

Revenue (1899) Department.

PRESS SERIES.

G.O., No. 249

Dated 22nd April

[Despatch Abstract.]

Stating that for the purpose of Act II of 1894 (M), the Annual rent value of occupied lands in Itham villages falling under Section 4(d), should, as provided in Section 20 (iii) be taken to be the full assessment, which such lands would bear if they were not in the.

BACK, PAPERS.

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

FURTHER PAPERS.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Cus.	3730/99						

Revenue (1897) Department.

CURRENT No. 780

Order

From
The Board of Revenue
Land Revenue,
Madras.



No. 346 Miscellaneous.

Dated 27th January 1899.

Received 31/1

Registered 31/1

Enclosures "

Spare copies

SUBJECT.

Communicating to the Collector of
Panjani Government Order approving
and ordering the publication of the
draft notification for the Survey of
the eight whole inam villages in
the Serugada Estate requesting
the Settlement Department to issue
orders for the commencement of the
Settlement operations in advance
of the Survey and informing Govt
ment of the grounds on which it is
thought that whole Inam Village
fall under Clauses (i) & (ii) & not under
clause (iii) of Section 20 of Madras Act
of 1894.

BACK PAPERS.

G.O.	No.	Department.	Date.

FURTHER PAPERS.

G.O.	No.	Department.	Date.

1,000
17-1-99.



Proceedings of the Board of Revenue (Land Revenue).

NO.346 Misc.,dated 27th January 1899.

Read letter from H.D.Taylor Esqre:.,Ag.Collector of Ganjam,
R.C.NO.721 Ver.of 1898,dated 4th September 1898,informing that
the District Board has decided to have the inam villages in Se-
rugada estate surveyed and settled and requesting to address the
survey and settlement department for making necessary arrange-
ments for their survey and settlement and to obtain the Govern-
ment sanction for meeting the cost of survey and settlement from
Provincial Funds;and Board's Reference thereon NO.1079,dated --
26th September 1898.
,, also Government Order,Revenue Department,NO.4903 Misc.,dated
12th December 1898.

Resolution.

The Government Order read above will be communicat-
ed to the Collector of Ganjam.

2. With advertence to para 3 of the Board's Reference read
above,orders will be issued in the Settlement Department Direct-
ing the commencement of settlement operations in advance of the
survey in the eight inam villages now in question.

3. With reference to para 2 of the G.O.,the Board submits -
that the eight villages in question are inams confirmed or re-
cognized by the Government in as much as the first seven of them
are hereditary subsistence grants made by the Zamindar of Seru-

(True Extract)

Lonel David
Ag. Secretary.

gada before the permanent settlement and confirmed by the Inam Commissioner on a quit-rent of 2 As. in the rupee, while the eighth, Kirtipuram, was also granted by the proprietor of the zamindari before the permanent settlement, but for a religious purpose, and has been continued under the authority of the Inam Commissioner free of quit-rent under rule III, clause (1) of the Inam rules. The Board, however, in para 5 of its Reference NO. 1079, dated 26th September 1898 did not restrict its observations to these eight cases but held that the village cess leviable on whole inam villages generally should be calculated with reference to the rental value under clauses (i) and (ii) of section 20 of Madras Act II of 1894, and not with reference to the assessment under clause (iii) of the same section. In other words the Board was of opinion that for the purpose of working the village cess it was unnecessary to determine the assessment, and considered that in these circumstances the Proprietary Estates' Village Service Fund should not be called upon to contribute towards the cost of operations of which the object is to determine the assessment which would be leviable if the inam villages were not held wholly or partially free of assessment. The Board is confirmed in this view by a consideration of the classification of occupied lands in section 20 of the Act. Lands are divided under this section into three classes, none of which, the Board presumes, was intended to overlap the others, viz.,

(i) occupied lands which pay rent in money to the proprietor or which would pay such rent, if they were not occupied by him or by a tenant on favourable terms;

(ii) occupied lands which pay rent in kind to the proprietor;

and (iii) occupied lands which pay him rent neither in money nor in kind and are not liable to pay any rent for the reason that they are held from Government wholly or partially free of assessment.

