 in making the improvement. In ten years he receives Rs 1057.0.7 benefit paid i.e. he got, say, 10 p.c. on his money. At the end of the ten years you pay him a lump sum of Rs 192.15.5 & you hand over his improvement worth Rs 1666.10.8 to the land-lord - net result. The tenant, after ten years work, has lost Rs 808 out of his capital of Rs 1000: and the land-lord, who has risked nothing, gets the difference between Rs 192 & Rs 1666, i.e. Rs 1474 -

Take your second illust. - Here the case is still worse. After 12 years ~~when~~ the tenant is turned out, without receiving back any part of the Rs 1000 capital which he put into the improvement, & the landlord who has done nothing, & risked nothing, gets Rs 1666 of value created by the tenant's industry, enterprise & capital.

The first and cardinal principle underlying my proposed amendments (p. 23) was that the tenant who risked his capital in improvement should have the first claim to recover that capital out of the improvement, before the land-lord could get any benefit from the improvement & that thereafter the land-lord & tenant should share the benefit. That was what the

(or at least the "proper" cost of the improvement)

Committee of 1884 thought, & that was what Witterbottom approved (see pp 20 & 21 of my Note).

Illustration I put - 2 in your S. 7 (unless I misunderstand it) shows that every improvement resulting in a ^{fixed} permanent increase of net value may be appropriated by the land-lord, without compensation, after it has been in existence for twelve years, & this no matter what its proper cost may have been. This would amount to wholesale confiscation of such improvements, for hitherto the tenant has always been held entitled at least to the proper cost of the improvement.

Similar arguments, though in a less degree, are applicable to improvements (such as fruit-trees) which wear out after a time.

Perhaps the "proper cost" of the improvements was neglected in your ~~note~~ ^{section 4} thorough oversight, as you do not refer to it in your Note: ~~readward~~

(2). If you adopt (as you have) the principle that the past benefit to the tenant is to be deducted from his compensation, ought you not to allow him interest at least on the "proper cost" of his improvement, & this, I think, should be allowed in perpetuity, unless, of course, he is repaid the "proper cost", as I have urged that he ought to be.

These calculations, however, would add enormously to the complexity of the problem, & every increase of complexity, besides occupying the time of the Court, throws power into the hands of the Comers, to diminish which was one of the main desiderata in undertaking legislation.

In the end the result will be much the same as ^{that of} my proposal, since I give the land-lord half the surplus over proper cost, & you give him only quarter the future benefit.

(3). Your Section 8 (2). in the case of young plantations of fruit trees. What guide is the Court to take as to "the amount which should be added on account of the future increase of produce which may be expected"? Is it to be the capitalized value of the increase? If so, in this case the tenant gets ~~less~~ the "proper cost" of the improvement, and the whole (or three fourths) of the value of the future increase, & is thus much better off than if the trees had come into bearing. If the produce is not to be capitalized, what guide is the Court to take?

Again, suppose the tenant has been foolish, say, in planting Teak in an unsuitable soil & has spent a lot of money with but little resulting value. The land-lord would under S. 8 (c) have to pay the sum so spent, though it might be greater than the value of the wood.

4. I think para 4 of your Note misapprehends my proposals. See my S. 7 illust (4).
5. Para 6 also of your Note seems to misapprehend me. I spoke of the cost "required", i.e. requisite or necessary & proper, to make the improvement. I do not speak of the actual cost anywhere, I believe. (See Note p. 34).
6. Para 8 of your Note. Under the existing law & practice in Malabar, if the improvements are either more or less at the time of grant of the decree, than when the decree was passed, an adjustment is made.
7. Para 9 of your Note. The object is not to tie the Dist. Munsifs, but to save the the labours of calculation, & to bind the Comers. I think it is a good

147
pity to persons leave the prices in
Sched. 2 open to determination in each
case. Each Municipality may take a different
standard - one will take the price in
the nearest village at the time of the audit,
and then the average of the year, and then
of a series of years - One will take
retail, and then wholesale prices & so
on. Thus in a year of high prices
the compensation will be different from
what it will be in a year of low prices.
It of course, ought to depend on the
average price over a long series of
years, but this neither the Court
nor the parties can easily prove
as certain - Whereas the Rev. Dept.
can do so, & the prices given by me
are the result of most careful enquiry
& represent very fair average prices.
I feel it will greatly add to the accuracy
of the compensation, & the cost of litigating
if the prices are not laid down
by authority.

I think, too, it is a pity to give up
Sched. 4. Table 2. especially.

This merely the mathematical result
of certain data & will save the Courts
working out each problem as it arises.
In fact, each Court will have to construct
similar tables for its own use, & the
risk of error will be enormous
increased.

This note is very hurried, & I hope you
will excuse me if I have overlooked
or misunderstood anything.

If you care for me to go & speak
to you about any point I shall
be most happy to do so.

My interest in Malabar, both tenants
& landlords - must be my excuse
for writing at all.

I return your note.

R. S. Benson

Advocate General

Mr. Ross.

Jenai and Kudiyam Regu-
-lations.

$\frac{3}{4}$ of the capitalised value
of the increase in the annual
produce *or $\frac{3}{4}$ of the sum which the
trees might be expected to realise if
sold by public auction, whichever
is greater.*

$\frac{3}{4}$ of the capitalised
value of the increase
in the annual produce.

$\frac{3}{4}$ of the capitalised
value of the product of
the trees.

Full cost of making such
improvements.

Full cost of making
such improvements
less a deduction on
account of deterioration.

Estimated full cost of
such improvements
minus deduction for
wear and tear.

The cost of making the im-
-provement including cost of
supervision as defined in
section 9 of the Bill *or $\frac{3}{4}$
of the sum which the trees or plants
might be expected to realise if sold
by public action to be cut and
carried away.*

The estimated cost of
planting, protecting and
maintaining the same to
date of valuation.

Full cost of making such
improvements *or $\frac{3}{4}$ of the sum
as in Case III which the trees
or plants might be expected to
realise if sold by public auction*

Do or $\frac{3}{4}$ of the sum which
the trees might be expected
to realise if cut and sold
on the spot less the cost
of such severance whichever
is greater.

*Under this, are spot-timbers
in which case no compensation
is to be paid 25*

*Do
for long trees
have wild trees
of open land are
grown 25*

I. When the improvement consists
of fruit trees and plants in
bearing which cause an in-
crease in the net value of the
annual produce.

II. Other improvements such as
reclamations and lands con-
-verted from dry to wet,
which result in an increase
in the annual produce.

III. When the improvement con-
sists of fruit trees and
plants not yet in bearing.

IV. When the improvement
consists of timber or
fuel trees or other use-
ful trees or plants not pro-
-ducing a periodical crop.

V. In all other cases.

Market value ascertained
in such manner as appears
equitable.

Committee of 1884.
 $\frac{3}{4}$ of the net value
capitalised at not
less than five and
not more than ten
years purchase.

Mr. Benson.
Cost of making
the improvement
plus $\frac{1}{2}$ (capita-
-lised value of
such increase—

*the cost of making
the improvement
or capitalised
value or cost of
making improvement
whichever is greater*

The estimated cost of the
labour and capital ex-
-pended in planting
together with reasonable
interest thereon.

Cost of making
the improve-
-ment inclu-
-ding cost of
supervision,
interest in cer-
-tain cases and
compensation
for risk in
certain cases.

The value of the timber
reckoned at current rates.

Probable value of the
trees if sold on the
spot by public auc-
-tion less a deduction
to cover the cost of
uprooting stumps and
restoring the ground
to the condition in
which it was when
leased to the tenant
and in consideration
of the landlords'
right in the soil.

** not the full value
 $\frac{3}{4}$ of it if planted
3 man, $\frac{1}{2}$ if
spontaneous. 25*

same as in case III.

Section

(1) Between Sections 1 & 2, the following should be inserted - "Headnote Act 1 of 1887 is hereby repealed."

Section

(1) The following explanation should be added, "Explanation. No work executed by a tenant shall be deemed to be an improvement for the purposes of this Act if it substantially diminishes the value of any other part of the landlord's property."

Section

(2) This should be worded thus: (a) The planting of fruit trees, timber trees & other useful trees & plants & the protection & maintenance of trees & plants so planted."

Section

(2) (i) This should be worded thus: (i) The protection or maintenance of such trees & plants the same having grown spontaneously or having been planted by the landlord or any previous tenant."

Section

4. This section should remain as it is but an explanation should be added, making it clear that "which" includes all cases in which tenant is made to go, when he does not want to go, as at the end of his lease or on the redemption of the Karam."

Section

5. This section should run - "Whenever any Court passes a decree or order for the ejectment of a tenant from his holding, or for the redemption of the land comprised in the decree to the tenant."

shall determine the amount of compensation, if any, due to the tenant for improvements under the act, & shall make such decree or order conditional on the payment to the tenant of the amount so determined.

(2) When under an express agreement the tenant at the date of execution of the decree or order shall be set off against the amount of the compensation for improvements ordered to be paid.

Section 5
Section 5

in writing any reduction or revision of rent or any other advantage has been given by the land lord to the tenant in consideration of any improvement made or to be made by the tenant, the court may on a bill of such reduction or advantage make such deduction from the compensation awarded as under all the circumstances of the case may seem just and equitable.

(4) "When ever a tenant has on his holding" &c, as in the bill down to be claimed "in the 5th line & there as follows:

(5) "The Governor in Council may" &c, as in the Bill.

6. The proviso should be omitted, but a separate section should be inserted with same effect of the 6th.

But where the Court finds can be removed without substantial injury to the property comprised in the holding, such tenant may remove such building work or tree within a time to be fixed by the Court in its decree or order.

(b) Substitute for, "at the current local value of interest of money lent on the security of land," "at 6%".

(c) Substitute "three quarters" for "one half". It seems doubtful, however, if the full 3/4 should be deducted when the cost has been deducted.

Illustrations. Alter accordingly.

(1) In line 9 substitute for "man" & "the land lord or a former tenant", & in line 10 for "if any trees or plants" trees & plants planted by him or his former only grown. After "and" in line 15 say, "if sold & carried away".

Illustrations. Alter accordingly.

151

Sec 9. proviso. Instead of the present proviso insert the following: Provided that if it is shown that the tenant produced the improvement in a more expensive way than it might have been produced he shall not be allowed compensation for the excess. Illustrations. They seem to be needless.

Section
Section

10. This should be omitted.

11. This should be altered with effect that the rate of interest adopted for all purposes under this act shall be 6%.

Section

12 This should run: - "For the purpose of determining the money value of produce the Ct. shall ascertain the average price of such produce in the locality where the land is situated during the last 10 years immediately preceding the institution of the suit & while the contrary is shown the Court shall presume that the price of coconuts, areca nuts pepper & paddy is that shown in Part II."

Section

13 (2) When the presumption in Sec 12 & Sec 13(1) have not been rebutted the compensation for any improvements consisting of a coconut tree an areca nut tree a

pepper vine or paddy shall be
as shown in Sch III

13 (3) The illustrations must
be unnecessary

17. Instead of 'by' insert
under the provisions of.

Schedules

Sch I. The alternate rows
of figures should be separated
by lines, & printed in two different
types so that the tables may
be made distinct.

Sch II. The word 'presumed'
should be entered before 'prices' & the word 'showing' should be set out

Sch III. This should be headed
Presumed cost of cultivating crops of
paddy, of cultivating coconut
trees areca nut trees pepper vines
& Jack trees till they come into
bearing, & of maintaining these
trees & vines for a year when
in bearing

Sch IV. This schedule should be headed. Presumptions
as to compensation that
should be awarded in certain
cases.
Additional notes should be
prepared for coconuts trees
when the price of
coconuts is Rs 15 for
a thousand, & for areca nut trees
when the price of areca nuts is
2 annas a hundred for pepper vines paddy. The calculation of
the compensation awarded for
trees must be kept uniform by
Table I. The word, 'not'
be inserted before 'it'.

