

THE
REVENUE REFRESHER,

OR

A HAND BOOK TO THE REVENUE STUDENT,

BEING

A POPULAR TREATISE ON THE LAWS, ORDERS, AND PRACTICE,
CONNECTED WITH THE REVENUE ADMINISTRATION
OF THE MADRAS PRESIDENCY

BY

ADAKKI NARRAIN ROW,

DEPUTY COLLECTOR, NELLORE, AND A PROFICIENT OF THE LATE HIGH SCHOOL
OF THE MADRAS UNIVERSITY; A SUCCESSFUL CANDIDATE AT THE PUBLIC EXAMINATION
HELD IN 1854 BY THE MADRAS COUNCIL OF EDUCATION; AND THE HOLDER
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THE
REVENUE REFRESHER.

PREFACE.

The object of this work is to facilitate the study of the Revenue Laws and Regulations of the Madras Presidency, and the standing orders bearing upon them. It is intended to assist the Candidate for Special Test Examination, in acquiring a complete view of the subject, and to furnish a hand-book to the Revenue Officer, for reference in matters of every day business in office. It serves at all events as an index to the Revenue Code, and may be studied preliminarily to comprehend the scope of the Revenue Laws, which are scattered, and which, without experience, and ordinary explanations, are capable of only a cram. After going through the Laws and orders, one might also profitably take up this little book to refresh his memory.

The book opens with a dissertation on the leading questions of Revenue Administration. The subsequent parts give a resume of the Laws and Regulations. Part I. forms the Introduction and contains remarks on the Revenue systems, resources and taxes of the country, and Land Tenures in general, as they are found to prevail in this country and elsewhere.

Part II. consists of Chapters explaining the Revenue Laws, Orders, and practice. Part III. describes the nature and powers of Revenue Officers and Courts. Great pains have been taken to explain the law on each subject of Revenue rather popularly.

The author cannot hold out this book as a complete one, for in the course of writing and printing its pages,

legislation in certain respects has not been inactive. For instance in respect to the subdivision of Estates, Regulation III. of 1819 was the law in force at the time, but subsequently a recent Madras Act has repealed it. But the author is satisfied that such mishaps are not many.

It would be a great satisfaction, if the book should serve the intended purpose, or any way assist the Revenue Officers and students; and the author would consider himself amply repaid, by an appreciation by the public, of the services he has intended to render them, by offering them this book and would be much obliged for any criticisms experienced hands may make, so that he might profit by them, in issuing a second edition, if such should ever fortunately become necessary.

In compiling this work the author has had the advantage of consulting the old Records, printed and bound into what is called Munro's selections, some articles which appeared in the Edinburgh Review and other journals, regarding the land system in England, and a life of Edward III.

The author begs to conclude the preface by expressing a hope that in course of time, sooner or later, the standard of Revenue knowledge required of public servants might be raised, so as to include, not the mere dry portions of law and orders, but the really more important subjects of Revenue, such as Political Economy, Agriculture, General statistics, and comparative History of Land Tenures, and assessments.

A. N. ROW.

CONTENTS.

PART I.

Introduction.

CHAPTERS.		PAGE.
I.	Object and Scope of Revenue Administration	1
II.	Resources and Taxes of the Country	18
III.	Land Tenures in General	33

PART II.

Revenue Laws, orders, and practice.

I.	Systems of Government and Land Revenue	43
II.	Zemindary Tenure	51
III.	Recovery of Rents by Land-holders... ..	70
IV.	Liabilities of Land-holders to payment of Government Demand... ..	78
V.	The Inam Tenure	91
VI.	The Ryotwary Tenure	111
VII.	The Salt Revenue... ..	157
VIII.	Abkary Revenue	174
IX.	Stamp Revenue	187
X.	Land Customs	204
XI.	Sea Customs	207

PART III.

Revenue Officers and Courts.

I. Revenue Officers.

SECTION	I.	The Board of Revenue	219
„	II.	Collectors... ..	221
„	III.	Subordinate Collectors	230
„	IV.	Deputy Collectors	231
„	V.	Taluq Establishment	236
„	VI.	Village Establishment	238

II. Revenue Courts.

SECTION	I.	Court of Wards	240
„	II.	Judicial Powers of Collectors... ..	245
„	III.	Village Courts	254

NOTE.—The Section “Collectors” includes Powers over Subordinates, Public Works, District Post, Treasury, rewards for killing wild beasts, rules for the grant of Public copies, grant of refunds, suits by or against Government, and the several duties of Collectors. The pages on Deputy Collectors treat of the rules regarding Stamps, Pensions, Press Office and District Gazette.

THE REVENUE REFRESHER.

PART I.

INTRODUCTION.

CHAPTER I.

OBJECT AND SCOPE OF REVENUE ADMINISTRATION.

The Department of Administration, which is called the Revenue or fiscal branch and is sufficiently described, as to its general object and scope, by the designation it bears, is really of much greater importance, of larger width of view and influence, and of a more extensive character for usefulness and good, than is ordinarily supposed to be. It is essentially a department of taxation and collection; and, in its widest signification, it has for its aim the investigation of the state of the natural resources of the country, and of the conditions of their development or decay. It is intertwined with the very foundations of a good Government, which, considered as an abstract individual, has, in common with any member of society, though they may be of a different kind and degree, its own obligations to discharge, and its own rights to enforce,—the obligation of securing to the people it governs, the benefits of a good administration, and of the laying out money, labor, intelligence and talent for providing due means for effecting the end,—the right, the paramount right or prerogative, of deriving from the capable resources of the different classes of the nation, to which it extends protection, an adequate and equitable support, in return for its own subsistence and sustentation.

As means to an end, complete information should be collected and arranged in a most systematic manner on all essential matters affecting the social condition and industrial capabilities of the people, the nature and value of the material resources of the country and the manner and degree of facility with which nature is rendered to subserve the purposes of art and trade. These offices necessarily devolve on the Revenue Department, as a preparatory step to the discharge of its responsibilities in reference to taxation and collection of the public demand,

The more immediate and practical purpose of this branch of administration is to secure, ascertain and record a knowledge of the laws, customs and rights of men, necessary to the due administration of justice; to frame and regulate the principles, on which, the obligatory contributions, or what are more familiarly called taxes for the support of Government payable by the subject, are to be determined, levied and realized; to conclude equitable negotiation with the tax payers, and to secure to them their customary rights of property, possession and profits; and afford them facilities for improving their resources and means, in order for them to pay the contributory taxes, without feeling them a burden, and to establish a system and rules, for mitigating or reducing to a minimum, the inevitable results of interference and exercise of authority which is delegated to the executive servants of Government. No amount of research and judgment could be excessive in casting the fabric of the Revenue system, which affects the interests and destinies of the Millions who are placed under its influence and protection, particularly in the case of India which is almost exclusively an agricultural country.

Past history shows that great minds were employed in investigating, considering and settling the taxes of India, though it will be found, notwithstanding, that several important questions are still left in the same position, in which they had been found. It is obvious that conquest and foreign possession must largely and most peculiarly increase the difficulties in this direction; and only patient research and calm judgment can possibly hope for success, after bestowing great care and profiting by the results of experience. Arbitrary assumptions and fallacious theories lead to a legal tyranny, and work mischief, though they might, for the time, appear as having solved a long enduring uncertainty or set at rest an agitated question.

The Revenue Administration of a country is, besides, mixed up, in discharging its primary functions, with the consideration of a thousand questions of intricate detail, which sway great influence over the interests and welfare of the mass. It is intimately connected with economic science, agriculture, trade, and commerce, statistics and finance, public works and scientific survey; and, indeed, with the general progress and civilization of the country. A Revenue Adminis-

Its chief functions.

Its difficulties.

Its bearings and economy.

trator or statesman must necessarily look around and undertake to weigh and determine at each step of advance, the relative force and effect of demand and supply, of consumption and reproduction, of the influence of variations in wages, labor, capital and profits and of the effects of an increasing or declining population,—all of which exercise no small degree of influence on the industry of the nation and the material prospects of the country.

A knowledge of the setting in of the seasons, of the mode in which the land is tilled to extract from the soil the food of the people, the extent to which food grains are grown in the country, the state and influence of their varying prices, is as essential as a knowledge of the habits, manners, and customs of the people, to a comprehension of the various questions, which a revenue statesman must encounter, in determining, altering and revising the quota of contributions due from each class of property and from each section of the people.

By the very nature of this branch of Administration, the interests of the people are identical with those of Government. The subjects are brought daily in contact with the State, in matters of taxation, assessment, and collection, more closely and extensively than in other departments; and, indeed, the allegiance of the subject, is, as it were, converted by law into a tangible money value, in the shape of a payment according to the condition and means of each person. The political strength of the state is maintained, we may say without exaggeration, by a wise and just policy in the Revenue Branch, where the people are allowed the full benefit of their industry and the undisturbed enjoyment of their property. It is in fact the department through which the masses are acted on, and inspired with confidence. The land-holder, manufacturer, trader and the artist, while fully acknowledging the justice of their dues, would certainly not like any undue inquisitions or iniquitous exactions; and protection from both these evils is looked for at the hands of a good Government, in this branch of administration. Wise governments have always avoided these extremes, though these immediately promised to lead to a larger degree of participation in the wealth of the country, and it is a happy circumstance to record that India, under its present rule, can pride on the possession of security in this respect to an appreciable extent.

Relations between the state and the subject.

The expediency and justice of taxation having been admitted in all ages and nations, and under all forms of society, it is simply enough here to state the broad principles on which taxation is made or accepted. They are —

1st.—That the right of taxation is vested in the Supreme power in the State.

2ndly.—That it shall be exercised only so far as it may be rendered indispensable or necessary by the actual requirements and exigencies of the State.

3rdly.—That no tax shall be raised or levied without the consent of the nation or the tax-payers.

4thly.—That it shall be proportioned to the value of the property, and to the means of the person, and that it shall not be excessive.

5thly.—That it shall be collected with the least inconvenience to the people.

6thly.—That land or other property of the payer and even his person shall be the security for public revenue and that public demand shall have precedence over all other claims.

7thly.—That the action of Revenue authorities shall be confined to the assessment of public Revenue, with only limited powers precribed by law, of interference with the right of possession, occupancy, or otherwise; and that Revenue Authorities shall be amenable to Courts of Law for any infringement of private rights or for other irregular conduct.

These are the general principles of taxation and collection recognized in the Department of Revenue. In respect to the third principle enumerated, involving national consent, it should be stated that the system of representation, which means that the people are allowed the direct or implied power of taxing themselves, obtains in almost all the countries of Europe, in one shape or other, while its total absence has been the distinguishing feature of fiscal administration from time immemorial in the East. The reason for this material difference in the constitution of the two continents is obvious: and the fact may be accounted for by the peculiarities of the national character and the policy and manner of fiscal system.

General principles of taxation.

Representative System.

In Europe, generally speaking, where manufactures and trade form the chief resources of the country, the taxes necessarily fall on these branches of Industry and other personal resources which are not easily assessable from their nature, involving largely varying and variable quantities and values, and affording no plausible standard for ready and equal assessments. The doubts, uncertainties, and difficulties inherent in the manner of classification and valuation of personal resources, added to the meddlesome and irritating character of direct taxation, are liable to give rise to inequalities of tax, and to feelings of oppressiveness. The tax-payer is necessarily awakened to a deeper sense of his interests; and a spirit of scrutiny grows out of it, which, gradually developing and gaining strength, becomes eventually established as a political element, in the shape of a voice and a right of consent in the constitution of the realm. There were no doubt political causes also which largely tended to the same result, but an enquiry into them does not fall within the province of this work.

In the East, particularly in India, the chief resource of the nation being land, from which alone tax was chiefly derived in ancient days, there had been established a comparatively safe certainty in the mode and principles of determining the contribution expected of the subject. The policy of the division of produce on the land, which was the one adopted for fixing and levying the public demand, left no doubt as to the basis or equity of the demand, and involved in the process of the division, the presence and consent of both the payer and the payee. Fixed laws, those of MENU, though of antiquity, prescribed and regulated what property was assessable, and in what proportion and rate. Every day-Legislation was, therefore, unknown in the country. There was a simple tax, a simple rule and a permanent code; and there was no room left for question or agitation. The subject knew what he had to contribute, and the State ascertained its share by actual measurements. No innovations there had been to unsettle affairs and create surprize and fears. No legislation after legislation, and no tax after tax had succeeded to disturb the minds of the people. The national interest in politics, therefore, naturally, did not extend beyond what was required for regulating the contribution to the state; and this being done by a simple process, no reasons existed or opportunities turned up for

prompting a desire or motive for representation. Such being the case, and it is in fact more or less the case with all the countries where land has been the main taxable property, the people in the East became habitually content with the security of their land and crop, and cared little what changes took place in the Ruling hands, so long as their interests in the soil were left undisturbed; and, indeed, all ruling hands, whether temporary invaders or powerful conquerors, had a strong motive and interest in supporting the interests of the landed peasantry; for, the life and soul of the ruler in an agricultural country is the agricultural Security of the subject. This view of matters accounts in no small degree for the people in India having always kept aloof and unconcerned in the political administration of the country, and for their alleged want of patriotism and public spirit. But at the same time it must be remembered that

Communal powers in
India.

there had existed a peculiar system of individual, and, we should say, even popular representation and a communal exercise of municipal power and influence, which answered the same purpose for which representations in bodies have been established in other countries. There had existed a form of village Government, almost as a petty republic in itself, in which the people had a voice and a direct concern. They possessed their estates as private property and enjoyed communal rights in all unoccupied lands of the village, from the commons to the forests and hills. They heard complaints and settled disputes, by the most excellent system of the Panchayet or village tribunal of jurors, which amounted in essence to a village representation and parliament. And generally taxes were imposed, distributed, and collected by the village community itself, which had once formed the most valuable and efficient agency for taxation and collection. Their mastery over the soil was so complete that no alienations of land took place without their consent or recommendation. In fact, it is found that a large proportion of the Inams held in the present day had emanated by grants from Karnams and heads of villages of the old days.

Circumstances have, however, changed. Money, a variable medium, has taken the place of the share of crop, and the influence of the Village administrative body has ceased. Trade has largely increased, and education and civilization are making rapid advances, and a large population, unconnected with land is springing

Modern tendencies to-
wards representations.

up. Hence a class of people are being created who have to study their interests in connection with taxation, particularly in the case of personal or property taxes; and such circumstances influenced by an active progress of taxation and legislation must sooner or later create the necessity for instituting a system of representation, which, it may be said, has already taken root, and is in a state of incipency. The legislative bodies of the country include persons, who are intended to represent the interests of the country.

Taxes follow resources and change with the nature and amount of capital and labor reproductively employed in the country. The wealth of a country consists more properly in the quantity and quality of labor and capital so employed, than in the spontaneous abundance of natural material. The taxable resource is indicated by the industrial capabilities of the people, and the extent of reproductive results and out-turn. A tax must necessarily fall on the savings or profits of the subject, and no body could be taxed who cannot reckon upon savings. It is impossible to tax what a man cannot save. The poorer classes who live from hand to mouth and who save no money and earn perhaps less than what is required for their maintenance must stand exempted from all liabilities of tax; and it is just what it should be, for, the State undergoes very little cost on account of their security, all the security provided for the poor being simply the protection of their persons.

The enactments regarding the Income tax, which is happily no more and which was a most novel innovation, afford, however, an instance of this principle of taxation. With all its unequalizing and inquisitorial system of ganging one's resources most arbitrarily, it had its own point of relief and provided for the exemption of the poorer classes, by imposing the tax on all incomes or profits above a certain minimum.

There exists, always, great difficulty in ascertaining individual or personal resources for the imposition of direct taxes,—taxes which are imposed on the supposed resources of each man. India had always been subject to the peaceful influence of a moderate indirect taxation. Indirect taxes reach the masses, most imperceptibly, and are not liable to the risk or chance of being felt oppressive, unless the limits of moderation and equality are altogether uncommonly

Nature of Taxes in general.

Direct and indirect taxes.

and unreasonably ignored. A direct tax falls on the individual, and has a tendency to become irksome, either for the reason of its unduly high or excessive rate, or from a tedious process it might involve of inquisition and constant interference. An indirect tax, on the contrary, possesses the advantage of being raised and levied without being felt, and without the necessity of large establishments and toll-collectors being spread all over the country. A direct tax computes or assumes, or attempts to compute, the amount of property possessed, the income derived, and the savings amassed by each individual, which are sometimes almost problems to the owner himself, while the indirect tax falls on the articles of consumption and luxury, and distributes itself equally among the consumers, according to the extent of consumption or enjoyment which each person is able or willing to command or actually commands. It enters into the price of the article, and while raising its value to an inappreciable extent, merges itself in the average cost of the keeping of a house-hold.

Inequality of taxation is mischievous in its effects and unsettling in its tendencies. It may arise from applying one rate to different classes of produce or different kinds of things, or from assuming them all to be possessed alike of productive powers or to be capable of yielding equal return or profits. For instance, take the case of land. A uniform rate cannot be applied, even on artificial groups without unduly over-assessing one field, and letting off another lightly. There are fields which may be made capable of yielding a crop only sufficient to replace the necessary outlay of cultivation and others which may be developed into considerable or prodigious fertility by laying out moderate sums of money on its improvements. There may be fields which may yield a large, plentiful or constant crop, either spontaneously or by costing little or nothing, and those again the productiveness of which can be effected with great labor and cost, and continued only by a still larger expenditure. Here in each case the profits are obviously unequal; and to apply one rate to the produce raised on each of the descriptions would be to levy, an equal tax on unequal profits. Where the produce from the land only covered just the outlay of cultivation, no rent or tax could be imposed upon it, while those which yield more than this bare minimum would be liable to tax, or tax and rent combined, which

must vary directly as the powers of the soil and inversely with the cost of cultivation. Men, machines, or any other property are just like so many fields, varying in productive powers, and susceptibilities of improvements and payment, and in the cost of their preparation.

It follows, then, that it is not the gross produce or Revenue that should be taken as the basis of a tax, but what is called the net profit. Whether in assessing land or taxing machinery or rating produce or polling an individual, reasonable allowances have to be made for the capital, labor and wages laid out in the preparation or production of the thing or object, which is subject to tax. Capital is the money or stock or certain condition of mental or bodily development, or qualification with which one can start an undertaking, and without which no labour could be of avail, nor can anything be set agoing. Labour is the actual exertion, or working employed on the thing in producing or re-producing it, and wages is the payment made for labour employed, and includes the cost of maintaining the laborer, and the capitalist. In the case of land, for instance, the cattle employed, the seed grain, the fund for paying labour, and the land itself form the capital. Allowance has to be made for interest on the capital so sunk in the property and for depreciation of stock, as well as for what it would cost to afford subsistence to the employer or capitalist, and for the cost of labour, which is employed in ploughing, cultivating, manuring, watering, fencing, weeding, and harvesting, and watching the crop night and day, and in a variety of things connected with the undertaking. All these deducted, the surplus, if any, ought to form the basis of an assessment. Similarly in the case of a machinery, employed in a factory, the income derived from it, which should be liable to tax is not the sum of its gross revenues, but the net profits, after reckoning the depreciation of the machinery, the amount of fund held in payment of wages, the cost of labour, the loss of interest on unproductive outlay and such other things. Similarly in the case of a man charged on his pay and professional revenue, an allowance should be made for his reasonable maintenance, for the capital laid out on his preparation for his business, and for the unproductive outlay on his own family.

