

Memorandum (1899) Department

PRESS SERIES.

G.C., No. 344

Dated 1st June

[Despatch Abstract.]

Recording Board's proceedings reviewing the
Demand, Collection & Balance Statement of the
Land Revenue & Cesses for March 1899.

Revenue (1899) Department.

CURRENT No. 2562.

From The Board of Revenue,
Land Revenue.
Madras.

No. 108

Dated 27-4-'99.

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SUBJECT.

Reviewing the demand,
collection and balance
statements of land
revenue and cesses for
March 1899.

Indes Ref & Bank

Said Rem. No. 14
Order No. 3442
June 1999

Recorded

31/

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REVENUE DEPARTMENT.

1899.

Board of Revenue

(Land Revenue),

MADRAS.

Printed April th.

Proceedings, No. 108, 27th April 1899.

APRIL.

Reviewing the demand, collection and balance statements of land revenue and cesses for March 1899.

PROCEEDINGS OF THE BOARD OF REVENUE
(LAND REVENUE).

READ—Demand, collection and balance statements of land revenue and cesses in the several districts of the Madras Presidency for March 1899.

RESOLUTION—No. 108, dated 27th April 1899.

According to the demand, collection and balance statements for March 1899, the arrear demand at the commencement of fasli 1308 amounted to Rs. 21,00,654 or Rs. 16,367 more than that shown in the statements for the previous month. Of the variations which are noted in the margin, that shown against Ganjām is due to the adoption of a revised demand under the land-cess for faslis 1306 and 1307 in certain proprietary estates, while in Vizagapatam the large increase is ascribed to the inclusion in the accounts of the land-cess payable on certain inam villages and minor inams, which was by mistake omitted from the demand of previous faslis. The difference appearing against Tanjore represents the amount of fishery rent due by a lessee for fasli 1300 which was erroneously omitted from the accounts of that year.

2. *Arrears*.—Out of the arrear demand of Rs. 21,00,654 mentioned above, Rs. 17,25,541 or 82.1 per cent. were collected, and Rs. 38,158 were written off the accounts, while Rs. 94,618 are considered to be irrecoverable, thus leaving a recoverable balance of Rs. 2,42,337.

3. The subjoined statement exhibits the recoverable balance in each district, together with the steps taken for its recovery or the reasons that preclude the taking of such steps:—

Districts.	Increase. Rs.
Ganjām	4,048
Vizagapatam	10,214
Tanjore	2,105
Total	16,367

STATEMENT II.—Particulars of Recoverable Balance.

Districts.	Collected or adjusted after the close of the month.	Adjustable from excess collections, deposits or other heads of accounts, &c., but not yet adjusted.	Recovery doubtful.	Due on estates under attachment and Government management or under the Court of Wards, or due from other minors and not adjusted for want of funds.	Collections suspended or postponed.	Arrears under inquiry or correspondence including amounts embezzled.	Covered by processes.	Other items.	Total.
1	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Cuddapah	..	..	10,403	..	..	1,659	1,54,737	..	1,66,799
2. Vizagapatam	107	..	392	..	..	14,144	243	..	14,886
3. Anantapur	3	2,937	3,210	..	..	684	3,991	173	11,948
4. Tinnevelly	6	..	377	..	6,713	725	162	184	8,167
5. Chingleput	2,600	21	62	..	876	..	2,531	..	5,990
6. Nellore	15	61	1,067	..	3,644	406	712	..	5,905
7. Madura	57	107	2,031	..	690	791	1,206	..	4,882
8. North Arcot	19	1,994	471	1,151	..	18	698	..	4,351
9. Tanjore	22	307	457	71	..	158	306	1,768	3,039
10. Bellary	..	22	990	..	826	212	584	422	3,056
11. South Arcot	..	119	607	..	..	750	328	1,249	3,053
12. Kurnool	19	73	854	..	..	62	645	651	2,294
13. Ganjām	4	23	206	..	..	1,590	..	..	1,823
14. Malabar	..	..	245	..	..	1,195	374	..	1,814
15. Trichinopoly	81	207	476	..	..	64	645	..	1,473
16. Coimbatore	..	..	8	..	1,002	29	..	..	1,039
17. Nilgiris	..	..	722	..	..	80	120	108	1,030
18. South Canara	..	..	513	..	..	..	84	47	644
19. Madras	..	..	35	..	..	..	24	..	59
20. Kistna	..	6	29	..	..	..	..	..	35
Total	2,833	5,927	23,155	1,227	13,751	22,457	1,67,390	4,602	2,42,337

* Includes Rs. 1,000 for which particulars have not been furnished by the Collector; the Collector has been requested to furnish revised figures.

4. Of the arrears outstanding at the end of the month, Rs. 31,915 (columns 2, 3 and 4) have either been collected since the end of the month, or are in process of adjustment, or have been ascertained to be practically irrecoverable. The amounts shown as adjustable (column 3) are still large in *Anantapur* and *North Arcot*, that in the latter district remaining almost the same as in February. The Collector of Anantapur reports that he has issued strict orders to the Tahsildars concerned to adjust the arrears without further delay.

No immediate steps can be taken for the recovery of Rs. 14,973 as (a) the arrear is due from estates which are under Government management or belong to minors (column 5), or (b) its collection has been postponed (column 6).

The postponement of collections has been ordered in the marginally-noted districts for the reasons specified below:—

	RS.
1. Tinnevelly	6,713
2. Nellore	3,644
3. Coimbatore	1,002
4. Chingleput	876
5. Bellary	826
6. Madura	690

