

(1) Number of pages 32(2) Date of repair 8/6/40(3) Initials of the Referencer P. S. B.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. <u>4224</u>	Press Mis.
Dated <u>28.10.</u>	<u>1898.</u>

Not to be folded or roughly handled

Revenue (189s) Department.

MISCELLANEOUS SERIES.

G.O., No. 4224 Mis.

DATED 28th Dec 1898

[Despatch Abstract.]

~~Revenue orders on the question of~~

~~Revenue~~

Enunciating the principles on which the revenue derived from trees and other forest produce on Government lands should be levied in the public interest.

BACK PAPERS.

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

FURTHER PAPERS.

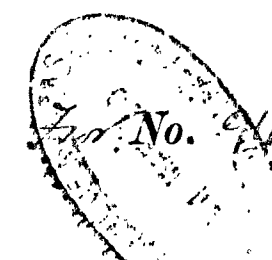
G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Revenue (1898) Department.

CURRENT No. 2392.

Order

From *The Secretary to the Commissioners of Land Revenue*



Dated 11 March 1898

Received 24

Registered 25

Enclosures

Spare copies

SUBJECT.

Subj to Govt the information called for re: the amounts of revenue derived from forest pro. dues on unreserved lands since the issue of Board's Progs. No. 594 of 8 Oct 1895.

BACK PAPERS.

G.O.	No.	Department.	Date.
	5226	Secy.	11th March 1898

FURTHER PAPERS.

G.O.	No.	Department.	Date.

REVENUE DEPARTMENT.

1898.

Board of Revenue (Land Revenue), MADRAS.

Printed March th.

Proceedings, Forest No. 94, 11th March 1898.

MARCH.

Submitting to Government, in continuation of Board's Proceedings, Forest Mis. No. 997, dated 1st October 1897, the information called for regarding the amounts of revenue derived from forest produce on unreserved lands since the issue of Board's Proceedings, Forest No. 594, dated 8th October 1895.

PROCEEDINGS OF THE BOARD OF REVENUE (LAND REVENUE).

READ—again Proceedings of the Board of Revenue (Land Revenue), Mis. No. 907, dated 1st October 1897.

READ—also Replies from all Collectors except Cuddapah.

RESOLUTION—Forest No. 94, dated 11th March 1898.

In continuation of the Proceedings read again above, the Board resolves to submit in the following table the information called for regarding the amounts of revenue derived from the items numbered (3), (4) and (5) in paragraph 4 of Board's Proceedings, Forest No. 263, dated 5th July 1897, since the issue of Board's Proceedings, Forest No. 594, dated 8th October 1895. The information from Cuddapah has not yet been received and the Collector has been called on to furnish it at an early date:—

STATEMENT showing the amounts derived in several districts under the following items since the issue of Board's Proceedings, Forest No. 594, dated 8th October 1895.

Proceedings, Forest No. 551, dated 28th October 1899.

Districts.	Sale-proceeds of the usufruct of toddy-yielding and other fruit trees and of the right to gather the minor produce on unreserved lands such as the avaram shrub, tangedu bark, grass, &c.	Sale-proceeds of withered trees and wind-falls on unreserved lands other than those held on patta.	Value of trees standing on lands assigned on darkhast.	Total.	Remarks.
<i>Northern Circle.</i>					
	RS.	RS.	RS.	RS.	
Ganjām	4,569	2,243	915	7,727	* Includes also grazing fees and fees collected on permit system. † Includes fees levied on assignorage system for the removal of produce from unreserved lands.
Vizagapatam	3,413	213	2,574	6,200	
Gōdāvari	4,169	† 5,595	13,392	23,156	
Kistna	13,782	3,947	9,126	26,855	‡ Includes also sale-proceeds of withered trees. § Includes revenue from tangedu bark both from reserved forests and reserved lands and also from waste lands.
Kurnool	60,389	..	† 6,255	66,644	
Bellary	§ 1,20,438	4,766	11,682	1,45,886	
Anantapur	1,50,899	56	4,956	1,55,911	Includes the amount realised under items "Sale-proceeds of withered trees and wind-falls, &c."
Total	3,66,659	16,850	48,900	4,32,409	
<i>Central Circle.</i>					
Cuddapah	60,578	1,651	28,276	90,505	Includes the amount realised under items "Sale-proceeds of withered trees and wind-falls, &c."
Nellore	5,978	8,346	7,078	21,402	
Chingleput	21,740	8,893	10,719	41,352	
North Arcot	3,048	19,389	19,632	42,069	
South Arcot	88,370	6,632	16,194	1,11,196	
Salem	24,780	..	19,015	43,795	
Trichinopoly	1,111	866	1,093	2,570	
Tanjore	..	..	..	..	
Total	2,05,605	45,777	1,02,307	3,53,189	