Profits which form the basis of taxation, whether direct or indirect, depend on prices, and enter as an element in the constitution of Price. Nothing can be sold for less than the cost of the article. The cost includes the actual outlay of capital and labour on the material and a minimum profit to cover the cost of subsistence. If an occupation or trade is to continue, prices cannot fall below this minimum; and if they do fall, there is an end of the pursuit, and the capital, labour and enterprise, so disappointed, must find their way into some other branch of industry. Products are created, in hopes of reaping profit, but on calculations quite extraneous and not in the control of the producer. The producer has no control over the price; which is determined by the relations of the producer to the consuming public, who are willing or obliged to pay a certain price for the article they require to satisfy their necessity or fancy, but there is a limit beyond which the capabilities of the consuming class cannot extend, and when the price is excessive, either they must refrain from buying altogether or be content with smaller quantities, and the necessary result would be a reaction on the price again. So prices are limited on the one hand by the prime cost of production and on the other by the capability of the consuming public and fluctuate between these two points. That is, demand and supply regulate the prices. Low prices may indicate plentiful or cheap production, or insufficient demand from the public, or extensive competition, whereas high prices may similarly indicate a scarcity of the article or an increased population of its consumers. Prices in this sense, are a guide in taxation, pointing to the condition and relations of the producers and consumers. Whether a tax is a direct or an indirect one, it has the effect of touching the pocket of the consumer, and the producer, who must also be a consumer to some extent at least in respect to the necessaries of life. The state of the prices, considered, in relation to quantities produced, and the quantities in demand, affords a criterion, by which the capabilities of the people may be judged for the purpose of a tax. High prices produced by bad crops or scarcity last but for a season or two, till nature replenishes the stock; but when they are produced by an increased population, which means a healthy market, they continue steady and endure long and by giving an additional value to property and an increase to rates of wages, they may recommend

an increased taxation ; while low prices on the contrary, except when they are produced by cheap productions, might demand a reduction in the rate.

The state of the population, then, is the real moving principle, in respect to prices and value of property. In countries, for instance, where population is limited, and every body almost has a piece of land for himself, the land can possess no saleable value. It is cheap or out of demand, because no one wants to buy it.

Influence of population on prices.

This has been the reason, why some years ago, and even now, land particularly in the rural parts of the country has been so low priced, but a vast population in the way of armies, traders, and enterprizers from all parts of the world having been thrown into the country, prices have risen, and with them the value of land. Trade has received a development, favorable to the increasing and increased efficacy of agricultural labour. Convenient markets, facilities of communication by sea and land, an increasing trade and the springing up of a population who are unproductive laborers, tend to increase the value of things, while the wide latitude offered to productive labour and commerce by the principles of free trade afford no small impetus to industry, and no small encouragement to enterprize.

Under the influence of free trade, the market is enlarged, labor is agitated and compelled to greater exertion, and efficacy. The superfluities of one country are transferred to supply the wants and luxuries of another. If a foreign nation undersells goods in the country below home produce, with all the additional charges of transit, and transit duties, it only proves that under less favorable circumstances, labor in the foreign country is more efficacious, and it must naturally result in the abandonment of that branch of home trade altogether for some other branch of industry, or in its radical improvement so as to be able to vie with foreign labour. There is no use of producing any article at home, if it can be got from another country at much less cost. Labour so employed would be indeed redundant, and unprofitable, causing a waste of energies, and sacrificing the wealth and means of the country.

Free trade.

Free trade has, however, its own enemies. The principal arguments adduced against it are, 1st, that it prostrates the labour of the country, denudes the country of its wealth, and deprives the people of the home-grown products. These would be the evils of free-trade, if it was attempted in the days of barbarism, when each people were egotistic, and were envious or afraid of others and in fact, free-trade, and a condition of barbarism cannot co-exist; but when civilization has enabled men to see that commercial unity or international communism is quite apart from political and national differences, and that even in times of war, relations of trade need not cease, nor be disturbed, the evils complained of or supposed must vanish. Protectionists fight out their principles from good motives, no doubt and mean to secure to the people the advantages of internal trade and to keep up home industry, and to afford a guarantee against distress in times of war. But if we could just bring ourselves to look upon the whole world as one country, though politically divided and sub-divided, the Protectionist's principle becomes identical with that of free-trade. The difference arises from a difference in the range of view taken, and not in the principle. The protectionists view a country as distinct from others by political separations, while free-traders look upon all countries banded as one in the interests of commerce. If the Protectionist principle be carried from the abstract country, down to the district, and villages, and even to families, which constitute it, the result would end in the absurd conclusion that no family should have free-trade with its neighbour; that no village should have intercourse with its adjacent villages, and society could not exist under such restrictions.

The functions of economic science may be said to consist in the application of the experiences of domestic economy, to the conditions of wider and extended spheres of society; in applying the principles which govern the relations between the members of a family, to the conditions of intercourse and mutual aid between village and village, between country and country in respect to securing by means of well directed capital and labour, the greatest amount of maintenance and comfort to the greatest number of people. Political economy means the art of taking a reasonable view of things or affairs as they affect the condition and dealings of society. From the analogy of the domestic circle, where it would be impracticable for its members to supply their wants by

Application of Political economy.

means of their own industry, without having recourse to the labors of others, we are led to conclude that the principles of free-trade are in the main correct, and compatible with reason and human happiness.

Fallacies have often been committed in dealing with rights, tenures, and privileges as well as in imposing taxes by the greatest of nations and in the most civilized of countries, in ignorance of the principles of political economy. Attempts were made not unfrequently to fix prices, as a relief to the people, but how such action must have upset the calculations of capital, labour and profit, one cannot possibly conceive. An attempt to set limit to wages and to the amount of interest on loans and advances is calculated to prove equally pernicious. The sumptuary laws attempting to limit the number of guests, or regulating the quantity and number of meals, are obviously absurd, militating against personal liberty, and rights of freedom. Free choice of profession, complete freedom to use and dispose of one's things as he chooses best, freedom of contract and freedom of industry, are as requisite for the well-being of a nation, as water and food are for the support of human life. It is equally pernicious to interfere and prescribe that such crop shall be raised and such shall not.

The foregoing is a short account of the bearings of economic science on taxation. To conceive and state the principles of political economy, is possible and perhaps easy, but it is not quite so possible to apply them in practice with such precision as will remedy all inequality and unfairness. The actual work of assessment must deal with rough data, with approximate averages and conjectural or probable estimates, but it must always tend to results which will secure equality and fairness as nearly as possible. If a land, for instance is once assessed, and an investigation after 20 or 30 years, should lead to a discovery that the normal assessment was 50 per cent over or below what is supposed now to be the correct one, what stronger proof of unequal assessments, either now or formerly, is further required, and how such baneful inequalities must have ruined families by making them stand comparison in the field of labour and market, with those artificially placed in better circumstances, and in the payment of taxes with those lightly assessed.

Assuming, however, that variations of profits in some departments of industry, are more steady and about the same level than in others, the interests of society may require that profits, varying but steadily within a narrow range as those of agriculture particularly should be treated almost on a permanent standard, and that in reference to land a thorough and correct valuation of the natural soil be made once for all, and a fixed assessment be charged to guarantee against the chances of error which are incidental to constant calculations, being repeated periodically and multiplied. Land is known to produce gentleman of ordinary competence, but never such highly wealthy people, as in cotton and other trades. Money invested in land is not expected to yield a much larger out-turn than 5 or 6 per cent on the capital involved in it, while other professions with the same capital would yield profits ranging far higher. If land on the other hand should be subject to increased taxation, according to its varying values, the additional profits arising from the improvements rendered for giving it increased productive powers, and from the additional money value given by the increased prices will have to be taken into account, and it may be quite possible to ascertain the proportionate increment of tax due to these causes, without repeating the whole process of valuation or re-valuation. The payment of the assessment or tax in coin induces the necessity of making such re-assessments or calculations, but this necessity would be obviated under the system of payment in kind, which would carry with it the increase due to both the causes.

It is interesting to notice the views taken of taxation, and general administration of the country by the famous legislator of the Ancient Menu Code.

Menu's Revenue system.

A translation of that part of Chapter VII of the Menu Laws, which bears upon the subject is given below. It is striking that at that early period of ancient civilization, Menu had such distinct, clear and defined notions on the subject of Government and taxes as may do credit to the civilization of the present century. He combined in his laws principles of moderation and equity with those of rigor and unsparing scrutiny, and exhibited in his selection and classification of taxable property a thorough knowledge of the resources of the country.

(*My own Translation.*)—“As a king's property will be destroyed by mis-government and oppression, the following princi-

“ples should be observed in regulating the administration of a
“country, and when a good and sound administration is established
“the ruler has secured his happiness. For every two, three, or
“five villages, there should be a chief station and a local officer.
“Likewise a hundred villages may constitute a territorial jurisdic-
“tion. An Officer should be appointed for each village, one again
“at the head of every ten, another at the head of every twenty vil-
“lages, a superior Officer in charge of a hundred villages and a
“Governor for every thousand villages. The offences of each vil-
“lage shall be taken cognizance of by its head and reported to the
“officer of the Tens, the link of subordination and authority ex-
“tending accordingly upwards up to the Governor of 1,000 villages.
“The emoluments of the several Officers should be as follows. The
“Village head shall receive as his remuneration daily rations from
“the villagers, of rice, beverages, and fuel, which are usually paya-
“ble to the king. The head of the Tens shall enjoy a piece of land
“of 12 ploughs, and the head of the Twenty, five times that extent,
“the head of the hundred shall have the grant of a village, and the
“head of the Thousand, a town, as his remuneration. The
“Management of the villages up to the Thousand, shall be
“left to a minister, and separate superintending officers shall
“be appointed at each large town. The king shall exercise
“supervision over these himself, and govern the rest of the
“country on information received from reporters. The king
“should rescue people from the plunders of his subordinates.
“When any officers exact from the people what is not legal, he
“shall rob such officers of their all and banish them. The servants
“shall be of three classes, the menial, the middle, and the higher
“classes. They shall be paid by daily wages, monthly rations, and
“half yearly clothings according to their rank and position. The
“King shall levy taxes from traders, after carefully examining the
“prices at which articles are purchased, those at which they are
“sold, making allowances for the cost of conveyance, and for the
“merchants’ food expense. The tax shall be levied on the profits,
“so that a margin of profit shall be still left to him.

“The king shall take for his model in respect to taxation, the
“leech, which draws superfluous blood for good, the calf, which
“sucks the milk of the dam, and the butterfly which licks honey
“off a flower, only giving it better fragrance and beauty. As these

“ animals constantly draw their maintenance in this manner, but in
 “ small quantities, at certain times, so the king shall draw from the
 “ people annually light contributions.

“ If cattle, or interest be the taxable property, the tax shall
 “ be at one fifteenth, on grains it shall be one-eighth, one-sixth or
 “ one-twelfth, according to the quality of the land. On trees, meat,
 “ honey, sweets, on ghee, on perfumes, herbs, and plants, spices,
 “ flowers, roots, and fuel, leaves, vegetables, grass, hides, earthen
 “ vessels, and iron manufactures, one-sixth.

“ A king shall not levy any tax from those devoted to God
 “ and the Vedas, for whom he shall provide due means of subsis-
 “ tence. He shall not however, on any other account, excuse or
 “ lighten tax, which would be an act literally suicidal.”

Though taxes on every conceivable object of value were imposed according to Menu, it does not appear how he put them into effect, without plunging himself into those difficulties which are met with in modern days, particularly in respect to direct taxes. The establishments of village Units, Tens, Hundreds and Thousands must have worked out the scheme of taxation, the payments received being evidently in kind. It is singular that there should have been a similarity and resemblance between the early mode and denomination of Menu's taxes in kind and that which formerly prevailed in England. Corresponding to the Hundreds in England in the Saxon days, Menu divided the country into hundreds and thousands. Corresponding to Menu's rates of tax at $\frac{1}{8}$ th on grain, one-six on grass, hides, &c., England had once numbered among its taxes, the “ ninth lamb,” the “ ninth fleece” and the “ ninth sheaf,” &c.

It would be an incomplete account, if this did not include a description of the causes, which necessitate taxation. It has been already stated that the right of taxation shall be exercised only so far as it may be rendered indispensable or necessary by the actual requirements of the Public, and the exigencies of the state. It is also a fundamental principle of public policy and Government that all revenues derived from the country should be resorted to for its security and improvement, and that limits should be observed in

What gives rise to taxation.

expenditure, so that receipts and outgoings should square and keep pace with the means of the people. The affairs of the state create wants which must be provided by the people. The establishments of Army, Navy, Police, Public Works, and of general administration should be met from funds supplied by the people. Extraordinary expenditure may arise from wars, famine, or other causes, and call for an increased taxation. To check expenditure, by economy, and to balance both sides of the account is the great end of all politics. In Europe this is done by parliaments, and in India, by special officers of Government.

The expenditure of the whole Indian Empire is governed by a systematic policy of budgetting, by which a forecast of the actual requirements of Administration is made, including every possible item, according to the best possible data available at the time of casting the estimate. Details of estimated cost are considered and submitted. The Supreme Government compare the probable receipts with the estimated expenditure, and considering the weight and importance of each item or work, distribute the funds without running beyond the means. A limit is thus set to expenditure and no charges in excess can be incurred without special sanction, and often works are postponed for want of funds.

Formerly the power of making allotments for expenditure rested entirely with the Supreme Government; but by a change of policy, and in order to divide responsibility and throw the care of economy on the shoulders of the Local Governments, the scheme of what is called decentralization has been introduced. By this scheme local governments have been allowed powers of sanctioning expenditure in certain departments, within certain grants of the Revenue set apart for them. These are called Provincial Funds or funds entirely at the disposal of Provincial authorities for Provincial purposes. Imperial or General are those which are at the disposal of the Supreme Government and which are applicable to works all over the empire. The receipts and expenditure of taxes collected for local purposes, called Local Funds, are managed by municipal bodies and Local Fund Boards specially constituted under legislative enactments. Thus it will be found that systems have been established throughout the Administration for watching and checking expenditure, and for rendering, under ordinary circumstances,

the receipts and expenditure to keep pace with each other. It is unnecessary to enter into further particulars of the financial system.

CHAPTER II.

RESOURCES AND TAXES OF THE COUNTRY.

India, from the earliest times in which anything is known about it, has been famous for its agriculture and natural richness. Land has been the means of support, and the chief source of taxation. The food of the people, and the Revenue of the State were derived from it. In it consisted the wealth of the country, and the property of the nation. The public expenditure on account of Royal maintenance and luxury, and for the support of the several Departments of the Army, Navy, Police, Justice, public works, and charity and religion was a charge upon the land, and was met from its produce.

The rich valleys, and the pouring rivers, the extensive cultivation which covers the length and breadth of the country, the variety of grains and other valuable products grown for the maintenance of man and beast have tended to give the country the enviable aspect, and attractions of a splendid and luxuriant orchard, whose fruit has been coveted by all. According to the conceptions of Political economy, all wealth comes out of the land, while manufactures and trade turn such wealth to the ready use and comfort of man, and supply the desires and wants of different countries. In this view a country is rich in proportion to its powers of raising food for its people, and India is known as having produced always enough if not more for the support of its people numbering by hundreds of millions.

Land may be divided with reference to the various kinds of products it yields into four classes, viz., the dry, the wet, the garden which is again dry garden or wet garden, and mineral land; though for the purposes of simplification of assessment, and account, only two divisions are usually recognized in the Revenue system, viz., the dry and the wet.

The dry land is high level land, not reached by any source of irrigation or the drainage of the country. It yields a variety and a

large number of cereals and pulse grain, which form the articles of food to the mass.

Raggy, cumboo, cholum, wheat, grams such as doll, black gram, green gram, Bengal gram, horse gram, karamane, buller; and other products as Cotton, Indigo, oil seeds such as gingely, lamp oil, lin seed, are grown both for home consumption and export: no farm is complete which does not include due proportions of the wet, dry and garden lands, nor are the wants and desires of a family satisfied except by a combined supply of both the dry and wet grains; nor is the food of the native wholesome, tasteful, or sufficiently nutritious and varied unless both these kinds of grain are put in. The black gram is a substitute for meat, the green gram has got the virtue of cooling beverages.

The dry land is unirrigated land, and its crops grow entirely under the influence of rain fall and dew. It is of limited productive powers over a given area, and its assessment is accordingly small. Many of the lands,—particularly of small farms, become a burden on the cultivator, by not giving a sufficient margin of saving for maintenance, and holders of small dry farms generally employ themselves as labourers, when the cultivation of their small holding is over.

The wet lands produce corn and paddy of various descriptions, the duration of the crop on the field varying from 3 to 6 months; the shorter the time, the coarser is the grain. The wet crop is raised by irrigation from a reservoir, a tank, well or channel, for keeping which in proper order and condition the state or other power supplying its place in respect to the collection of assessment, is responsible. Many of the lands yield a double crop in a single year, which process unremittingly carried on, deprives the soil of its strength, and necessitates its recouping by the supply of phosphates and other manure. The cost of a double crop is therefore proportionately high, the assessment of the second crop being accordingly much lighter than that for the first crop.

The produce of the wet lands is generally valuable, and enables the owner to maintain himself and family after paying the assessment, which is generally three or four fold of the ordinary dry assessment, and includes a charge on the power of the soil, and a rate for the supply of irrigation. The wet produce is more liable

to be affected in the quantity of the outturn, and in the quality of the grain, by insufficient irrigation, or when subjected to inundations. The wet lands under tanks simply rainfed, and of small capacity, are exposed to more danger of a short crop or withered crop, than those under permanent sources of irrigation. The assessment on wet lands is high and includes remuneration to Government for the outlay of capital on the construction and repairs of the irrigation works.

The higher classes and urban population live chiefly or entirely on the wet grains, and extensive farmers are able to store large stock of grain but never sufficient to meet the contingencies of a general famine. Large quantities are exported for profit.

The garden lands are particularly valuable. The dry garden crop is generally raised under the irrigation of wells by peckotta or by lift by bullocks. All vegetables, roots, Plantains, Onions, Garlic, Tobacco, Condiments, such as Coriander, Mustard, Chillies, Turmeric, Saffron are yielded, as well as Potatoes, Radishes, Tea, Coffee, &c. Gardens in general realize a much larger and more valuable yield on a given extent than either the dry or wet, but the cultivation is limited, for the reason that it requires more attention and greater cost comparatively.

The wet Gardens are superior and are made out of wet lands. They yield extensive profits when great care is bestowed. The sugar-cane, the cocoanut, the areca, the betel leaf are the principal products raised, and their cultivation is limited by the extent of the demand for such produce. The proportion of their consumption, in comparison with food grains, may be assumed between 5 and 10 per cent. The assessments on the garden crops were formerly levied according to the crop raised, the highest which was double or treble the ordinary wet rates being fixed on the wet garden products, but on the principle of allowing the cultivator the benefits of his own improvement, such lands are now classed and assessed on the soil in the higher classes of dry and wet as the case may be.

Other descriptions of cultivation also exist in the way of Coffee and Tea plantations, both on the low land and mountain tops, such as the Wynad, Sherveroys, Pulney Hills, Nilgires &c., Spices of all kinds such as Cardamoms, Nutmegs &c., are produced in the western and southern most district, and in all cool climates.

The ranges of hill forests which abound in the ghats as well as in the inner country supply fuel, implements of husbandry, and material for building purposes, The Sandal wood, the Cheroot, and other dyeing roots and barks, are plentifully produced and economized to the state, under a distinct department specially organized.