Of the arrears shown against *Tinnevelly*, Rs. 5,455 represent second-crop assessment imposed on certain mita lands, and the collection of the amount has been held in abeyance pending the disposal of an appeal filed on behalf of Government against the decision of the Temporary Sub-Court, Tinnevelly, in a suit brought in respect of the charge. The balance (Rs. 1,258) relates to the imposition of fasaljasti on certain lands belonging to the Chokkampatti mita; the right of Government to make such a charge has been questioned, and the Collector reports that he has called upon the appellant to explain certain points and promises to dispose of the matter on

receipt of his reply. As the appeal in question has been pending for a very long time (over a year), the Collector will be requested to see that it is disposed of without further delay. The amount appearing against *Nellore* consists of the uncollected portion of the dry assessment relating to fasli 1307 in the Udayagiri taluk, the collection of which has been suspended with reference to Government Order, No. 484, Revenue, dated 27th August 1898. Of the amount appearing against *Coimbatore*, the major portion, Rs. 776, consists of cesses due on forest lands leased out for coffee cultivation on the Anamalais and the collection of the amount has been suspended with reference to Board's Proceedings, Forest No. 357, dated 3rd June 1898, which authorized the Collector to defer collections until the agreements to lease were ready for execution; Rupees 100 of the balance represent the prohibitory charge imposed on a village-site encroachment, and its recovery depends on the decision of an appeal filed by the party in the District Court; the explanation furnished by the Collector in regard to the remainder, Rs. 126, is not clear; the amount appears to be due on a piece of land the sale of which has been held in abeyance pending receipt of a report called for from the Tahsildar. The collection of Rs. 876 shown against *Chingleput* depends on the settlement of compensation for certain lands taken up for public purposes; it is stated that the matter has been almost settled. Rs. 826 shown against *Bellary* consist of the uncollected portion of the dry assessment relating to fasli 1307 in certain villages in the Hospet taluk, the collection of which was postponed till the current fasli in Government Order, Mis. No. 2313, Revenue, dated 27th May 1898; the issue of coercive processes for their realization has now been deferred under orders of the Board in the Settlement Department pending the receipt of a special report called for from the Collector on the subject in connection with the proposed grant of dry remission for fasli 1308. The amount shown against *Madura* represents charges made on account of Periyar water in the inam village of Araiur in the Melur taluk, the collection of which has been postponed under orders of the Collector apparently pending disposal of appeals preferred in respect thereof.

6. The Collector of *Vizagapatam* has shown Rs. 14,144 as being under enquiry or correspondence (column 7). The whole of these arrears represents the land-cess payable on certain religious service inams for previous years, which was by mistake omitted from the demand of those faslis (*vide* paragraph 1 *supra*); the matter is said to be under correspondence with the Collector and Guardian of the Vizianagram Zamindari who is the trustee of the inams, and the Collector promises to realize the amount at an early date. The arrears shown under this item in *Cuddapah* and *Ganjām* are also large; the Collectors of these districts will be requested to cause the necessary investigation to be completed promptly.

7. The arrears for which processes have been issued (column 8) amounted to Rs. 1,67,390. The steps taken for the realization of this sum are shown in the margin.*

	Rs.
* Arrears for which demand notice No. 1 was issued	1,41,394
Arrears for which moveable property was distrained or notified for sale	9,057
Arrears for which demand notice No. 4 was issued	6,722
Arrears for which land was attached or notified for sale	10,217
Total	1,67,390

Government which are apparently awaiting confirmation.

8. Under "Other Items" (column 9) the arrears appearing against *Tanjore* and *South Arcot* call for remarks. Of the balance in *Tanjore*, so much as Rs. 1,673 is due from certain lessees of fishery rent against whom the Collector has been authorized to file a suit for recovery of the amount. The major portion (1,111) of the amount relating to *South Arcot* is covered by sales of land bought in by

9. In round numbers the recoverable balance for the Presidency at the end of the

* Arrears relating to fasli 1306.

Districts.	Balance at the		Difference.
	Beginning of the month.	End of the month.	
	Rs.	Rs.	Rs.
Ganjām	246	58	188
Vizagapatam	715	613	102
Kistna	2	2	..
Cuddapah	1,08,054	86,161	21,903
Anantapur	2,345	2,315	30
Bellary	660	617	43
Kurnool	654	636	18
Chingleput	200	200	..
North Arcot	151	150	1
Tanjore	170	170	..
Trichinopoly	182	159	23
Madura	397	383	14
Tinnevely	2,597	2,579	18
Nilgiris	1	1	..
Malabar	61	27	34
Total	1,16,445	94,071	22,374

* The decrease of Rs. 9 as compared with the figure shown in Board's Proceedings, No. 84, dated 27th March 1899, is due to the rectification of errors.

Arrears relating to fasli 1305 and previous years.

Fasli.	Vizagapatam.	Anantapur.	Chingleput.	Tanjore.	Tinnevely.	Malabar.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1294 to 1299	9,360	..	..	..	..	..	9,360
1300	613	2	..	..	..	..	615
1301	613	..	..	..	..	..	613
1302	614	2	..	..	..	219	836
1303	614	1	..	..	..	..	615
1304	613	2	..	..	1,309	258	2,182
1305	613	2	200	34	1,452	..	2,301
Total	13,040	9	200	34	2,761	477	16,521
Arrears at the beginning of the month	4,037	9	200	34	2,798	482	7,560
Difference	9,003	..	..	..	37	5	8,961

Almost the whole of the amount shown against *Vizagapatam* represents the land-cess payable for past faslis on certain inam lands, which was added to the arrear demand during the last month and the month under review (*vide* paragraphs 1 and 6 *supra*); the Collector promises to realize these arrears at an early date. The sum of Rs. 9 relating to *Anantapur* is due on land involved in a boundary dispute; it is stated that the amount will be included in the return of irrecoverable arrears for the past quarter. The balance shown under *Chingleput* relates to a shrotriem village, and its collection depends on the settlement of compensation for certain lands taken up for public purposes (*vide* paragraph 5 *supra*). Rupees 34 appearing against *Tanjore* have now been classed as irrecoverable and recommended for being written off the accounts. In *Tinnevely*, the collection of Rs. 2,761 depends upon the decision of the appeal referred to in paragraph 5 *supra*, which, it is reported, was fixed for hearing on the 11th instant. The whole of the amount appearing against *Malabar* relates to the Wynaad taluk, of which Rs. 33 are under processes, Rs. 56 are considered irrecoverable or of doubtful recovery, and Rs. 141 are covered by sales of land awaiting confirmation. The balance of Rs. 247 in the district presumably represents the janmabhogam due by Messrs. Pierce, Leslie & Co., who have paid the amount to the fictitious janmis, and request that it may be recovered from them; the matter has been submitted for the orders of Government in Board's Reference A No. 91, dated 10th April 1899.

month was Rs. 2,42,000 out of an arrear demand of Rs. 21,01,000 at the beginning of the fasli. The corresponding figures of the previous year were Rs. 7,21,000 and Rs. 34,42,000. The collections in the month aggregated Rs. 63,000 as against Rs. 1,65,000 in March 1898.