According to this interpretation the third class of lands would comprise only minor inams such as village service and village artisan inams whether in whole inam villages or in proprietary estates, while the bulk of the occupied lands in proprietary estates, including whole inam villages, would fall under the first and second classes. The absence in clauses (i) and (ii) of section 20 of any proviso such as is to be found in section 26 of the Act, restricting their application to proprietary estates other

To the Collector of Ganjam.

To the Secretary to Government, Revenue Department.

To the Settlement Department with a copy of paras 1 to 4 of Ref. NO. 1079, dated 26th September 1898.

J. S. S. A.

C.No. 780/99

From the Board of Rev. L. R.

No. 346 Dated 27.

1899.

FOR ORDERS.To the Under Secretary.

In its Reference No. 1079
 of 26. 9. 98 the Board of Rev.
 submitted to Govt for approval
 a draft notification for the survey
 of eight whole inam villages in the
 Serugada Estate of the Ganjam Dt.,
 and with reference to the question
 of whether the Proprietary Estates
 Village Service Fund should, when
 constituted, ~~be~~ contribute any
 portion of the cost of the survey
 and settlement, observed:-
 "It has already been decided
 "in the case of inam villages
 "in S. Arcot, Nellore and Trichinopoly
 "that the Proprietary Estates Village
 "Service Fund should only contri-
 "bute to the cost of the survey and
 "settlement operations in pro-
 "portion to the extent to which

Keep back papers.

G.O. No. 249
12.4.99.in /o. 4903 A
12.12.98

"it is actually benefitted. On
further consideration, it appears,
however, to the Board that no such
contribution can be claimed, for
under Section 20, clauses (i) and (ii),
the cess leviable on whole inam
villages is calculated with reference
to the rents payable by the tenants
and will not be affected beneficially
by the carrying out of settlement
operations, as would be the case
with regard to inam lands falling
under clause (iii)."

Govt. approved
2. The ~~draft notification~~
of the publication of the notification
for the survey, ~~for the survey~~
~~published~~ ~~draft~~, but with refer-
ence to the question of the liability
of the P.V.S. Fund to contribute to
the cost of the survey and settlement,
desired to know in detail the grounds
on which the Board considered
that the villages in question fell
under clauses (i) and (ii), and not
under clause (iii), of Sec. 20 of
Act II of 1894 (M.J.). The Board was
further instructed to state whether
the villages were inams confirmed,
recognized or granted by the British
Government.

C. Ous 4903
12.12.98

B.P. 346 of 27.1.99
(Cus. 780/99).

3. The Board of Rev.
now reports in reply that the
eight villages in question are
inams confirmed or continued
by the Inam Commissioners,
but that ~~there is~~ ⁱⁿ its reference
of the 26th September 1898, it did
not restrict its observations
to these eight cases, but held
that the village cess leviable on
whole inam villages generally
should be calculated with refer-
ence to the rental value under
clauses (i) and (ii) of Section 20
of Madras Act II of 1894 and not
with reference to the assessment
under clause (iii) of the same
section; ~~that~~ that for the purpose
of working the village cess it was
unnecessary to determine the
assessment; and that in these
circumstances, the P.V.S. Fund
should not be made to contri-
bute to the cost of operations
of which the object is to
determine the assessment
which would be leviable
if the inam villages were
held wholly or partially

FOR ORDERS.

of assessment. The Board states that it is confirmed in this view by a consideration of the threefold classification of occupied lands in Section 20, none of which, it presumes, was intended to overlap the others, and on this presumption argues that the third class of lands in the section, viz, "inam lands held from Govt wholly or partially free of assessment" and of inam lands enfranchised "under Section 17" would refer to occupied lands which pay to the proprietor rent neither in money nor in kind and who are not liable to pay any rent for the reason that they are held from Govt wholly or partially free of assessment, i.e., would comprise only minor inams such as village service and village artisan inams whether in whole inam villages or in proprietary estates; while the bulk of the occupied lands in proprietary estates, including whole inam villages, would fall under the first and second classes.