Opium, Sugar, Jaggery, Sugar-candy, Cotton, and Indigo, commanded a large trade, and the Mulberry or silkplant cultivated chiefly in the Western Districts such as the Balaghat portion of Salem and Mysore, supplies silk to a limited extent.

To complete the rural economy of the Native farmer of India, it must be mentioned that the cattle and poultry are no small appendages indispensable to an estate, and form no small part of the wealth of the cultivator. The cattle are employed on agricultural labor, as well as for draft, for ploughing as well as for burden. Milk and Ghee are drawn from them. The sheep are used largely for meat, and also for the purposes of Milk and Ghee, and in some parts for their wool, and coarse hair. Besides supplying what the native wants from them such as Milk, and Curds, Ghee, Butter, and Butter-milk, the cattle are used by foreigners for the purposes of food.

The animals are bred in the country in numbers large enough for supply for the purposes of agriculture and for other purposes. It has been found that the race of cattle which is best fitted for labour is the worst for milk, and the distinction is kept up in their breeding. Large farmers make a trade and profit in the animals they breed. Considering that the chief portion of labor in the fields devolves on the cattle, which are, as it were, fellows with man in the pursuits of agriculture, and trade, and considering the vast extent of land under cultivation, one could easily conceive what large stock of cattle exists in the country and what quantity of land should be devoted to their pasturage, and what portion of the produce of the soil should be set aside for their maintenance. The cattle form the main capital on agriculture, and when the poor man's cattle die, he is reduced, and impoverished, and could no longer use his field, before he should supply himself with another by raising perhaps a loan. The loss of cattle is felt keenly even by the well-to-do ryots, whose exertions become paralysed by their diminution or total loss.

Attempts have been made to force maturity on cattle by over-feeding, and care, so that they may give calf at an earlier age than

usual, but nature has its own stereotyped course and very little of such artificial improvement, has been practically successful. Though over-feeding and care might to some extent succeed in producing the desired effect, it is obvious that what may be gained by too early advancement will be lost in after inefficacy and in ceasing to bear too soon. Forced maturity followed by early bearing must besides eventually tell on the breed.

The implements of agriculture, though simple, and rude, are efficacious in their purpose and are generally suited to the soil. There are also in use subsoil ploughs and other apparatus for deep and effective ploughing, but one fact of note with them is, however, that they have not received a single improvement since the days of Aryan antiquity and it is not yet shewn what improvements useful and cheap can be effected.

Traces of Mines of copper, gold, iron, coal have been found in different parts of the country; and though they have not been sufficiently worked, there has been sufficient evidence established of their existence.

Diamond mines were once worked in Cuddappah, and are supposed to exist in other parts.

Pearl fisheries yield pearls, both on the Western Coast and in the South East. At Surat and Tuticorin, pearls are fished, and while contributing a revenue to the State, they supply the wants of the people, in respect to fancy and ornamentation.

Manufactures.

Nor is the country less noted for manufactures. The cloths for the use of the millions have been always woven in the country and employed large numbers in this department of industry. Lace work, and silk embroidery have been no less remarkable. Cumbles and shawls are manufactured. Cheap pottery supplies culinary furniture and other vessels for household purposes in the poor man's cottage. Brass and Copper vessels are manufactured extensively for the use of the middle and higher classes. It may be remarked that industrial labor particularly in the department of cloth manufacture has been put out of the market, to a large extent by foreigners underselling their home produce. Hand-made things must necessarily yield before machine-made articles. But enterprize and capital are being set to work, for introducing improvements such as would enable the native cotton being utiliz-

ed in the country, and the once great and powerful class of weavers resuming their position in the field of labor. At Bombay and elsewhere, mills are being established, after the fashion of England.

The general condition of the people may be described on the whole as one of agricultural mediocrity or rather poverty, which naturally sets limits to that higher species of industry and skill required for thoroughly utilizing the resources of the land. The country is naturally rich, but the people are habitually poor. The great majority of the nation are simple labourers, who are at the service of the landed gentry, and have no fixed means of livelihood, and they are not better fed or housed than the animals that labor with them in the field. The country is generally a net work of small farms, and these small landed proprietors are as a rule involved in debts and encumbrances. They are under the influence of the higher but far less numerous class of ryots, who maintain their position by their extensive possessions, by trade, and by lending out for interest.

In estimating the position of the better sort of ryot, however, the benefits he derives from the cultivation of Inam property should not be lost sight of. The Brahmins and Mussulmans hold no small area of the country as Inams, and are known to be an idle aristocratic class, who consider themselves above tilling, though they have no other means of livelihood. The ryots hold from these owners of Inams, their lands for cultivation at almost nominal rents. The more extensive are the Inams, and Inam villages in any locality, the more influential and prosperous is the better sort of ryot. In times of low prices, it is a fact of note, that the cultivators throw up their highly assessed Putta lands and take more largely and with greater earnestness to the cultivation of Inam lands. This disposition was once so great, particularly when the assessments were unequal that the Government had to interfere and check Inam cultivation by imposing a rate on the cultivator of such holdings. When Government land pressed heavy on the ryots, the Inamdar made a better profit; while under the high prices now prevailing which have made the worst soil capable of leaving some margin of profit, the rent of the Inamdar is reduced. The ryots are as a matter of course interested in looking after their Putta lands better, when these leave them an over-plus, than the lands of the Inamdar, in

which they possess no further right than that obtained by a lease. The ryot's condition on the whole does not enable him to make any great improvements, or incur any great cost. The steam plough which held out the prospect of cheap tilling over a large area was to him a monster that threatened to swallow up his resources. The heavy and massive implements were to him what he could not handle or use to any profitable purpose. Agriculture has been going on at a steady rate from generation to generation, on the stereotyped principles and methods of the Aryan farming, which combined in them rustic simplicity and cheap working. The Zemindars and other proprietors of vast estates, who have, no doubt, means to introduce every sort of improvement, do not unfortunately possess public spirit, or knowledge requisite for such undertaking. Those that are not poor or miserable are ignorant and extremely selfish. The Government have, however, instituted farming systems on improved models, both to test their expediency and usefulness in the country, and to set an example to those who may be able or willing to adopt them.

Taxes follow resources and the chief taxes levied are—1. The land tax, 2. Salt Duties, 3. Excise on Spirits and drugs, 4. Land Customs, 5. Sea Customs, 6. Stamp Revenue, besides other imposts levied for local or special purposes, such as Road Cess, Municipal rates, Tolls, and Education Cess and a number of petty taxes such as on fuel, pastures, jungle products, &c.

The taxes above mentioned are most of them indirect taxes, levied on the articles of consumption, and they reach the masses by entering into the prices of those articles. The necessaries of life, rice and other grains, are taxed through land; Salt the relish of food is taxed by a Government Monopoly price or an equivalent excise. The disposition to drink, and indulge in intoxicating drugs is taxed on the liquor, and engagements pay duty, by engrossing writings on conventional stamped paper sold by Government at fixed prices. The profits of the trader and merchant are taxed by customs duties. The land tax has been always by far the most extensive and important. Other taxes were gradually imposed by former Governments, particularly the Mogal and the Maratta; various kinds of petty personal taxes came into existence, which were no less unremunerative than they are vexatious. The taxes

and duties adopted by the British Government at the assumption of the country were almost the very same that had existed; but the experience of their unprofitableness or undue vexation has gradually led to the giving up of several of the items, among which may be numbered the Moturpha or tax on town trade and manufactures, duty on tobacco, betel-nut, and betel-leaf, the Sayer or transit duties on goods, the tax on looms or what is called Mag-gavary, &c., taxes on heads of horned cattle, &c.

Land is taxed by an assessment on the soil, determined in reference to its productive powers, and position in respect to the market and other advantages.

Extension of cultivation.

There is a vast field open for improvement in utilizing the resources from lands. Extensive tracts of waste covered by jungle, and shrub remain pointing the direction in which both the State and subject should devote their exertions and capital for securing the country against the contingencies of a famine, and for satisfying the increasing and increased wants of a growing population. That cultivation has been increasing is an undoubted fact; but it is equally obvious that it has not kept pace with the increase of population. The steady high prices are proof to the fact. The interests of the public therefore require that every stimulus should be afforded to the clearing and reclamation of every inch of useful land. The ordinary ryot has scraped every bit of land his means has permitted him; but still even to the idle observer, the extent of land that may be turned to profitable account must seem enormous, which there is neither capital nor enterprize enough to effect. The system of Cowles or leases for certain periods on progressive tenure, or at fixed rates, was once in force, but evidently did not answer the purpose. The offer to the public of waste land, for sale, on certain terms, was tried; nor has it had the desired effect. A system of state advances or what is called Tak-kavi had been once in existence involving a tedious process of making loans and effecting recoveries and adjustments; but this tended only to create in the people habits of too much dependence on the state, and to deprive them of the spirit of self reliance, and enterprize. A recent law has been made offering to the people moderate loans for effecting improvements, but this has remained almost a dead letter or at all events, it has not been received with the favor, which it has been expected to meet. The fact is, if the people were really bent on making improvements, and only lacked

money, private loans could with greater convenience and ease be raised to meet the object. What are really wanted for spreading the extent of cultivation by reclamation and improvement are indeed light or moderate rates of assessment, and permanency of tenure and remissions of assessment, when adverse circumstances oppose obstacles in the way of reclaiming, or bringing the land under tillage. Indeed some special agency might be constituted competent to reclaim waste to bring fresh land under tillage, and to store grain to be of use in times of need. Encouragement and leniency would be able to do more good in this respect than hard and fast rules. Circumstances and difficulties of each case should be tested by men of practical ability, skill and experience, rather than by mere theorists and thinkers. After all it will be found that the agency of the village community would be the aptest agency to carry out this scheme with success.

The Public Works connected with irrigation are next of great importance to the development of agricultural resources, and the responsibility of constructing irrigation works and keeping them in repair devolving upon the State, and upon the landlords of the country, who own estates, the real improvement in this direction absolutely depends on their exertions, and skill and systematic outlay; most of the existing tanks and reservoirs were works of former generation and were made from the money of the people collected as taxes, and kept up by public funds. Modern Engineering has before it an extensive field for its operations, towards establishing a security to the people against failures of water supply. Besides the innumerable reservoirs that exist bearing testimony to the exertions of the irrigation Engineers both now and formerly, there are to be found ruins of numerous embankments, dams, anikats and channels, which, while pointing to the labors of defeated engineering, suggest the means and direction of the improvements still required, and the country is capable of. The improvement of the country depends, therefore, on the facilities for an extension of cultivation, which the policy of the fiscal system may afford, and on the extended and unfailing means of water supply which it is in the power of science to provide. It is not very scientific works of great cost and doubtful usefulness that are required, but ordinary and cheap constructions, though rude, of lasting permanency, and substantial benefit.

The next question connected with land is the nature of its assessment. Assessment ordinarily means the payment which a land is liable to render to Government or to one that stands in the position of Government in respect to that payment. It is variously termed as land-tax, land rent, and assessment. Though each of these terms has a different signification, they are all applied in the revenue practice to represent the same object.

Rent is properly that portion of return on capital employed upon the land, which exceeds the ordinary profits of stock, and is paid to the land-lords for the use of the land. Rent implies the relative condition of the land-lord, and the tenant, and a grant of land on certain conditions by its owner to the cultivator; the use being the consideration, and the reputed out-turn being the measure of the rent. While a tax which is a contribution paid on profits by the subject to the state represents the relations existing between the rulers, and the ruled; the consideration being the degree of general protection secured by the state, and the cost of such protection being the measure of the tax, and its incidence being distributed according to individual means and resources. Rent is in fact the amount of interest, or return due on the capital sunk in the property in land whether in obtaining or in improving it, and forms part of gross profits.

It follows then from the above principles that if the payment on land is a payment for the use of it, it is not a tax but a rent, and if it is maintained to be a contribution to the state it must be a tax and not rent. If it be the rent, the state simply has denied to itself its acknowledged prerogative of taxing, but, if on the other hand, it is affirmed to be a tax, the state deprives itself of the privilege of its constructive right of proprietorship over the soil.

It is however an established principle of Indian taxation that the state is the proprietor of the soil—and it would be inconsistent with this constitutional combination of authority and right, of the prerogative of sovereignty, and the proprietary dominion over the soil, to define the payments on land to be either a tax or a rent. The nearest possible solution of the question would appear to be to look upon the assessment as a combined payment of rent and tax—and this would satisfy the double position the government

occupy in regard to land, first as the Paramount power, and secondly as the Supreme land-lord. From the edicts of Menu, it appears more than probable that the people had been conceded the right, qualified or unqualified, over the soil, and the king was left to levy a contribution or tax in kind. The progress in the rate of these contributions might perhaps throw some light on the subject. Menu limited the payment on land to $\frac{1}{2}$, $\frac{1}{8}$, or $\frac{1}{6}$ of the produce, according to the nature and capabilities of the soil, and defined such contribution to be a tax. But when the primitive native rule had passed away, the rate of the contribution appears to have been gradually increased by the conquerors almost to a moiety. When the English assumed the country, the rates which had then prevailed appeared to them too high or excessive compared with the rates prevailing in Europe. Unless the increased rates be viewed as a combined tax and rent, resulting from the exercise of the double functions of Government in respect to land, the question would remain unsolved and unexplained, and perhaps it might even prompt theoretic minds to suggest the fairness of the one or the other item having yet to be charged, whichever may be supposed as not constituting an element in the present assessment.

There is a class of thinkers, however, who would have it believed that land must become the exclusive source of taxation, to relieve the pressure of all other taxes; and look upon the present assessments as infinitesimally small, and would have the whole expenditure, ordinary and extraordinary, the charge of general administration and of wars and famine met from the land-tax. This is evidently straining the cord rather too much. The question need not be discussed at length and may be summarily disposed of by simply referring to the simple facts, that, land is limited in its productive powers as well as in its extent, and that the profits arising from it are not susceptible of such large variations as those from trade or other callings. If due weight be given to the consideration that tax including rent should leave to the cultivator a margin of profit, such as is necessary to maintain him and his family, and if the existence, in the country, of a net-work of small farms yielding small profits, and the general condition of the cultivating classes be not ignored, it should appear almost obvious that the cultivating classes could not be made to bear the whole burden of taxation, unless some means of cheap production, and security of large profits are afforded by improvements of an extraordinary

kind which can neither be conceived nor foreseen at the present day.

Land is no doubt valuable, because it is a fixed property, and because its profits are sure, though slow and small. But its increased value does not arise so much from its increasing powers of production, as from its forming a safe source of investment and from its giving a position to the owner. The profits from land are known to vary within but a small range. The resources of land are however capable of being developed, by bringing every possible area of waste under tillage. Even supposing that all land possible of reclamation has been reclaimed, and utilized, it cannot be expected to keep pace in production with a largely increasing population, and the consequent increased charge of administration. There is a limit of power even to the maximum. It cannot be ignored that there is a large proportion of unproductive laborers, unconnected with the land who make the administration costly and who should properly contribute to the increased expenses of the State.

The notions of theorists on this subject are as vague as they are perhaps unfounded. Some argue that the right of taxation being the right to levy from the subject a certain contribution proportioned to the value of the property secured to him by Government, the land tax should vary as the value of the land, and that "while a tradesman is assessed this year at twice the amount of income-tax, to which he was liable before, when his profits were one-half less, the land should likewise afford an increased revenue according to its increased value." The premises is perhaps apparently reasonable, but the analogy would seem to be inappropriate. Land is not known to vary as much in profit as trade, nor so largely from year to year. The maximum and minimum yield of an acre of land is generally known in each locality. Land and its produce are of such a nature that it would seem to require, in the interests of the public, a fixity of tenure, and a fixed liability which are the only incentives to the improvement of land, and to the advancement of agricultural interests,—not a fixity of tenure or assessment as is applied in the case of a Zemindary, which is the aggregate of fields but a fixity in respect to the individual farms themselves.

The questions that naturally arise for consideration from the theory above adverted to, are what is the value referred to according to which the assessments should vary? Do value and profits mean the same thing? What is the nature and comparative range of the variation of value or profits, in agriculture, compared with other branches of industry, and the solution of these must be left to the experience and judgment of those most conversant with agriculture, and not to those theorists and doctrinaires, who would reason from superficial facts not quite adapted to the cases in issue.

It should further be borne in mind that land tax is in fact a tax on the produce and on the very necessary of life, that it cannot run therefore beyond a certain limit, which is fixed by the capability of the poorest laborer, and that a tax too high on land would be necessarily productive of pauperism, and prove discouraging to industry.

The next considerable source of Revenue is that from Salt—a subsidiary necessary of life consumed by the whole nation. From the commentaries on Menu's Code it appears that salt was manufactured by the owners of pans, and taxed on its trade. This revenue has made a steady progress; and on the assumption of the country, a monopoly of the article was established in the hands of Government. The price of salt was originally fixed at 70 Rs. per garce of 120 Indian Maunds. It was gradually raised to 14 Annas per Maund or 105 Rs. per Garce, then to 1½ Rupee per Maund or 180 Rs. per Garce, and it is now at 2 Rs. per Maund or 240 Rs. per Garce.

The salt Revenue is very elastic. Whenever any addition is made to the monopoly price, a sudden fall in consumption arises. The increased price prompts to economy at its first appearance, but when actual experience has proved that the increased pressure has resulted in but a small addition to the household expenditure, not worth the labor and sacrifice involved in the economy, the consumption advances to its former standard. But there is yet a limit for this as for all other things, beyond which the price cannot rise, without detriment to the interests of the public, and the interests of state Revenue. Eighteen pounds of salt per head per annum, or nearly two rupees weight per diem has been assumed to be the average rate of consumption. The poorer classes, whose meal is

but the worst ordinary course of conjee or bare rice, must necessarily consume larger quantities, and the burden of the tax presses, in consequence more heavily on them. The household of such hand to month laborers affords therefore the legitimate test of the actual incidence of the tax. The calculation should include the monopoly price, the charge for the difference between weighing, by which it is issued and measuring by which it is locally sold, the cost of conveyance, the interest on the capital, the wastage by the action of the sun and the rains, the profits of the wholesale dealer, and the retail seller. The cost price of the article, on the one hand, and the means of the farthest inland laborer on the other are apparently the limits, within which the tax must range. Assuming the average cost of a poor laborer's family to be 6 Rupees a month, and the proportion of salt consumed at $\frac{1}{8}$ of the entire cost, it would appear that no poor family could afford to pay more than 3 annas per month for the salt they consume or $2\frac{1}{4}$ Rupees a year. Salt is not like other articles produced in any part of the country. It is manufactured on the sea coast and supplied round to the whole continent.

The abkary yields a large revenue to the state. It is a tax on the use of spirituous and fermented liquor and intoxicating drugs. This and other taxes will be treated of in Part II but to give an idea of the resources of the country and the taxes realized, the following two statements are appended, which give an insight into the present capabilities of the country.