The recoverable balance in *Cuddapah* continues to be very large, and the collections in the month (Rs. 37,032) show a falling off as compared with the previous month. ~~the special attention of the Collector is drawn to this matter.~~

10. Old Arrears.—The marginal statement* exhibits the arrears of fasli 1306 outstanding at the beginning and end of March 1899.

Arrears relating to fasli 1305 and previous years are found in the six districts shown in the subjoined statement:—

The special attention of the Collectors concerned is again drawn to the desirability of clearing off these long-standing arrears before the close of the current fasli.

11. *Current*.—According to the demand, collection and balance statements for March 1899, the total *current* demand up to the end of the month amounted to Rs. 5,06,81,355 against Rs. 5,02,35,754 and Rs. 4,99,08,380 in faslis 1307 and 1306, respectively. Of this sum, Rs. 4,69,06,752 or 92.6 per cent. were collected before the close of the month, and Rs. 71 were written off the accounts as irrecoverable, leaving at the end of it a balance of Rs. 37,74,532 or 7.4 per cent. of the demand, against 13.8 per cent. and 7.5 per cent. at the close of March 1897 and 1898, respectively. The subjoined statement shows by districts the demand, collection and balance of the current kists and the proportion of the balance to the demand:—

Statement No. III.

Districts.	Current demand up to the end of		Current collections up to the end of March 1899.	Current balance up to the end of March 1899.	Percentage of balance to the demand at the close of	
	March 1898.	March 1899.			March 1898.	March 1899.
1	2	3	4	5	6	7
Ganjām	Rs. 14,86,306	Rs. 15,47,234	Rs. 15,03,748	Rs. 43,486	16.9	2.8
Vizagapatam	15,32,008	15,76,022	14,20,402	1,56,220	9.3	9.9
Gódvári	59,37,959	60,01,139	57,71,849	2,29,290	1.9	3.8
Kistna	63,97,068	67,11,205	65,82,397	1,28,808	5.6	1.9
Nellore	18,20,710	18,59,595	17,83,770	75,825	11.3	4.1
Cuddapah	23,32,822	23,19,039	14,39,508	8,79,531	27.1	37.9
Anantapur	6,80,177	6,54,387	3,59,084	2,95,303	17.5	45.1
Bellary	16,05,418	16,65,473	14,61,727	2,03,746	11.3	12.2
Kurnool	17,58,633	18,25,868	17,05,557	1,20,311	10.1	6.6
Madras	78,552	79,401	74,082	5,319	8.7	6.7
Chingleput	15,44,398	15,53,740	15,35,611	18,229	12.5	1.5
North Arcot	25,87,987	25,89,192	21,24,488	4,64,704	14.8	17.6
South Arcot	34,43,179	33,79,571	32,33,533	1,46,038	3.3	4.3
Tanjore	50,07,250	49,46,604	48,59,300	87,504	1.1	1.8
Trichinopoly	22,52,720	23,53,015	20,31,055	3,21,960	10.4	13.7
Madura	19,04,558	17,88,456	16,26,867	1,61,589	4.8	9.0
Tinnevely	15,77,525	15,96,261	14,46,118	1,50,143	9.1	9.5
Coimbatore	24,80,199	24,91,428	24,82,281	9,147	2.0	0.4
Nilgiris	1,29,310	1,27,026	95,452	31,574	19.0	24.9
Salem	25,93,269	25,44,512	25,18,129	26,383	0.1	1.0
South Canara	7,77,741	7,79,812	7,36,667	42,645	4.4	5.5
Malabar	23,07,965	22,92,075	21,20,227	1,71,777	11.9	7.5
Total	5,02,35,754	5,06,81,355	4,69,06,752	37,74,532	7.5	7.4

* Excludes Rs. 71 which have been written off the accounts under Government Order, No. 132, Revenue, dated 21st February 1899.

Ryotwari kists accrued during the month in all districts in the Presidency.

The collections exceeded 99 per cent. in Salem, Coimbatore, 98 per cent. in Tanjore and Kistna, 97 per cent. in Ganjām and 96 per cent. in Gódvári.

12. The balances exceeded one lakh of rupees in each of the districts noted in the margin. The bulk of these amounts, however, has been collected since the end of the month or is covered by processes. The remainder, for which special explanations are furnished by Collectors, is referred to below. Almost the whole (Rs. 2,49,584) of the balance shown against Anantapur relates to the Hindupur, Gooty and Tadpatri taluks in which the issue of processes for its recovery was suspended till the close of the month under review with reference to Board's Proceedings, Mis. No. 457, dated 6th February 1899, and Board's Proceedings, Mis. No. 593,

Districts.	Balance.	Amount collected since the end of the month or covered by processes.	Remainder.
1. Cuddapah	Rs. 8,79,531	Rs. 7,32,779	Rs. 1,46,752
2. North Arcot	4,64,708	4,37,384	27,322
3. Trichinopoly	3,21,960	3,21,960	..
4. Anantapur	2,95,303	39,843	2,55,460
5. Gódvári	2,29,290	2,14,943	14,347
6. Bellary	2,03,746	1,99,065	4,681
7. Malabar	1,71,777	1,71,749	28
8. Madura	1,61,589	1,53,071	8,518
9. Vizagapatam	1,56,220	1,16,235	39,985
10. Tinnevely	1,50,143	1,48,544	1,599
11. South Arcot	1,46,038	1,28,903	17,135
12. Kistna	1,28,808	1,19,973	8,835
13. Kurnool	1,20,311	1,19,985	326

† Includes Rs. 2 relating to interest which have been included by the Collector in the particulars given in enclosure B to his demand, collection and balance statement.

dated 14th February 1899. A concession similar to the above was also sanctioned in the case of the Madakasira and Penukonda taluks in Board's Proceedings, Mis. No. 946, dated 16th March 1899, but the Collector has not referred to it in his statement. The balance of Rs. 5,876 in the same district, Rs. 1,21,523 in Cuddapah and Rs. 33,975 in Vizagapatam represent assessments on wet waste and shavi which are likely to be remitted at the jamabandi. The remainder, Rs. 25,224 in Cuddapah is not covered by processes owing to delay in the submission of lists of defaulters from several villages. No immediate steps can be taken for the recovery of Rs. 27,320 in North Arcot as the amount is reported to be due on estates under attachment or belonging to minors, and cannot be adjusted for want of funds. The Collector of South Arcot has shown a sum of Rs. 16,264 under "collections suspended" but has not reported the reasons or the authority for the suspension; the omission should be supplied. The balances in the remaining districts do not call for remarks.