Bill to repeal and reenact Madras
Act I of 1887. Compensation for
improvements.

To Secretary

As these provisions are not to
be passed as a separate Bill
there is no need to fiddle about
the alteration of the preamble
of the title & extent clause.
In printing omit the words of
these clauses & simply insert
(Preamble)
(1. Title & extent)

NA. Please see draft Explanatory
It is difficult to word this
in a satisfactory way
The draft explanatory
proposed by the Secy may
stand

The Bill has been
amended in accordance with the
Memorandum marked A, and the H. M.'s
remarks on the office note and in printed
note attached to it. The alterations are
made in red ink on the left hand side
of a spare copy of the Bill and the
references to the notes on the right hand
side.
2. Orders are requested on the
following doubtful points:-
(i) In the explanation to S. 4, the
insertion of which is ordered by the
H. M., the word 'eviction' is used; but
as the word used in the section is 'ejected',
'ejectionment' has been substituted for it.
(ii) It has been decided that a section
should be inserted (leaving the Select
Committee to deal with it) to the effect
that either the landlord or tenant shall
entitled

entitled to require the execution of a decree or order under S. 5 (1); but no reference is made to the points in the memorandum. May the following sub-section be inserted immediately after S. 5 (1) "A decree or order under the preceding sub-section may be executed on the application of either the landlord or tenant."

(iii) The H.M. proposed to convert the explanation in S. 6 into a proviso to run as follows:

"Provided that the mere omission of a landlord to revise the rent on the expiry of a lease or *kanoon* shall not be taken to authorize any deduction from the compensation." The Honorable Sir Henry Bliss proposed to insert "an express agreement in writing" in what now appears as sub-section (2) of S. 5 and to omit the explanation. The H.M. expressed a preference to his own proposal; but the memo contains no instructions on the point.

(iv) In S. 7 (b) the amendment ordered by the H.M. has been carried out; but as the annuity table is prepared on the assumption that compound interest is to be allowed, may the words 'per annum

Revised 28

Office note, p. 17

The note is quite clear. The proviso must be inserted
28

Present value - interest being calculated at 6% - means compound int. There is not such a thing in practice as an annuity calculated at simple interest - see any elementary algebra

28

It may perhaps stand for the present

Illustration (3) is to be omitted

28

page 2

It is a mere slip

annum 'compound interest' be added after 'six per cent'?

(v) The Advocate-General proposed to omit the explanation to S. 7 as superfluous, and stated that there could be no doubt about the assessment being deducted in arriving at the value of the net produce. The H.M. wrote 'right' on the margin of the office note but the memorandum contains no instructions on the point. May the explanation be omitted?

(vi) In illustration (3) under S. 7 reference is made to the principle laid down in S. 10 that compensation should be awarded in the way most favourable to the tenant. It has been decided to omit S. 10. Is the principle to be retained in the illustration?

(vii) S. 8 (1) has been amended as directed in the memorandum; but the amendment appears to require reconsideration. Towards the close of para 3 of his printed note the H.M. observed "the distinction would be between trees and plants sown or planted by the improver, and trees and plants not sown or planted by the improver" (vide also the distinction between clauses (b) and (c) of S. 3) The comf

would appear to be three-fourths of the value in the first case and one-half in the second; and the amendment in line 7 would therefore be for the word 'man' to substitute the words "the tenant," and in line 10 to insert the words "trees and plants ^{planted} by the landlord or a previous tenant or "before spontaneously grown". The section will then run as follows:-

"The compensation to be awarded in the case of trees and plants sown or planted by the tenant shall be three-fourths, and in the case of trees and plants planted by the landlord or a previous tenant or spontaneously grown shall be one-half &c."

(viii) The H.M. directed that in line 15 of S. 8 (1) the words "if sold and carried away" should be inserted after "Auction". There appears to be some mistake here. The last four lines of the section run as follows:—"if severed from the land and sold by public auction on the spot ~~the~~ the cost of such severance" The Advocate General proposed to replace this by the words "if sold by public auction to be taken and carried away"; and the H.M. thought to be an improvement. This is apparently the

Right

memo page 2

office note, page 20

Yes: apparently
SB

I have inserted there,
leaving it to H.M. to
decide the appropriate
place for its insertion
SB

It may remain as is
See above & report

Right

the amendment which the H.M. wished to carry out.

(ix) On page 3 of his printed note, the H.M. directed that a section should be inserted as follows:—"an adjustment shall be made, if necessary, according to the condition of the improvement at the time of execution of the decree." This has been added provisionally as S. 10; but a more suitable place appears to be at the end of sub-section

4? (x) of S. 5 (as amended) which refers to the execution of the decree. If the proposed new section be placed here, the words 'also' may be added as follows:—"an adjustment shall also be made &c."

(xi) The proviso to S. 11 has been struck out with reference to the amendment of S. 11.

(xii) In the last line but one of S. 16 the figure (2) has been altered to (4) with reference to the re numbering of the subsections of S. 5.

(xiii) On page 10 of the printed note the H.M. observed "Schedule I to consist of two tables. The first table to be as at present, but headed Table I. The second table to be headed Table II showing the amount of an annuity of sums "from one p

to Rs 100 for from one to fifty years". On page 5 of the same note the Honorable Sir Henry Bliss also observed "what is wanted is a table showing the sum of 1 rupee at 6% at the end of 1, 2 ... 50 years". The table was apparently intended to show the value of an improvement already enjoyed by the tenant; but the proposal that a deduction should be made from the compensation to be awarded ^{on account} of the tenant's enjoyment of an improvement has been abandoned (vide H.M.'s red ink note on the margin of para 5 of the printed note on page 2). Orders are requested whether the table is still required. The Honorable Sir Henry Bliss added "add a table (also available) giving the value in annas and pies of decimal fractions of a rupee". This is available (vide table (c) on page 10 of G.O. 434 7-6-86). May it may be printed as a part of Schedule I?

xiii) In the heading of Schedule I, Table II, may the word 'showing' be replaced by 'for calculating'. The table does not show the present value of an annuity of 7 pies for instance; but it may be calculated from the values of six pies and one pie.

Yes 27
No 28

I doubt if this is necessary: but there is no harm in adding it.
We have and not be added 28

No need to alter 28

The same thing

Of course 28
memo page 4

Yes 28

Mr Ross may see to this 28

I have this revised & Domes file. This has been had better be prepared in our office from R. to see that they will be prepared. When as soon as possible. There has been great delay already & we can ensure that means for preparing the tables more easily than we can 28

(xiv) The note under Schedule I, Table II (on page 13 of the Bill) has been struck out with reference to the amendment of s. 11.

(xv) In explanation (3) which the H.M. directed should be added under Schedule IV, it is stated "useful tables for pepper, vine and paddy". A table for pepper vines is shown as table II on page 21. It was perhaps meant to say "useful tables for jack tree and paddy".

(xvi) The tables in Schedule IV appear to have been prepared on the principle stated in s. 7 (c). But as the word 'one half' has been altered to three-quarters they require revision. The preparation of revised tables will be taken in hand, as also of Tables II (2), III (2), (3) and (4).

3. In this connection please see C No 2545 of 1897, especially para 2, in which the Government of India enquire what action has been taken on its suggestion for the immediate revision of the tables framed under Madras Act I of 1887. A draft order was put up referring the letter to Mr. R. for report; but Mr. Stokes referred office to the draft Bill under consideration and stated that India ^{will} be referred to in the light of the Bill. For ord

whether the Government of India may be informed that a Bill for the repeal and re-enactment of Act I of 1887 has been prepared and that it will be embodied as a chapter in the Malabar Tenancy Bill.

KD
27/4/98

H.M.

Please see notes above & alterations in the sections of the draft.

The order to Mr Ross may be that Govt. does not propose to enact a separate bill, & directs that the provisions of the bill wh. have been approved by Govt. shall be inserted in the Malabar Tenancy Bill.
J.H. 14/88

yes: this
has been done
long ago J.H.

Yes. I am sure the order is
as proposed. The bill is ready
but he may have wanted alterations to
suit the new chapter.

JH
30/4/98

Government (1898) of Madras. REVENUE.

Recd.

Enclosures

1898.

Regd.

Spare copies

G.O., No. 249, 3rd May 1898.

MAY.

Act I of 1887 (Madras).

Considering that the amendment of — need not be carried out by a separate enactment, but should form part of the Malabar Tenancy Bill, and directing that the provisions of the amending Bill, which have been approved by Government, be embodied in the draft Malabar Tenancy Bill.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

ORDER—No. 249, Revenue, dated 3rd May 1898.

Miscellaneous.

As the draft of the Malabar Tenancy Bill is now understood to have been drawn up, the Government considers that the amendment of the Malabar Compensation for Tenants' Improvements Act—I of 1887 M—need not be carried out by a separate enactment, but should form a part of the Tenancy Bill above referred to. Accordingly the provisions of the accompanying Bill, which have been approved by Government should be embodied in the Malabar Tenancy Bill. This should be submitted at a very early date.

2. Tables II—IV of schedule IV of the Bill are now under revision, and copies thereof will be forwarded in due course.

(True Extract.)

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

To the Hon'ble Mr. H. T. Ross, I.C.S.

A
BILL

TO

*Secure to Tenants in the Malabar District
Compensation for Improvements.*

(Preamble.)

(1. Title and Extent.)

2. Madras Act I of 1887 is hereby repealed.

3. In this Act, unless there is something repugnant in the context or subject,—

Definitions.
(1) "Tenant" means a person who holds land under another person and is, or, but for a special contract or custom, would be liable to pay rent for that land to that person.

(2) "Landlord" means a person immediately under whom a tenant holds.

(3) "Rent" means whatever is lawfully payable or deliverable in money or kind by a tenant to his landlord on account of the use or occupation of the land held by the tenant.

4. (1) For the purposes of this Act, the term "improvement" means any work which adds to the value of the holding which is suitable to the holding and consistent with the purpose for which it was let or the product of any such work.

Explanation.

No work executed by a tenant shall be deemed to be an improvement for the purposes of this Act, if it substantially diminishes the value of any other part of the landlord's property.

(2) Until the contrary is shown, the following works or the products of such works shall be presumed to be improvements within the meaning of this Act:—

(a) the erection of dwelling-houses, buildings appurtenant thereto, and farm buildings;

(b) the construction of tanks, wells, channels, dams and other works for the storage or supply of water for agricultural or domestic purposes;

(c) the preparation of land for irrigation;

(d) the conversion of one-crop into two-crop land;

(e) the drainage, reclamation from rivers or other waters, or protection from floods, or from erosion or other damage by water, of land used for agricultural purposes, or waste land which is culturable;

(f) the reclamation, clearance, enclosure, or permanent improvement of land for agricultural purposes;

(g) the renewal or reconstruction of any of the foregoing works, or alterations therein or additions thereto;

(h) the planting of fruit trees, timber trees, and other useful trees and plants and the protection and maintenance of trees and plants so planted;

(i) the protection or maintenance of such trees and plants, the same having grown spontaneously or having been planted by the landlord or any previous tenant.

5. Every tenant who is ejected from his holding shall, notwithstanding any custom to the contrary, be entitled to be compensated for improvements made by him or his predecessors in interest and for which compensation has not already been paid.

Explanation.

A tenant is deemed to be ejected from his holding when he is obliged to surrender or determine the lease otherwise than by his own personal wish or voluntary act.

6. (1) Whenever any Court passes a decree or order for the ejectment of a tenant from his holding, or for the redemption of the land comprised in the

When Court orders the ejectment of a tenant, it shall determine the amount of compensation.

demise to the tenant, it shall determine the amount of compensation (if any) due to the tenant for improvements under this Act and shall make such decree or order conditional on the payment to the tenant of the amount so determined.

(2) A decree or order under the preceding sub-section may be executed on the application of either the landlord or the tenant.