STATEMENT I.*Trade and resources of the Madras Presidency.*

No.	Chief Imports.	Average value in Rupees.		No.	Chief Exports.	Average value in Rupees.	
		Crores.	Lacs.			Crores.	Lacs.
1	Millinery and Wear- ing apparel. ...	...	16	1	Cocoanuts ...	...	30
2	Books... ..	...	1.5	2	Coffee... ..	1	50
3	Twist	1	...	3	Cotton-worsts. ...	1	50
4	Cotton piece goods grey &c. ... ..	...	...	4	Do. Goods. ... ..	...	30
5	Coral unwrought ...	...	1.75	5	Coir yarn Ropes ...	...	20
6	Drugs and Medicines.	...	6	6	Drugs... ..	...	20
7	Dyeing and coloring Materials ... ..	...	1.35	7	Indigo.	1	...
8	Earthen and Porce- lain Ware ... ..	...	1.30	8	Dyes of sorts. ...	...	6
9	Glass and manufac- ture of ... ..	...	1.30	9	Feathers ... ..	...	50
10	Paddy and rice ... ..	...	30	10	Fruits and Vegeta- bles... ..	...	2.30
11	Wheat. ... ..	...	2.5	11	Paddy and Rice ...	1	70
12	Grains of sorts ... ..	...	5	12	Grains of sorts ...	...	2
13	Jewellery ... ..	...	1	13	Hemp and Manufac- tures. ... ..	...	0.5
14	Machines &c. ... ..	...	2.30	14	Horns. ... ..	...	3
15	Malt Liquor ... ..	...	7	15	Ivory and Ivory ware.	...	12
16	Metals. ... ..	...	30	16	Jewellery ... ..	...	0.30
17	Spices and Betel nut.	...	8	17	Mats ... ..	...	0.30
18	Spirits and Wines ...	...	20	18	Oils ... ..	...	0.30
19	Silk shawls &c. ... ..	...	12	19	Spices. ... ..	...	26.50
20	Timber and Wood ...	...	12	20	Sugar... ..	...	2
21	Tea ... ..	...	1.5	21	Timber and Wood ...	...	10
				22	Tobacco ... ..	...	7
				23	Wax ... ..	...	1
	Total including other articles of smaller values	5	50		Total Exports inclu- ding other articles.	8	30

STATEMENT II.*Revenues.*

No.	Items.	Madras.		India.	
		Crores.	Lacs.	Crores.	Lacs.
		Rs.	Rs.	Rs.	Rs.
1	Land Revenue	4	70	21	...
2	Tributes ... ..	...	...	...	70
3	Forests ... ..	...	3.50	...	62
4	Abkarry ... ..	...	60	2	...
5	Salt	1	30	6	75
6	Sea customs ... ..	...	30	2	50
7	Land customs ... ..	...	2.50		
8	Stamps ... ..	...	50	2	75
9	Opium ... ..	...	...	8	...
10	Post Office ... ..	...	...	...	75
	Total...	7	46	45	87

* A crore is equal to Ten Millions.

CHAPTER III.

LAND TENURES IN GENERAL.

Land will now be considered as an Institution of private property. Land, to whomsoever it may belong and in whatever proportions it may be held by one class or another, constitutes the property of the country, and the means of subsistence to the people. This natural right, in the soil, derived from the bounteous hand of nature, necessarily imposes a moral condition on the possession of all land, that it shall be used as far as possible for the production of the people's food. It follows, then as a consequence, that when the private right in land is so used or abused wholesale that it should fail of its legitimate object by being diverted to purposes of pleasure, or other illegitimate end, the right of the people to enforce its legitimate application and use should prevail over all private selfishness, particularly when the misapplication is carried to an extent, which might threaten to entail or impose starvation on the nation, or what is next to it, to put the nation to the necessity of looking for food from foreign market. Private right in land is, therefore, subordinate to that extreme national right of exigency, which a community holds, under the decree of Nature, to the usufruct of the soil and to the public distribution of the produce in the market.

The idea of the exercise of such a right might strike as incompatible with the principles of free trade and free liberty, and as tending to disturb the right of private property, and interfering with one's right of freedom of disposal. But it must be remembered that this right of the community thus to interfere is challenged, only in cases of extreme national exigency and could be asserted or exercised only when the land-owners choose to inflict danger and starvation, by the misapplication of the land. Imminent danger to the nation justifies the adoption of any relief, in the interests of human life and maintenance. National safety should outweigh all considerations of personal benefit or pleasure. Indeed the maxim that necessity is the mother of invention—assumes the most practical aspect, when the need arises, so much as to revolutionize opinion and law and raise outcry and discontent having a tendency to re-establish private property on a healthier and more reasonable basis. Free trade and freedom of action, far

from inculcating perversion or diminution of human happiness, are based on principles and checks, which decidedly tend to promote public good and to secure the greatest amount of happiness to the greatest number of people. It is one to thousand certainly that the chance of such wholesale misappropriation of land would occur, but it might be possible at any time. Mercantile selfishness might carry things to any extreme, and such state of things has occurred more or less in some of the countries of the present day. In England, for instance, it will be found, that the accumulation of land in a few hands and the misappropriation of it for other than agricultural purposes, are giving rise to active speculations and theories in respect to making land yield food crops for the people and a fair revenue to the State. If matters should rise to such crisis in India, which is exclusively an agricultural country, if, say more than half the culturable extent be devoted to the cultivation of Cotton and Indigo, or put down under pasture, or turned into pleasure and hunting grounds, would not poverty the most abject find place in the country and deprive hundreds of thousands of the means of their livelihood.

Another right which immediately pervades the soil is that vested in the State as the protecting and paramount power. The immediate and ostensible object of this prerogative is to levy a tax on land, in proportion to the charges of protection the State is called on to provide for the security of land, its produce, and its tenures. The State possesses also the power of disposing of all unoccupied land. The extent of the interest in the soil possessed by the State varies in different countries according to the stage of social progress, and according to the nature and constitution of the Government which represents the nation.

In almost all countries in the world, it is recognized or assumed as an established principle, at all events in theory, that the proprietary right in the soil is vested in the state or the ruling power. It is theoretically so in the constitution of India, and in the laws of England; and it is more or less generally the case in all other countries. According to the law of England, the land belongs to the Crown and the idea is clothed in the well-known and significant maxim, "that no one is in law the absolute owner of lands. He can hold an estate in them."

This theory is carried in idea even so far as to assert that the State is the absolute and unqualified proprietor of the soil, and that all land is held of it, by the possessors or cultivators, as tenants either at will or by lease, and that land cannot pass into absolute ownership to private persons, and that private property in land only assumes the character of a monopoly. It is even wished by some theorists that it were possible that the division of the soil be renewed every year, and that the possessions of the tenant be increased or diminished according to the size of his family. It is also held that the tax on the soil should be so revised at any time that it may secure to the State an increased revenue.

Much of this is undoubtedly an enthusiastic stretch of fancy quite incompatible with individual security and views of modern civilization. It is obvious that under such ideas of uncertain property, no stimulus to labor and improvement can exist, while on the other hand private enterprise is sure to be checked and paralyzed. It is obvious, too, that where distinct individual property does not exist, it would be no body's interest or duty to improve land, or even to use it, save for eking out a subsistence. It is besides the unanimous conviction and experience of all nations that the holding of land by individual owners in absolute private right is the best guarantee for agricultural development and efficiency. Private property in land is in fact the basis of stability and strength to Governments.

There is, however, an opposite theory that land had originally belonged to the people, that it had been apportioned and divided among themselves before a ruler was known, that the head man or other chief, who rose in importance as Society advanced, gradually gained power and acquired by his position as the guardian of the several families under his care, an interest in the aggregate soil of the country. Whatever may be the theory as to the origin of the right of the state in the soil, it is a fact in the experience of all nations, that lands are owned by individual possessors, and are treated as private property, in respect to the powers of disposal and right of inheritance, but of course subject to the superior right or prerogative of the king, not that of disturbing the institution of landed property, but simply that of regulating its enjoyment and deriving a tax from it.

There is thus a three-fold interest involved in the property in land. Viz., the private right of the individual possessor, 2ndly the people's right of exigency to see that land is used for the production and supply of meal crops, and 3rdly the protective and taxing right of the State.

Though the community or the State were originally tenacious of their interests in the soil, and were opposed to its alienation, considerations such as the protection of the country against invasions, securing to it the benefits of a religious order, and providing for the maintenance of the rulers and the ruled, have in almost all countries tended to the distribution of land among certain classes, to the creation of certain tenures peculiar by the privileges they confer, and to the establishment of a landed proprietary. Accordingly it will be found that every where there have been assignments of land for the support of religion, for the remuneration of Military Services, for the maintenance of the ruling families, and for the subsistence of the people.

In India, it will be found that lands are either government lands which consist of unoccupied waste or tracts specially reserved for public purposes ; or the Zamindari lands held by a class of wholesale farmers or ancient proprietors by the permission of Government and subject to the payment of a fixed rent ; or the Inam lands held for objects of religious, or charitable, or Municipal service, either free or subject to a light payment to the state, or the Ryotwar lands which constitute the private holdings of peasant proprietors subject to the payment of an annual assessment. The land tenure on the whole was recognized as one of communal proprietary ; the lands were held by the community, each village corporation containing within itself all the elements of self-government, and governed by a headman, who collected the rents from the cultivators and paid them to the representative of the Sovereign. The Merassi right, which signifies the prescriptive right of certain privileged possession or interest in the soil, and which is found in one form or other throughout the length and breadth of the country is extant to this day, furnishing evidence of private right in the soil. In Malabar and Canara, the land had been long owned by certain zemindary holders who paid nothing to the State. Subject therefore only to the condition of the punctual payment of the Government share that may be determined either permanently or

from time to time, all land is strictly private property of an absolute kind, and this perhaps is the practical limit to the proprietary right of the State in the soil.

* In Pera in the times of the Incas, the division of land was three-fold, one part was appropriated to the "Sun" for the support of the temples and to the maintenance of public worship and the support of the priesthood; another was assigned to the Incas for the support of the State and of the members of the royal family: and the remaining lands were divided among the people subject to a re-distribution every year according to the changes in the family. The people cultivated all the lands, and paid share in kind; and the produce of all land set apart for the sun was deposited in the public storehouses and kept there in provision for times of scarcity.

In Egypt, it would appear, land was divided among the people in square plots of equal size, which paid an annual rent to the Sovereign. It is described that the late Pasha dispossessed most proprietors of their lands and redistributed them.

In Turkey land is held under four different forms of tenure.

1stly.—The More or Crown lands. These are held direct from the crown, and the right to cultivate any particular portion of land is conceded on the payment of a stipulated rent; the land so held may be transmitted from father to son, but cannot be alienated on any account whatsoever. The Sultan continues to exercise the right of Sovereignty over such land, and if the holder neglects to cultivate it for a period of 3 years, it is liable to be forfeited. *2ndly.* Vaconf land or endowments for religious purposes. These are obtained by grants from the Sovereign and are entailed. *3rdly.* Malikhana land or lands granted for Military Service, exempt from taxation, and *4thly.* Freehold lands, which are confined to house property.

In Russia, the extensive districts of the country were recognized as the property of the nation, to the usufruct of which every individual having been admitted a right. There had existed therefore no private individual right in the soil, nor right of inheritance; but as cultivation advanced, limitations became necessary and a kind of property was created, which recognized an exclusive pos-

session by the communes, and bore the character of an assigned right from the head of the communes or the Czar. Much of the land was held as grants for life but when the Czars converted the life estates of the nobility into hereditary property, one-half of the entire area got into the hands of the nobility and their cultivators were reduced in circumstances. A change in this system took place. In order to facilitate computation, the land was given up for a poll-tax which was levied equally from all, the poor and the rich. The impoverishment of the poorer classes ensued, and the state Revenues fell. The burden of taxation had been taken off the land, and put on the people in a most unjust and unequal way. Circumstances rendered the reimposition of the old land tax; but as the lower classes had by this time lost their land, they paid no tax to Government. This anomaly was rectified by a redistribution of the land among the peasantry in order that all should contribute their fair share to the public Revenue. All this took place only some 35 years ago.

In France, where similar appropriations of land had caused distress and poverty among the laboring classes, it would appear, a change came on with the Revolution: "the law of primogeniture was abolished and the large estates were broken up."

In England, an instance will be found, that the right in land has run from one extreme to the other. The country which was once noted for exporting bread stuffs, is now the largest rice importing country in the world. The right in the soil, which had been declared vested in the State, is no longer the property of the Government, but is held in absolute free hold by a small number of rich proprietors, who contribute little or nothing to the State on account of the lands they possess. The small landed proprietors, or free holders, who once represented the landed proprietary, have lost their land, and are either simple laborers in the field, or are entirely disconnected from agriculture.

It is described that "one half of England is now owned by 150 families, and 19½ millions of acres in Scotland by 12 persons." The change thus wrought is enormous, and there are reasons and circumstances which have led to this change.

England is described to have been noted throughout Europe in the fifteenth century for the number of its free holders, and for

the agricultural prosperity of its inhabitants. Two centuries later the small free-holders were still a very numerous body. 40,000 families of free-holders, and 140,000 of the lesser ones, besides 16,500 families of the higher nobility, baronets, knights, esquires, and gentlemen owned more or less land—and it was computed that one family in four were free-holders. The nobility had no doubt held large estates in former days, but they did not monopolize the whole of the country. Between each large estate, there were numerous small free-holds owned and cultivated by a class of yeomen, and large spaces were reserved all over the country from appropriation and set apart for the common use of the people—But all these have been absorbed into the large estates.

The causes of this land revolution may be traced to the wool trade, to the feudal tenure, and to the law of primogeniture and to the Enclosure Act.

When wool offered a more profitable trade than agriculture, the owners of farms laid down their lands in pasturage for sheep. Thousands were ejected out of their farms and reduced to beggary. The small free holds began to be absorbed into the large estates. The effect of such a change was not undiscovered and legislation endeavoured to counteract the evil. In 1489, it was enacted that land unlike other property was not to be used for the exclusive benefit of the owner, and that all farm houses should be maintained with a competent quantity of land, under penalty of seizure of half profits. Henry VIII saw that the accumulation of farms reduced a vast multitude to poverty and misery, and forbade any man to have more than 2000 sheep. Edward the sixth enacted that as much land should be kept in tillage as had heretofore been the case, but nothing could divert the progress of the change. Money and influence commanded property, and the small free holds became very few. It may be observed that the small freeholders represented the class of Patta Ryots in India.

Even the reserved commons began to disappear. Under the provisions of the enclosure Act, almost the whole of the extensive area of the reserved land was enclosed so as to increase the already large estates of adjoining proprietors.

The fendal tenure was an Institution peculiar to Europe, and imposed obligations of Military service on their holders and en-

tailed dispossession when the conditions of service were not complied with ; and it answers to the Poligary and Kattubadi tenures of India, which were likewise service grants resumable for default of Military service. The Norman conquest gave rise to the fental tenure, which was founded both on principles of Military policy and considerations of personal regard ; and the subsequent troubles in the country gradually strengthened the hands of the feudal lords and edified their power and influence. The lords of the soil were however still looked upon as the servants of the crown, and their Military service as a rent charge on the land. But when the Military services have been abolished, the rents have not reverted to the state. The legislature legalized their possession, by substituting a pecuniary assessment for Military service, which was fixed so low and in permanency, that it was found necessary to supplement it. The expenditure of the Government has been maintained by a general system of taxation. The absolute right in land has thus passed into the hands of the lords of the country, without any reservation being made in favour of any control by Government, either in regard to the revising of land-tax, or otherwise interfering with landed property, and the owners being free to use the land as they like, letting it to be waste or making hunting ground of it, the people are in fact deprived of the benefits of agriculture, and the State has lost the prospect of an increased revenue from land.

The law of primogeniture, which is peculiar to England, and which still exists in that country, has tended in no small degree to the concentration of estates in the hands of individuals. The eldest son inherits all the immoveable property, and other brothers are debarred from participation in the landed acquisitions of the father, and if any estate is created under a will, it can be held only as entailed property, without powers of alienation and limited to an enjoyment for life or lives, and subject to reversion at the end of the prescribed period.

The agricultural condition of a country can be best conceived, where all land is in the hands of a few, who have to look to hired cultivators for the cultivation and improvement of their estates. India in this respect presents a contrast to the most civilized countries in the world. For ages, and through the troublous revolutions of time, it has maintained a thorough system of private property in

land, and a thorough distribution of the soil among the peasant proprietary. In the crown provinces which include all other than the zemindary, the peasants or ryots have remained all along a free people, in the full exercise of their rights of private property, and contribute a fair share to the public Revenue. Each person takes up or keeps land, which his means may enable him to cultivate and improve. Land is widely distributed among all the inhabitants and a means of livelihood is established, however small. Brothers enjoy their shares and are not driven to look for food beyond the paternal estate.

In the Zemindaries, however, which found favor under the policy pursued by the English Lords who were sent to govern the country, the security of the ryot is not equal. The Zemindary ryots hold, no doubt, land, but possess no recognized rights. Their property in land is subject to the freaks and fancies of their Zemindar. Law gives the Zemindar power to raise rents, if an agreement of consent between both can be shown or proved; and placed as the zemindary ryot is, it does not require much influence or argument to make him come to any agreement. Not unfrequently an ignorant and usurious minister or renter is placed over the ryots to make the best that can be made out of them, and instances are not wanting where such minister or renter could boast of his having made lacs, where thousands were once impossible. Practically the ryots in a zemindary are treated as tenants at will, but, of course, care being taken to satisfy the law that ejections are made under some prescribed process and formalities. The ryot is never sure of enjoying the benefits of his improvements. The land-lord's right to a share in them is asserted. Presents and petty cesses are often exacted, against which they dare not complain. Very often, public spirit on the part of the ryot involves him in suits, and makes him feel in the end as an excommunicated man and a marked offender. It is indeed a problem to the statesman to rescue the zemindary ryot from his troubles, and to give him the rights of a free citizen, without interfering with the rights of the zemindar to collect certain prescribed assessments on the land.

Established private rights in the soil, a wide distribution of the land among the people, and a security of tenure for the cultivator are in fact the most important conditions which are requisite for securing to the country the benefits of agriculture, and unchecked indus-

try, and protection from abject poverty. Security of tenure is perfect where the land belongs to the cultivator, and where what he has to pay for it is determined and known; and where such security is provided for, the soil is well cultivated, and the people are found industrious, prosperous and contented.

In conclusion it may be stated that land, unlike other property, has obviously a claim to be treated, exceptionally and differently on its own peculiar merits and disadvantages. It is limited in extent, in quality and productive powers. Its profits are steady and moderate, not so ruinous when failing, nor so lucrative when successful, as those from trade and manufactures. Agriculture differs characteristically from manufacturing. The latter increases in productive powers according to the power of the machinery and the rate of speed in work, but the soil cannot be worked like a machine, to produce a given quantity of material. Every bit of land has its own natural capabilities, and susceptibilities of artificial improvement. It must be treated liberally, to yield an equally liberal outturn. The more you put into it to strengthen the soil, the more will it yield—and reward the labour. Improvements are expensive, and demand constant attention and care. The settlement of land and its tenures, therefore, involves a consideration of all the elements of security, which are indispensable to the prompting and keeping up of a constant interest in the soil, unrelaxed industry, and an eagerness to lay out capital, and labor on improvements. The most perfect and unshackled security of tenure, and a moderate and fair assessment, suited to the circumstances of each case will be found to be the strongest incentive for the cultivator to do his best.

THE REVENUE REFRESHER.

PART II.

Revenue Laws, Orders, and Practice.

CHAPTER I.

SYSTEMS OF GOVERNMENT AND LAND REVENUE.