(True Copies and Extract.)

Loisel Davidson.
Acting Secretary.

To the Secretary to Government, Revenue Department,
with a statement in manuscript.
„ all Collectors (Divisional officers and Tahsildars).

APPENDIX A.

Districts.	Balance at the end of March 1899.	Irrecoverable arrears as per quarterly statements, less subsequent collections if any.			Recoverable balance.
		Arrears of land revenue and cesses sanctioned up to the quarter ending 31st December 1898 but not yet written off.	Arrears of land revenue and cesses recommended for being written off.	Total.	
1	2	3	4	5	6
Ganjām	Rs. 2,450	Rs. (a) 667	Rs. 667	Rs. 1,823	Rs. 1,823
Vizagapatam	16,779	1,529	364	1,893	14,886
Kistna	158	123	..	123	35
Nellore	6,914	727	282	1,009	5,905
Cuddapah	1,66,799	(b) ..	..	..	1,66,799
Anantapur	11,948	..	..	..	11,948
Bellary	4,416	1,360	..	1,360	3,056
Kurnool	2,408	114	..	114	2,294
Madras	59	..	..	..	59
Chingleput	5,990	..	..	..	5,990
North Arcot	4,411	90	..	90	4,351
South Arcot	3,055	2	..	2	3,053
Tanjore	3,089	..	..	..	3,089
Trichinopoly	1,473	..	..	..	1,473
Madura	4,882	..	..	..	4,882
Tinnevely	8,318	151	..	151	8,167
Coimbatore	1,077	38	..	38	1,039
Nilgiris	1,030	..	..	..	1,030
South Canara	644	..	..	..	644
Malabar	90,985	..	..	..	90,985
Total	3,35,955	4,134	1,313	5,447	3,31,508
Deduct—Arrears on Ali Raja's estate in Malabar ..					89 171
Net Balance ..					2,42,337

(a) Represents a portion of the amount recommended by the Collector for the quarter ending 31st March 1899.

(b) The Collector has omitted to show in enclosure A to his demand, collection and balance statement a sum of Rs. 8,076 the writing off of which was sanctioned in Government Order, No. 132, Revenue, dated 21st February 1899, communicated with Board's Proceedings, No. 65, dated 6th March 1899; he will be requested to explain the omission.

Presidency up to the end of

March

1899.

DEBITIONS.				Arrears remitted.	BALANCE.		
Current.			Total Arrears and Current.		Arrears.	Current.	Total.
p to last Month.	In this Month.	Total.					
10	11	12	13	14	15	16	17
85,086	4,18,662	15,03,748	16,39,516	2296	2,490	43486	45,976
56,991	3,63,411	14,20,402	14,73,166	1022	16,779	156,220	1,72,999
8,92,337	18,79,512	57,71,849	57,73,859	1026	"	229,290	2,29,290
2,50,003	23,32,394	65,82,397	65,86,437	5,054	158	128,808	1,28,966
8,60,784	9,12,986	17,83,770	19,30,553	2949	6,914	45,825	82,739
22,531	4,16,977	14,39,508	18,15,622	4085	1,66,799	8,79,531	10,46,330
10,291	1,48,793	3,59,084	4,62,135	2032	11,948	295,303	307,251
66,046	4,95,681	14,61,727	14,95,236	1330	4,416	203,746	208,162
52,284	4,53,273	17,05,557	17,57,323	266	2,408	120,311	122,719
64,111	9971	74,082	75,264	33	59	5,319	5,378
13,497	517,014	15,30,511	15,96,717	531	5,990	23,229	29,219
649	8,02,839	21,24,488	22,34,839	528	4,441	4,64,704	4,69,145
50,770	11,32,763	32,33,533	33,28,992	1507	3055	1,46,038	1,49,093
16,759	17,42,541	48,59,300	49,26,912	2096	3089	87,504	90,593
442,326	5,88,729	20,31,055	24,56,635	710	1473	3,21,960	3,23,433
15,056	7,11,811	16,26,867	17,97,112	2457	4882	1,61,589	1,66,471
86,574	7,59,544	24,46,118	15,65,152	2534	8318	1,50,143	158,461
1,40,001	8,42,280	24,82,281	25,00,388	1541	1077	7,147	10,224
40,996	54,456	95,452	109,177	376	1030	31,574	32,604
32,009	6,86,120	25,18,129	25,28,505	92	"	26,383	26,383
31,816	7,04,851	736,667	741,840	388	644	42,645	43,289
539,386	5,80,841	21,20,227	21,36,913	8305	90,985	1,71,777	2,62,762
303,41,303	1,65,65,449	4,69,06,752	4,86,32,793	38,158	336,955	1,74,532	4,11,1487

Notes No 71 which have been written off the account under G.O. No 132 Rev. d/21-2-99.