(3) When under an express agreement in writing any reduction or remission of rent or any other advantage has been given by the landlord to the tenant in consideration of any improvement made or to be made by the tenant, the Court may on account of such reduction, remission or advantage, make such deduction from the compensation to be awarded as under all the circumstances of the case may be reasonable.

Provided that the mere omission of a landlord to revise the rent on the expiry of a kanom or lease shall not be taken to authorize any deduction from the compensation contemplated by this section.

(4) All arrears of rent due by the tenant at the date of execution of the decree or order shall be set off against the amount of the compensation for improvements ordered to be paid; and also an adjustment shall be made, if necessary, according to the condition of the improvement at the time of the execution of the decree.

(5) Whenever a Court passes a decree or order for ejectment or redemption against a tenant and such tenant has on his holding erected any building, constructed any work or planted any tree which the Court finds is not an improvement for which compensation can be claimed, but which the Court finds can be removed without substantial injury to the property comprised in the holding, such tenant may remove such building, work or tree within a time to be fixed by the Court in its decree or order.

(6) The Governor in Council may, from time to time, by notification in the Fort St. George and Malabar District Gazettes, make rules requiring the Court to associate with itself, for the purpose of estimating the compensation to be awarded under this section for an improvement, such number of assessors as the Governor in Council

Power to make rules for estimating compensation.

thinks fit, and determining the qualifications of those assessors and the mode of selecting them.

7. The compensation to be awarded for an improvement shall be determined in the manner prescribed in Sections 8 to 13.

Compensation how to be determined.

8. When the improvement has caused an increase in the value of the annual net produce of the holding, the compensation to be awarded shall be ascertained in the following manner:—

Compensation when there is an increase of produce.

(a) The Court shall determine, as nearly as may be, the average net money value of such increase and the number of years during which such increase may reasonably be expected to continue.

(b) The Court shall then ascertain what is the present value, interest being calculated at 6 per cent., of an annuity equal to such money value for such number of years.

(c) If the sum so ascertained is more than the cost of making the improvement, determined in the manner laid down in section 10, such cost, added to three-fourths of the excess of such sum over such cost, shall be the compensation to be awarded.

(d) If such sum is not more than such cost, such sum shall be the compensation to be awarded.

Explanation.

If additional assessment is imposed by Government in consequence of any improvement, such assessment shall be deemed to be part of the annual cost of maintaining the improvement, and shall be taken into account in determining the net money value of the increase of produce due to the improvement.

Illustrations.

(1) The Court finds that the age of a coconut tree is between 20 and 30 years; that its probable future fruitful life is 40 years; that its future average annual yield will probably be 25 nuts; that the proper commutation rate is Rs. 20 per 1,000 nuts; that the cost of cultivating the tree for a year is $2\frac{1}{2}$ annas; that the annual assessment on the tree is $1\frac{1}{4}$ annas; and that the cost of making the improvement was Rs. 2-12-0. The net value of the annual produce is, therefore, $4\frac{1}{4}$ annas, and a reference to the annuity table in Schedule I shows that the present value of an annuity of $4\frac{1}{4}$ annas for 40 years at 6 per cent. is Rs. 3-15-11. Deducting from this Rs. 2-12-0, being the cost of

making the improvement, the excess is Rupees 1-3-11. Three-fourths of this excess is 14 annas and 11 pies. The compensation to be awarded is this sum of 14 annas and 11 pies added to Rs. 2-12-0 or Rs. 3-10-11 in all [Schedule IV, Table II (1)].

(2) If the annual yield is 50 nuts and the other conditions are the same as in illustration (1), the net value of the annual produce is $12\frac{1}{4}$ annas and the compensation to be awarded is Rs. 2-12-0 added to three-fourths of (Rupees 11-8-4 less Rs. 2-12-0) or Rs. 9-5-3 in all [Schedule IV, Table II (1)].

(3) A tenant converts an acre of dry land into wet at a proper cost of Rs. 50 and thereby increases the probable average value of the annual net produce by Rs. 15 in perpetuity. The present value of an annuity of Rs. 15 for ever at 6 per cent. is Rs. 250. The compensation to be awarded to the tenant is Rs. 50 (the proper cost of making the improvement), added to three-fourths of the capitalized value of the improvement after deducting the cost of making it—(Rs. 250 — Rs. 50, $\times \frac{3}{4}$ = Rs. 150), or Rs. 200 in all.

9. (1) When the improvement consists of timber trees or of trees or plants useful for fuel or other purposes, but is not such an improvement as is provided for in section 8, the compensation to be awarded in the case of trees and plants sown or planted by the tenant shall be three-fourths, and in the case of trees and plants planted by the landlord or a previous tenant or spontaneously grown shall be one-half of the sum which the trees or plants might reasonably be expected to realize, if sold by public auction to be cut and carried away.

(2) Provided that, when such trees or plants are immature, the compensation to be awarded may be the cost of making the improvement, as defined in section 10, instead of the compensation specified in sub-section (1) of this section.

Explanation.

The compensation to be awarded for a fruit tree which, though mature, does not, by reason of old age or other cause, bear fruit, shall be determined under this section.

Illustrations.

(1) The compensation to be awarded for a plantation of teak trees, if mature, is three-fourths of the sum which they might reasonably be expected to realize if cut down and sold by public auction; but if the trees are immature the Court may award as compensation either the necessary cost of making the plantation, or three-fourths of the sum which the saplings might reasonably be expected to realize, if cut down and sold by auction, whichever is more advantageous to the tenant.

If the trees are of spontaneous growth, the tenant's share of the estimated auction price is one-half; and, if the trees are immature, he is entitled to such half, or to the estimated proper cost of having watched and protected them, whichever is greater.

(2) The compensation to be awarded for a spontaneously-grown sappan (dyewood) tree, or cluster of bamboos, is one-half of the sum which it might reasonably be expected to realize if cut down and sold by auction.

(3) The compensation to be awarded for a cocoanut tree which is forty years old and has never borne or has ceased to bear fruit is three-fourths of the sum which it might reasonably be expected to realize if cut down and sold by public auction.

10. The compensation to be awarded for any improvement other than those specified in sections 8 and 9 (1) shall be the cost of making such improvement. Such cost means the cost, at the time of valuation, of the labour (including supervision) and of the materials and other expenditure, if any, required to make the improvement, less a reasonable deduction on account of such deterioration, if any, as has taken place from age or other cause.

Provided that if it is shown that the tenant produced the improvement in a more expensive way than it might have been produced, he shall not be allowed compensation for the excess.

Explanation.

The cost of labour and of materials and the other expenditure, if any, does not ordinarily include interest on the wages of labour, the price of materials and the other expenditure, if any. The tenant's enjoyment of the improvement is ordinarily an equivalent for such interest, but the Court may allow such interest at the current local rate if it considers, for reasons to be recorded by it, that such enjoyment has not been such equivalent.

11. For all the purposes of this Act, the rate of interest shall be taken to be 6 per cent. per annum.

12. For the purpose of determining the money value of produce, the Court shall ascertain the average price of such produce in the locality where the land is situated during the last ten years immediately preceding the institution of the suit; and until the contrary is shown, the Court shall presume that the price of cocoanuts, arecanuts, pepper and paddy is that shown in Schedule II.

13. (1) Until the contrary is proved, the Court shall presume that the cost of—
Presumptions as to cost.

- (a) cultivating and harvesting a crop of paddy,
- (b) planting and cultivating a cocoanut tree, an arecanut tree, a jack tree and a pepper vine until they, respectively, are in bearing,
- (c) maintaining a cocoanut tree, an arecanut tree, a jack tree and a pepper vine for one year when in bearing,

is that shown in Schedule III, and

(2) When the presumptions in section 12 and section 13 (1) have not been rebutted, the compensation for any improvement consisting of a cocoanut tree, an arecanut tree, a pepper vine or paddy shall be as shown in Schedule IV.

14. (1) Notwithstanding anything hereinbefore contained, the Governor in Council may, in order the more adequately to give effect to the provisions of this Act, from time to time, add to, cancel or alter the schedules referred to in Sections 12 and 13, and may direct that they be in force, in whole or in part, or with any specified variations, in any local area.

(2) Such schedules shall be published in English and Malayalam in the Fort St. George and Malabar District Gazettes, and shall be kept publicly posted in the Court or Courts having jurisdiction in such area.

15. When trees or vines are planted in excess of the following scale, the Court, if satisfied that, in the circumstances of the particular case, the land is overplanted, may either refuse to grant any compensation, or may grant compensation at a lower rate, for so many of such trees or vines as are in excess of the scale:—

	Scale.
Cocoanut trees ordinarily ..	60 per acre.
Do. do. in sandy tracts near sea-shore, or back-water or on the banks of rivers, when specially suitable for close planting	80 "
Arecanut trees	720 "
Jack	30 "
Pepper vines (standards of) ..	600 "

This rule is applicable to mixed gardens, in which case each tree is allowed a proportionate fraction of an acre according to the above scale.

16. Nothing in any contract between a landlord and a tenant made after

Saving clause.

the 1st day of January 1886 shall take away or limit the right of a tenant to make improvements and claim compensation for them in accordance with the provisions of this Act, or remove a work as provided in sub-section (5) of Section 6.

17. Nothing in this Act shall take away the right of any person who

Saving clause.

may be entitled by law or custom to claim compensation for any improvements other than those dealt with under the provisions of this Act.

**APPENDIX.
SCHEDULE I.**

Showing the present Value of an Annuity of sums from one pie to Rs. 100 for from one to fifty years, and in perpetuity, at the rate of six per cent. per annum.