Statement showing the amounts derived in several districts under the following items, &c.—cont.

Districts.	Sale-proceeds of the usufruct of toddy-yielding and other fruit trees and of the right to gather the minor produce on unreserved lands such as the avaram shrub, tangedu bark, grass, &c.	Sale-proceeds of withered trees and wind-falls on unreserved lands other than those held on patta.	Value of trees standing on lands assigned on darkhast.	Total.	Remarks.
<i>Southern Circle.</i>					
Tinnevely	24,041	10,190	1,377	35,608	None derived.
Madura	3,520	9,248	8,273	21,041	
North Coimbatore	899	9,708	12,441	23,048	
South	3,344	4,634	8,591	16,569	
Nilgiris	..	4	347	351	
North Malabar	45	..	20	65	
South	..	..	..	..	
South Canara	22,745	189	2,067	25,001	
Total	51,594	33,993	33,116	1,21,703	
Grand Total	6,26,858	96,120	1,84,323	9,17,301	

(True Extract.)

Secretary.

To the Secretary to Government, Revenue Department.

Exd. Md. Pahlavan.

"I understand that from their
is appreciable for at present is
they and should be kept by an
of the by the constitution. This
was a more we had only which
has not affected and was not
it was a great change in
the matter, and the constitution
is exercised by the R. S.
that kept. The Report of the
was no actual conflict with
of the R. S. and the R. S.
of the R. S. and it is
not desirable that it should be
'improved' it is not the R. S.
which is the R. S. of the R. S.
should be kept by the R. S.
the R. S. of the R. S.
but kept orders to that effect
are issued, I should like to know
what amount of R. S. is in-
volved. I remember that, in
the case, I have been told that
the R. S. is not the R. S."

$$u = \frac{1}{2} \ln \frac{1+x}{1-x} \quad (1)$$

Mr. Rose gives it as my
opinion, when as it is a ques-
tion of the Board's opinion.
There was a mistake, we
ought to have been avoided.

25

1.0. 5.286
9.10.97

3. On Oct. 1897, the Board communicated the above order to the Collectors and C. S. Agents and in doing so directed the collectors of 1901 to 1905 that a more return of the money demanded from the stores referred to would afford us information as to the amounts which had been credited to funds as a consequence of the issue of the Pags of Oct 1895 "now as to the amounts which could have been credited to other years if these proceeds had not been stored". The meaning of this statement was not very clear but the full name recorded pointed to a revision of the information that was called for. A letter, in

some months (i.e. Oct 1897), the
 was ^{perhaps} felt by the
 Revenue officers contained in
 para 5 of its Prop under G.O.
 No. 4490 Rev: of 22nd Sept.
 1897 such a call for was issued.
 Another Prop in which it stated
 that these instructions, it
 was felt, have already been
 interpreted in certain quarters
 as amounting to a direction that
 the work of assessment should
 if collecting all the revenues in
 the district should be
 left entirely in the hands of Revenue
 officers.

G.O. 5698 F
 5.11.97

(2) That in reference to para 1
 of the Prop it was said that it
 was proposed to leave the
 determination of the demand
 of such items of Forest revenue
 as are realized by the Revenue
 Dept. and the collection
 of the demand and collection in
 the village and taluk accounts.
 It was stated that the
 Revenue under any particular
 item should be realized by the

Revenue officers or by Forest
 officers is altogether outside the
 scope of the Proceedings.