Swamikannu
Assistant Secretary
28 APR 1899

and

Statement of Demand, Collection and Balance of Land Revenue

Districts.	Arrears at the beginning of the <i>fiscal</i> .	DEMAND.				Arrears.	
		Current.			Total Arrears and Current.	Up to last Month.	In this Month.
		Up to last Month.	In this Month.	Total.			
1	2	3	4	5	6	7	8
Ganjam ..	1,40,554	11,20,243	4,26,991	15,47,234	16,87,788	1,30,542	5,226
Vizagapatam ..	70,565	12,16,313	3,60,309	15,76,622	16,47,187	5,12,93	14,71
Godavari ..	30,36	41,15,252	18,85,887	60,01,139	60,04,175	20,10	
Kistna ..	9,252	45,74,635	21,36,570	67,11,205	67,20,457	4,040	
Nellore ..	156,646	9,90,930	8,68,665	18,59,595	20,16,241	13,570	9,273
Cuddapah ..	543,998	17,38,490	5,80,549	23,19,039	28,63,037	3,39,082	3,777
Anantapur ..	11,70,31	34,7,865	30,6522	65,4,387	77,1,418	10,2,225	
Bellary ..	39,255	11,70,873	4,94,600	16,65,473	17,04,728	33,239	270
Kurnool ..	54,440	13,71,536	4,54,332	18,25,868	18,80,308	51,515	250
Madras ..	12,74	70,081	9,320	79,401	80,675	1,177	5
Chingleput ..	72,727	10,44,948	5,08,792	15,53,740	16,26,467	66,196	10
North Arcot ..	115,320	17,62,611	8,26,581	25,89,192	27,04,512	1,10,022	329
South Arcot ..	1,00,021	22,87,568	10,92,003	33,79,571	34,79,592	94,834	625
Tanjore ..	72,797	33,25,208	16,21,596	49,46,804	50,19,601	64,252	3,360
Trichinopoly ..	127,763	17,22,226	6,30,789	23,53,015	24,80,778	12,4,454	1,126
Madura ..	1,77,584	10,25,668	7,62,788	17,88,456	19,66,040	1,67,992	2,253
Tinnevely ..	1,29,886	8,54,509	7,41,752	15,96,261	17,26,147	1,18,451	583
Coimbatore ..	20,725	16,56,963	8,34,465	24,91,428	25,12,153	18,091	16
Nilgiris ..	15,131	48,662	78,364	127,026	142,157	13,712	13
Salem ..	10,468	18,62,896	681,616	25,44,512	25,54,980	10,376	.
South Canara ..	6,205	31,816	7,47,496	7,79,312	7,85,517	5,171	2
Malabar ..	11,5,976	16,77,025	6,15,050	22,92,075	24,08,051	16,543	143
Total ..	21,00,654	3,40,16,318	1,66,65,037	50,68,13,55	5,27,82,009	16,62,727	62,814

Note. The entries in this statement differ from those given in that for February as follows:

At Col. 7 (Col. 9 of last month's state.)

Col. 10 (Col. 12 of last month's state.)

Ganjam

— 156

— 506

The variations are ascribed to the rectification of errors.

REVENUE DEPARTMENT

C No. 2862

From the Board of Revenue Land Rev:
no 108

Dated 27th April 1899.

FOR ORDERS.

To Under Secy

The Board of Rev:
Submits for information its
review of the D.C.B. Statement
of Land Revenue and Cesses for
March 1899.

2 In the Statement
submitted for Feb^r 1899, the
arrear balances outstanding
at the end of that month
were given as Rs 392,605 of
which Rs 106,439 were con-
sidered to be recoverable. At
during the month under re-
view however it was found
that the former amount re-
quired rectification by the
addition of Rs 16,367 due
to the adoption of revised
figures

Previous month's return
no. 293 Rev:
3. V. 99

10

10

34

4

10

2

7

10

899

2862

figures for the arrear demand at the beginning of the Fash and (2) of Rs 156 wrongly entered as collected in the previous month's returns. The correct ^{arrear} balance at the ^{beginning} end of the month under review was this Rs 409,128. The amount collected during the month was Rs 62,814 and that remitted or written off Rs 9,359 leaving a balance, at the end of the month of, Rs 336,955. Of this ^{latter} amount Rs 94,618 are considered to be recoverable and the recoverable balance was this Rs 242,337, as against Rs 286,241 shown in the previous month's returns.

3 The arrear balances, recoverable, continue to be large in Cuddapah but of Rs 166,799 outstanding Rs 154,737 are reported to be covered by processes. The amt. collected during the month was Rs 37,000 while that ~~amount~~ written off was ~~only~~ nil. It has also to be remembered that

FOR ORDERS.

It seems still very large
 11/11/18

I think arrears might possibly have made better progress
 S/S

Para 5 of
 R.P. imp. 53 B
 6-3-59

3
 that in the district the collection of a very large amount ^{a lakh} nearly ~~was~~ had to be suspended for some time.

4. The current demand rose from Rs 3,40,16,318 in Feb to Rs 5,06,81,355 in ^{March} and the amount collected up to the end of the month was Rs 4,69,06,752 or 92.6 p.c. of the total demand. The p.c. collected at the end of the corresponding month of the previous year was only about 86.

5 On the whole the progress made in collection seems to have been ^{be} satisfactory. and a draft G.O. recording the paper is accordingly submitted for approval.

BMM
 19.4.99

Sd/-
 10/12/88

It is
 The P.D. may be recorded
 S/S

Government {1899} of Madras.
REVENUE.

Recd.

Regd.

} 1899.

Enclosures

Spare copies

G.O., No. 344, 1st June 1899.

JUNE.

Demand, Collection and Balance Statement.

Recording Board's Proceedings reviewing the — of land revenue and cesses for March
1899.

GOVERNMENT OF MADRAS.
REVENUE DEPARTMENT.

Read—the following Proceedings of the Board of Revenue (Land Revenue), No. 108, dated 27th April 1899:—

Read—Demand, collection and balance statements of land revenue and cesses in the several districts of the Madras Presidency for March 1899.

Resolution—No. 108, dated 27th April 1899.

According to the demand, collection and balance statements for March 1899, the arrear demand at the commencement of fasli 1308 amounted to Rs. 21,00,654 or Rs. 16,367 more than that shown in the statements for the previous month. Of the variations which are noted in the margin, that shown against Ganjām is due to the adoption of a revised demand under the accounts of the land-cess payable on certain inam villages and minor inams, which was by mistake omitted from the amount of fishery rent due by a lessee for fasli 1300 which was erroneously omitted from the accounts of that year.

land-cess for faslis 1306 and 1307 in certain proprietary estates, while in Vizagapatam the large increase is ascribed to the inclusion in the accounts of the land-cess payable on certain inam villages and minor inams, which was by mistake omitted from the amount of fishery rent due by a lessee for fasli 1300 which was erroneously omitted from the accounts of that year.

2. **Arrears.**—Out of the arrear demand of Rs. 21,00,654 mentioned above, Rs. 17,25,541 or 82.1 per cent. were collected, and Rs. 38,158 were written off the balance of Rs. 2,42,337.

3. The subjoined statement exhibits the recoverable balance in each district, together with the steps taken for its recovery or the reasons that preclude the taking of such steps:—

Districts.	Increase. Rs.
Ganjām	4,048
Vizagapatam	10,214
Tanjore	2,105
Total	16,367

STATEMENT II.—Particulars of Recoverable Balance.