	1 year.	2 years.	3 years.	4 years.	5 years.	6 years.	7 years.	8 years.	9 years.	10 years.	11 years.	12 years.	13 years.	14 years.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1 pie	0 0 1	0 0 2	0 0 3	0 0 4	0 0 5	0 0 6	0 0 7	0 0 8	0 0 9	0 1 0	0 1 1	0 1 2	0 1 3	0 1 4
2 pies	0 0 2	0 0 4	0 0 6	0 0 8	0 0 9	0 1 0	0 1 1	0 1 2	0 1 3	0 1 4	0 1 5	0 1 6	0 1 7	0 1 8
3 "	0 0 3	0 0 6	0 0 9	0 1 1	0 1 2	0 1 3	0 1 4	0 1 5	0 1 6	0 1 7	0 1 8	0 1 9	0 2 0	0 2 1
4 "	0 0 4	0 0 7	0 0 11	0 0 15	0 0 19	0 0 23	0 0 27	0 0 31	0 0 35	0 0 39	0 0 43	0 0 47	0 0 51	0 0 55
5 "	0 0 5	0 0 9	0 0 14	0 0 19	0 0 24	0 0 29	0 0 34	0 0 39	0 0 44	0 0 49	0 0 54	0 0 59	0 0 64	0 0 69
6 "	0 0 6	0 0 11	0 0 17	0 0 23	0 0 29	0 0 35	0 0 41	0 0 47	0 0 53	0 0 59	0 0 65	0 0 71	0 0 77	0 0 83
1 anna	0 0 11	0 0 23	0 0 36	0 0 49	0 0 62	0 0 75	0 0 88	0 0 1 01	0 0 1 14	0 0 1 27	0 0 1 40	0 0 1 53	0 0 1 66	0 0 1 79
2 annas	0 0 22	0 0 46	0 0 69	0 0 92	0 0 1 15	0 0 1 38	0 0 1 61	0 0 1 84	0 0 2 07	0 0 2 30	0 0 2 53	0 0 3 16	0 0 3 39	0 0 3 62
3 "	0 0 33	0 0 67	0 0 100	0 0 133	0 0 166	0 0 199	0 0 232	0 0 265	0 0 298	0 0 331	0 0 364	0 0 397	0 0 430	0 0 463
4 "	0 0 44	0 0 88	0 0 132	0 0 176	0 0 220	0 0 264	0 0 308	0 0 352	0 0 396	0 0 440	0 0 484	0 0 528	0 0 572	0 0 616
5 "	0 0 55	0 0 110	0 0 165	0 0 220	0 0 275	0 0 330	0 0 385	0 0 440	0 0 495	0 0 550	0 0 605	0 0 660	0 0 715	0 0 770
6 "	0 0 66	0 0 132	0 0 198	0 0 264	0 0 330	0 0 396	0 0 462	0 0 528	0 0 594	0 0 660	0 0 726	0 0 792	0 0 858	0 0 924
7 "	0 0 77	0 0 154	0 0 231	0 0 308	0 0 385	0 0 462	0 0 539	0 0 616	0 0 693	0 0 770	0 0 847	0 0 924	0 0 1 001	0 0 1 078
8 "	0 0 88	0 0 176	0 0 264	0 0 352	0 0 440	0 0 528	0 0 616	0 0 704	0 0 792	0 0 880	0 0 968	0 0 1 056	0 0 1 144	0 0 1 232
9 "	0 0 99	0 0 198	0 0 297	0 0 396	0 0 495	0 0 594	0 0 693	0 0 792	0 0 891	0 0 990	0 0 1 089	0 0 1 188	0 0 1 287	0 0 1 386
10 "	0 0 1 10	0 0 2 20	0 0 3 30	0 0 4 40	0 0 5 50	0 0 6 60	0 0 7 70	0 0 8 80	0 0 9 90	0 0 1 100	0 0 1 210	0 0 1 320	0 0 1 430	0 0 1 540
11 "	0 0 1 21	0 0 2 42	0 0 3 63	0 0 4 84	0 0 5 105	0 0 6 316	0 0 7 527	0 0 8 738	0 0 9 949	0 0 1 160	0 0 1 281	0 0 1 402	0 0 1 523	0 0 1 644
12 "	0 0 1 32	0 0 2 64	0 0 3 96	0 0 5 28	0 0 6 56	0 0 7 84	0 0 9 112	0 0 10 140	0 0 11 168	0 0 12 196	0 0 13 224	0 0 14 252	0 0 15 280	0 0 16 308
13 "	0 0 1 43	0 0 2 86	0 0 4 29	0 0 6 58	0 0 9 87	0 0 12 116	0 0 15 145	0 0 18 174	0 0 21 203	0 0 24 232	0 0 27 261	0 0 30 290	0 0 33 319	0 0 36 348
14 "	0 0 1 54	0 0 3 08	0 0 4 62	0 0 7 16	0 0 10 24	0 0 13 32	0 0 16 40	0 0 19 48	0 0 22 56	0 0 25 64	0 0 28 72	0 0 31 80	0 0 34 88	0 0 37 96
15 "	0 0 1 65	0 0 3 30	0 0 4 95	0 0 7 50	0 0 11 15	0 0 15 20	0 0 19 25	0 0 23 30	0 0 27 35	0 0 31 40	0 0 35 45	0 0 39 50	0 0 43 55	0 0 47 60
1 rupee	0 0 1 76	0 0 3 52	0 0 5 28	0 0 8 04	0 0 11 36	0 0 15 52	0 0 20 08	0 0 24 24	0 0 28 40	0 0 32 56	0 0 37 12	0 0 41 28	0 0 45 44	0 0 49 60
2 rupees	0 0 3 52	0 0 7 04	0 0 7 96	0 0 11 36	0 0 15 52	0 0 20 08	0 0 24 24	0 0 28 40	0 0 32 56	0 0 37 12	0 0 41 28	0 0 45 44	0 0 49 60	0 0 53 76
3 "	0 0 5 28	0 0 10 40	0 0 11 92	0 0 17 04	0 0 22 72	0 0 28 40	0 0 34 08	0 0 39 76	0 0 45 44	0 0 51 12	0 0 56 80	0 0 62 48	0 0 68 16	0 0 73 84
4 "	0 0 7 04	0 0 13 68	0 0 16 32	0 0 21 36	0 0 27 36	0 0 33 44	0 0 39 52	0 0 45 60	0 0 51 68	0 0 57 76	0 0 63 84	0 0 69 92	0 0 75 00	0 0 81 08
5 "	0 0 8 80	0 0 17 36	0 0 21 04	0 0 26 88	0 0 33 60	0 0 40 32	0 0 47 04	0 0 53 76	0 0 60 48	0 0 67 20	0 0 73 92	0 0 80 64	0 0 87 36	0 0 94 08
6 "	0 0 10 56	0 0 21 12	0 0 25 36	0 0 31 52	0 0 38 72	0 0 45 92	0 0 53 12	0 0 60 32	0 0 67 52	0 0 74 72	0 0 81 92	0 0 89 12	0 0 96 32	0 0 1 03 52
7 "	0 0 12 32	0 0 24 64	0 0 29 52	0 0 36 80	0 0 44 16	0 0 51 52	0 0 58 88	0 0 66 24	0 0 73 60	0 0 80 96	0 0 88 32	0 0 95 68	0 0 1 03 04	0 0 1 10 40
8 "	0 0 14 08	0 0 28 16	0 0 33 92	0 0 41 36	0 0 49 84	0 0 58 32	0 0 66 80	0 0 75 28	0 0 83 76	0 0 92 24	0 0 1 00 72	0 0 1 09 20	0 0 1 17 68	0 0 1 26 16
9 "	0 0 15 84	0 0 31 68	0 0 38 08	0 0 46 08	0 0 54 08	0 0 62 08	0 0 70 08	0 0 78 08	0 0 86 08	0 0 94 08	0 0 1 02 08	0 0 1 10 08	0 0 1 18 08	0 0 1 26 08
10 "	0 0 17 60	0 0 35 20	0 0 42 72	0 0 51 36	0 0 60 00	0 0 68 64	0 0 77 28	0 0 85 92	0 0 94 56	0 0 1 03 20	0 0 1 11 84	0 0 1 20 48	0 0 1 29 12	0 0 1 37 76
Rs. 100	94 5 5	183 5 5	267 4 10	346 8 0	421 3 9	491 11 8	558 3 10	620 15 8	680 2 8	736 0 2	788 11 0	838 6 2	885 4 3	932 0 0

SCHEDULE I—cont.

Showing the present Value of an Annuity of sums from one pie to Rs. 100 for from one to fifty years, and in perpetuity, at the rate of six per cent.

per annum—cont.

	14 years.	15 years.	16 years.	17 years.	18 years.	19 years.	20 years.	21 years.	22 years.	23 years.	24 years.	25 years.	26 years.	27 years.
	15	16	17	18	19	20	21	22	23	24	25	26	27	
1 pie	0 0 1 9	0 0 1 0	0 0 1 0	0 0 1 0	0 0 1 1	0 0 1 1	0 0 1 1	0 0 1 1	0 0 1 0	0 0 1 0	0 0 1 0	0 0 1 1	0 0 1 1	0 0 1 1
2 pies	0 0 1 7	0 0 1 8	0 0 1 8	0 0 1 9	0 0 1 10	0 0 1 11	0 0 1 11	0 0 1 11	0 0 2 0	0 0 2 1	0 0 2 1	0 0 2 2	0 0 2 2	0 0 2 2
3 "	0 0 2 4	0 0 2 5	0 0 2 6	0 0 2 7	0 0 2 8	0 0 2 9	0 0 2 10	0 0 2 10	0 0 3 0	0 0 3 1	0 0 3 1	0 0 3 2	0 0 3 2	0 0 3 3
4 "	0 0 3 1	0 0 3 2	0 0 3 3	0 0 3 4	0 0 3 5	0 0 3 6	0 0 3 7	0 0 3 8	0 0 4 0	0 0 4 1	0 0 4 2	0 0 4 3	0 0 4 4	0 0 4 4
5 "	0 0 3 8	0 0 3 9	0 0 4 0	0 0 4 1	0 0 4 2	0 0 4 3	0 0 4 4	0 0 4 5	0 0 5 0	0 0 5 1	0 0 5 2	0 0 5 3	0 0 5 4	0 0 5 5
6 "	0 0 4 5	0 0 4 6	0 0 4 7	0 0 4 8	0 0 4 9	0 0 5 0	0 0 5 1	0 0 5 2	0 0 6 0	0 0 6 1	0 0 6 2	0 0 6 3	0 0 6 4	0 0 6 5
1 anna	0 0 9 4	0 0 9 5	0 0 9 6	0 0 9 7	0 0 9 8	0 0 9 9	0 0 10 0	0 0 10 1	0 0 11 0	0 0 11 0	0 0 11 1	0 0 11 2	0 0 11 3	0 0 11 4
2 annas	1 2 7 1	1 3 5 1	1 4 3 1	1 5 1 1	1 5 9 1	1 6 7 1	1 7 5 1	1 8 3 1	1 9 1 1	1 9 9 1	2 0 7 1	2 1 5 1	2 2 3 1	2 3 1 1
3 "	1 11 11	1 13 2	1 14 4	1 15 5	1 16 6	1 17 7	1 18 8	1 19 9	2 0 1 1	2 0 2 1	2 0 3 1	2 0 4 1	2 0 5 1	2 0 6 1
4 "	2 5 2 2	2 6 10	2 6 18	2 6 26	2 6 34	2 6 42	2 6 50	2 6 58	2 7 6 1	2 7 13	2 7 21	2 7 29	2 7 37	2 7 45
5 "	3 7 9 9	3 10 3	3 12 8	3 14 10	3 16 12	3 18 14	3 20 16	3 22 18	3 24 20	3 26 22	3 28 24	3 30 26	3 32 28	3 34 30
6 "	4 1 1 1	4 4 0 4	4 6 9 9	4 9 4 4	4 11 10	4 13 12	4 15 14	4 17 16	4 19 18	4 21 20	4 23 22	4 25 24	4 27 26	4 29 28
7 "	5 3 8 8	5 7 5 5	5 10 11	5 14 4	5 17 7	5 20 10	5 23 13	5 26 16	5 29 19	5 32 22	5 35 25	5 38 28	5 41 31	5 44 34
8 "	6 6 8 8	6 10 10	6 15 2	6 19 9	6 23 13	6 27 17	6 31 21	6 35 25	6 39 29	6 43 33	6 47 37	6 51 41	6 55 45	6 59 49
9 "	7 8 10	7 14 3	7 20 10	7 26 17	7 32 24	7 38 31	7 44 38	7 50 45	7 56 52	8 02 59	8 08 66	8 14 73	8 20 80	8 26 87
10 "	8 11 5 9	8 15 9	8 20 13	8 25 18	8 30 23	8 35 28	8 40 33	8 45 38	8 50 43	8 55 48	9 00 53	9 05 58	9 10 63	9 15 68
11 "	9 4 9 9	9 9 15	9 14 21	9 19 27	9 24 33	9 29 39	9 34 45	9 39 51	9 44 57	9 49 63	9 54 69	9 59 75	10 04 81	10 09 87
12 "	10 7 7 7	10 12 10	10 17 15	10 22 20	10 27 25	10 32 30	10 37 35	10 42 40	10 47 46	10 52 51	10 57 56	11 02 61	11 07 67	11 12 73
13 "	11 10 7 7	11 15 10	11 20 15	11 25 20	11 30 25	11 35 30	11 40 35	11 45 40	11 50 45	11 55 50	12 00 55	12 05 60	12 10 65	12 15 70
14 "	12 13 10	12 18 13	12 23 18	12 28 23	12 33 28	12 38 33	12 43 38	12 48 43	12 53 48	12 58 53	13 03 58	13 08 63	13 13 68	13 18 73
1 rupee	18 9 7 7	19 6 10	20 3 13	20 10 16	20 17 20	20 24 24	20 31 27	20 38 30	20 45 33	20 52 36	20 59 39	21 06 42	21 13 45	21 20 48
2 rupees	27 14 4 4	28 3 2	29 6 5	29 13 8	29 20 11	29 27 14	29 34 17	29 41 20	29 48 23	29 55 26	30 02 29	30 09 32	30 16 35	30 23 38
3 "	37 3 2	38 13 7	39 26 2	40 39 5	41 52 8	42 65 11	43 78 14	44 91 17	45 104 20	45 117 23	45 130 26	45 143 29	45 156 32	45 169 35
4 "	46 7 7	48 9 0	50 2 3	52 15 6	54 30 9	56 45 12	58 60 15	60 75 18	62 90 21	64 105 24	66 120 27	68 135 30	70 150 33	72 165 36
5 "	55 12 8	58 4 5	60 10 2	62 26 5	64 42 8	66 58 11	69 74 14	71 90 17	73 106 20	75 122 23	77 138 26	79 154 29	81 170 32	83 186 35
6 "	65 1 4	67 15 9	70 31 4	73 47 9	76 63 4	79 79 9	82 95 4	85 111 9	88 127 4	91 143 9	94 159 4	97 175 9	100 191 4	103 207 9
7 "	74 6 5	77 21 2	80 37 7	83 53 2	86 69 7	89 85 2	92 101 7	95 117 2	98 133 7	101 149 2	104 165 7	107 181 2	110 197 7	113 213 2
8 "	83 11 0	87 27 0	90 43 0	94 59 0	98 75 0	101 91 0	104 107 0	107 123 0	110 139 0	113 155 0	116 171 0	119 187 0	122 203 0	125 219 0
9 "	92 15 2	97 31 2	101 47 2	104 63 2	107 79 2	110 95 2	113 111 2	116 127 2	119 143 2	122 159 2	125 175 2	128 191 2	131 207 2	134 223 2
10 "	929 8 0	971 8 7	1010 9 5	1047 11 7	1082 13 2	1115 13 0	1148 15 10	1176 6 6	1204 2 6	1230 5 5	1255 0 7	1278 5 4	1300 5 1	1322 5 6

SCHEDULE I—cont.