* meeting held on 18.12.93

Limit to
8/12

It adds that the absence in clauses (i) and (ii) of Section 20 of any proviso such as is to be found in Sec. 26 of the Act restricting their application to proprietary estates other than whole inam villages, seems to lend colour to this view.

4. The discussions in the Legislative Council relative to the passing of Section 20 of the Act will be found printed at pp. 166 to 169 in the report of the Legislative Council. It will be seen that the classification of the occupied lands adopted in the section was taken from that adopted in ^{the} Local Boards Act (V of 1884, as amended by Act III of 190 (M). Clauses (ii) and (iii) of Section 64 of the said Act correspond respectively to clauses (iii) and (i) of ^{Section 20 of} Act II of 1884. Referring to clauses (ii) and (iii) of Sec. 64 of Act V of 1884, the Honble Mr. Bhaskey, Aiyangar observed that the former dealt with inam lands held under Govt and that the second portion of the latter related to cases where the lands were not Govt inam. Now Section 64 (ii) of Act V of 1884

includes whole inam villages and the corresponding section 20 (iii) of Act II of 1894 must be taken to include these villages.

note also pp 17 & 18 of the notes under C.B. 584 W
S. 60.98

5. The Board lays stress on the absence in clauses (i) & (ii) of ~~this~~ ²⁰ section of a proviso similar to that in section 26 restricting their application to proprietary estates other than whole inam villages, but it will be noticed that section 26 merely reproduces the provision in section 75 of the Local Board's Act which does not apply to inam lands (inclusive of whole inam villages) held from Govt. It is not necessary here to examine why the deduction allowed in section 75 of the Local Board's Act in the case of lands other than ryotwari and inam is not made applicable to whole inam villages. It is sufficient to point out that the classification as to the levy of the cess is the same in Act II of 1894 (N) and the Local Board's Act and that inams in the latter include whole inam villages ~~which must have been intended to include~~ villages in the former also.

Whole inam villages are also excluded from the proviso (iii) of Section 25 (1), but this is because they are covered by proviso (1).

6. The eight villages now in question were no doubt granted by the Zamindar, but according to the Board, the grant was made prior to the permanent settlement and has been confirmed or continued by the Inam Commissioners. They should therefore be taken as falling under clause (iii) of section 20.

RS
6-2-99

Levy
7/2/99

Rev.

The classification in section 20 is perfectly clear. Whole inam villages must be dealt with under (iii). Any other place w^d be regarded as a sort of statutory admission by force that the grant of an inam placed the zamindar in the position of the proprietor of the lands included in the

and that he w^d. be justified
in rack-renting them. But it
is elementary principle that
the grant of an *inam* is no more
than the assignment of the
land revenue assessable upon
the *inam* lands; the property of
the ryots in those lands & their
occupancy rights are in no
way affected. That some *inamdar*s
~~have~~ also themselves the ryots
of the lands makes no difference:
the tenures are really distinct
& merely happen to be conjoined
in the same person for the
time being: & they are easily
separable for, in such a case,
the *inamdar* may retain his
inam right & ~~dispose~~ ^{transfer} his
ryoti right. He cannot of
course divest himself, ~~if~~ the
inam being unfranchised, of
his *inam* tenure, for that, speaking
generally, is revocable by Govt.
either at ~~their~~ ^{its} pleasure or on
breach of some condition or on
the service being no longer required.
But even on such a presumption

I wish I could see any way of
adopting the Board's construction.

The difficult task of
assessing all such *inam* villages
throughout the Presidency might
then be avoided -

I think however that there
can be no doubt as to
the correctness of the
conclusion that the annual
rent value of all occupied
lands comprised within the
limits of estates of the
~~class~~ ^(d) specified in Sec 4
must be calculated in
the manner prescribed
in Sec 20(iii) -

H.S. -

24-2-99

the *inamdar*, if he happened
to ~~be~~ possess also the ryoti
or occupancy right, w^d. not be
affected by the ryot; he w^d.
retain the holding, paying full
assessment.