The laws governing the Revenue administration of India are derived, like other laws, from the legislature, which represents the Sovereign power. The Origin of Revenue Laws. Legislative Councils which sit at Calcutta and at the several Presidencies, enact laws for regulating all the branches of the administration, and are composed of the executive Government aided by a limited number of special or non-official members, selected and appointed under the Indian Councils Act. These Councils have derived their authority by delegation from the Sovereign, under an Act passed by the British Parliament with Her Majesty the Queen at their head. The Council at Calcutta, which is supreme, deals with subjects of a general and imperial character, affecting the interests of the whole, or a part of the country. The Presidency Councils of Madras and Bombay legislate on subordinate matters of local requirement and detail, for their respective Presidencies; and their enactments are subject to the veto of the Governor-General, and cannot affect any Act of Parliament, or that of the Calcutta legislature passed since 1861. Thus it will be found that there are two sets of legislative enactments, prevailing in each Presidency, viz., those of the Governor General, and of the Governor of the Presidency. The Lieutenant Governors, and Commissioners are allowed no legislative councils, and the territories under their control are governed exclusively by the enactments of the Calcutta legislature, to which they are immediately subject. The laws passed by the legislative councils are termed the Acts of Legislature.

Besides the Acts, there are also in force what are called the old Regulations, which are in fact enactments or laws, framed by the local executive Governments, from the assumption of the country, to the year 1862, when legislative councils were specially organized. The supersession of the system of Government Regulations by the more formal legislation of established councils marks

the era, when the dissolution of the East India Company, which had once governed the country under royal charter has been succeeded by the direct assumption of power by Her Majesty the Queen. The Regulations have the same legal force as other legislative enactments, and are subject to rescission, revision, and amendment.

The several Governments issue also orders. regarding the detailed working of the Acts, and Regulations, and such rules as may be necessary for regulating the administration, and enforcing uniformity in the application of the law. The Board of Revenue in the Madras Presidency embody and issue all orders of Government in the Revenue Department in what are called the Board's standing orders. The Revenue Student has, therefore, to study all the Regulations, and Acts of the local and imperial legislative councils, and the orders, and notifications of the Government published in Gazettes, and the standing orders of the Board of Revenue, bearing upon the Revenue, financial, and general administration of the country.

The publication of laws and orders is important, as the people should know all the regulations made, affecting in any respect their rights, person, or property. This is done by first printing, and circulating drafts of bills, in view of eliciting public opinion on the matter, which, when formally represented, is duly considered in discussing the bill. When bills are passed into Acts, they are published in English and in Vernaculars, and circulated with the Fort Saint George Gazette, and with two issues of each District Gazette, to all the subscribers, and to officers who are entitled to receive such Gazettes.

Under Act XXXI of 1863, the publication of any order, Notification, or other matter directed in any regulation, Act, or in any rule having the force of Law shall be effected through the Local Gazette, or in the Gazette of India, under the direction of the Governor General, as the case may be.

All Acts affecting the people of the Presidency should as a matter of course be published in the Local Gazette, as it is obviously desirable that they should not be left in ignorance of the laws to which they are subject. Exceptional enactments should also be freely circulated, and instructions, if necessary, issued to the Tasil-dars and other Officers concerned.

Board's Standing Order,
No. 1, 2nd September 1859.

The Tasildars publish orders and notifications by posting up copies in public places, and by beat of drum in each village. All orders, and notifications are published in the District Gazette for the information and guidance of the public, and printed copies of them are supplied to Tasildars for general distribution among the villagers.

It is by the aid of printing that the promulgation and circulation of Acts, Regulations, and orders are facilitated, and time and labor are saved. In England, when the art of printing had not been discovered, and when the postal system was imperfect, "written copies of new statutes were sent to all Sheriffs with instructions that they should be published and read in every county in England, and they were sent also to Cathedrals and monasteries to be preserved." "The inconvenience arising from this defective mode of promulgation was not remedied until the year 1796, when it was provided that printed copies should be distributed all over the kingdom." In India the promulgation of orders and statutes was necessarily very slow and imperfect; and it was effected through the village heads by means of proclamation by beat of drum. The introduction of printing, the establishment of District Gazettes, and the development of the postal system have afforded great facilities to a wide spreading of official information throughout the length and breadth of the country.

The Revenue laws, regulations, and orders will be treated in these pages, according to the subjects they relate to, and may be classified under the following Major heads.

PART II.

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|------------------|-----------------|------------------|
| 1. Land Revenue. | 4. Stamps. | 7. Local Funds, |
| 2. Salt. | 5. Land Custom. | 8. Miscellaneous |
| 3. Abbarry. | 6. Sea Customs. | Revenue. |

PART III.

Revenue Officers and Courts.

British India is governed by Her Majesty Queen Victoria of great Britain and Ireland, and the affairs relating to it are managed by one of the Secretaries of the State, known as the Secretary of State for India, and a Council, known as the Council of India. The internal administration of the country is conducted under the control and direction of the Governor General, who is the Viceroy and

representative of the Queen in India. The territory under the rule of the Governor General is divided into Presidencies, as follows, at the head of which is placed a Governor, or Commissioner.

- | | | |
|--|--|---|
| 1. Madras.—Governor with an executive and legislative Council. | \| | 3. Bengal.—Lieut.—Governor. And other Divisions under Commissioners who have no Councils. |
| 2. Bombay.—Governor do. | \| |  |

Each Presidency is territorially divided into Districts which are placed under the management of Collectors, aided by a Staff of subordinate Officers and Deputies. Each District has besides the Collector the established Courts for administering Civil and Criminal Justice, a distinct Police, and a Public Works Department. The Government disposes of the business of each department, by the several Secretaries, who have special charge. Next to Government, the Board of Revenue is the highest Revenue authority in the Presidency, vested with the control over all the branches of Revenue. The unit of Government is represented by the village establishment, who are placed under the direction of Tasildars. The Collectors have charge of the whole District, and conduct business, subject to the control and orders of the Board of Revenue.

The Madras Presidency consists of the following Districts.

- | | | |
|--------------------------|--|----------------------|
| 1. Ganjam. Maritime. | \| | 12. South Arcot. M. |
| 2. Vizagapatam. M. | \| | 13. Salem. |
| 3. Godavery District. M. | \| | 14. Trichinopoly. |
| 4. Kistna District. M. | \| | 15. Tanjore. M. |
| 5. Nellore. M. | \| | 16. Madura. M. |
| 6. Chingleput. M. | \| | 17. Tinnevely. M. |
| 7. Madras District. M. | \| | 18. Coimbatore. |
| 8. North Arcot | \| | 19. Nelgires. |
| 9. Cuddapah. | \| | 20. South Canara. M. |
| 10. Bellary. | \| | 21. Malabar. M. |
| 11. Kurnool. | \| |  |

* M denotes Maritime.

By Madras Act I of 1865, Section 1, the Governor in Council is empowered to alter the limits of Collectorates.

Act XXIII of 1858 has placed the District of Kurnool from 1st July 1858, under the laws in force in the rest of the Presidency for the administration of Justice and collection of the revenue.

By Act XXXII of 1858, the fort of Tanjore and the adjacent territory, which have elapsed in consequence of the death of the

Rajah of Tanjore, have been made, from 1st November 1858, subject to the general laws of the Presidency.

By Act XXIV of 1839, the Hill Tracts of Ganjam and Vizagapatam have been removed from the operation of the general laws of the Presidency, and the administration of civil and criminal Justice, and the collection and superintendence of the revenues of every description within those tracts have been vested in the Collectors of those Districts, as Agents to the Governor of Fort Saint George.

LAND AND LAND REVENUE

Land is held in the Madras Presidency on different tenures, which may be classed under three general heads, viz., the Zemindary, the Inam, and the Ryotwarry.

I. The Zemindary tenure is that by which a person holds an estate on a permanently settled annual payment to Government, with the powers assigned to him of disposing of the lands composing his estate, and collecting the rents from them. It constitutes the grant of a permanent free hold farm on certain conditions, the holder of the lands on the tenure being, as it were, a middleman between the Government and the cultivator in respect to the realization and payment of the Revenue; or, he is in other words a permanent farmer of the Revenues, to whom the fiscal powers over the soil have been delegated, by the State in perpetuity, and on a fixed and immutable rent. The Zemindars hold their tenure by virtue of what is called the Istimirar Sunnud.

II. The Inam tenure is that by which a person holds land or lands, or some interest in them, by a grant made or ratified by Government, either altogether exempt from all public demand, or subject only to a favorable or light quit-rent; the consideration for the original grant, or its continuance being some past service rendered. merit recognized, or learning displayed, or other claim established for maintenance or some service of a public or private nature still rendered and kept up. The grants of this tenure include religious and charitable endowments and benefices, Personal subsistence grants, Jaghires, Shrotrums, share villages, Kattugutta and Mokhasa villages, as well as grants for services to be rendered to Government or the village community,

The whole of this kind of property was by law made untransferable, and only a hereditary possession and enjoyment was secured to the holders; but a considerable portion of the Inams held as personal grants has been since enfranchised, or, that is, made free-hold property, on the payment of a light quit-rent settled by a special department. The State had possessed a reversionary right to the Inams, on failure of direct heir in the family of the original holders, and this right of reversion was given up for a stipulated permanent payment.

III. The Ryotwary tenure is that by which a person holds lands direct of Government, and with all rights of private property, but under a Patta subject to an annual settlement, and a periodical revision of assessment. The Ryotwary settlement may be of the following descriptions.

1stly.—The ordinary ryotwary, in which the assessment of each field is fixed for a certain term at a particular money rent determined in reference to a standard price of grain adopted. The share due to Government on each land is first computed in corn, and then this grain value is commuted into a money assessment, at the prices selling in a certain year, or at the ascertained average prices which obtained during a certain number of years, including good and bad seasons.

2ndly.—The Olungu, which is strictly Ryotwar as regards the direct settlement with Government. Its chief distinguishing feature is that the commuted value of the corn-rent, not being fixed for a certain term, at a standard average price is liable to adjustment every year, according to the market prices of the grains when they vary beyond a certain per cent. The Olungu lands are also held on Patta from Government.

3rdly.—The Mottafisal which is a settlement made with the Merassidars at a fixed rent, by which the Merassidars manage the lands on Olungu tenure, and pay to Government the fixed rent, irrespective of the loss or gain, which should fall on them, in annually adjusting the individual assessments, with reference to the varying prices of each year. It is in fact a lease of the Olungu settlement.

4thly.—The Amani system, by which the produce of each field is shared between the State and the cultivators, in certain

proportions. This system was the one most prevalent under the native rule, and had its own advantages and disadvantages.

The Olungu system is confined to the Southern Districts, particularly Madura and Tinnevely. The term "Olungu" means rectification or adjustment. Though as a system it has the advantage of equalizing the assessments, in proportion to profits, which vary with prices, it is open to the objection that it involves an enormous amount of calculation every year, difficult or rather impossible of being checked or verified. The Mottafisal system, exists to a very limited extent, and the Amani is probably no where existing at present, except in recently acquired villages, where the survey and classification have not been introduced. These different systems, must sooner or later merge in the revenue settlement in progress.

A word should be said here about what is called the Merassi tenure, which is often confounded with the modes of settlement. The Merassi is a peculiar description of the communal right in the soil, almost amounting to that of a land-lord. Originally it was a privilege or Municipal franchise acquired by persons, who had contributed to the formation of the village, or to its population or other improvements, and enjoyed by them or by their heirs and assignees as a special mark of distinction; and it varied in kind and degree, according to the nature of the service rendered, or position occupied either as the village founder, or the head-man, or cultivator, or religious priest, &c. It consisted in the holding of certain land or lands free from the share of village contribution towards the public Revenue, not as an Inam, but rather as a privileged remission of the assessment. The Mirassi tenure also signifies a prescriptive and preferential right of cultivation, or occupancy, as well as the privilege of collecting fees in money or grain on the general cultivation for the benefit of the Merassidars, and for the use of the village servants, and artificers.

The Merassi right may be classed then under four heads.

1stly.—The privileged possession, by certain individuals of certain lands, as a superior share, or under the benefit of certain allowances or reductions in the payment of assessment.

2ndly.—The right of village officers and artificers to the collection of certain fees and Meras on the general cultivation, and on the households.

3rdly.—The hereditary right of holding an office, for rendering service to the state or community.

4thly.—The prescriptive right of cultivation and occupancy, held by the cultivating class in the soil.

The first one was necessarily a class privilege, and has almost disappeared in the systematic classification and assessment of lands. The second and third items represent a class of rights which are based on immemorial custom, and are respected by Regulations VI of 1831, and Acts IV and II of 1864.

As to the fourth kind of Merassi, it prevails generally in the Southern Districts, and especially in the Madras and Chingleput Districts, and is peculiarly interwoven with the occupancy and ownership of land. It is found to have prevailed not only in Government villages, but also in the lands of the Zemindarees, shrotrums, and Jaghires. In several of the Madras Zemindarees or Mootas, the Merassi right in land is held by the people quite distinct from the Zemindar, who, in such cases, possesses no right whatever to the soil, but is simply invested with the power of collecting the Melwaram or the Government share of the crop. This Merassi right of cultivation or ownership is transferable as any other kind of property, and it pervades both the cultivated area and the culturable waste. It fixed the proprietary right in the soil so firmly in the cultivator, that Inams in the South were generally grants of the Melwaram, and not of the soil; that is, the interest of Government in the soil was alienated, and not that of the holder of the land. Madras Act VIII of 1861, accordingly explains the term "land" inserted in the Title Deeds granted by the Inam Commissioner and used in Madras Acts IV of 1862, and IV of 1866 in connection with Inams, as not intended to affect the rights of any description of holders or occupiers of the land from which any Inam is drawn, or derived, nor to confer on any Inamdar the rights of land which he had never possessed.

The vestige of the tenure can be traced also in the North and in the Ceded Districts, in what is called the Visabadi tenure, or a system of joint fractional holding. The tenacity to the soil was so strong, that the Merassidars could not suffer any land being permanently or exclusively enjoyed by any particular sharer. Hence arose the Visabadi tenure in the Northern and Western Districts, by which several were entitled to the joint enjoyment of each field;

and the Karavali or Paugavali system in the South, by which the lands forming each share passed in annual or other periodical rotations among the members of a Mirassy or shrotrum village.

The tenure has also been found in one form or other even in the Districts of the Bengal and Bombay Presidencies.

In Malabar and Canara, the individual Mirassy has been thoroughly and practically recognized as amounting to an unqualified proprietary right in the soil, almost absolutely such as is held by the land-lords in England. But the Merassy tenure in other places has considerably and gradually given way before the strict enforcement of the Darkast rules, and the rigid enforcement of the provisions of the law for the recovery of the land revenue and rents, and is being superseded by the progress made in registering possessions and titles under the Ryotwary system. The rule, however, that a resident of the village should have priority of claim when a waste land is applied for, had regard to the communal right of the Merassidar, and thus led to the subterfuge of the residents neglecting land, till it has been applied for, and then taking it up against the applicant, only to cultivate it for a season or two. The Darkast rules have undergone revision from time to time, in consequence of the obstacles opposed to cultivation by the respect paid by the rules to the people's right of occupancy.

There is still, however, much complication in regard to title in villages of intricate Merassy. A non-Merassy cultivator of a Merassy land, in acknowledgment of the superior right of the Merassidar, is obliged to pay a swamibhogam or the land lords' rent, to the Merassidar. Generally the Kosam book of the village contains a record of the Merassidars in whose Merassy share each land is included and this regulates questions of right and swamibhogam when disputes arise as to Merassy ownership.

CHAPTER II.

THE ZEMINDARY TENURE.

As already described, a Zemindary is a permanently settled estate. In respect to their origin, the Zemindaries are of two kinds, viz., the ancient possessions held on condition of military service, and confirmed at the assumption of the country on a fixed Peish-

Constitution of Zemindary and Mootas.

cush, and secondly, Mootas, or newly settled estates, formed of groups of villages, and permanently granted or farmed away to certain individuals, as the best means of collecting the Revenue. But in all other respects, both the descriptions of property are of the same character and legal force. They are on the same footing, as regard the unchangeability of their Peishcush, and the permanency of their tenure, and in respect to the unrestricted right of the land-lord of turning waste land to account, or otherwise improving the property, without being liable to any additional payment, and to the exercise of fiscal powers within their respective estates.

The Zemindars in the south were generally Military and Police Officers of the Native Governments, while those in the North, particularly in Ganjam, Vizag and Godavery, were supposed to be the descendants of the land-lords of the country, and captains of the borders, protecting the low country from the Khonds and other invaders. The Zemindars were all of the military caste, such as Moravars and Kavalgars in the South, and Rachawars and Velamas in the North. Men of Balija and Boya castes were also among the Zemindars. The ancient Zemindars differed widely in social status from the Mootah Zemindars, who were men of cultivating class, and head farmers or Potails.

The Zemindaries, and Mootas were permanently settled in reference to their resources, as ascertained at the time of the settlement. Generally the lands were surveyed, registered, and individually valued or assessed. The value or outturn of the lands in each village for 3 or more years was taken as the average assets, and then a charge of premium was added, which varied according to the nature and extent of the available waste, the additional charge representing the probable value of the prospective improvement of the Estate. The aggregate amount thus arrived at was fixed as the Peishcush, which is the permanent assessment on the entire estate. In the case of some of the ancient Zemindaries, however, regard seems to have been paid to other circumstances, such as the titles they held, the payments they had been usually subject to, the general value of the property, and other special considerations.

The progress of the permanent settlement started under regulation XXV of 1802 was however, arrested, the authorities in England having denounced the policy and principles of the settlement, particularly in respect to the creation of new Mootas. A large

Principles of Permanent settlement.

number of the Mootas having been ill-managed by their owners, or over assessed at the settlement fell into arrears and were sold. They were generally bought in by Government. A good number of Mootas still remain.

Some estates were left unsettled, such as petty pollayams; Mootas and villages, either from a supposed defect in the title, or the backwardness of the landholders. These were generally treated as entailed estates, and held at the pleasure of Government, the succession to them having been regulated under special orders of Government in each case. But most of these estates have been since permanently settled, on certain conditions which satisfied the existing right of Government in them and title deeds or Sunnuds have been granted.

The Zemendaries and Mootas have been constituted under Regulation XXV of 1802, which was framed upon Regulation I of 1793 of the Bengal Code. The necessity for this enactment arose from the confused and unsettled state in which the assessment of the land had been left by the former Governments. It is described in the Preamble, that according to the practice of the Asiatic Governments, the assessment of the land revenue had fluctuated without any principles for the determination of the amount, and without any security to the Zemindars or other persons for the continuance of a moderate land-tax, that on the contrary, frequent enquiries had been instituted by the ruling power, whether Hindoo or Mahomedan, for the purpose of augmenting the assessment; that it had been customary to regulate such augmentations by the enquiries or opinions of local officers, and that it had been usual for the Government to deprive the Zemindars and to appoint persons on its own behalf to the management of the Zemendaries thereby reserving to the ruling power the implied right, and the actual exercise of the proprietary possession of all lands whatever. The object of the Regulation was to remove the causes of such uncertainty of tenure, and insecurity of property, and "to grant to Zemindars, their heirs, and successors a permanent property in their land, in all time to come, and to fix for ever a moderate assessment of public revenue on such lands, the amount of which shall never be liable to be increased under any circumstances."

Accordingly a permanent assessment was fixed on all Zemindaries, and in consequence of such assessment, the proprietary right of the soil has been vested

Section II.

Section III.

Conditions and consequences of the Permanent settlement.

in the Zemindars, their heirs, and lawful successors for ever, the permanency of the tenure having been established and guaranteed by the Government granting Sannud Milkeat istimidar and the Zemindar executing a counterpart called a Kabooleat, containing the conditions and articles of the tenure.

In all cases of disputed assessment, reference shall be had to the Sannads and Kabodlicets, and judgment shall be given by the Courts of Judicature according to the conditions agreed upon in each case.