Showing the present Value of an Annuity of sums from one pie to Rs. 100 for from one to fifty years, and in perpetuity, at the rate of six per cent.

per annum—cont.

	27 years.		28 years.		29 years.		30 years.		31 years.		32 years.		33 years.		34 years.		35 years.		36 years.		37 years.		38 years.		39 years.	
	28	29	30	31	32	33	34	35	36	37	38	39	40													
1 pie	0 1 1	0 1 3	0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	0 1 2	0 1 2
2 pies	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3	0 2 3
3 "	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4	0 3 4
4 "	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5	0 4 5
5 "	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6	0 5 6
6 "	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7	0 6 7
1 anna	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5	0 13 5
2 annas	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5	1 10 5
3 "	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8	2 7 8
4 "	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10	3 4 10
5 "	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1	4 2 1
6 "	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3	4 15 3
7 "	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6	5 12 6
8 "	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8	6 9 8
9 "	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11	7 6 11
10 "	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1	8 4 1
11 "	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4	9 1 4
12 "	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10	10 10 10
13 "	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9	10 11 9
14 "	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11	11 8 11
15 "	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2	12 6 2
1 rupee	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9	26 6 9
2 rupees	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1	39 10 1
3 "	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6	52 13 6
4 "	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0	65 16 0
5 "	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3	79 4 3
6 "	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7	92 7 7
7 "	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11	105 10 11
8 "	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4	118 14 4
9 "	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8	132 1 8
10 "	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6	145 14 6
100 "	1,321 0 10	1,340 9 10	1,359 1 1	1,376 7 9	1,392 14 6	1,408 6 6	1,423 0 4	1,436 13 0	1,449 13 2	1,462 1 7	1,473 10 10	1,484 9 7	1,494 14 6	1,504 14 6	1,514 14 6	1,524 14 6	1,534 14 6	1,544 14 6	1,554 14 6	1,564 14 6	1,574 14 6	1,584 14 6	1,594 14 6	1,604 14 6	1,614 14 6	1,624 14 6

Showing the present Value of an Annuity of sums from one pie to Rs. 100 for from one to fifty years, and in perpetuity, at the rate of six per cent.
per annum—cont.

	40 years.	41 years.	42 years.	43 years.	44 years.	45 years.	46 years.	47 years.	48 years.	49 years.	50 years.	51 years.	In perpetuity.
1 pie	Rs. A. P. 0 1 3	Rs. A. P. 0 1 3	Rs. A. P. 0 1 3	Rs. A. P. 0 1 3	Rs. A. P. 0 1 3	Rs. A. P. 0 1 3	Rs. A. P. 0 1 3	Rs. A. P. 0 1 3	Rs. A. P. 0 1 3	Rs. A. P. 0 1 3	Rs. A. P. 0 1 3	Rs. A. P. 0 1 3	Rs. A. P. 0 1 3
2 pies	Rs. A. P. 0 2 6	Rs. A. P. 0 2 6	Rs. A. P. 0 2 6	Rs. A. P. 0 2 6	Rs. A. P. 0 2 6	Rs. A. P. 0 2 6	Rs. A. P. 0 2 6	Rs. A. P. 0 2 6	Rs. A. P. 0 2 6	Rs. A. P. 0 2 6	Rs. A. P. 0 2 6	Rs. A. P. 0 2 6	Rs. A. P. 0 2 6
3 "	Rs. A. P. 0 3 9	Rs. A. P. 0 3 9	Rs. A. P. 0 3 9	Rs. A. P. 0 3 9	Rs. A. P. 0 3 9	Rs. A. P. 0 3 9	Rs. A. P. 0 3 9	Rs. A. P. 0 3 9	Rs. A. P. 0 3 9	Rs. A. P. 0 3 9	Rs. A. P. 0 3 9	Rs. A. P. 0 3 9	Rs. A. P. 0 3 9
4 "	Rs. A. P. 0 5 2	Rs. A. P. 0 5 2	Rs. A. P. 0 5 2	Rs. A. P. 0 5 2	Rs. A. P. 0 5 2	Rs. A. P. 0 5 2	Rs. A. P. 0 5 2	Rs. A. P. 0 5 2	Rs. A. P. 0 5 2	Rs. A. P. 0 5 2	Rs. A. P. 0 5 2	Rs. A. P. 0 5 2	Rs. A. P. 0 5 2
5 "	Rs. A. P. 0 6 5	Rs. A. P. 0 6 5	Rs. A. P. 0 6 5	Rs. A. P. 0 6 5	Rs. A. P. 0 6 5	Rs. A. P. 0 6 5	Rs. A. P. 0 6 5	Rs. A. P. 0 6 5	Rs. A. P. 0 6 5	Rs. A. P. 0 6 5	Rs. A. P. 0 6 5	Rs. A. P. 0 6 5	Rs. A. P. 0 6 5
6 "	Rs. A. P. 0 7 8	Rs. A. P. 0 7 8	Rs. A. P. 0 7 8	Rs. A. P. 0 7 8	Rs. A. P. 0 7 8	Rs. A. P. 0 7 8	Rs. A. P. 0 7 8	Rs. A. P. 0 7 8	Rs. A. P. 0 7 8	Rs. A. P. 0 7 8	Rs. A. P. 0 7 8	Rs. A. P. 0 7 8	Rs. A. P. 0 7 8
7 "	Rs. A. P. 0 9 1	Rs. A. P. 0 9 1	Rs. A. P. 0 9 1	Rs. A. P. 0 9 1	Rs. A. P. 0 9 1	Rs. A. P. 0 9 1	Rs. A. P. 0 9 1	Rs. A. P. 0 9 1	Rs. A. P. 0 9 1	Rs. A. P. 0 9 1	Rs. A. P. 0 9 1	Rs. A. P. 0 9 1	Rs. A. P. 0 9 1
8 "	Rs. A. P. 1 0 4	Rs. A. P. 1 0 4	Rs. A. P. 1 0 4	Rs. A. P. 1 0 4	Rs. A. P. 1 0 4	Rs. A. P. 1 0 4	Rs. A. P. 1 0 4	Rs. A. P. 1 0 4	Rs. A. P. 1 0 4	Rs. A. P. 1 0 4	Rs. A. P. 1 0 4	Rs. A. P. 1 0 4	Rs. A. P. 1 0 4
9 "	Rs. A. P. 1 1 7	Rs. A. P. 1 1 7	Rs. A. P. 1 1 7	Rs. A. P. 1 1 7	Rs. A. P. 1 1 7	Rs. A. P. 1 1 7	Rs. A. P. 1 1 7	Rs. A. P. 1 1 7	Rs. A. P. 1 1 7	Rs. A. P. 1 1 7	Rs. A. P. 1 1 7	Rs. A. P. 1 1 7	Rs. A. P. 1 1 7
10 "	Rs. A. P. 1 3 0	Rs. A. P. 1 3 0	Rs. A. P. 1 3 0	Rs. A. P. 1 3 0	Rs. A. P. 1 3 0	Rs. A. P. 1 3 0	Rs. A. P. 1 3 0	Rs. A. P. 1 3 0	Rs. A. P. 1 3 0	Rs. A. P. 1 3 0	Rs. A. P. 1 3 0	Rs. A. P. 1 3 0	Rs. A. P. 1 3 0
11 "	Rs. A. P. 1 4 3	Rs. A. P. 1 4 3	Rs. A. P. 1 4 3	Rs. A. P. 1 4 3	Rs. A. P. 1 4 3	Rs. A. P. 1 4 3	Rs. A. P. 1 4 3	Rs. A. P. 1 4 3	Rs. A. P. 1 4 3	Rs. A. P. 1 4 3	Rs. A. P. 1 4 3	Rs. A. P. 1 4 3	Rs. A. P. 1 4 3
12 "	Rs. A. P. 1 5 6	Rs. A. P. 1 5 6	Rs. A. P. 1 5 6	Rs. A. P. 1 5 6	Rs. A. P. 1 5 6	Rs. A. P. 1 5 6	Rs. A. P. 1 5 6	Rs. A. P. 1 5 6	Rs. A. P. 1 5 6	Rs. A. P. 1 5 6	Rs. A. P. 1 5 6	Rs. A. P. 1 5 6	Rs. A. P. 1 5 6
13 "	Rs. A. P. 1 6 9	Rs. A. P. 1 6 9	Rs. A. P. 1 6 9	Rs. A. P. 1 6 9	Rs. A. P. 1 6 9	Rs. A. P. 1 6 9	Rs. A. P. 1 6 9	Rs. A. P. 1 6 9	Rs. A. P. 1 6 9	Rs. A. P. 1 6 9	Rs. A. P. 1 6 9	Rs. A. P. 1 6 9	Rs. A. P. 1 6 9
14 "	Rs. A. P. 1 8 2	Rs. A. P. 1 8 2	Rs. A. P. 1 8 2	Rs. A. P. 1 8 2	Rs. A. P. 1 8 2	Rs. A. P. 1 8 2	Rs. A. P. 1 8 2	Rs. A. P. 1 8 2	Rs. A. P. 1 8 2	Rs. A. P. 1 8 2	Rs. A. P. 1 8 2	Rs. A. P. 1 8 2	Rs. A. P. 1 8 2
15 "	Rs. A. P. 1 9 5	Rs. A. P. 1 9 5	Rs. A. P. 1 9 5	Rs. A. P. 1 9 5	Rs. A. P. 1 9 5	Rs. A. P. 1 9 5	Rs. A. P. 1 9 5	Rs. A. P. 1 9 5	Rs. A. P. 1 9 5	Rs. A. P. 1 9 5	Rs. A. P. 1 9 5	Rs. A. P. 1 9 5	Rs. A. P. 1 9 5
1 rupee	Rs. A. P. 20 8	Rs. A. P. 20 8	Rs. A. P. 20 8	Rs. A. P. 20 8	Rs. A. P. 20 8	Rs. A. P. 20 8	Rs. A. P. 20 8	Rs. A. P. 20 8	Rs. A. P. 20 8	Rs. A. P. 20 8	Rs. A. P. 20 8	Rs. A. P. 20 8	Rs. A. P. 20 8
2 rupees	Rs. A. P. 41 6	Rs. A. P. 41 6	Rs. A. P. 41 6	Rs. A. P. 41 6	Rs. A. P. 41 6	Rs. A. P. 41 6	Rs. A. P. 41 6	Rs. A. P. 41 6	Rs. A. P. 41 6	Rs. A. P. 41 6	Rs. A. P. 41 6	Rs. A. P. 41 6	Rs. A. P. 41 6
3 "	Rs. A. P. 62 4	Rs. A. P. 62 4	Rs. A. P. 62 4	Rs. A. P. 62 4	Rs. A. P. 62 4	Rs. A. P. 62 4	Rs. A. P. 62 4	Rs. A. P. 62 4	Rs. A. P. 62 4	Rs. A. P. 62 4	Rs. A. P. 62 4	Rs. A. P. 62 4	Rs. A. P. 62 4
4 "	Rs. A. P. 83 2	Rs. A. P. 83 2	Rs. A. P. 83 2	Rs. A. P. 83 2	Rs. A. P. 83 2	Rs. A. P. 83 2	Rs. A. P. 83 2	Rs. A. P. 83 2	Rs. A. P. 83 2	Rs. A. P. 83 2	Rs. A. P. 83 2	Rs. A. P. 83 2	Rs. A. P. 83 2
5 "	Rs. A. P. 104 0	Rs. A. P. 104 0	Rs. A. P. 104 0	Rs. A. P. 104 0	Rs. A. P. 104 0	Rs. A. P. 104 0	Rs. A. P. 104 0	Rs. A. P. 104 0	Rs. A. P. 104 0	Rs. A. P. 104 0	Rs. A. P. 104 0	Rs. A. P. 104 0	Rs. A. P. 104 0
6 "	Rs. A. P. 124 8	Rs. A. P. 124 8	Rs. A. P. 124 8	Rs. A. P. 124 8	Rs. A. P. 124 8	Rs. A. P. 124 8	Rs. A. P. 124 8	Rs. A. P. 124 8	Rs. A. P. 124 8	Rs. A. P. 124 8	Rs. A. P. 124 8	Rs. A. P. 124 8	Rs. A. P. 124 8
7 "	Rs. A. P. 145 6	Rs. A. P. 145 6	Rs. A. P. 145 6	Rs. A. P. 145 6	Rs. A. P. 145 6	Rs. A. P. 145 6	Rs. A. P. 145 6	Rs. A. P. 145 6	Rs. A. P. 145 6	Rs. A. P. 145 6	Rs. A. P. 145 6	Rs. A. P. 145 6	Rs. A. P. 145 6
8 "	Rs. A. P. 166 4	Rs. A. P. 166 4	Rs. A. P. 166 4	Rs. A. P. 166 4	Rs. A. P. 166 4	Rs. A. P. 166 4	Rs. A. P. 166 4	Rs. A. P. 166 4	Rs. A. P. 166 4	Rs. A. P. 166 4	Rs. A. P. 166 4	Rs. A. P. 166 4	Rs. A. P. 166 4
9 "	Rs. A. P. 187 2	Rs. A. P. 187 2	Rs. A. P. 187 2	Rs. A. P. 187 2	Rs. A. P. 187 2	Rs. A. P. 187 2	Rs. A. P. 187 2	Rs. A. P. 187 2	Rs. A. P. 187 2	Rs. A. P. 187 2	Rs. A. P. 187 2	Rs. A. P. 187 2	Rs. A. P. 187 2
10 "	Rs. A. P. 208 0	Rs. A. P. 208 0	Rs. A. P. 208 0	Rs. A. P. 208 0	Rs. A. P. 208 0	Rs. A. P. 208 0	Rs. A. P. 208 0	Rs. A. P. 208 0	Rs. A. P. 208 0	Rs. A. P. 208 0	Rs. A. P. 208 0	Rs. A. P. 208 0	Rs. A. P. 208 0
100 "	Rs. A. P. 1,504 10	Rs. A. P. 1,504 10	Rs. A. P. 1,504 10	Rs. A. P. 1,504 10	Rs. A. P. 1,504 10	Rs. A. P. 1,504 10	Rs. A. P. 1,504 10	Rs. A. P. 1,504 10	Rs. A. P. 1,504 10	Rs. A. P. 1,504 10	Rs. A. P. 1,504 10	Rs. A. P. 1,504 10	Rs. A. P. 1,504 10