Nor does enfranchisement of
the *inam* tenure place the
inamdar in any ~~other~~ superior
position towards those holding
occupancy rights in the
inam lands. Enfranchisement
is a transaction solely between
Govt. & the *inamdar*, to which
the ryots of the *inam* lands are
no parties, & which in no way
damages them.

The law seems to me
quite clear. Mr. Bhaskaran
Meyer in the Sep. formal
clearly pointed out the scope
of clause (iii) - as mentioned
in the office note above.

The Board may be told
that *inam* villages must be
dealt with under clause iii.

S. B. M. S.

Read again G.O. 4903 d/12.12.1898
Read also B.P. 346 d/27.1.99 (C.No780)

--

Print room 2/14
10P
ORDER (Press) 10-249 d/22nd April 1899.

Section 20 of Act II of 1894 classifies occupied lands in proprietary estates into (i) lands with a rent expressed or payable in money, (ii) lands the rent of which is paid in kind (iii) and inam lands held from Government whether enfranchised or no. It is clear from the discussions in the Legislative Council in connection with the Bill which became Act II of 1894 that this classification follows that adopted in Madras Act V of 1884. clauses (i), (ii) and (iii) of section 20 of the ^{former} Act corresponding respectively to clauses (iii), (iv) and (ii) of section 64 of the latter. It is undoubted that clause (ii) of section 64 of Act V of 1884 (M) included whole inam villages, and the corresponding clause (iii) of section 20 of Act II of 1894 (M) clearly included the inam villages mentioned in section 4(d) of this Act. Section 26 of the Act referred to by the Board as excluding whole inam villages from its scope follows section 75 of the Loc

To Ld
Please see draft order below

for approval.

Ld
4-2-99
See
3-3-99

Please see

Draft below

MJG
10/3/89

I have been so busy that I have not been able to do much work lately. I am sorry to hear that you are not well. I hope you will get better soon.

I have been so busy that I have not been able to do much work lately. I am sorry to hear that you are not well. I hope you will get better soon.

Boards Act which does not include the holders of inam villages.

2. For the purpose of Act II of 1894 (M) the annual rent-value of occupied lands in inam villages falling under section 4(d) should as --- prescribed in section 20(iii) be taken to be the full assessment which such lands would bear if they were not --- inam.

RS
17-3-99

fr.
Me
20/3/99
S. A. U. / U

To the Bd. of Rev., L.R.
L. & M. Dept.
Financial Dept.
Acctt-Genl.

50
5
Ans. 9.5.99

Government {1899} of Madras. REVENUE.

Recd.

Enclosures

1899.

Regd.

Spare copies

G.O., No. 249, 22nd April 1899.

APRIL.

Annual rent-value.

Stating that, for the purpose of Act II of 1894 (M), the --- of occupied lands in inam villages falling under section 4 (d) should, as prescribed in section 20 (iii), be taken to be the full assessment which such lands would bear if they were not inam.

GOVERNMENT OF MADRAS.

REVENUE DEPARTMENT.

READ—again the following G.O., Mis. No. 4903, Revenue, dated 12th December 1898:—

Read—the following Reference of the Board of Revenue (Land Revenue), No. 1079, dated 26th September 1898:—

Read—the following letter from H. D. TAYLOR, Esq., I.C.S., Acting Collector of Ganjám, to the Secretary to the Commissioners of Land Revenue, dated Chatrapur, 4th September 1898, R.C. No. 721-Ver.:—

I have the honour to state that the District Board of Ganjám have decided to have the inam villages in Sergada zamindari surveyed and settled with reference to Board's Proceedings, No. 615, dated 28th October 1892. If the survey and settlement of these villages result in an appreciable increase in land-cess due from them, the District Board wish to have the inam villages in all the other zamindaris in the district gradually surveyed and settled.