The above explanation ~~was~~
~~did not make the matter more~~
~~clear~~ and its consideration
 was postponed pending the
 receipt of the information call
 for in the G.O. of Sept 1897.

4. This information
 the Board of Rev: now submits
 in its Prop for No 94 of 11th
 March 1898 in the form of a
 statement. It is reported that
 the figures for Cuddalore have
 not yet been furnished by the
 Collector and that no revenue
 was collected under any of the
 various items in the South Malabar
 district. The figures for the rest
 of the Presidency are returned
 as follows.

- | | |
|-------------------------------|---------|
| (1) Sale proceeds of the | |
| unimproved of toddy yieldings | Rs |
| trees &c in unreserved lands | 6,26,80 |
| (2) Sale proceeds of withered | |
| trees &c on lands other | |
| than those held on patta | 96,12 |

Value of trees on lands assigned on Darkhast Rs. 1,84,32.³
Total Rs. 9,07,30.¹

The amount is stated to be the revenue collected since the issue of B.P. for No. 594 d/ 8th Oct 1898

but it is not reported to what exact period the returns relate. Probably they are for the two years ending Oct 1897 and if so the average annual revenue derived from the three items excluding

Cuddapan may roughly be estimated to be over 4.5 lakhs. It has already been pointed out above that according to the Board, this amount does not represent the actual revenue credited to Forests or which could have been credited to Land Rev: i.e. apparently the amount involved is underestimated in the returns now submitted.

furnished. The actual amount however is not likely to be very much in excess of that now reported and in any case, it is submitted that for all practical purposes the present figures may be

10. $\frac{4417}{6.11.95}$ D

ing Cuddapan nearly 5 lakhs

Yes, the information was called for in order to see whether the revenue was important enough to affect the Budget & the Contract materially. What is told us is sufficient

be accepted as correct.

5. The question now for consideration is whether the opinions expressed in the notes stitched with G.O. Misc No 4990 Rev: d/ 22nd Sep 1897 require modification in view of

(1) the figures now reported as the loss to "Forests" which was result if those opinions are given effect to or

(2) the fact that the Board has explained that its Profs embodied in the above G.O. should not be interpreted to contain any direction that "the work of accounting for and of collecting all the revenues under the then specified * * should be left entirely in the hands of Revenue officers" as regards the first point, the estimated surplus of receipts over the expenditure of the Forest Dept for the ensuing year is Rs 6.5 lakhs and if the revenue from the items now under consideration are excluded therefrom

is Surplus will divide down
about 1.50 lakhs. Again for
imposes of the Provincial Con-
tract the above Surplus was fixed
at 5 lakhs and the exclusion
of the items would reduce it to
nil. It seems therefore doubt-

ful whether during the currency
of the present contract any al-
teration ^{made} in the practice of crediting
the items in question. At any
rate it is submitted that no
such alteration can be made
without the concurrence of the
Financial Dept and the special
sanction of the Govt of India.

As regards the next point viz
that relating to the control to be
exercised over the revenue from
these items it is ^{seems} however evident,
notwithstanding from the ex-
planation contained in the
Bd. under G.O. misc n. 5698 Rev.
of 5th Nov: 1891, that all that
the Forest Dept is expected to do
under the instructions already
issued by the Board is to see that
the trees and other forest produce

Last col of the St.
on page 26 of G.O. 824, Finl.
5.10.91

are
are

While work they (the D.F.O.)
cannot honestly do from
checking a number of
the

* Who are also swad hoc
forest officials just as they
are land rev. or Revenue
or Sanitary or Magisterial
- as the demand on their
services requires

S.H.

15 19 13
properly valued, while the
of collection and account is
left in the hands of Revenue
officers. If this work is trans-
ferred to the Forest Dept, the
revenue also may justly be
credited to Forests, though even
in that case the conservation
and care of the produce will
to a very great extent have
to be left in the hands of
officers (i.e. the village officers)

orders are solicited as
what should be done under the
circumstances.