The permanent settlement has been made exclusively of the following items, which have been reserved by Government.

Section IV.

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| <p>1. Salt.</p> <p>2. Salt-petre.</p> <p>3. Sayer or duties by sea or by land.</p> <p>4. Abkarry or tax on the sale of spirituous liquors and drugs.</p> <p>5. Excise on articles of consumption.</p> | <p>6. All taxes, personal or professional.</p> <p>7. All taxes derive from fairs, Markets and Bazars.</p> <p>8. All Lakeraz or Inam land, whether altogether free from payment or subject to only favorable quit-rent.</p> |
|---|--|

The Zemindars have nothing to do with these items which have been exclusively reserved as sources of Revenue to the State. When Inams lapse or become resunable, they revert to the State. But in certain Zemindaries such as Venkalageri and Kalastre, the Inams were not reserved for Government in the Sannad.

The expenses of the Police establishment having been borne by Government, all lands and fees allotted for Police purposes shall be resumed, and no lands shall be considered to be held for Police duties, unless specially provided for in the Sannad. The Zemindars and their servants have been thus relieved of all police duties. But they are still required to give information to the Magistrates, of robbers and other offenders who may have taken refuge in their Zemindaries, and assist the officers of Government in apprehending and securing offenders of all descriptions.

Section XV.

The conditions of the Zemindary tenure are simple and may be stated as follows.

1stly.—The Zemindars shall regularly pay in all seasons the Peishcush according to specified periods and instalments in the current coin of the Province.

Section VI & VII.

In default of punctual payment, their personal property shall in the first instance be attached, if this is not inconsistent with the terms of the Sannad, and ultimately their lands shall be sold, and if necessary their persons may be proceeded against, which is generally done in cases of fraudulent evasion of payment.

2ndly.—No remissions of any kind, for draught, inundation, or other calamity of season shall be allowed.

Section VIII.

3rdly.—The Zemindars may transfer their estates, whole or in part, in any manner they like, just as any other property.

4thly.—The estates shall also be liable to be attached and sold for arrears of Revenue, or in satisfaction of the Decree of Courts.

5thly.—Estates may be sub-divided by the Collector, on the application of the parties, or as a preliminary step for sale on account of arrears of Revenue, or in satisfaction of a Court Decree.

6thly.—It is binding on the Zemindars, if they mean that the transfer should carry with it the responsibility of Peishcush, that they should get the transfer registered before the Collector, and the assessment and Peishcush on each divided part duly apportioned and fixed by the Collector. Unless this is done the whole estate shall continue to be responsible for the total Peishcush.

Transfers of land unregistered shall not exempt the registered person from paying the Revenue due to Government. All transfers and sub-divisions of estates shall be registered in the Collector's Office. Collectors shall not register transfers of estates unless the contracting parties are present in person or by Vakil, duly authorized, and publicly attest the entry in the Registry book with their signatures. The registering officers are answerable that no registry is made without sufficient proof of a bona fide transfer, but it is wholly incompetent to the registering officer to decide whether or not a transfer be conformable to the Hindu or Mahomedan law. All questions of right, and validity of transfers as between the parties are exclusively under the jurisdiction of the established Courts.

Section III, Regn. 26
of 1802.

Bd.'s Standing Order,
No. 140.

The object of registration of transfers of estates is the security of public revenue. The want of registry does not affect the validity of a sale of land as between the seller and the purchaser, and an unregistered transfer is invalid only against Government. The provisions in respect to the registration of transfers are not intended to affect the validity of claims for the recovery of such estates, or portions of Zemindaries. The Government in passing Regulation XXV of 1802 were legislating between themselves and the proprietors of estates. The registry by Collector cannot confer a title, and is altogether insufficient to prove one's right of property, nor can the want of registry take away an existing title. The registered proprietor is the person to whom the Government are to look to for the payment of Revenue, and the registration sets him up as the ostensible proprietor.

The Collector is empowered to divide an estate, and apportion the assessment, whether at the instance of the parties transferring, or on public grounds. Collectors, on receiving a Court Decree ordering land to be sold shall proceed to attach a sufficient portion of the said lands to answer the amount of the Decree in the mode prescribed for recovery of arrears, and apportion the assessment.

When a Sub-Division of an estate is determined on, the Zemindar and his Karnams shall furnish true and correct accounts of the entire Zemindary, and of the portions to be separated for a period of time not less than three years preceding, shewing cultivation, waste, collections, Jamma demand, as well as accounts of the produce and charges attending the management of lands to be sub-divided. Where the land-holders may refuse or unreasonably delay to comply, so as to prevent the assessment being apportioned, the Collector shall proceed to sell the entire estate.

A Zemindary or landed estate may be divided into portions of not less than one entire village, or dependent hamlet, with defined boundaries.

2ndly.—Each division shall be compact, and comprize such villages and lands as are situated contiguously to each other.

Effect of Registration.
Proceedings of Suder
Court of 17th Oct. 1832.

Sub-Division of Es-
tates, Section 26 of Re-
gulation II of 1803.

Section XX, ditto Re-
gulation.

Section XLV of Act
II of 1864 and Sec. IX
of Regulation XXV of
1802.

Section 2 Regulation
I of 1819.

Section 21 and 22 Re-
gulation II of 1803.

3rdly.—All the lands watered by one reservoir or source of irrigation shall fall in one sub-division, unless under special circumstances, different course is sanctioned by the Board of Revenue.

4thly.—The nature of the soil, and the available resources of the different lands shall be kept in view.

5thly.—The sub-division should comprehend equal portions as nearly as practicable, of good and bad land, of improved land, and of lands which are capable of being still improved.

6thly.—The amount of revenue to be assessed on each division shall bear the same proportion to the actual value of such division as the total amount of the revenue of the whole estate to the total actual value of the entire estate previous to such division.

Section XLV of Act
II of 1864.

Ry value is to be understood the actual out-turn yielded to the Zemindar, either in money or grain. By assessment is to be understood the amount of Peishcush on the estate.

Section XLVI Act II of
1864.

The assessments apportioned on the sub-divisions shall not be valid, till confirmed by the Board of Revenue in writing.

When the accounts of sub-division are completed, the Collector should furnish a report to the Board, and forward with it, with his own remarks any appeal petition from the parties concerned, either in regard to groups of soil, or division of assessment and Peishcush. The Collector shall also specify any special conditions which may affect the purchaser of the estate.

Section XVIII Regu-
lation II of 1803.

The Governor in Council may at any time, if it appears that there has been fraud or material error cause the apportioned valuation and assessment to be re-adjusted.

Bill No. 2 of 1875.

Zemindars are not competent to grant away any part of their estate as Inam, so as to exempt such lands from bearing their portion of the public tax, nor can they resume or freshly assess any Inam lands, excluded from the permanent settlement, but where the consent of the Government may have been obtained to a particular appropriation of

Inams in Zemindars.

such lands, the proprietor of the estate shall pay such assessment as may be fixed by the Collector of the Zillah.

Inams excluded from the assets of the Zemindaries, are exclusively the property of Government, suffered to remain in the possession of the holders. When they are liable to lapse, they revert to Government, and any jody, payable on them to the zemindar, and included in his assets, is either remitted from the Peishcush, or the lands made over to the zemindar on condition that he should pay the full assessment on them, as the Government may think proper. The amount of quit-rent charged on them by the Inam Commissioner has been added to the Peishcush, with a per centage deduction for cost of collection, and it is collected by the zemindars and paid to Government.

The zemindars shall support the number of Karnams in the several villages of the estate. The Karnams are appointed by zemindars, whose orders they should implicitly obey. But the Kurnam shall not be liable to be removed except by the sentence of a Court of Judicature. The zemindar or his ryots and farmers may file a suit for the removal of a Karnam for breach of his duty, and get redress. A zemindar removing a Karnam on his own authority will be liable to a suit and award for damages.

In lieu of a dismissed or deceased Karnam, the zemindar shall select a successor from the family of the last incumbent; but where no number of the family capable of discharging the duties is available, the fact should be established before the Zillah Judge; and the zemindar shall exercise his discretion in appointing a successor. Vacancies shall be filled within 30 days of the vacancy; and the name of the person appointed should be reported to the Collector. All vacancies of karnams should be reported to Collectors.

The zemindars shall deposit lists of Karnams and of the villages in the zillah court, in the Cutchery of the Collector, and in the principal Cutchery of the zemindar. Zemindars neglecting to appoint a Karnam are liable to be fined at the discretion of the zillah Court.

Section II Reg. XXV
of 1802.

Section III Regula-
tion XXIX of 1820.

Section V.

Section VII.

Each in Sec. VIII, X.

The Karnam's Office is one of record and accounts, and there shall be a Karnam for each village yielding a Beriz or revenue of 400 Pagodas or upwards.

Section II.

In respect to villages yielding smaller revenue, one Karnam may be in charge of several villages. The Board of Revenue may order the reduction of the number of Karnams whenever advisable.

The zemindary Karnams shall keep the following accounts.

1st.—Registers of the Ayakat, showing the extent and description of lands, their boundaries and landmarks, and distinguishing arable, cultivated, and uncultivated, and pasture lands, and porumboke, such as the area occupied for houses, rivers, tanks, springs, wells, hills, jungle and rocks.

2nd.—A Register of the Inam Ayakat, distinguishing Inams held by established usage or by Sannads, their extent and description, the name of the holder, and the conditions of the grant in each case. The Karnams shall also report to the zemindar the deaths of Inam-holders.

3rd.—Accounts of gross produce of all kinds, the quantity of grain divided between the zemindar and the Ryot, and the rates of division, the money rents payable and the rates and amount of such rents, as well as the rates and amount of all fees and Meras apportioned to the officers and servants of the village, specifying whether such fees or Meras are payable from the gross produce, or from the proprietor's share, or the ryot's share.

4th.—Registers of quit-rent, and ready money payments.

5th.—Monthly Price Lists.

6th.—Registers of strangers passing and repassing which should be kept open to the inspection of Police Officers.

7th.—All accounts exhibiting the actual revenues and charges of the village; and the records of the office. Karnams shall be present at the estimation of the crop, at the heaping, and at the measuring of the grain.

The Karman shall not carry the records and accounts of the office, beyond the limits of the village, without authority and shall be liable to fine, and imprisonment, for a breach of this rule, until the accounts may be produced.

Proprietors shall have access at all times to the accounts and records, with power to take copies of them.

Curnums shall produce whenever required by Collector, the proprietor, or the farmers, or by the zillah Court, the records and accounts relating to the land, produce, revenue and charges.

Section XIII. But the Collector cannot demand accounts for any other purpose than that of assessing the public revenue on divisions of estates or for the accommodation of the joint proprietors of lands. The Collectors or any other officers may however demand information, required for the due administration of the revenues of such lands as may escheat to Government, or remain khas after attachment for arrears of Revenue.

Section XIV. On complaint by zemindars, the District Judge may prohibit the Collector from demanding the attendance of Kurnams or from calling for information and accounts and fine the Collector for persisting in doing so.

This Section, limiting the powers of Collectors, has caused considerable practical inconvenience in obtaining statistics of any description not included in the Regulation, such as death and birth accounts, for which the Government have now simply to look to the good will of the zemindar. An alteration in the law has been proposed.

When Collectors and Courts of Judicature require a Karnam, a notice shall be delivered to him specifying the time and place of attendance, the nature of the accounts required, and the persons before whom such accounts shall be examined. For refusal or unreasonable delay, they are liable to fine or imprisonment, under orders of the District Court. Karnams may be made to swear to the accounts or information they furnish, and may be examined by a Commission issued by the Court. They are liable to be charged for perjury, if they furnish false or fabricated accounts. Proprietors of lands are liable to be treated accordingly for complicity with the Karnams in fabricating, or producing false or fabricated or mutilated accounts or information.

Zemindars shall enter into written engagements with their Ryots for a rent either in money or in kind and shall within a reasonable period of time, grant to each ryot a Patta or Cowle, defining the amount to be paid, explaining every condition

Section XIV Regulation 25 of 1802.

Section III of Act VIII of 1865.

of the engagement. They shall grant regular receipts to the ryots for all payments of rents made to them, and for refusing to give Pattas or receipts, they shall be liable to be sued.

In the case of immemorial waste land, and of lands left unoccupied, either through default or voluntary resignation, land-holders may arrange their own terms of rent; but this power shall not prejudice any special rights, which by law, or usage having the force of law, are held by any class of persons in such waste or unoccupied lands.

A Zemindar may, however, raise the rent on any lands, in consequence of additional value imparted to them by any work, of irrigation, or other improvement executed at his own expense, or where such improvement having been effected at Government expense, he is required to pay an additional value to Government. But in either case, the sanction of the Collector as to the amount of additional rent should be obtained by the land-holder previous to his raising such rent.

In special appeal from Madura, (No. 546 of 1868) the Madras High Court, reviewed the claim of a Zemindar before the Collector under Act VIII of 1865, to compel his tenants to accept Patta at enhanced rates of assessment, on the ground that he had at his own expense repaired a tank, and rendered dry land capable of being cultivated as wet or nanja land. The Collector decided in favor of the Plaintiff. The point was raised that the previous sanction of the Collector was not obtained, but it was argued that the decision of the Collector practically supplied the sanction requisite. It was held that until the sanction of the Collector is first obtained, the right to enforce the acceptance of such a Patta does not exist; and the subsequent judgment of the Collector, cannot impart the sanction which is antecedently requisite to the right to sue. "We have no doubt, the Judges say, that the legislation has interposed the Collector between the land-holders and the ryots, in order on the one hand to guard against prejudice to the cultivator by fanciful or unprofitable projects of the land-lord—to prevent the ryot from being (as the phrase is) improved out of his estate or holding, and on the other hand to secure the land-holder from being deprived of a fair return for a really desirable improvement, of which the ryot takes the benefit. A ryot with a permanent right

“ of occupancy ought not to have forced on him at the mere will of the
 “ land-holder some speculative improvement, which, though it may
 “ add to the market value of the land may at the same time alter
 “ the character of the farm, and render the ryots holding when
 “ burdened with the enhanced rent a far less profitable investment
 “ of his capital and labor than it was in its former condition. On
 “ the other hand the ryot might in some instances unjustly avail
 “ himself of his peculiar rights of occupancy to take the benefit
 “ without sharing with his land-lord in the burden of a thoroughly
 “ desirable improvement. It seems to us that the very important
 “ and by no means easy task of arbitrating between the land-lord
 “ and his ryots on such occasions has been imposed by the Legisla-
 “ ture on the Collector in the first instance at least.”

In respect to occupied land, the rule seems to be the same. The rents are determined by contracts and engagements between the land-holders and tenants, signified by Pattas and Muchelikas or deeds of lease.

The Patta shall contain the names of the contracting parties, the local description and extent of the land, the amount and nature of the rent, according as the same may be payable, in money or in kind, or by a share of the produce, including any fees or charges payable with it according to established usage or law, the periods at which the payments are to be made, and all other terms agreed upon. The Muchilika shall be a counterpart of the Patta or a simple engagement. Pattas and Muchilikas shall be signed by the Karnams and registered by them ; but the want of the Karnam's attestation does not invalidate the documents.

Renters of zemindary villages or taluqs stand in the position of zemindars in respect to making engagements, granting Pattas, and collecting the rents. The farmer becomes the tenant of the zemindar, and the land-lord over the individual holders in the rented tracts. Both the zemindar and his farmer are included in the definition of land-holders.

All engagements entered into between the land-holder and his tenants shall be binding upon the Collector during attachment ; and upon the successor, and also upon the purchaser of the estate ; but no engagements made collusively with a view to defeat or delay the

effect of the attachment, and no leases and Pattas of land at rates lower than the usual rates of assessment, payable on such lands, or upon neighbouring lands of similar quantity and description shall be binding, unless such Pattas shall have been bona fide granted, for the erection of dwelling houses, factories, or other permanent buildings, or for the purpose of clearing or bringing waste land into cultivation or for the purpose of making permanent improvent therein, and unless the tenant shall have substantially performed the conditions upon which such lower rates of assessment were allowed.

All engagements made subsequent to attachment shall be null and void.

Persons whose Pattas have been disallowed may sue the Collector or the purchaser to establish the same.

Pattas and Muchilikas may be dispensed with, where the parties have agreed to dispense with them, but the nature of the agreement, whether to be verbal, or in writing is not described. Probably proof of verbal agreement will do.

In the absence of contracts express or implied, the money assessment if any fixed by the British Government after fieldwar survey before 1st January 1859, shall be legally recognized as the rates of rent. If the District has not been surveyed and assessed, the rate according to local usage, or according to the rates on similar lands in the neighbourhood, shall be adopted. If the rates so determined are not satisfactory to the parties, division of crop may be allowed; and when the waram cannot be ascertained, the Collector shall charge discretionary rates, according to the improved state of the lands.

Land-holders should accept relinquishments from Ryots at the end of the year, by a writing to be signed by them in the presence of witnesses or at any other time if the land-holder chooses to accept the relinquishment. They shall not levy any unauthorized tax on their tenants under any name or pretence. They shall be liable for such exactions to a penalty double the amount so-exacted, by a summary decree of the Collector, and shall also be subject to be criminally prosecuted for extortion.

Section 41 Act II of
of 1864 and Clause 4
Section 11 of Act VIII
of 1865.

Section XI.

Proviso Section 12 of
1865, Act VIII.

Section 5 Act VII of
1865.

Land-holders cannot eject tenants, except by a decree of a Civil Court, or under the provisions of Section 10 or 41 of the Act, i. e. 1st.—When after the Collector has given his judgment that the tenant should accept a Patta and the tenant has failed till 10 days to accept the Pattah or giving Muchelika, the Collector on proof of the default passes an order of ejectment.

2ndly.—When any tenant shall be in arrear at the end of the current year and when there is no sufficient distress upon the premises to satisfy the same, and when the tenant has no saleable interest in the land, a warrant is issued by the Collector on application for ejectment.

In Special Appeal Suit, No. 9 of 1870, the High Court have somewhat explained the law regarding ejectments. The lands of an estate were leased to a cultivator, by the Collector then in charge of the estate. The agreement or the lease was of the nature of a contract of letting from Fusli to Fusli at the yearly rent specified, and also provided for an increase of rent according to the extent of land to be cultivated, the character of the produce raised, and the irrigational benefits enjoyed. In 1867, or thirty years after the date of the lease, the land-holder demanded an increased rent, which the defendant refused to agree to pay. The suit for ejectment was filed, and an order of ejectment was granted. In the appeal, the defendant urged that the Regulations gave him, under the lease, the right to a continuance of the tenancy as long as he paid the amount of stipulated rent, or that a tenant once let in has the right of holding for ever so long as he pays the rent. It was held that neither the Act nor the Regulations it has superseded, operate to extend a tenancy beyond the period of its duration as secured by the terms of the contract, and that the contract in the case was determinable at the end of each year. The following extracts from the judgment may be read to much advantage.

“ Looking at Act VIII of 1865, I can find nothing to support
 “ the doctrine that a lessor can never terminate
 Judge Holloway. “ his agreement with a lessee. I am unable to
 “ find that the Act or those which it repealed have dealt or intend-
 “ ed to deal in any way with this important question. I deem to
 “ find distinct evidence that they have not done so. Regulation
 “ IV of 1822 is a legislative interpretation of the Acts which the

“Madras Act consolidates, Section II.” “It is hereby declared that the provisions of Regulation 25, 28 and 30 of 1802 were not meant to define, limit, infringe, or destroy the actual rights of any description of land-holders or tenants, but merely to point out in what manner tenants might be proceeded against, in the event of their not paying the rents justly due from them leaving them to recover their rights, if infringed, with full costs and damages in the established Courts of Justice.”