2. The estate of Sergada is now under the management of the Court of Wards which has lately obtained the sanction of Government for the survey of all the jeroiyiti villages in it (*vide* G.O., No. 867, Revenue, dated 11th October 1897, communicated with Court of Ward's Proceedings, Mis. No. 1668, dated 1st November 1897). The present is therefore a convenient opportunity for the survey of the inam villages in the estate which are eight in number.

3. A list showing the names of these villages, the assessment fixed by the Inam Commissioner on which land-cess is now levied and present income obtained by the thirds of the present income. If so, the total assessment of all the villages at settlement rates will be Rs. 3,605 against Rs. 2,903, the assessment fixed by the Inam Commissioner. The difference being Rs. 702, the increase in land-cess may be estimated at Rs. 44.

4. The area of the eight villages is 1892 acres or $2\frac{1}{4}$ square miles. The Superintendent of Survey writes to me that the cost of surveying these villages will be about Rs. 75. The Deputy Commissioner of Revenue Settlement, No. III Party, estimates the cost of settlement at Rs. 100 as detailed below:—

One head classifier at Rs. 30 a month for 11 months	Rs.	A.	P.
Travelling expenses	45	0	0
Sundries	49	8	0
Total	100	0	0

The District Board has sanctioned Rs. 170, the total cost of survey and settlement.

5. I request that the Survey and Settlement departments may be requested to make the necessary arrangements as early as possible. The settlement should precede the survey and may be commenced from 1st November next.

6. I enclose a draft notification under section 17 (b) of Act IV of 1897 and request that it may be submitted to Government for approval and publication. I further request that the sanction of Government may be obtained for meeting the cost

of survey and settlement from Provincial funds in the first instance as contemplated in section 19 of the Act and for recovery of the same from the District Board subsequently.

7. The inam villages under reference being small, it is not contemplated to extend the Proprietary Village Service Act II of 1894 to them at present (*vide* Board's Proceedings, No. 104, dated 22nd April 1898). But in the interests of the District Board I would suggest that there should be an agreement between the Revenue Board and District Board; that the latter should be paid from the Proprietary Village Service Fund, a moiety of the cost of survey and settlement of any of these villages to which the Proprietary Village Service Act may be subsequently extended and the proprietary village service cess levied thereunder.

ENCLOSURE.

STATEMENT showing the income of the Inam village in Sergada Estate.

Name of village.	Extent.			Income for fasli 1305.	Assessment as per quit-rent register.
	Wet.	Dry.	Total.		
	ACS.	ACS.	ACS.	RS. A. P.	RS. A. P.
1. Jagannadhapuram	73.0	113.0	186.0	670 4 0	239 0 0
2. Suvarnadaipur	36.45	128.95	165.40	500 0 0	137 8 0
3. Harikrishnapuram	216.60	175.80	392.40	649 5 4	615 4 0
4. Krupasindhupuram	193.0	87.40	280.40	600 0 0	269 0 0
5. Ramakru-hnapuram	124.60	79.0	203.60	908 13 4	801 12 0
6. Bolirasinhapuram	236.40	124.60	361.0	73 8 0	109 4 0
7. Kamaladaipur	24.0	149.20	173.20	530 0 0	323 4 0
8. Kirtipuram	96.70	33.40	130.10		
Total ..	1,000.75	891.35	1,892.10	5,407 14 8	2,903 0 0

Reference—No. 1079, dated 26th September 1898.

Submitted to Government.

2. At the suggestion of the District Board, Ganjám, the Collector Mr. H. D. Taylor requests that the Survey and Settlement departments may be asked to arrange for the survey and settlement of the eight whole inam villages situated within the limits of the Sergada estate as a preliminary to the extension of similar operations to the inam villages situated in the other zamindaris of the district. He submits a statement showing the area, paimash assessment and rental of the inam villages, and estimates the probable cost of survey and settlement and the annual increase in land-cess at Rs. 170 and Rs. 44, respectively. The Board has no means of checking the latter estimate as the adjoining settlement rates are not entered in the statement as required by Board's Proceedings, No. 615, dated 28th October 1892, probably because there are no Government villages in the immediate vicinity. The estimated cost of settlement (Rs. 100), it is observed, is nearly three times the amount computed at the average rate of Rs. 13 per square mile incurred in the Tanjore district; the Board presumes that the excess is due to the fact that the settlement operations have to be carried on in scattered villages and on a limited scale.