17/10/92 Secy Wherever unreserved
lands & the produce from
them are under the charge
of the village officers & super-
vising officials, it seems
clear that reporting sales
& valuations to the D.F.O.
who cannot possibly check
them is a mere distress
device to justify the asser-
tion that these lands ^{produce} are under
direct actual control
of the Forest Dept. It is just

know however that in some
 districts certain kinds of
 tree produce on reserved
 land (e.g. tangedu bark)
 are directly looked after
 by the Forest Executive
 Staff. The Board may
 be requested to report
 on this point clearly
 before final orders are
 passed in the matter.

As for the consequen-
 of the animal surplus
 now shown by the Dept
 it is submitted that
 it will be very undesirable
 for the Dept if nothing
 is included in that surplus
 which is not due to the
 inclusion of the Dept or
 derived from lands under
 its control. At present
 the results of the Forest
 Dept's work is much obscured
 by the inclusion among
 its receipts of considerable
 sums towards the sale of
 which it has done ^{much}
 service.

H.H.
 19/10/88

This I think takes a
 view which is wrong in
 principle. The question
 is rather whether the
 receipt is properly classifiable
 as "forest" or as "land revenue"
 See note 8/11

H.H. Secy. Dept. 11/10/88

In the last paragraph in G.O.
 12072 to S.P.D. dated 11/10/88
 10.1.87
 the problem was stated to be that
 Dept. "expenses supervision" should
 be added to Forest Revenue.
 This has been understood by some
 people to mean that if the Forest
 Dept. & its officers did not ex-
 ercise complete control over any
 thing, it should not be included in
 Forest Rev. It is now urged that
 as to officers' expenses in-
 volving control is important
 to them, it should be paid for
 by the Govt. as it is paid for in G.O. 2684
 of 10.1.87 to S.P.D. dated 11/10/88
 10.1.87. It is also stated that
 village officers, who are paid by the
 Forest Dept. for supervision and
 control, are going to be paid by the
 Govt. as they are paid in the
 Forest Dept. as to the A.P. Secy.
 it is not, to prevent their doing
 Forest work, supervised by the
 Forest Dept., just as they do
 magisterial, police or postal
 work, under the supervision of
 the Dept. concerned. Now is there
 any thing in the fact that the
 special Forest officers receive
 in respect of their work

H.H.
 I am inclined to think that
 the issue has been considerably
 obscured by attempting to
 draw too artificial distinctions
 between "Forest officers" & "Revenue
 officers". It is very difficult
 to kill the idea that the
 Forest Dept. of a Collector's
 office is something extraneous
 & in some way foreign to
 his proper line of duty. But
 the Forest Dept. is just as
 much an essential division
 of the office as the Land Revenue
 (or Revenue) is. It is a part
 of the treasury department.
 The fact that it is a part of
 everything appertaining to the
 trees & forest produce, ^{in the district} & the
 consecration for the good of
 the community as forest.
 When village officers & taluq
 officers are dealing with forest
 produce they should be considered
 as working for the
 time in the Forest Dept. just
 as they are land revenue

But all the Men i
to be true pres
in the B.P. 9th

description of it will make it
plain that it is not a copy
of them. I have known many
instances, both as a collector &
as a owner of such, in which the
front of it was covered, &
the sides yellowed, above the
side of trees or dark back land
& fallen trees, & about pattering
around & hanging back to
press. I do not remember any
case, however, in which it has had
any thing to do with the 1 of the
above enumerated by the 2d, and
I do not think the source of
found under that name is properly
first source. The permanent
Sec. says it was introduced for his
B. F. O. in Salem to check his
counterfeits by looking at them.
So it must have been, & the 2d
is wrong, when it implies that
the same impression of these
counterfeits, & by passing
them, fixing the demand, is
enough to make the counter-
feiters; but two are the
way in which the front of the
very first information [it was
repeated in a large number
of ways] & some time is coming
to the very thing, the B. F. O.
has to, & simply is the difference
between the spot, & the 2d. This
difference is making inquiries.
I have known many other cases

an article seems to me doing harm,
has brought to light in this
way. These considerations are
strengthened by the effect the
speculations of the Government
from these items will have
on the Budget, & the 5. year
Contract. I think, therefore,
best for the reasons summarized
in the last para that one of the
A.F. Soc's note all that it
is now under consideration,
except the first, and be credited
to Foster Rev.