SCHEDULE II.

THE presumed price of Cocoanuts, Arecanuts, Pepper and Paddy.

Produce.	Commutation price.		
	RS.	A.	P.
Cocoanuts—			
(a) In localities unfavourably situated as regards markets	18	0	0
(b) Elsewhere	20	0	0
} for a thousand.			
Arecanuts—			
(a) In localities unfavourably situated as regards markets	0	2	0
(b) Elsewhere	0	2	6
} for a hundred.			
Pepper (dry)—	16	0	0
or 0 2 3 for a lb.			
Paddy—			
(a) In the taluk of Ernad	139	0	0
(b) Do. of Walavanad	137	8	0
(c) Do. of Palghat	136	0	0
(d) Do. of Chirakkal	163	0	0
(e) Do. of Ponnani	148	0	0
(f) Do. of Calicut	150	0	0
(g) Do. of Kurumbranat	150	0	0
(h) Do. of Kottayam	155	0	0
} for a garce.			

SCHEDULE III.

PRESUMED cost of cultivating a crop of Paddy, of cultivating Coconut trees, Arecanut trees, Pepper vines and Jack trees till they come into bearing, and of maintaining those trees and vines for a year when bearing.

- (a) The cost of cultivating a crop of paddy is Rs. 9-8-0 for an acre.
(b) The cost of planting and cultivating a coconut tree, an arecanut tree, a jack tree and a standard of pepper vines until in bearing is as follows:—

	RS.	A.	P.
Cocoanut tree	2	12	0
Arecanut tree when artificial irrigation is not necessary	0	2	6
Do. do. is necessary	0	12	0
Pepper vines (standard of)	0	3	6
Jack tree	2	10	0

- (c) The cost of maintaining a coconut tree, an arecanut tree, a jack tree, and a standard of pepper vines for one year when in bearing is as follows:—

	Cost of cultivation.	Assessment.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.
Cocoanut	0 2 6	0 1 3	0 3 9
Arecanut when artificial irrigation is not necessary	0 0 2	0 0 4	0 0 6
Arecanut when artificial irrigation is necessary	0 1 3	0 0 4	0 1 7
Jack	0 2 0	0 2 2	0 4 2
Pepper vine	0 0 6	Nil.	0 0 6

SCHEDULE IV.

PRESUMPTIONS as to the Compensation that should be awarded in certain cases.

Explanation.—(1) If the yield is greater than that shown in the tables of this schedule, the compensation to be awarded shall be that arrived at by calculation in accordance with the provisions of the Act.

(2) In estimating the increase in the annual net produce of the holding derivable from trees or plants which, by reason of immaturity, have as yet only come into partial bearing, a reasonable allowance shall be made for the probable future increase in the produce of such trees or plants.

(3) It has been found impossible to prepare useful tables for jack trees and paddy. The calculation of the compensation awarded for them must be left entirely to the courts.

SCHEDULE IV, TABLE II.

(1).—Showing the compensation to be awarded for cocoanut trees having an estimated future fruitful life of from 1 to 50 years and an estimated future fruit-bearing capacity of from 1 nut to 100 nuts per annum, the commutation price being Rs. 20 for a thousand nuts, the rate of interest 6 per cent. per annum, the cost of bringing each tree into bearing Rs. 2-12-0, and the annual cost of maintaining the tree, inclusive of assessment, As. 3-9.

[illegible]

SCHEDULE IV, TABLE II—cont.

(1).—Showing the compensation to be awarded for coconut trees having an estimated future fruitful life of from 1 to 50 years and an estimated future fruit-bearing capacity of from 1 nut to 100 nuts per annum, the commutation price being Rs. 20 for a thousand nuts, the rate of interest 6 per cent. per annum, the cost of bringing each tree into bearing Rs. 2-12-0, and the annual cost of maintaining the tree, inclusive of assessment, As. 3-9.

Annual produce in nuts.	Price of nuts at Rs. 20 per 1,000.	Net value of the annual produce after deducting As. 3-9, being the cost of maintaining the tree for one year.	12 years.	14 years.	16 years.	18 years.	20 years.	25 years.	30 years.	35 years.	40 years.	45 years.	50 years.
			14	15	16	17	18	19	20	21	22	23	24
1	0 0 4	0 0 1	0 0 8	0 0 9	0 0 10	0 0 11	0 0 11	0 0 11	0 0 11	0 0 12	0 0 13	0 0 13	0 0 13
2	0 0 8	0 0 5	0 0 13	0 0 14	0 0 15	0 0 16	0 0 16	0 0 16	0 0 16	0 0 17	0 0 18	0 0 18	0 0 18
3	0 0 1 0	0 0 9	0 0 17	0 0 18	0 0 19	0 0 20	0 0 20	0 0 20	0 0 20	0 0 21	0 0 22	0 0 22	0 0 22
4	0 0 1 3	0 0 1 1	0 0 21	0 0 22	0 0 23	0 0 24	0 0 24	0 0 24	0 0 24	0 0 25	0 0 26	0 0 26	0 0 26
5	0 0 1 7	0 0 1 5	0 0 25	0 0 26	0 0 27	0 0 28	0 0 28	0 0 28	0 0 28	0 0 29	0 0 30	0 0 30	0 0 30
6	0 0 2 1	0 0 1 9	0 0 29	0 0 30	0 0 31	0 0 32	0 0 32	0 0 32	0 0 32	0 0 33	0 0 34	0 0 34	0 0 34
7	0 0 2 5	0 0 2 3	0 0 33	0 0 34	0 0 35	0 0 36	0 0 36	0 0 36	0 0 36	0 0 37	0 0 38	0 0 38	0 0 38
8	0 0 2 9	0 0 2 7	0 0 37	0 0 38	0 0 39	0 0 40	0 0 40	0 0 40	0 0 40	0 0 41	0 0 42	0 0 42	0 0 42
9	0 0 3 3	0 0 3 1	0 0 41	0 0 42	0 0 43	0 0 44	0 0 44	0 0 44	0 0 44	0 0 45	0 0 46	0 0 46	0 0 46
10	0 0 3 7	0 0 3 5	0 0 45	0 0 46	0 0 47	0 0 48	0 0 48	0 0 48	0 0 48	0 0 49	0 0 50	0 0 50	0 0 50
11	0 0 4 1	0 0 3 9	0 0 49	0 0 50	0 0 51	0 0 52	0 0 52	0 0 52	0 0 52	0 0 53	0 0 54	0 0 54	0 0 54
12	0 0 4 5	0 0 4 3	0 0 53	0 0 54	0 0 55	0 0 56	0 0 56	0 0 56	0 0 56	0 0 57	0 0 58	0 0 58	0 0 58
13	0 0 4 9	0 0 4 7	0 0 57	0 0 58	0 0 59	0 0 60	0 0 60	0 0 60	0 0 60	0 0 61	0 0 62	0 0 62	0 0 62
14	0 0 5 3	0 0 5 1	0 0 61	0 0 62	0 0 63	0 0 64	0 0 64	0 0 64	0 0 64	0 0 65	0 0 66	0 0 66	0 0 66
15	0 0 5 7	0 0 5 5	0 0 65	0 0 66	0 0 67	0 0 68	0 0 68	0 0 68	0 0 68	0 0 69	0 0 70	0 0 70	0 0 70
16	0 0 6 1	0 0 5 9	0 0 69	0 0 70	0 0 71	0 0 72	0 0 72	0 0 72	0 0 72	0 0 73	0 0 74	0 0 74	0 0 74
17	0 0 6 5	0 0 6 3	0 0 73	0 0 74	0 0 75	0 0 76	0 0 76	0 0 76	0 0 76	0 0 77	0 0 78	0 0 78	0 0 78
18	0 0 6 9	0 0 6 7	0 0 77	0 0 78	0 0 79	0 0 80	0 0 80	0 0 80	0 0 80	0 0 81	0 0 82	0 0 82	0 0 82
19	0 0 7 3	0 0 7 1	0 0 81	0 0 82	0 0 83	0 0 84	0 0 84	0 0 84	0 0 84	0 0 85	0 0 86	0 0 86	0 0 86
20	0 0 7 7	0 0 7 5	0 0 85	0 0 86	0 0 87	0 0 88	0 0 88	0 0 88	0 0 88	0 0 89	0 0 90	0 0 90	0 0 90
25	0 0 8 0	0 0 7 8	0 0 88	0 0 89	0 0 90	0 0 91	0 0 91	0 0 91	0 0 91	0 0 92	0 0 93	0 0 93	0 0 93
30	0 0 8 3	0 0 8 1	0 0 91	0 0 92	0 0 93	0 0 94	0 0 94	0 0 94	0 0 94	0 0 95	0 0 96	0 0 96	0 0 96
35	0 0 8 7	0 0 8 5	0 0 95	0 0 96	0 0 97	0 0 98	0 0 98	0 0 98	0 0 98	0 0 99	0 0 100	0 0 100	0 0 100
40	0 0 9 0	0 0 8 8	0 0 99	0 0 100	0 0 101	0 0 102	0 0 102	0 0 102	0 0 102	0 0 103	0 0 104	0 0 104	0 0 104
45	0 0 9 4	0 0 9 2	0 0 103	0 0 104	0 0 105	0 0 106	0 0 106	0 0 106	0 0 106	0 0 107	0 0 108	0 0 108	0 0 108
50	0 0 9 8	0 0 9 6	0 0 107	0 0 108	0 0 109	0 0 110	0 0 110	0 0 110	0 0 110	0 0 111	0 0 112	0 0 112	0 0 112
55	0 0 10 1	0 0 9 9	0 0 111	0 0 112	0 0 113	0 0 114	0 0 114	0 0 114	0 0 114	0 0 115	0 0 116	0 0 116	0 0 116
60	0 0 10 5	0 0 10 3	0 0 115	0 0 116	0 0 117	0 0 118	0 0 118	0 0 118	0 0 118	0 0 119	0 0 120	0 0 120	0 0 120
65	0 0 10 9	0 0 10 7	0 0 119	0 0 120	0 0 121	0 0 122	0 0 122	0 0 122	0 0 122	0 0 123	0 0 124	0 0 124	0 0 124
70	0 0 11 3	0 0 11 1	0 0 123	0 0 124	0 0 125	0 0 126	0 0 126	0 0 126	0 0 126	0 0 127	0 0 128	0 0 128	0 0 128
75	0 0 11 7	0 0 11 5	0 0 127	0 0 128	0 0 129	0 0 130	0 0 130	0 0 130	0 0 130	0 0 131	0 0 132	0 0 132	0 0 132
80	0 0 12 1	0 0 11 9	0 0 131	0 0 132	0 0 133	0 0 134	0 0 134	0 0 134	0 0 134	0 0 135	0 0 136	0 0 136	0 0 136
85	0 0 12 5	0 0 12 3	0 0 135	0 0 136	0 0 137	0 0 138	0 0 138	0 0 138	0 0 138	0 0 139	0 0 140	0 0 140	0 0 140
90	0 0 12 9	0 0 12 7	0 0 139	0 0 140	0 0 141	0 0 142	0 0 142	0 0 142	0 0 142	0 0 143	0 0 144	0 0 144	0 0 144
95	0 0 13 3	0 0 13 1	0 0 143	0 0 144	0 0 145	0 0 146	0 0 146	0 0 146	0 0 146	0 0 147	0 0 148	0 0 148	0 0 148
100	0 0 13 7	0 0 13 5	0 0 147	0 0 148	0 0 149	0 0 150	0 0 150	0 0 150	0 0 150	0 0 151	0 0 152	0 0 152	0 0 152