3. The operations contemplated would not be necessary if it were decided to resort to legislation for the purpose of legalizing the levy of land-cess on whole inam villages with reference to the rents realized by the proprietors thereof (*vide* paragraph 5 of Board's Reference, No. 670, dated 20th June 1898). If, however, there is no likelihood of the law being amended in the direction indicated, the Board requests that the necessary orders may be issued to the Survey and Settlement departments. The Collector desires that the settlement operations may be commenced on the 1st November next in advance of the survey.

4. The draft notification furnished by the Collector, as amended in this office, is submitted for the approval of Government and for publication in the *Fort St. George Gazette* with reference to section 17 of the Madras Survey and Boundaries Act (IV of 1897). Sanction is, at the same time, solicited for the cost of the survey being debited to provincial in the first instance and recovered subsequently from the Local Fund Board with reference to section 19 of the Act.

5. Adverting to paragraph 7 of the Collector's letter, the Board observes that it has already been decided in the case of inam villages in South Arcot, Nellore and Trichinopoly, that the Proprietary Estates' Village Service fund should only contribute to the cost of the survey and settlement operations in proportion to the extent to which it is actually benefited. On further consideration, it appears, however, to the Board that no such contribution can be claimed, for under section 20, clauses (i) and (ii), the cess leviable on whole inam villages is calculated with reference to the rents payable by the tenants and will not be affected beneficially by the carrying out of settlement operations, as would be the case with regard to inam lands falling under clause (iii).

(Signed) L. D. SWAMIKANNU,
for Acting Secretary.

To the Secretary to Government, Revenue Department,
with letter and notification and enclosure,
in original, to be returned.
Collector of Ganjam, with a copy of Board's
Proceedings, No. 622, dated 14th September 1897.

ENCLOSURE.—Notification.

Order—Mis. No. 4903, Revenue, dated 12th December 1898.

The draft notification submitted by the Board of Revenue is approved and will be published in the *Fort St. George Gazette*. Sanction is also accorded to the cost of the survey being debited to provincial in the first instance and subsequently recovered from the Local Fund Board.

2. Before passing orders on the question raised in paragraph 5 of the above reference, relative to the liability of the Proprietary Estates Village Service fund to contribute to the cost of the survey and settlement, the Government desires to know in detail the grounds on which the Board considers that the eight villages in question fall under clauses (i) and (ii) and not under clause (iii) of section 20 of Act II of 1894 (M). It should be stated whether the villages are inams confirmed, recognized or granted by the Government.

(True Extract.)

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

To the Board of Revenue (Land Revenue).
" the Superintendent, Madras Survey.
" the Superintendent, Government Press, with notification.
" the Accountant-General.

READ—also the following Proceedings of the Board of Revenue (Land Revenue), Mis. No. 346, dated 27th January 1899:—

Read—G.O., Mis. No. 4903, Revenue, dated 12th December 1898.

Resolution—Mis. No. 346, dated 27th January 1899.

The Government Order read above will be communicated to the Collector of Ganjam.

2. With advertence to paragraph 3 of the Board's Reference read above, orders will be issued in the Settlement Department directing the commencement of settlement operations in advance of the survey in the eight inam villages now in question.