25/5/90

26179²

The $N^{\frac{1}{2}}$ reported (3) (4) (5) as
such. Iw^d also include because
the trees are not held on "further"
category.

Before deciding on the classification of (3) (4) & (5) the Govt. ~~has decided~~ is the S.O. to which the current N.P. is a reply desired information as to the amt of rev. derived from them.

The Board now report that
the revenue is 4 or 5 lakhs a
year.

Not only is this revenue
the forest revenue under a
proper system of classification,
but if we class it ~~also~~ as
"land rev" just as "forest
the provincial rev? lose
financially since under the
"imperial contract they
get half "forest" & only one
quarter "land revenue". We
suffer Provincial loss by ad-
hering to a sentimental
classification?

with 2 pnd 16 Tea

available & can be trusted
to deal with the great bulk
of the detailed items, wh. tho'
individually petty, run up
in the aggregate to a very
considerable amt. in ev-
ery dist... "Revenue" office has
become quite a shibboleth,
& we are apt to forget in
the overwhelming importance
of "land rev" in this P^{ce} that,
as I have already pointed
out, "revenue" ^{in this connection} includes
"forest" as well as "land
revenue", & many other heads.

I wd. therefore submit
that all the items in para 4
of the N.P. of 5 July 97, except
perhaps (1), sh^d. be classed
as "forest" receipts on the
~~above~~ grounds:

- (1) of principles of correct
classification - of taking things as what they really are
- (2) of the financial advantage
the Govt. rec^d. of this classification; &
- (3) of the desirability of the
present budget as settled for

on that term, if a change
is now made.

I wd. leave the Board
of Rev. to decide ~~whether~~
whether the collections that
are made by the general
agency sh^d. be exhibited
in the village statutory accts.
or in what way, or by in
separate accts. The mode
of collection cannot in my
view alter the classification
the items

J.H. 20/5/0

15.10.1944
4-1-1945

* Fly H
which can
not be the
present dis-
cussion.
III

29

See

it might, I submit
to be clear before any
order issues in this matter.
It is as follows. In R.P.
For 68 & 5-7-97 para
4, Bd. gives five head
man. But her revenue
funds may fall. There are

(1) Pan on trees held on
patta which stand on
unreserved land & sale
proceeds of such trees as
have withered or have been
blown down or cut in cases
where the tree patta conveyed
only a right to the usufruct.

(2) Revenue from trees
on village horamtoke (Shi)
than those held on patta,
including sale proceeds
of withered trees and wind
falls.

(3) Sale proceeds of the
usufruct of toddy trees
and other fruit trees as
of the right to gather
the minor produce on
unreserved land is
also T

Grass etc.

- (4) Sale-proceeds
withered trees & ruin etc.
on unsurveyed land other
than those held on patta
(5) Value of trees & land
on lands assigned
darkhat.

The Bd goes on
to say that under
existing orders items
(1) & (2) would be
generally be credited
to "Land Revenue" or
items (3) (4) & (5) to
"Forest".

The Hon Member
his note d 25-5-88
runs generally with the
Bd but has noted that
items under head (1)
comes to be credited to
and Rev".

It thus seems
unclear whether the Bd
intends that items under
(1) & (2) above which the
Bd does not propose to credit

"but to Land Rev" should
be taken as "Land

separately
the Bd has proposed to credit
the items under head (1) & (2)
to Land Revenue

The Hon
clearly meant
to include (1)
not old be: it is
mainly forest
revenue
G. H. B.
Sey

Free

The draft shd explain
in a few words the
principle on which
it is proper that these
items of revenue shd
be credited to forest
revenue - pointing out
that village officers &
tahsils when engaged
dealing with such
matters are to be regarded
as engaged in forest
work even tho they may
not be acting under the
immediate orders of an
officer of the For Dept, since
the control over their procs
in such matters is exercised
by the Collector as head of
the Forest Dept & his district
with the advice & assistance
of his forest officers.

Such items are also in
their nature forest revenue
as distinguished from
Land Revenue

The "control" referred to by
the Govt of India does not
necessarily mean the
immediate control of an
officer of the dept: but it is
enough if the Govt ~~can~~
exercise a general control
over the officers of the dept.