Districts.	Collected or adjusted after the close of the month.	Adjustable from excess collections, deposits or other heads of accounts, &c., but not yet adjusted.	Recovery doubtful.	Due on estates under attachment and Government management or under the Court of Wards, or due from other minors and not adjusted for want of funds.	Collections suspended or postponed.	Arrears under inquiry or correspondence including amount embzzled.	Covered by processes.	Other items.	Total.
1	2	3	4	5	6	7	8	9	10
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Cuddapah	..	..	10,403	..	..	1,659	1,54,737	..	1,66,799
2. Vizagapatam	107	..	392	..	..	14,144	243	..	14,886
3. Anantapur	3	2,987	3,210	..	..	584	3,991	173	11,948
4. Tinnevelly	6	..	377	..	6,713	725	162	184	8,167
5. Chingleput	2,500	21	62	..	876	..	2,531	..	5,905
6. Nellore	15	61	1,067	..	3,644	406	712	..	4,882
7. Madura	57	107	2,031	..	690	791	1,206	..	4,351
8. North Arcot	19	1,994	471	1,151	..	18	698	..	3,089
9. Tanjore	22	307	457	71	..	158	306	1,768	3,056
10. Bellary	..	22	990	..	826	212	584	422	3,053
11. South Arcot	..	119	607	..	..	750	328	1,249	2,284
12. Kurnool	19	73	854	..	..	52	645	661	1,823
13. Ganjām	4	23	206	..	..	1,590	374	..	1,814
14. Malabar	..	..	245	..	..	1,195	645	..	1,473
15. Trichinopoly	81	207	476	..	..	64	645	..	1,039
16. Coimbatore	..	..	8	..	1,002	29	..	..	1,030
17. Nilgiris	..	..	722	..	..	80	120	108	644
18. South Canara	..	..	513	..	..	..	84	47	59
19. Madras	..	..	35	..	..	..	24	..	35
20. Kistna	..	6	29	..	..	..	..	..	..
Total	2,833	5,927	23,155	1,222	13,751	22,457	1,67,390	4,602	2,42,337

* Includes Rs. 1,000 for which particulars have not been furnished by the Collector; the Collector has been requested to furnish revised figures.

4. Of the arrears outstanding at the end of the month, Rs. 31,915 (columns 2, 3 and 4) have either been collected since the end of the month, or are in process of adjustment, or have been ascertained to be practically irrecoverable. The amounts shown as adjustable (column 3) are still large in *Anantapur* and *North Arcot*, that in the latter district remaining almost the same as in February. The Collector of Anantapur reports that he has issued strict orders to the Tahsildars concerned to adjust the arrears without further delay.

No immediate steps can be taken for the recovery of Rs. 14,973 as (a) the arrear is due from estates which are under Government management or belong to minors (column 5), or (b) its collection has been postponed (column 6).

The postponement of collections has been ordered in the marginally-noted districts for the reasons specified below:—

	RS.
1. Tinnevelly	6,713
2. Nellore	3,644
3. Coimbatore	1,002
4. Chingleput	876
5. Bellary	826
6. Madura	190

Of the arrears shown against *Tinnevelly*, Rs. 5,455 represent second-crop assessment imposed on certain mitta lands, and the collection of the amount has been held in abeyance pending the disposal of an appeal filed on behalf of Government against the decision of the Temporary Sub-Court, Tinnevelly, in a suit brought in respect of the charge. The balance (Rs. 1,258) relates to the imposition of fasal-jati on certain lands belonging to the Chokkampatti mitta; the right of Government to make such a charge has been questioned, and the Collector reports that he has called upon the appellant to explain certain points and promises to dispose of the matter on

receipt of his reply. As the appeal in question has been pending for a very long time (over a year), the Collector will be requested to see that it is disposed of without further delay. The amount appearing against *Nellore* consists of the uncollected portion of the dry assessment relating to fasli 1307 in the Udayagiri taluk, the collection of which has been suspended with reference to Government Order, No. 484, Revenue, dated 27th August 1898. Of the amount appearing against *Coimbatore*, the major portion, Rs. 776, consists of cesses due on forest lands leased out for coffee cultivation on the Anamalais and the collection of the amount has been suspended with reference to Board's Proceedings, Forest No. 357, dated 3rd June 1898, which authorized the Collector to defer collections until the agreements to lease were ready for execution; Rupees 100 of the balance represent the prohibitory charge imposed on a village-site encroachment, and its recovery depends on the decision of an appeal filed by the party in the District Court; the explanation furnished by the Collector in regard to the remainder, Rs. 126, is not clear; but the amount appears to be due on a piece of land the sale of which has been held in abeyance pending receipt of a report called for from the Tahsildar. The collection of Rs. 876 shown against *Chingleput* depends on the settlement of compensation for certain lands taken up for public purposes; it is stated that the matter has been almost settled. Rs. 826 shown against *Bellary* consist of the uncollected portion of the dry assessment relating to fasli 1307 in certain villages in the Hospet taluk, the collection of which was postponed till the current fasli in Government Order, Mis. No. 2313, Revenue, dated 27th May 1898; the issue of coercive processes for their realization has now been deferred under orders of the Board in the Settlement Department pending the receipt of a special grant of dry remission for fasli 1308. The amount shown against *Madura* represents charges made on account of Periyar water in the inam village of Araiur in the Melur taluk, the collection of which has been postponed under orders of the Collector apparently pending disposal of appeals preferred in respect thereof.

6. The Collector of *Vizagapatam* has shown Rs. 14,144 as being under enquiry or correspondence (column 7). The whole of these arrears represents the land-cess payable on certain religious service inams for previous years, which was by mistake omitted from the demand of those faslis (*vide* paragraph 1 *supra*); the matter is said to be under correspondence with the Collector and Guardian of the Vizianagram Zamindari who is the trustee of the inams, and the Collector promises to realize the amount at an early date. The arrears shown under this item in *Cuddapah* and *Ganjām* are also large; the Collectors of these districts will be requested to cause the necessary investigation to be completed promptly.

7. The arrears for which processes have been issued (column 8) amounted to Rs. 1,67,390. The steps taken for the realization of this sum are shown in the margin.*

	RS.
• Arrears for which demand notice No. 1 was issued	1,41,394
Arrears for which moveable property was distrained or notified for sale	9,057
Arrears for which demand notice No. 4 was issued	6,722
Arrears for which land was attached or notified for sale ..	10,217
Total	1,67,390

Government which are apparently awaiting

8. Under "Other Items" (column 9) the arrears appearing against *Tanjore* and *South Arcot* call for remarks. Of the balance in *Tanjore*, so much as Rs. 1,673 is due from certain lessees of fishery rent against whom the Collector has been authorized to file a suit for recovery of the amount. The major portion (1,111) of the amount relating to *South Arcot* is covered by sales of land bought in by

9. In round numbers the recoverable balance for the Presidency at the end of the

• Arrears relating to fasli 1306.