Explanation.—The gross value of the annual produce of trees, which produce less than twelve nuts, is less than the cost of maintenance including assessment, viz., As. 3-9. The net value is therefore nothing, and no compensation is payable for such trees regarded merely as producers of less than twelve nuts, but compensation may be payable for such trees regarded as timber or fuel under section 9, or if the tree is, by reason of immaturity, as yet only in *part* bearing under section 10, or Explanation (1) to Schedule IV, Table I.

NOTE.

Schedule IV, Table II (2), is a similar table, the commutation price being Rs. 18 for a thousand nuts instead of Rs. 20.

SCHEDULE IV, TABLE III.

(4).—Showing the compensation to be awarded for arecanut trees having an estimated future fruitful life of from 1 to 35 years and an estimated future fruit-bearing capacity of from 1 nut to 400 nuts per annum, the commutation price being As. 2-6 for an hundred nuts, the rate of interest 6 per cent. per annum, the cost of bringing each tree into bearing As. 2-6 and the annual cost of maintaining the tree, inclusive of assessment, pies 6.

Annual produce in nuts.	Price of nuts at As. 2-6 per 100.	Net value of the annual produce after deducting pie 6, being the cost of maintaining the tree for one year.	1 year.	2 years.	3 years.	4 years.	5 years.	6 years.	7 years.	8 years.	9 years.	10 years.	12 years.	14 years.	16 years.	18 years.	20 years.	25 years.	30 years.	35 years.
1 to 20	Rs. A. P. 0 0 6	Rs. A. P. 0 0 6	Rs. A. P. 0 0 3	Rs. A. P. 0 0 3	Rs. A. P. 0 0 3	Rs. A. P. 0 0 3	Rs. A. P. 0 0 3	Rs. A. P. 0 0 3	Rs. A. P. 0 0 3	Rs. A. P. 0 0 3	Rs. A. P. 0 0 3	Rs. A. P. 0 0 3	Rs. A. P. 0 0 3	Rs. A. P. 0 0 3	Rs. A. P. 0 0 3	Rs. A. P. 0 0 3	Rs. A. P. 0 0 3	Rs. A. P. 0 0 3	Rs. A. P. 0 0 3	Rs. A. P. 0 0 3
24	0 0 7	0 0 1	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3	0 0 3
30	0 0 9	0 0 3	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8
40	0 0 9	0 0 3	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8	0 0 8
50	0 1 3	0 0 9	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
60	0 1 6	0 1 0	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
70	0 1 9	0 1 3	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
80	0 2 0	0 1 6	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
90	0 2 3	0 1 9	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
100	0 2 6	0 2 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
110	0 2 9	0 2 5	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
120	0 3 0	0 2 8	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
130	0 3 3	0 3 1	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
140	0 3 6	0 3 4	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
150	0 3 9	0 3 7	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
160	0 4 0	0 3 8	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
170	0 4 3	0 4 1	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
180	0 4 6	0 4 4	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
190	0 4 9	0 4 7	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
200	0 5 0	0 5 0	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
220	0 5 6	0 5 6	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
240	0 6 0	0 6 0	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
260	0 6 6	0 6 6	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
280	0 7 0	0 7 0	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
300	0 7 6	0 7 6	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
320	0 8 0	0 8 0	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
340	0 8 6	0 8 6	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
360	0 9 0	0 9 0	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
380	0 9 6	0 9 6	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2
400	0 10 0	0 10 0	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2	0 0 2

Explanation.—The gross value of the annual produce of trees which produce less than 24 nuts is less than the cost of maintenance including assessment, viz., pies 6. The net value is therefore nothing and no compensation is payable for such trees regarded merely as producers of less than 24 nuts, but compensation may be payable for such trees regarded as timber or fuel under section 8, or if the tree is by reason of immaturity, as yet only in partial bearing under section 9, or explanation (1) to schedule IV, Table I.

Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
0 0 1	0 0 2	0 0 3	0 0 4	0 0 5	0 0 6	0 0 7	0 0 8	0 0 9	0 0 10	0 0 11	0 0 12	0 0 13	0 0 14	0 0 15	0 0 16	0 0 17	0 0 18	0 0 19	0 0 20	0 0 21	0 0 22
0 0 2	0 0 3	0 0 4	0 0 5	0 0 6	0 0 7	0 0 8	0 0 9	0 0 10	0 0 11	0 0 12	0 0 13	0 0 14	0 0 15	0 0 16	0 0 17	0 0 18	0 0 19	0 0 20	0 0 21	0 0 22	0 0 23
0 0 3	0 0 4	0 0 5	0 0 6	0 0 7	0 0 8	0 0 9	0 0 10	0 0 11	0 0 12	0 0 13	0 0 14	0 0 15	0 0 16	0 0 17	0 0 18	0 0 19	0 0 20	0 0 21	0 0 22	0 0 23	0 0 24
0 0 4	0 0 5	0 0 6	0 0 7	0 0 8	0 0 9	0 0 10	0 0 11	0 0 12	0 0 13	0 0 14	0 0 15	0 0 16	0 0 17	0 0 18	0 0 19	0 0 20	0 0 21	0 0 22	0 0 23	0 0 24	0 0 25
0 0 5	0 0 6	0 0 7	0 0 8	0 0 9	0 0 10	0 0 11	0 0 12	0 0 13	0 0 14	0 0 15	0 0 16	0 0 17	0 0 18	0 0 19	0 0 20	0 0 21	0 0 22	0 0 23	0 0 24	0 0 25	0 0 26
0 0 6	0 0 7	0 0 8	0 0 9	0 0 10	0 0 11	0 0 12	0 0 13	0 0 14	0 0 15	0 0 16	0 0 17	0 0 18	0 0 19	0 0 20	0 0 21	0 0 22	0 0 23	0 0 24	0 0 25	0 0 26	0 0 27
0 0 7	0 0 8	0 0 9	0 0 10	0 0 11	0 0 12	0 0 13	0 0 14	0 0 15	0 0 16	0 0 17	0 0 18	0 0 19	0 0 20	0 0 21	0 0 22	0 0 23	0 0 24	0 0 25	0 0 26	0 0 27	0 0 28
0 0 8	0 0 9	0 0 10	0 0 11	0 0 12	0 0 13	0 0 14	0 0 15	0 0 16	0 0 17	0 0 18	0 0 19	0 0 20	0 0 21	0 0 22	0 0 23	0 0 24	0 0 25	0 0 26	0 0 27	0 0 28	0 0 29
0 0 9	0 0 10	0 0 11	0 0 12	0 0 13	0 0 14	0 0 15	0 0 16	0 0 17	0 0 18	0 0 19	0 0 20	0 0 21	0 0 22	0 0 23	0 0 24	0 0 25	0 0 26	0 0 27	0 0 28	0 0 29	0 0 30
0 0 10	0 0 11	0 0 12	0 0 13	0 0 14	0 0 15	0 0 16	0 0 17	0 0 18	0 0 19	0 0 20	0 0 21	0 0 22	0 0 23	0 0 24	0 0 25	0 0 26	0 0 27	0 0 28	0 0 29	0 0 30	0 0 31
0 0 11	0 0 12	0 0 13	0 0 14	0 0 15	0 0 16	0 0 17	0 0 18	0 0 19	0 0 20	0 0 21	0 0 22	0 0 23	0 0 24	0 0 25	0 0 26	0 0 27	0 0 28	0 0 29	0 0 30	0 0 31	0 0 32
0 0 12	0 0 13	0 0 14	0 0 15	0 0 16	0 0 17	0 0 18	0 0 19	0 0 20	0 0 21	0 0 22	0 0 23	0 0 24	0 0 25	0 0 26	0 0 27	0 0 28	0 0 29	0 0 30	0 0 31	0 0 32	0 0 33
0 0 13	0 0 14	0 0 15	0 0 16	0 0 17	0 0 18	0 0 19	0 0 20	0 0 21	0 0 22	0 0 23	0 0 24	0 0 25	0 0 26	0 0 27	0 0 28	0 0 29	0 0 30	0 0 31	0 0 32	0 0 33	0 0 34
0 0 14	0 0 15	0 0 16	0 0 17	0 0 18	0 0 19	0 0 20	0 0 21	0 0 22	0 0 23	0 0 24	0 0 25	0 0 26	0 0 27	0 0 28	0 0 29	0 0 30	0 0 31	0 0 32	0 0 33	0 0 34	0 0 35
0 0 15	0 0 16	0 0 17	0 0 18	0 0 19	0 0 20	0 0 21	0 0 22	0 0 23	0 0 24	0 0 25	0 0 26	0 0 27	0 0 28	0 0 29	0 0 30	0 0 31	0 0 32	0 0 33	0 0 34	0 0 35	0 0 36
0 0 16	0 0 17	0 0 18	0 0 19	0 0 20	0 0 21	0 0 22	0 0 23	0 0 24	0 0 25	0 0 26	0 0 27	0 0 28	0 0 29	0 0 30	0 0 31	0 0 32	0 0 33	0 0 34	0 0 35	0 0 36	0 0 37
0 0 17	0 0 18	0 0 19	0 0 20	0 0 21	0 0 22	0 0 23	0 0 24	0 0 25	0 0 26	0 0 27	0 0 28	0 0 29	0 0 30	0 0 31	0 0 32	0 0 33	0 0 34	0 0 35	0 0 36	0 0 37	0 0 38
0 0 18	0 0 19	0 0 20	0 0 21	0 0 22	0 0 23	0 0 24	0 0 25	0 0 26	0 0 27	0 0 28	0 0 29	0 0 30	0 0 31	0 0 32	0 0 33	0 0 34	0 0 35	0 0 36	0 0 37	0 0 38	0 0 39
0 0 19	0 0 20	0 0 21	0 0 22	0 0 23	0 0 24	0 0 25	0 0 26	0 0 27	0 0 28	0 0 29	0 0 30	0 0 31	0 0 32	0 0 33	0 0 34	0 0 35	0 0 36	0 0 37	0 0 38	0 0 39	0 0 40
0 0 20	0 0 21	0 0 22	0 0 23	0 0 24	0 0 25	0 0 26	0 0 27	0 0 28	0 0 29	0 0 30	0 0 31	0 0 32	0 0 33	0 0 34	0 0 35	0 0 36	0 0 37	0 0 38	0 0 39	0 0 40	0 0 41
0 0 21	0 0 22	0 0 23	0 0 24	0 0 25	0 0 26	0 0 27	0 0 28	0 0 29	0 0 30	0 0 31	0 0 32	0 0 33	0 0 34	0 0 35	0 0 36	0 0 37	0 0 38	0 0 39	0 0 40	0 0 41	0 0 42
0 0 22	0 0 23	0 0 24	0 0 25	0 0 26	0 0 27	0 0 28	0 0 29	0 0 30	0 0 31	0 0 32	0 0 33	0 0 34	0 0 35	0 0 36	0 0 37	0 0 38	0 0 39	0 0 40	0 0 41	0 0 42	0 0 43
0 0 23	0 0 24	0 0 25	0 0 26	0 0 27	0 0 28	0 0 29	0 0 30	0 0 31	0 0 32	0 0 33	0 0 34	0 0 35	0 0 36	0 0 37	0 0 38	0 0 39	0 0 40	0 0 41	0 0 42	0 0 43	0 0 44
0 0 24	0 0 25	0 0 26	0 0 27	0 0 28	0 0 29	0 0 30	0 0 31	0 0 32	0 0 33	0 0 34	0 0 35	0 0 36	0 0 37	0 0 38	0 0 39	0 0 40	0 0 41	0 0 42	0 0 43	0 0 44	0 0 45
0 0 25	0 0 26	0 0 27	0 0 28	0 0 29	0 0 30	0 0 31	0 0 32	0 0 33	0 0 34	0 0 35	0 0 36	0 0 37	0 0 38	0 0 39	0 0 40	0 0 41	0 0 42	0 0 43	0 0 44	0 0 45	0 0 46
0 0 26	0 0 27	0 0 28	0 0 29	0 0 30	0 0 31	0 0 32	0 0 33	0 0 34	0 0 35	0 0 36	0 0 37	0 0 38	0 0 39	0 0 40	0 0 41	0 0 42	0 0 43	0 0 44	0 0 45	0 0 46	0 0 47
0 0 27	0 0 28	0 0 29	0 0 30	0 0 31	0 0 32	0 0 33	0 0 34	0 0 35	0 0 36	0 0 37	0 0 38	0 0 39	0 0 40	0 0 41	0 0 42	0 0 43	0 0 44	0 0 45	0 0 46	0 0 47	0 0 48
0 0 28	0 0 29	0 0 30	0 0 31	0 0 32	0 0 33	0 0 34	0 0 35	0 0 36	0 0 37	0 0 38	0 0 39	0 0 40	0 0 41	0 0 42	0 0 43	0 0 44	0 0 45	0 0 46	0 0 47	0 0 48	0 0 49
0 0 29	0 0 30	0 0 31	0 0 32	0 0 33	0 0 34	0 0 35	0 0 36	0 0 37	0 0 38	0 0 39	0 0 40	0 0 41	0 0 42	0 0 43	0 0 44	0 0 45	0 0 46	0 0 47	0 0 48	0 0 49	0 0 50
0 0 30	0 0 31	0 0 32	0 0 33	0 0 34	0 0 35	0 0 36	0 0 37	0 0 38	0 0 39	0 0 40	0 0 41	0 0 42	0 0 43	0 0 44	0 0 45	0 0 46	0 0 47	0 0 48	0 0 49	0 0 50	0 0 51
0 0 31	0 0 32	0 0 33	0 0 34	0 0 35	0 0 36	0 0 37	0 0 38	0 0 39	0 0 40	0 0 41	0 0 42	0 0 43	0 0 44	0 0 45	0 0 46	0 0 47	0 0 48	0 0 49	0 0 50	0 0 51	0 0 52
0 0 32	0 0 33	0 0 34	0 0 35	0 0 36	0 0 37	0 0 38	0 0 39	0 0 40	0 0 41	0 0 42	0 0 43	0 0 44	0 0 45	0 0 46	0 0 47	0 0 48	0 0 49	0 0 50	0 0 51	0 0 52	0 0 53
0 0 33	0 0 34	0 0 35	0 0 36	0 0 37	0 0 38	0 0 39	0 0 40	0 0 41	0 0 42	0 0 43	0 0 44	0 0 45	0 0 46	0 0 47	0 0 48	0 0 49	0 0 50	0 0 51	0 0 52	0 0 53	0 0 54
0 0 34	0 0 35	0 0 36	0 0 37	0 0 38	0 0 39	0 0 40	0 0 41	0 0 42	0 0 43	0 0 44	0 0 45	0 0 46	0 0 47	0 0 48	0 0 49	0 0 50	0 0 51	0 0 52	0 0 53	0 0 54	0 0 55
0 0 35	0 0 36	0 0 37	0 0 38	0 0 39	0 0 40	0 0 41	0 0 42	0 0 43	0 0 44	0 0 45	0 0 46	0 0 47	0 0 48	0 0 49	0 0 50	0 0 51	0 0 52	0 0 53	0 0 54	0 0 55	0 0 56
0 0 36	0 0 37	0 0 38	0 0 39	0 0 40	0 0 41	0 0 42	0 0 43	0 0 44	0 0 45	0 0 46	0 0 47	0 0 48	0 0 49	0 0 50	0 0 51	0 0 52	0 0 53	0 0 54	0 0 55	0 0 56	0 0 57
0 0 37	0 0 38	0 0 39	0 0 40	0 0 41	0 0 42	0 0 43	0 0 44	0 0 45	0 0 46	0 0 47	0 0 48	0 0 49	0 0 50	0 0 51	0 0 52	0 0 53	0 0 54	0 0 55	0 0 56	0 0 57	0 0 58
0 0 38	0 0 39	0 0 40	0 0 41	0 0 42	0 0 43	0 0 44	0 0 45	0 0 46	0 0 47	0 0 48	0 0 49	0 0 50	0 0 51	0 0 52	0 0 53	0 0 54	0 0 55	0 0 56	0 0 57	0 0 58	0 0 59
0 0 39	0 0 40	0 0 41	0 0 42	0 0 43	0 0 44	0 0 45	0 0 46	0 0 47	0 0 48	0 0 49	0 0 50	0 0 51	0 0 52	0 0 53	0 0 54	0 0 55	0 0 56	0 0 57	0 0 58	0 0 59	0 0 60
0 0 40	0 0 41	0 0 42	0 0 43	0 0 44	0 0 45	0 0 46	0 0 47	0 0 48	0 0 49	0 0 50	0 0 51	0 0 52	0 0 53	0 0 54	0 0 55	0 0 56	0 0 57	0 0 58	0 0 59	0 0 60	0 0 61
0 0 41	0 0 42	0 0 43	0 0 44	0 0 45	0 0 46	0 0 47	0 0 48	0 0 49	0 0 50	0 0 51	0 0 52	0 0 53	0 0 54	0 0 55	0 0 56	0 0 57	0 0 58	0 0 59	0 0 60	0 0 61	0 0 62
0 0 42	0 0 43	0 0 44	0 0 45	0 0 46	0 0 47	0 0 48	0 0 49	0 0 50	0 0 51	0 0 52	0 0 53	0 0 54	0 0 55	0 0 56	0 0 57	0 0 58	0 0 59	0 0 60	0 0 61	0 0 62	0 0 63
0 0 43	0 0 44	0 0 45	0 0 46	0 0 47	0 0 48	0 0 49	0 0 50	0 0 51	0 0 52	0 0 53	0 0 54	0 0 55	0 0 56	0 0 57	0 0 58	0 0 59	0 0 60	0 0 61	0 0 62	0 0 63	0 0 64
0 0 44	0 0 45	0 0 46	0 0 47	0 0 48	0 0 49	0 0 50	0 0 51	0 0 52	0 0 53	0 0 54	0 0 55	0 0 56	0 0 57	0 0 58	0 0 59	0 0 60	0 0 61	0 0 62	0 0 63	0 0 64	0 0 65
0 0 45	0 0 46	0 0 47	0 0 48	0 0 49	0 0 50	0 0 51	0 0 52	0 0 53	0 0 54	0 0 55	0 0 56	0 0 57	0 0 58	0 0 59	0 0 60	0 0 61	0 0 62	0 0 63	0 0 64	0 0 65	0 0 66
0 0 46	0 0 47	0 0 48	0 0 49	0 0 50	0 0 51	0 0 52	0 0 53	0 0 54	0 0 55	0 0 56	0 0 57	0 0 58	0 0 59	0 0 60	0 0 61	0 0 62	0 0 63	0 0 64	0 0 65	0 0 66	0 0 67
0 0 47	0 0 48	0 0 49	0 0 50	0 0 51	0 0 52	0 0 53	0 0 54	0 0 55	0 0 56	0 0 57	0 0 58	0 0 59	0 0 60	0 0 61	0 0 62	0 0 63	0 0 64	0 0 65	0 0 66	0 0 67	0 0 68
0 0 48	0 0 49	0 0 50	0 0 51	0 0 52	0 0 53	0 0 54	0 0 55	0 0 56	0 0 57	0 0 58	0 0 59	0 0 60	0 0 61	0 0 62	0 0 63	0 0 64	0 0 65	0 0 66	0 0 67	0 0 68	0 0 69
0 0 49	0 0 50	0 0 51	0 0 52	0 0 53	0 0 54	0 0 55	0 0 56	0 0 57	0 0 58	0 0 59	0 0 60	0 0 61	0 0 62	0 0 63	0 0 64	0 0 65	0 0 66	0 0 67	0 0 68	0 0 69	0 0 70
0 0 50	0 0 51	0 0 52	0 0 53	0 0 54	0 0 55	0 0 56	0 0 57	0 0 58	0 0 59	0 0 60	0 0 61	0 0 62	0								

SCHEDULE IV, TABLE IV.

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READ AGAIN G.O., No.
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