“This section declares two things of the utmost importance. All the regulations on the subject left the rights of land-holders and tenants as they were, before they were passed. No inference is to be drawn from them as to such rights, because such inference is declared by legislative interpretation to be beyond their purview. Section 12 (VIII of 1865) seems to repeat the enactment as to the provisional character of the remedy, and assumes that a Civil Court may eject tenants on grounds wholly beyond the scope of the Act. The latter part of the Section, too, would be strongly opposed to the construction that the tenancy having once commenced must be permitted to go on subject to the power of revising the Patta, and adjusting the rent which is given by the Act. It would be curious if one of the contracting parties could put an end to the tenancy at the close of the revenue year, and the other, never.”

The inference from the above is clear that the provisions of the Act do not in the least relate to the duration of the right of holding, and that law is still defective insufficiently protecting tenants against the unreasonable exercise of the so called rights of property.” It would further seem that under the existing law, a landholder, when not bound by any special terms, is at liberty to demand increased rent at the end of every year, in consideration of a rise in the prices, or a fall in the value of money, or as it may be at his pleasure.

In a Bengal case it was held, that where lands are held at a fixed rent anterior to the decennial settlement, the onus probandi is on the zemindar to prove that the lands were held at a fluctuating rent.

Also that a suit by a zemindar against a tenant to enhance rent proceeds on the presumption that the zemindar holding under

the permanent settlement has a right from time to time to raise the rent of all the rent-paying lands within the zemindary according to the current rate, and that presumption prevails, unless first the zemindar is precluded from the exercise of that right by a contract binding on him, or secondly if the lands for which the rent is sought to be enhanced can be brought under one of the exceptions recognized by Bengal Regulation VIII of 1793. It is also to be presumed that the defendant (tenant) has some valid tenure or right of occupancy of the lands.

Jayakistna.

Versus.

Collector of Burdwan.

Zemindars and other descriptions of land-holders are subject to the payment of water cess, which may be levied for supply or use of irrigation from any river, stream, channel, tank or other work, belonging to or constructed by Government, provided, always that where a Zemindar or Inamdar, by virtue of engagements with the Government, is entitled to such irrigation free of charge, no such cess shall be imposed for water supplied to the extent of such right and no more.

Act VII of 1865.

Water-cess on Zemindars.

Zemindars shall pay road cess under Act IV of 1871. It shall be fixed on the rent value of the lands comprising the estate. The rent value is to be computed at the actual rents payable by the tenants; and in the case of lands held by the Zemindar himself, or by any person either free or on favorable rents, or let under Waram tenure, according to the rents ordinarily payable on lands of similar quality in the neighbourhood.

Road-cess on Estates.
Act IV of 1871

Sections 38 and 39.

On the requisition of the Collectors by notice in the Gazette or otherwise, land-holders shall within six months furnish a list of the lands, whether occupied by tenants or by themselves, with the rent values of each, and on default, shall be liable to a fine not exceeding 50 Rs. for each day of delay until the list be furnished, or the rent value fixed otherwise by the Collector.

Sections 40 and 41.

The Collector may fix the rent-value from the results of his enquiries, if within one month from the expiry of six months' notice the list be not given in.

Section 42.

Section 43. He may ascertain the correctness of the lists furnished by the zemindar ; and in both the cases, the investigation shall be held in the manner described by Act III of 1866.

Section 44. The Collector may accept the figures of the zemindar, or may revise them according to the evidence before him.

Section 45. Appeals to Board against the assessments made by the Collector may be presented within three months. The orders of the Board shall be final.

Section 47. Zemindars are entitled to recover from their tenants one-half the local rate payable on each person's holding.

Section 48. A remission of one-half of the local rate on so much of the whole rent value as is equal to the Peishcush shall be allowed to the zemindar, but the amount recoverable from the tenant shall be calculated upon the whole amount which would have been payable if no such remission had been allowed.

Example.—Suppose the rent value of a zemindary, paying a Peishcush of 50,000 Rs is computed at 4 lacs of Rupees, of which 3½ lacs appertain to lands held by tenants, and the rest to those in the zemindar's occupation, the local rate being charged at one Anna in the Rupee.

The rate of 1 Anna on 4,00,000 Rs. is Rs. 25,000 Rs., of which a moiety viz , 12,500 Rs. is distributed on the lands yielding the rents. viz., On the lands occupied by tenants...Rs. 10,937 8 0
 On the lands in the Zemindar's possession..... ,, 1,562 8 0
Rs....12,500 0 0

and the Zemindar's share of the Road
 cess is.....Rs. 12,500 0 0
 Minus ½ Anna on the amount of the
 Peishcush of 50,000 Rs..... 1,562 8 0
10,937 8 0
 Total Road cess payable by the Zemindar..... 23,437 8 0

The Zemindar shall pay the whole sum to Government by the prescribed instalments. Arrears of the local rate are recoverable from him under Act II of 1864, and he can recover the moiety from the tenants under the provisions of the rent recovery Act.

Section 49.
Section 50.

All disputes between land-holders and their tenants regarding the tenure and assessment of holdings may be settled by Collectors in summary suits brought before them. Such suits may be classed as follows :

1ST AGAINST THE ZEMINDAR.

Section 5.—Suit for unauthorized exactions.

Section 12.—For ejection without due authority.

Section 17 and 18.—Distraint to be sued for irregularities in the recovery of rent, and appeal against distraint.

Section 20.—Distraint liable for loss of or injury to distrained property.

Section 36.—Suit for damages caused by irregularity in publishing or conducting the sale of moveable property.

Section 40.—Appeal against notice of sale of land.

Section 49.—Summary suit where the Act is wrongfully enforced.

Section 47.—Disputing arrears.

Section 81.—For not granting receipts.

Section 30.—Persons entering the apartments of women, or forcing open the outer door. (Magistrate) Imprisonment for 6 months.

Section 82.—Application to Collector for demanding security from the tenant.

Section 45.—Applying for a warrant for personal arrest.

AGAINST THE TENANT.

Section 9.—For refusal to receive Patta.

Section 26.—Fraudulent conveyance to prevent attachment (Civil Court.)

Section 83.—For clandestine removal of crop, (Suit and also prosecution.)

Section 27.—For clandestinely or forcibly taking away distrained property. (Civil Court and Prosecution.)

Section 32.—Persons claiming interest in attached moveable property. (Civil Court after Collector's decision.)

Section 33.—Collector to determine on application the expenses incurred in attaching and selling property.

Vide Part III for conduct of suits.

Vide Chapter III in Part II for the rules under which land holders are liable for arrears of revenue, and the rules under which they may recover rent from their tenants.

Succession to Zemindar estates. In all cases of disputed succession to an estate, Collectors should report the circumstances of the case, with a genealogical list of the family and obtain sanction before putting any or either of the claimants in possession. As to succession by females, the Pandits explained the law as follows.

Bd.'s Standing Order,
No. 139.

The property of the person, who, having separated from his co-heirs, and not subsequently re-united with him shall devolve first upon his widow, and then upon his daughters. If the latter leave no sons, the said property would then go to his mother. Unless, after her, there be the other heirs specified up to his brother's son, the property would go to his paternal grandmother.

A female has a right also to any real property which might have been given to her by her husband, through affection. Daughters are entitled to succeed to their mother's property, though she has sons. Females are likewise entitled to the property given to them as dowry at their nuptials. This rule extends to females of all classes.

As regards the powers of widows inheriting estates, the Privy Council have ruled in their judgments in the Vessampeta case, that under the Hindu Law, the widow even of a Brahmin, has only a qualified proprietorship in the estate of her late husband, that on her death the estate shall lapse to the crown, on the failure of other heirs to her husband, and that in such cases, the crown has the same power, which her heir would have of protecting its interests by impeaching any unauthorized alienation by the widow.

Regulation of 1805. Estates, devolving by inheritance to heirs incapacitated by minority, sex, or natural infirmity, may be taken under the protection and management of the Court of Wards.

Minors shall not be allowed to take charge of the property till they attain proper age, which is prescribed to be 21 years.

Females who may possess means, ability, and discretion enough to manage the estates, may be put in charge of them. But persons incapacitated by lunacy, idiotism, or other natural infirmity should in no instance be allowed to take charge of the property.

The Court of Wards can deal only with estates charged with the direct payment of rents or revenues to Government.

The law relating to the Court of Wards is now in the process of a legislative amendment and consolidation.—*Vide Court of Wards in Part III.*

CHAPTER III:

RECOVERY OF RENTS BY LANDHOLDERS:

Land-holders may proceed to recover rent under Act VIII of 1865 provided the process be taken within one year from the time when it became due. The term land-holders includes 1, all persons holding under a Sannad Istmerar, and all other Zemindars, 2 Shrotridars, Jaghirdars, Inandars, 3 all persons farming lands from the above persons, 4 all persons farming the land-revenue under Government; 5thly. all holders of land under Ryotwary Settlement or in any way subject to land revenue direct to Government, and all other registered holders of land in proprietary right.

The term tenant includes all persons who are bound to pay rent to a landholder whether land rents, lease hold rents, Inam Jody or quit rents, water cesses, road cess.

When rent shall remain unpaid, at the time it ought to have been paid according to any written agreement, or the custom of the country, the amount remaining unpaid shall be deemed an arrear of rent.

The Land-holders No. 1 to 4 shall grant Pattas and take Muchilikas specifying the amount, and conditions and instalments of rents agreed upon.

Section 3.

The Land-holders (No. 5) can proceed under this Act for the recovery of rent, only if they have taken a lease or agreement in writing from the tenants.

Section 13.

The grant of a Patta does not seem to be necessary in this case.

If a land-holder shall for three months after demand refuse to grant a Patta, or a tenant shall after one month's demand refuse to accept a Patta and grant a Muchilika, a summary suit shall lie before the Collector.

Sec. 8 and Sec. 9.

The Collector may order a Patta to be granted or accepted, and award to the tenant such costs and damages as may be shown to have been incurred. If the land-holder neglects or delays to give Patta, the

Section 10

Collector may grant the Patta under his own seal. If the tenant refuses to accept Patta or give Muchilika, according to the award, a copy of the Collector's order is sufficient in the hands of the land-holders in lieu of Muchilika.

Section 71.

Section 72.

No suit brought and no legal proceedings taken to enforce the terms of a tenancy shall be sustainable, unless Pattas and Muchilikas are exchanged, or unless it be proved that the party attempting to enforce the contract has tendered Patta or Muchilika, as the other party was bound to accept, or unless both parties shall have agreed to dispense with such Patta and Muchilika. Such tender shall be evidenced by proof of service.

Section 7.

The exchange of Patta and Muchilika completes the contract. The powers of coercive process, and all rights to sue arise after the contract.

Land-holders may sue their tenants for arrears in the Courts, if they so choose.

Section 87.

When they elect to proceed under the Rent Recovery Act, they may distrain upon their own responsibility the crops and moveable property of their tenants.

Section 14.

When such arrears may not be liquidated within the current revenue

year, any saleable interest which the defaulter may possess in the land either by express contract, or by the usage of the country, may be sold in satisfaction of the Arrear, and interest and cost of attachment when any such has taken place. And when the Arrear cannot be liquidated by either of the processes, the land-holder may apply to the Collector for a warrant for the personal arrest of the defaulter, which is generally had recourse to in cases of fraudulent evasion of payment.

Section 38.

Section 45.

But when the defaulter is in arrear at the end of the year, and there is no sufficient distress upon the premises to satisfy the same, and the tenant has no saleable interest, in the land, the land-holder or his agent may apply to the Collector for a warrant authorizing him to enter upon and take possession of the premises, i. e. to eject or evict the tenant.

Section 41.

First the rules for the distrant and sale of moveable property. A demand shall in the first instance issue signed by the land-holder or his agent, and entrusted to the person employed to distrain. This shall specify the name of the tenant, the amount of the arrear, and the date on which it fell due. The distrainer shall produce it to the defaulter. and if the arrear be not paid, immediately, nor sufficient security for payment arranged, he shall act on the demand as his authority, and proceed to distrain, and on the day he makes the distrant, he shall deliver a copy of the demand to the defaulter, endorsing thereon a list of the property distrained, the place where it is lodged or kept, and a notice that the property will be brought to sale, in due course, unless the arrear, interest, and expenses of the distress be previously discharged.

Section 15.

When the tenant may be absent, a copy of the writing with the endorsement shall be fixed or left at his usual place of residence, or on the premises where the property may have been distrained.

The distrainer shall also send within 10 days a written notice to the Collector, or some officer employed by the Collector specifying details of property seized, the name of the defaulter, the date of seizure, and the amount in arrear.

Section 16.

This notice shall be marked with the date of receipt, when received in the Collector's office, and a copy of it sent by the Collector to the officer empowered to sell (Tahsildars under Act VII of 1839) in order that the property may be appraised, and eventually sold. The details of the appraisement shall be drawn out in writing, and signed by the persons whom the said public officer may nominate to make it, as well as by the officer himself.

The sale Commissioner is bound to bring to the notice of the Collector any irregularities in the distraint, and postpone the sale pending orders from the Collector. If the distrainer is found to have failed in furnishing the copies of demand, or notice to the tenant or the Collector, the Collector shall order the restoration of the property to the owner. The distrainer shall not be permitted to proceed any further, and the tenant may sue him before the Collector for loss or damages.

Section 17.

Upon the distraint, the defaulter may appeal by filing a summary suit within 40 days from the date of such distraint. If either no appeal is made or appeal made and decided against the defaulter, the distrainer shall take steps to bring the property to sale, and shall within 15 days apply to the Collector, for an order for the sale. On orders received from the Collector, the sale Commissioner shall fix up in some conspicuous place in the village, a notice of the day and place of sale, and the property to be sold, and also publish the fact by beat of drum. The time fixed for sale shall not be less than 7 days from the date of public notice, and not less than 30 days from the date of distraint.

Section 18.

The sale Commissioner shall sell the property in one or more lots to the highest bidder. If the sale of a part of the property satisfies the demand and other charges, which shall include a sale Commission of six and a half per cent., the remaining property shall be freed from the distraint, and any surplus realized by the sale handed over to the defaulter. The sale Commissioner shall scrutinize the charges and reject any portion which may appear unreasonable. But the distrainer or defaulter may appeal in respect of the charges to the Collector, who should determine the amount, and his order is final.

Sec. 33, 34 and 35.

The purchaser shall pay in the amount at once or within a given time, and in default a re-sale shall take place at the risk of the

defaulting purchaser, and to the credit of the defaulting tenant, if the second sale fetches a larger sum, any loss and expenses being recoverable from the defaulting purchaser by a summary suit before the Collector. The final purchaser shall be furnished with a certificate of the sale by the sale Commissioner.

The powers and liabilities of distrainer.

Section 24. The distraint shall not be excessive.

It shall be made after sunrise and before sunset.

Section 19. Distrainer may apply for aid to the nearest Police, who are bound to give aid, and watch every step so as to be able to give evidence when required.

Section 20. He is responsible for the safe custody of the distrained property, and shall be liable to be sued before the Collector for loss or damages if any property has been lost, damaged, or destroyed, from want of precaution on his part.

Section 21. If crops or ungathered products be attached, he may cause them to be sold when fit for reaping or gathering, or may cause them to be reaped and secured in proper place until sold. The expenses of such reaping and storing shall be paid by the defaulter, or recover from the sale proceeds.

Section 22. The distrainer shall not work the bullocks or cattle, or make use of the goods or effects distrained. He shall feed the animals and the cost shall be charged against the defaulter.

Section 28 and 29. The distrainer may force open any stall, cowhouse, granary, godown, enclosure, or other building, but he shall not enter any apartment apportioned for the Zenana, or break open a house, the outer door of which may be shut, except in the presence of the Police. In the case of Zenana previous notice should be given to vacate, and means should be furnished for their removal. Soon after search and distraint, the room shall be left free for occupation. For acting against the provisions of this section, a criminal prosecution shall lie.

Section 22. The distrainer shall receive the arrears and costs from the defaulter, whenever tendered before the date of sale and return the property.

If the defaulter has made a fraudulent conveyance of property to prevent distress, any Civil Court may summarily cause the property to be delivered up to the distrainer. The defaulter shall be liable to criminal prosecution, Section 424, I. P. Code.

Section 26.

Section 27.

If any person forcibly or clandestinely take away distrained property, a Civil Court may likewise order its restoration, and the offender shall be also prosecuted.

Section 31.

When the sale of distrained property is countermanded, the defaulter shall be liable for all costs, which shall be levied as an arrear.

Section 32.

Claims to distrained crops, by third parties, on grounds of a previous sale, mortgage, &c., shall not bar the prior claim to rent due. But if the claim refer to any other moveable property, the Collector shall hold immediate enquiry, and if satisfied, may postpone the sale, and adjudicate on the claim, and pass orders for the sale of the property or its release. The order shall be final, but the aggrieved party may bring a suit in the Civil Courts for the property if unsold, or for damages, if it has been sold, against the party by whom the property was brought to sale.

Section 36.

No irregularity in publishing or conducting a sale of moveable property shall vitiate such sale, but persons aggrieved may sue for damages before the Collector.

II. Rules for the process to sell defaulter's interest in land.

Section 39.

The first process to issue is a written notice from the landholder to the defaulter, stating his intention to sell the land, if the arrear be not paid within one month from the date of its service. A duplicate of the notice shall be sent to the Collector, with an endorsement stating the date of the service, and the mode in which it was effected. The notice may be served by delivering a copy to the defaulter or to some adult male member of the family at his usual place of abode or to his authorized agent, and, when such service cannot be effected, by affixing a copy of the notice on some conspicuous part of the last known residence or some portion of the land to which it refers.

Against this notice, the defaulter may appeal by a suit before the Collector within one month from the date of the service. If no appeal be made, or if appeal be made and decided against the defaulter, steps may be taken for causing the sale, which shall be conducted under the rules laid down for the sale of moveable property. The sale Commissioner shall conduct the sale.

Section 40.

III. Process for ejectment of a Ryot.

Ejectment may be applied for, by moving the Collector to issue a warrant for the land-holder taking possession of the land of the defaulter. The Collector may issue the warrant on the production, of a written statement, containing the name of the defaulter, the description and extent of the holding, the amount due for arrears, interest, and costs of attachment, and the date at which it fell due, and also of a declaration that there is no sufficient distress on the premises, and that the tenant has no saleable interest in the land. The warrant shall set forth that unless payment is made within 15 days, the defaulter will be turned out of possession; and it shall be served, by the Police in the manner laid down for serving notice of sale of land. The defaulter may appeal within 15 days from the date of service, but if no appeal be made, or if the appeal be decided against the defaulter, the Police Officer shall place the person, who has procured the warrant, in possession of the land. With this delivery, the tenancy ceases and determines. But the party aggrieved may file suit in the Civil Court within one month, to reverse the delivery of possession.

Section 43.

Section 44.

IV. Process for personal arrest of the defaulter.

On an application to the Collector, with a statement of the kind referred to already, the Collector may give a warrant for the personal arrest, only when he has reason to believe that the defaulter or his security is wilfully withholding payment or has been guilty of fraudulent conduct to evade payment. The warrant shall state that if the amount due be not paid within 24 hours, the defaulter must be lodged in the jail. The defaulter may dispute the demand and desire to be taken before the officer issuing the warrant, and before him make

Section 46.

his denial. The officer may suspend the execution of the warrant, if the defaulter furnishes security for his attendance and for the costs occasioned by the denial. The security need not be required, if the statement on which the warrant was issued was untrue. The warrant is entrusted to the Police Officer.