Districts.	Balance at the		Difference.
	Beginning of the month.	End of the month.	
	RS.	RS.	RS.
Ganjām	246	58	188
Vizagapatam ..	715	613	102
Kistna	2	2	..
Cuddapah	1,08,054	88,161	21,903
Anantapur	2,345	2,315	30
Bellary	660	617	43
Kurnool	654	638	18
Chingleput	200	200	..
North Arcot ..	151	150	1
Tanjore	170	170	..
Trichinopoly ..	182	159	23
Madura	397	383	14
Tinnevelly	2,597	2,579	18
Nilgiris	1	1	..
Malabar	61	27	34
Total	1,16,445	94,071	22,374

* The decrease of Rs. 9 as compared with the figure shown in Board's Proceedings, No. 84, dated 27th March 1899, is due to the rectification of errors.

month was Rs. 2,42,000 out of an arrear demand of Rs. 21,01,000 at the beginning of the fasli. The corresponding figures of the previous year were Rs. 7,21,000 and Rs. 34,42,000. The collections in the month aggregated Rs. 63,000 as against Rs. 1,65,000 in March 1898.

The recoverable balance in *Cuddapah* continues to be very large, and the collections in the month (Rs. 31,032) show a falling off as compared with the previous month.

10. *Old Arrears*.—The marginal statement* exhibits the arrears of fasli 1306 outstanding at the beginning and end of March 1899.

Arrears relating to fasli 1305 and previous years are found in the six districts shown in the subjoined statement:—

Arrears relating to fasli 1305 and previous years.

Faslis.	Vizagapatam.	Anantapur.	Chingleput.	Tanjore.	Tinnevelly.	Malabar.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1284 to 1299	9,360	..	..	..	..	..	9,360
1300	613	2	..	..	..	..	615
1301	613	..	..	..	..	..	613
1302	614	2	..	..	..	219	846
1303	614	1	..	..	..	..	615
1304	613	2	..	..	1,309	258	2,182
1305	613	2	200	34	1,452	..	2,301
Total	13,040	9	200	34	2,761	477	16,521
Arrears at the beginning of the month ..	4,037	9	200	34	2,798	482	7,560
Difference	— 9,003	..	..	..	37	5	— 8,961

Almost the whole of the amount shown against *Vizagapatam* represents the land-cess payable for past faslis on certain inam lands, which was added to the arrear demand during the last month and the month under review (*vide* paragraphs 1 and 6 *supra*); the Collector promises to realize these arrears at an early date. The sum of Rs. 9 relating to *Anantapur* is due on land involved in a boundary dispute; it is stated that the amount will be included in the return of irrecoverable arrears for the past quarter. The balance shown under *Chingleput* relates to a shrotriem village, and its collection depends on the settlement of compensation for certain lands taken up for public purposes (*vide* paragraph 5 *supra*). Rupees 34 appearing against *Tanjore* have now been classed as irrecoverable and recommended for being written off the accounts. In *Tinnevelly*, the collection of Rs. 2,761 depends upon the decision of the appeal referred to in paragraph 5 *supra*, which, it is reported, was fixed for hearing on the 11th instant. The whole of the amount appearing against *Malabar* relates to the Wynaad taluk, of which Rs. 33 are under processes, Rs. 56 are considered irrecoverable or of doubtful recovery, and Rs. 141 are covered by sales of land awaiting confirmation. The balance of Rs. 247 in the district presumably represents the janmabhogam due by Messrs. Pierce, Leslie & Co., who have paid the amount to the fictitious janmis, and request that it may be recovered from them; the matter has been submitted for the orders of Government in Board's Reference A No. 94, dated 10th April 1899.

The special attention of the Collectors concerned is again drawn to the desirability of clearing off these long-standing arrears before the close of the current fasli.

11. *Current.*—According to the demand, collection and balance statements for March 1899, the total *current* demand up to the end of the month amounted to Rs. 5,06,81,355 against Rs. 5,02,35,754 and Rs. 4,99,08,380 in faslis 1307 and 1306, respectively. Of this sum, Rs. 4,69,06,752 or 92·6 per cent. were collected before the close of the month, and Rs. 71 were written off the accounts as irrecoverable, leaving at the end of it a balance of Rs. 37,74,532 or 7·4 per cent. of the demand, against 13·8 per cent. and 7·5 per cent. at the close of March 1897 and 1898, respectively. The subjoined statement shows by districts the demand, collection and balance of the current kists and the proportion of the balance to the demand:—

Statement No. III.

Districts.	Current demand up to the end of		Current collections up to the end of March 1899.	Current balance up to the end of March 1899.	Percentage of balance to the demand at the close of	
	March 1898.	March 1899.			March 1898.	March 1899.
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.		
Ganjám	14,86,306	15,47,234	15,03,748	43,486	16·9	2·8
Vizagapatam	15,32,008	15,76,622	14,20,402	1,56,220	9·3	9·9
Gódvári	59,37,959	60,01,139	57,71,849	2,29,290	1·9	3·8
Kistna	63,97,068	67,11,205	65,82,397	1,28,808	5·6	1·9
Nellore	18,20,710	18,59,595	17,83,770	75,825	11·3	4·1
Cuddapah	23,32,822	23,19,039	14,39,508	8,79,531	27·1	37·9
Anantapur	6,80,177	6,54,387	3,59,084	2,95,303	17·5	45·1
Bellary	16,05,418	16,65,473	14,61,727	2,03,746	11·3	12·2
Kurnool	17,58,633	18,25,868	17,06,557	1,20,311	10·1	6·6
Madras	78,552	79,401	74,082	5,319	8·7	6·7
Chingleput	15,44,398	15,53,740	15,30,511	23,229	12·5	1·5
North Arcot	25,87,987	25,89,192	21,24,488	4,64,704	14·8	17·6
South Arcot	34,43,179	33,79,671	32,33,538	1,46,038	8·3	4·3
Tanjore	50,07,250	49,46,804	48,59,300	87,504	1·1	1·8
Trichinopoly	22,52,720	23,53,015	20,31,055	1,61,589	10·4	13·7
Madura	19,04,558	17,88,456	16,26,867	1,50,143	9·1	9·0
Tinnevely	15,77,525	15,96,261	14,46,118	91,477	2·0	0·4
Coimbatore	24,80,199	24,91,428	24,82,281	9,147	19·0	24·9
Nilgiris	1,29,310	1,27,026	95,452	31,574	0·1	1·0
Salem	25,93,269	25,44,512	25,18,129	26,383	4·4	5·5
South Canara	7,77,741	7,79,312	7,36,667	42,645	11·9	7·6
Malabar	23,07,965	22,92,075	21,20,227	1,71,777		
Total ..	5,02,35,754	5,06,81,355	4,69,06,752	37,74,532	7·5	7·4

* Excludes Rs. 71 which have been written off the accounts under Government Order, No. 132, Revenue, dated 21st February 1899.