The above points sh^d
be worked into the draft
which will require rather
careful pointing by the Secy.

S.H. 10/6/98

Note for the Under Secy
^{revised}
A draft G.O. is

submitted

25. VI. 98

Secy
Hle
28/6/98

Read again G.O. mise no
2990 Rev. dy 22. IX. 9
also B.P. For no 94
11. III. 98 (Cus 2392)

Order 28 Oct. 1898 N^o 1

H.E. the G. in C.
while ^{the} a ^{very} general
the views expressed in B.P.
for n^o 268 dy 5. VII. 97 ~~is of~~
^{desires} that the principle
should be clearly understood
on which ~~credit should be~~
~~made of the revenue derived~~
from trees and ^{for} ^{with} ^{public} ^{land}
produce on Govt ^{land}
~~not been laid down~~
~~sufficient clearance and~~
~~distances in these Progs~~
~~as per the revenue~~

2. In para 2 of its
letter permitted in G.O. no 9
dy 10th January 1897, the
Govt of India declared that "all
"revenue derived from forest
"produce on ~~unreserved~~
"and ~~over~~ ^{where} ~~the~~ ^{produce}
"Forest Dept. exercises

would be credited to Fore
this ruling, wherein any
reference to immediate super-
vision or control is omitted,

it is clear in itself has
undoubtedly been secured

the attempts often made
to bring effect to this ruling
draw the artificial

care such taken to avoid a

distinction between "Forest

Officers" and ~~Revenue~~ ^{Forest} ~~Officers~~
"Revenue Officers".

may be the practice in other
provinces, in Madras, etc.

As laid down
in Sec 3 of the
Forest Code.

Collector is the head of
the Forest Dept and is res-
ponsible for the executive
management of the forests
situated therein, the District
Forester being the Collector's
assistant in forest matters.
The Forest Branch of the
Collector's Office is thus as much
an essential division of
his Office as the Land Rev,
(not the "Rev"), the Magisterial,

& Customs or the Treasury branches
b, and ^{prima facie} ~~prima facie~~ ^{primary}
connected with every
thing

31-35 16
thing appertaining to trees &
forest produce & the concerns
thereof for the good of the
community falls to be dealt
with in that branch; & the
Johⁿ when concerning himself
with such matters is to be
considered as dealing with
them not as a Land revenue
Johⁿ but as being the pro-
admt^r of his district.
The principle applies to the
his subordinates - the
Village officers. ~~For this~~
is not necessary for the ^{determining} ~~the~~ ^{ap}
plication of the L. of D. &
that the Johⁿ is in
forest matters placed on
direct advice of the technical
exp^t office, or exercise a
vision immediately thro' a
special depart^l officials who
at his disposal. But it is
this advice & aid it is sufficient
that the ^{revenue} ~~revenue~~ is essential
to forest ^{revenue} ~~revenue~~, & that
to the advice or aid
debat^l is... he.

any doubt or difficulty
 is as to the management
 supervision of the subject matter.

3. Applying these principles,
 Govt. agrees that with the Board
 of items (3) (4) & (5) of the items
 enumerated in para. 4 of their
 report just read above, are properly
 related to forest revenue.

Item (2) - "Res. from trees on silt."
 - hoke, (other than those held
 by) including sale proceeds
 "waxed trees windfalls"
 - also be included as a
 net asset. Item (1), "the
 on trees held on patta or
 y continue as an item of
 revenue", since it pertains
 are nearly of the nature
 a land rev. a permanent.

YB

The Board of Rev. & B.
 Sect General Rev.

1-10-23

4/1

189

AGAINST DATED

NMB

A A A A A A A

BEING MEANT FOR DESTROY

A = copy in full.
 B = Not to be copied.
 C = Copy abstract only.
 D = Copy heading only.

28-7-12
8-11-12
14-7-12

14-1-12

6-10-11

11-7-13

8-2-15

29-9-15

14-1-17

19-1-17

14-2-24 II

25-9-25 II

1-6-27 II

2-5-35 II

7-6-40 II