3. With reference to paragraph 2 of the Government Order, the Board submits that the eight villages in question are inams confirmed or recognized by the Government inasmuch as the first seven of them are hereditary subsistence grants made by the zamindar of Sergada before the permanent settlement and confirmed by the Inam Commissioner on a quit-rent of 2 annas in the rupee, while the eighth, Kirtipuram, was also granted by the proprietor of the zamindari before the permanent settlement, but for a religious purpose, and has been continued under the authority of the Inam Commissioner free of quit-rent under rule III, clause (1) of the inam rules. The Board, however, in paragraph 5 of its Reference No. 1079, dated 26th September 1898, did not restrict its observations to these eight cases, but held that the village-cess leviable on whole inam villages generally should be calculated with reference to the rental value under clauses (i) and (ii) of section 20 of Madras Act II of 1894, and not with reference to the assessment under clause (iii) of the same section. In other words, the Board was of opinion that for the purpose of working the village-cess it was unnecessary to determine the assessment; and considered that in these circumstances the Proprietary Estates' Village Service fund should not be called upon to contribute towards the cost of operations of which the object is to determine the assessment which would be leviable if the inam villages were not held wholly or partially free of assessment. The Board is confirmed in this view by a consideration of the classification of occupied lands in section 20 of the Act. Lands are divided under this section into three classes, none of which, the Board presumes, was intended to overlap the others, viz.:—

- (i) occupied lands which pay rent in money to the proprietor or which would pay such rent, if they were not occupied by him or by a tenant on favourable terms;
- (ii) occupied lands which pay rent in kind to the proprietor; and
- (iii) occupied lands which pay him rent neither in money nor in kind and are not liable to pay any rent for the reason that they are held from Government wholly or partially free of assessment.

According to this interpretation the third class of lands would comprise only minor inams, such as village service and village artisan inams, whether in whole inam villages or in proprietary estates while the bulk of the occupied lands in proprietary estates, including whole inam villages, would fall under the first and second classes. The absence in clauses (i) and (ii) of section 20 of any proviso such as is to be found in section 26 of the Act, restricting their application to proprietary estates other than whole inam villages, seems to lend colour to this view.

(True Extract.)

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To the Collector of Ganjam.
" the Secretary to Government, Revenue Department.
" the Settlement Department, with a copy of paragraphs 1 to 4
of Reference No. 1079, dated 26th September 1898.

ORDER—No. 249, Revenue, dated 22nd April 1899.

Miscellaneous.

Section 20 of Act II of 1894 classifies occupied lands in proprietary estates into (i) lands with a rent expressed or payable in money; (ii) lands the rent of which is paid in kind; and (iii) inam lands held from Government whether enfranchised or not. This classification followed that adopted in Madras Act V of 1884, clauses (i), (ii) and (iii) of section 20 of the former

Act corresponding, respectively, to clauses (iii), (iv) and (ii) of section 64 of the latter. It is undoubted that clause (ii) of section 64 of Act V of 1884 (M) includes whole inam villages, and the corresponding clause (iii) of section 20 of Act II of 1894 (M) clearly includes the inam villages mentioned in section 4 (d) of this Act. Section 26 of the Act referred to by the Board as excepting whole inam villages from its scope follows section 75 of the Local Boards Act which does not include the holders of inam villages.

2. For the purpose of Act II of 1894 (M) the annual rent-value of occupied lands in inam villages falling under section 4 (d) should, as prescribed in section 20 (iii), be taken to be the full assessment which such lands would bear if they were not inam.

(True Extract.)

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

To the Board of Revenue (Land Revenue).
,, the Local and Municipal Department.
,, the Financial Department.
,, the Accountant-General.

First copy sent to Press.

Returned for signature.

Despatched in print.

READ AGAIN G.O. No.
189

, DATED

CURRENT No.

ENCLOSURES TO G. No.

ORDER OF GOVERNMENT.

LETTER OF GOVERNMENT.

STATEMENT WITH DITTO.

PAPERS NOT FILED UP BEING MEANT FOR DESPATCH
IN ORIGINAL.

N.B.—

A = Print in full.
B = Not to be printed.
P = Print abstract only.
Q = Print heading only.

NUMBER OF COPIES
REQUIRED.

Order complete.
Letter only.
Order complete with Letter.

Exd. Shaik Karim.

50 Copies