Ryotwari kists accrued during the month in all districts in the Presidency. The collections exceeded 99 per cent. in Coimbatore, 98 per cent. in Salem, Chingleput, Tanjore and Kistna, 97 per cent. in Ganjám and 96 per cent. in Gódvári.

Districts.	Balance.	Amount collected since the end of the month or covered by processes.	Remainder.
	Rs.	Rs.	Rs.
1. Cuddapah ..	8,79,531	7,32,779	1,46,752
2. North Arcot ..	4,64,706	4,37,384	27,322
3. Trichinopoly ..	3,21,960	3,21,960	..
4. Anantapur ..	2,95,303	39,843	2,55,460
5. Gódvári ..	2,29,290	2,14,943	14,347
6. Bellary ..	2,03,746	1,99,065	4,681
7. Malabar ..	1,71,777	1,71,749	28
8. Madura ..	1,61,589	1,53,071	8,518
9. Vizagapatam ..	1,56,220	1,16,235	39,985
10. Tinnevely ..	1,50,143	1,48,544	1,599
11. South Arcot ..	1,46,038	1,28,903	17,135
12. Kistna ..	1,28,808	1,19,973	8,835
13. Kurnool ..	1,20,311	1,19,985	326

† Includes Rs. 2 relating to interest which have been included by the Collector in the particulars given in enclosure B to his demand, collection and balance statement.

12. The balances exceeded one lakh of rupees in each of the districts noted in the margin. The bulk of these amounts, however, has been collected since the end of the month or is covered by processes. The remainder, for which special explanations are furnished by Collectors, is referred to below. Almost the whole (Rs. 2,49,584) of the balance shown against *Anantapur* relates to the Hindupur, Gooty and Tadpatri taluks in which the issue of processes for its recovery was suspended till the close of the month under review with reference to Board's Proceedings, Mis. No. 457, dated 6th February 1899, and Board's Proceedings, Mis. No. 583,

dated 14th February 1899. A concession similar to the above was also sanctioned in the case of the Madakasira and Penukonda taluks in Board's Proceedings, Mis. No. 946, dated 16th March 1899, but the Collector has not referred to it in his statement. The balance of Rs. 5,876 in the same district, Rs. 1,21,528 in *Cuddapah* and Rs. 33,975 in *Vizagapatam* represent assessments on wet waste and shavi which are likely to be remitted at the jamabandi. The remainder, Rs. 25,224 in *Cuddapah* is not covered by processes owing to delay in the submission of lists of defaulters from several villages. No immediate steps can be taken for the recovery of Rs. 27,320 in *North Arcot* as the amount is reported to be due on estates under attachment or belonging to minors, and cannot be adjusted for want of funds. The Collector of South Arcot has shown a sum of Rs. 16,264 under "collections suspended" but has not reported the reasons or the authority for the suspension; the omission should be supplied. The balances in the remaining districts do not call for remarks.

(True Copies and Extract.)

(Signed) LIONEL DAVIDSON,
Acting Secretary.

To the Secretary to Government, Revenue Department,
with a statement in manuscript.
.. all Collectors (Divisional officers and Tahsildars).

APPENDIX A.

Districts.	Balance at the end of March 1899.	Irrecoverable arrears as per quarterly statements, less subsequent collections if any.			Recoverable balance.
		Arrears of land revenue and cesses sanctioned up to the quarter ending 31st December 1898 but not yet written off.	Arrears of land revenue and cesses recommended for being written off.	Total.	
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
Ganjám	2,490	1,529	(a) 667	667	1,823
Vizagapatam	16,779	123	364	1,893	14,886
Kistna	158	727	..	123	35
Nellore	6,914	..	282	1,009	5,905
Cuddapah	1,66,799	..	..	..	1,66,799
Anantapur	11,948	1,360	..	1,360	11,948
Bellary	4,416	114	..	114	3,056
Kurnool	2,408	..	..	..	2,294
Madras	59	..	..	..	59
Chingleput	5,990	90	..	90	5,990
North Arcot	4,441	2	..	2	4,351
South Arcot	3,055	..	..	..	3,053
Tanjore	3,089	..	..	..	3,089
Trichinopoly	1,473	..	..	..	1,473
Madura	4,882	..	..	..	4,882
Tinnevely	151	..	..	151	8,167
Coimbatore	8,318	38	..	38	1,039
Nilgiris	1,077	..	..	..	1,030
South Canara	1,030	..	..	..	644
Malabar	644	..	..	..	90,985
Total ..	3,36,955	4,134	1,313	5,447	3,31,508
Deduct—Arrears on Ali Raja's estate in Malabar ..					89 171
Net Balance ..					2,42,337

(a) Represents a portion of the amount recommended by the Collector for the quarter ending 31st March 1899.
(b) The Collector has omitted to show in enclosure A to his demand, collection and balance statement a sum of Rs. 3,076 the writing off of which was sanctioned in Government Order, No. 132, Revenue, dated 21st February 1899, communicated with Board's Proceedings, No. 65, dated 6th March 1899; he will be requested to explain the omission.

8 No. 344, REVENUE, 1st JUNE 1899.

ORDER—No. 344, Revenue, dated 1st June 1899.

Land Revenue No. 14.

Recorded.

(True Extract.)

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

To the Board of Revenue (Land Revenue).

Exd. S. A. S. Raghaviengar.

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LETTER OF GOVERNMENT.

STATEMENT WITH PHOTO.

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