Section 47.

No person shall be imprisoned as a defaulter for more than two years, whatever be the amount of arrears, nor for longer period than 6 months, if the arrears do not exceed 500 Rs., nor longer than 3 months, if the arrears do not exceed 50 Rs. The imprisonment shall not extinguish the debt. During imprisonment, the person who obtained the warrant shall pay subsistence money at the established rates, and when such subsistence money is not paid, the prisoner shall be entitled to his release.

V. General Provisions.

Land-holders may delegate their power to their assignees or agents. Any person injured by such persons shall be allowed to sue either them, or their principal or both, but in no case shall the principal be liable to imprisonment, nor liable to any greater damages than the plaintiff has actually sustained, where the act complained of was committed by his agent, or assignee and was not sanctioned by him.

Section 79.

Heirs, or legal representatives of land-holders, and persons authorized by this Act to proceed summarily for arrears of rent may institute or continue proceedings, whether the arrears accrued before or after they were entitled to the land. Notice shall be given to the Collector of the first step taken by them under this section.

Section 80.

Land-holders may apply to Collectors for authority to demand security from the tenants before cutting or removing crops or produce. If the security is not furnished as ordered, the Collector may make over to the landholder a portion of the produce as is equal to the amount of the demand.

Section 82.

Section 83

Land-holders may file suits against tenants for clandestinely cutting or removing the crop without their knowledge or presence.

Section 84. Land-holders may proceed against the tenant, or his security or both.

Section 85. Managers of Estates, under Court of Wards and public officers holding lands in attachment for arrears of revenue or under the order of a Civil Court have the same powers as land-holders for the recovery of rent.

Section 86. All farmers of public revenue may proceed against their sub-renters under this Act, if they have taken written engagements from their sub-renters specifying the amount, such as Abkary renters, jungle renters, &c

CHAPTER IV.

LIABILITIES OF LAND-HOLDERS TO PAYMENT OF GOVERNMENT DEMAND.

Act II of 1864 provides for the process to be taken against land-holders and others who owe to Government arrears of public demand.

Public demand includes cesses, or other dues payable to Government on account of water supplied for irrigation (VII of 1865), and Local cess (III of 1871) and fees legalized by law or usage (IV of 1864) and any revenue, and advances made for cultivation.

The term land-holder includes—

- Section 1.
1. Istmirar Zemindars.
 2. Other Zemindars.

3. Shrotriendars, Jaghairdars, Inamdars and all persons farming the land revenue under Government.

4. All holders of land under Ryotwary Settlement, or in any way subject to the payment of revenue direct to Government.

Section 2. The land, the buildings upon it, and its produce shall be regarded as the security of public revenue.

Section 3. Every land-holder shall pay the revenue due on his lands, punctually before the date it falls due. For this purpose, kists or periods of instalment are fixed under the authority of the Board of Revenue, and notified in

the District Gazettes. In the case of Zemindars, such Kistbundy is determined in the Sannads or by usage.

A table of the Kistbundy for each District is given in the Board's Standing Order. The kists are generally from November to June, which is the period when crops are grown or reaped. In some Districts the kists are fewer than others. In Vizag, the earliest kist falls in August. November is the general commencement of the Kists.

The Kists fall due on the 15th of each Kist month. They shall be paid in current coin, currency notes or English and Australian Sovereigns at par.

Section 4. Any instalment not paid by the date due constitutes an arrear of Revenue.

In reference to Zemindaries and other estates liable to fixed lump payment, the instalment is accurately known at each instalment; but in the case of the Ryotwar lands, the actual demand being determined in the Jamabundy, the exact Kists cannot be known before the Jamabundy, but for all practical purposes, the proportion of Kist for the preceding year is taken as the guide, modified by a due consideration of the extent relinquished, or new lands taken up for the year.

Whenever revenue may be in arrear, the Collector or other officer empowered by him, (this is generally the Tahsildar) may proceed to recover the arrear together with interest and costs of process by the sale of the defaulter's moveable and immoveable property, or by execution against the person of the defaulter.

If the defaulter hold under a Sannad Istmirar or other similar instrument, the mode of recovery shall be according to the terms of the Sannad, and in the case of other defaulters, the Collector may at his discretion proceed against the moveable or immoveable property or both.

The terms of the Zemindary tenure are that the Zemindars should pay the Peishcush punctually, or "their Zemindary or personal property shall be answerable. In this event their personal property will be liable to attachment in the first instance, and the lands will

“be ultimately sold.” Though personal property may according to the terms be first attached, it was considered questionable whether it can be sold without the Zemindar’s consent, until the landed or immoveable property has been sold. The Government have decided that, that the Zemindars personal property should be first sold, and then, if the arrear is unliquidated, the land.

Stdg. Order ²⁷⁴
2.

Interest shall be charged on arrears at 6 per cent. per annum. The demand for interest should be regulated with discretion so that it may not press heavily upon parties who have a claim to indulgence, on account of losses, sustained from adversity of season or other unavoidable cause. Collectors may report for orders, whenever there may be grounds for reducing, or remitting, the demand for interest.

Section 7.
Stdg. Order, No. 261.

Grace of time may be allowed for paying Kists, in really bad seasons, when there may be grounds for showing such indulgence. In cases where the Zemindars have been indulgent to the ryots, and have been usually punctual in the payment of their Kists, they may not be pressed hard for payment. The Collectors shall report for orders cases in which such forbearance may be deemed requisite.

Stdg. Order, No. 230.

The Government lay down that Zemindaries shall not be sold without the previous sanction of Government. Collectors will therefore previous to issuing a notice of sale apply to the Board for the sanction of Government to sell any portion of a Zemindary estate.

Pro. Board, 15th May
1865.

In accordance with the sentiments expressed by the Court of Directors, Collectors should abstain, except in cases of absolute necessity from resorting to the sale of ancient Zemindaries for arrears of Revenue.

Stdg. Order, No. 262
of 1837.

Permanently settled estates when sold at auction for arrears of Revenue may be purchased by Collectors on behalf of Government, but not for more than their value, or for a larger sum than the amount of arrears due to Government.

Stdg. Order, No. 259
of 1821.

1st.—Rules for the seizure and sale of moveable property.

The procedure under Act II of 1864 is almost the same as that under the Rent Recovery Act, except that under the latter every step of the Zemindar, should be authorized by or enforced through the Collector or the Courts.

Section 8 to 21.

The first step towards attachment is the issue of a demand by the Tahsildar. The Collectors may empower Tahsildars to do so, by a general order to that effect. The distrainer is to be furnished with a demand in writing which he must produce, and which, if the arrear and costs be not paid immediately, will be his authority, without further notice for making the distress. On the day of the distress a copy of the demand, endorsed with a list of the property should be delivered to the defaulter, with a notice stating that the property will be immediately brought to sale, unless the arrear, interest, batta and all other expenses of the distress be previously discharged. The copy of the writing shall in the absence of the party be fixed or left at his usual residence or on the premises where the property may have been distrained, before the expiration of the third day from the day of distress. If the amount is left unpaid, or sufficient security not given, the distrainer shall report the same to the Tahsildar, transmitting the list of the property distrained.

If the defaulter pay the amount and costs due, at any time previous to sale, the distrainer shall release the property at once; but if it is not paid, the sale Commissioner (who is the Tahsildar under Act VII of 1839) shall cause to be affixed to the outer door of the defaulter's house, or on the premises where the property may have been distrained a list of the property to be sold, with a notice of the place and date of sale and published by beat of drum in the village where the land under arrear is situated, and in other places to give due publicity.

Sec. 10
22

The sale shall not take place until the expiration of a period of 15 days from the date on which the notice may be so fixed. On the appointed day, the property shall be sold in one or more lots, to the highest bidder, and the surplus realized may be paid over to the defaulter.

Sec. 23
33

NOTE.—The lower figures in the marginal reference indicates the corresponding Section in Act VIII of 1865.

The purchaser shall pay the amount of sale immediately or within a given time. In default a re-sale shall take place at the defaulting purchaser's risk, but to the credit of the defaulter if a higher sale than the first is effected.

Sec. $\frac{24}{35}$

The distrainer's duties, powers [and responsibilities are almost the same as those under Act VIII of 1865.

Sec. $\frac{14}{24}$

1. Distraint shall not be excessive.

Sec. $\frac{15}{25}$

2. Distress shall be made after sunrise and before sunset.

Section 8 and 9.

3. The distrainer shall on the day of the distress deliver to the defaulter, a copy of the demand, endorsing thereon a list of the property distrained, and also send the list to the nearest sale Commissioner.

4. He shall receive the arrears and costs paid at any time before the sale, and release the property.

Section 10.

5. He may attach crops or ungathered products, and sell them when fit, or reap and store them in proper places, the expenses being borne by the defaulter on his receiving the property, or from the sale proceeds. But crops except in the case of waram lands should not be prevented from being removed, unless duly attached. The defaulter's tenant, may pay the arrears and release the crop if it belongs to him and may deduct the payment from any sums due by him to the defaulter.

6. The Government Revenue has priority of claim to the crops and gathered products of the ground in arrear and no claims to them whether founded on a previous sale, mortgage or otherwise, shall bar such prior claim of Government.

Section 17.

7. But in respect to other property, any person interested, not being defaulter or his surety may prefer a claim. In such cases, the distrainer should before sale, find proof which he should be prepared to establish before the Courts, that the property is responsible for the arrears. If he causes it to be sold, without such proof, the claimant on proof of his right to any Civil Court may recover from the distrainer the full value of the property, interest, costs and damages.

Sec. $\frac{16-18}{26-27}$

8. The distrainer's power of enteringⁿ in houses and other buildings is the same as under the rent recovery Act. Persons entering the apartment of women or forcing open the outer door of a dwelling house contrary to the provisions of the law are liable on conviction before a Magistrate to a fine of 500 Rupees, or to imprisonment not exceeding 6 months.

Sec. $\frac{19-20-21}{28-29}$

9. When a defaulter may make fraudulent conveyance of property, or if any person forcibly or clandestinely takes away distrained property, the redress for the distrainer is in the Civil Courts, who shall summarily cause the property to be delivered to him, Criminal prosecutions also shall lie.

Sec. $\frac{16-18}{26-27}$

10. Distrainer shall not work bullocks or use the goods or effects distrained. He shall feed the animals at the cost of the defaulter. He shall be responsible for the property, if lost, stolen, or damaged from want of precaution or from improper use. The loss shall be recovered from him by summary process by Collector.

Sec. $\frac{12}{23}$

Sec. $\frac{13}{20}$

Rules for the attachment and sale of land for public revenue.

The land which is responsible is any land or lands included in a Patta in the name of the defaulter. The payments of Kist cannot be credited to individual fields, but against the entire amount of the Patta; and the arrear, however, small attaches to the entire holding. But only such portions of a holding as may be sufficient to cover the arrear and costs need be attached. The division of lands and estates for this purpose is regulated under Sections 45 and 46 of the Act (II of 1864). Vide Chapter on the Zemindary tenure. It is desirable that houses not situated on lands under arrears should not be attached, unless the arrears cannot be realized in any other way. Board's Proceedings, 6th June 1870.

Portions of Inams may likewise be sold for arrears, the quit rent being divided under the provisions of Section 45. Their sub-division and demarcation should be made before sale and the expenses of the division charged and levied as an arrear. As far as possible the sub-division of Inams should be made by Survey numbers.

S.O. $\frac{173}{5}$

The Ryotwary fields may be divided to any extent.

S. O. No. 272.

When the ownership of land is doubtful, the process should be against the land and not against the personal property.

When land is sold under a Court Decree, the process should be likewise against the land and not against the proceeds of the land. The purchaser at a Court sale takes the land with its encumbrances and can ascertain at any time from the Tasildar the arrears payable to Government on the land.

Stdg. Order, No. 267.

If lands on which arrears are due are under a Court's attachment, the Revenue authorities may also attach the land, if the Court attachment is one before judgment, and not in satisfaction of a judgment. But if it is one after judgment, the Revenue Authorities cannot interfere. Section 89 of the Civil Procedure Act (VIII of 1859) provides that attachment before judgment shall not affect the rights of persons not parties to the suit.

S. O. No. $\frac{267}{1}$

In respect to lands held by alienees by transfer from the registered holder (or Pattadar), however informal, the Government have ruled that no such lands should be sold until all the other lands and property in possession of the Pattadar are first sold, unless the arrear due be caused by the default of the alienee. Enquiry should be made in all such cases, whether the lands to be sold are in the possession of the registered holder or not, and whether the arrear is due by the registered holder or by the alienee on the portion alienated.

S.O. $\frac{274}{3}$

In attaching and selling landed property for arrears, other than land revenue, care should be taken that only such interest in the land as belongs to the defaulter is attached and not the shares of the other members of the family, who are no parties to the transaction.

Board's Proceedings,
29th July 1875.

Sections 25 to 35 prescribe rules for the attachment and sale of lands. The first step towards it is the service of a written demand upon the defaulter, specifying the arrears due, the batta to be paid, and the time allowed for payment. The service of the notice is effected, by delivering a copy of the demand to the defaulter, or to

some adult member of the family, or to his authorized agent, or by affixing a copy of it on some conspicuous part of his last known residence or of the land to be attached.

If the arrear and costs be not paid by the prescribed date, or sufficient security not offered to the satisfaction of the Collector, the land is attached. This is done by affixing a notice in English and in Vernacular, at least one month before the day of sale, in the Collector's Office, in the Taluk Cutchery, in the nearest Police Station, as well as on some conspicuous part of the land and in the District Gazette. It shall specify the particulars of the land and arrears, the time, place, and conditions of the sale, the proportion of Revenue due for the Fusli subsequent to the day of sale, and notify that if the amount be not paid within the prescribed date, the land will be brought to sale. The attachment shall also be proclaimed by beat of Tom Tom.

The defaulter is responsible for the assessment of land up to the day of sale, which may be before or after the expiration of the Fusli. He may recover any rent due to him on the land on the day of sale, by any other means than distraint.

Sales may be postponed if the defaulter furnishes sufficient security. He or his tenants or mortgagages may pay up the amount of arrear and costs, previous to the sunset of the day preceding the day of sale, and rescue the property. The tenants may deduct such payments made by them from any rents due to the defaulter. Mortgagages and other encumbrancers shall treat the money paid by them as a debt chargeable on the land, but they shall take precedence over other charges according to the date of the payment.

The sale shall take place on the prescribed day. It shall be peremptory and outright, and shall not be postponed. It shall be free of all encumbrances. Any crop grown after attachment shall be sold with the land on which it is growing. Board's Proceedings 10th February 1874.

The conditions of the sale are as follows—

The sale will commence at 11 A. M., and the land should be knocked down to the highest bidder without reserve. Fifteen per cent. of the purchase money shall be paid at once, and the rest within 30 days, and in default, a re-sale shall take

S. O. $\frac{275}{6}$ and
Section 36.

place at the defaulting purchaser's risk, and for the benefit of the defaulter.

All loss and expense attending the second sale shall be recovered from the defaulting purchaser, as an arrear of Revenue. The surplus sale proceeds shall be made over to the defaulter, unless otherwise ordered by the injunction of a competent Court. Any persons may bid, and even the defaulter, but not any public officers.

Section 41.

All bidders are to state if they are the agents of any, and if so, should produce authority.

The purchaser shall be registered, and furnished with a sale certificate by the Collector which shall be conclusive evidence of the purchase. It need not be on stamp, as a document executed by Government, but it should be registered under the Registration Act.

Sections 38 and 39.

The purchaser succeeds to all the rights, interest and property of the former land holder in the estate. He may lawfully assume possession of the property, but if his entry be resisted; he should apply to the Courts, who shall put him in possession, giving effect to the sale Certificate, as if it was a decree of the Court.

Contracts with and payments to defaulters, are binding on the purchasers, if they are not fraudulent in their nature, nor made after the sale. Engagements for lower than usual assessments, shall not be binding, unless they are made bona fide for the purpose of permanent buildings, or for improvement of waste land.

Section 40.

The Board's sanction to the sales of land is not requisite, but registers of sale are called for by them, nor are appeals to Collectors against sales of land admissible.

S. O. $\frac{275}{5}$

Section 3 of 1875.

Parties aggrieved should seek cancelment of the sale in the Courts.

The cancelment of sale may be sought on the ground of any irregularity in the proceeding, such as.

1st.—That the land at the time of sale was not in the possession of the defaulter, and that some other was bona fide owner of it at the time. The Adungal and the village officers statement are

not to be implicitly adopted, but discretion must be exercised in making further enquiries.

2nd.—That the lands were let off at an unfair price.

3rd.—That the sale was not conducted on the day published.

4th.—That the attachment notice and sale notice were not duly published in the District Gazette or elsewhere.

5th.—That no arrear was due, or that the arrear was paid previously to the day of sale.

6th.—That a breach of the Regulations took place,

Under existing orders, the sales cannot be cancelled otherwise than by a Court Decree.

The Collector however, it would seem, may entertain appeals against attachment.

Sureties are liable to Revenue Process for arrears of revenue equally with the defaulter. All the remedies against the defaulter may be employed against the Sureties, either simultaneously with, or prior or subsequent to taking process against the defaulter.

Sureties.

When defaulter or his surety may reside or hold property in another District, the Collector of such District may enforce the Act against them in respect to the property within his District on the application of the Collector in whose District the arrears fell due. The party proceeded against, may sue in his own District the Collector who made the application.

Section 57.

Management of Estates under attachment.

When attaching the land, or at any time during the attachment, the Collector may assume the management of an estate and entrust it to an agent, appointed by a Certificate with written instructions under his seal and signature, and if the property be too inconsiderable, to the care of a revenue officer who shall be the agent. Notice of the assumption of the management shall be served on the defaulter, in the manner of the first demand and notified by public proclamation on the land and in the District Gazette.

During such management, all engagements of the defaulter shall be binding on the Collector except those collusively made,

or made after the assumption of the management. Engagements for lower than the usual rents shall not be binding, unless they are bona fide made for the purpose of permanent buildings or for the improvement of waste.

All payments made by tenants to the defaulter before attachment shall be valid against the Collector but not those made after the notice of assumption, nor those made before they were due.

The expense of management shall be defrayed from the income of the property attached. All sums received during attachment shall go first to the expenses of attachment and management, then to the discharge of arrears and interest at 6 per cent., and as soon as the arrears are liquidated, the attachment shall be removed. The duties of the Agent are thus.

He shall collect all rents and profits according to existing engagements, or in their absence according to established usage.

He shall keep accounts of receipts and expenditure and submit them to the Collector ; shall pay over all balances in the Collector's Treasury.

The defaulter may inspect the accounts at all reasonable hours, and take copies of the same at his own expense. He is entitled at the end to a full account of the transactions during management.

The agent is liable to be prosecuted or sued for any criminal or illegal act, or other injury done by him to the defaulter or to the estate or to his tenants, or other persons holding by subordinate title.

As a general rule, estates should not be taken under management, but in very exceptional cases, in which the sanction of the Board should be applied for. But the law should be enforced for the realization of the arrears by the sale of the property.

When lands or estates, and Inams are put up in auction for arrears, and no bids are offered, such lands will be bought in by Government, the nominal value being charged in the accounts to the credit of Land Revenue.

Previous sanction of Government is not necessary for the sale, for arrears of quit rent, of Inam lands forming religious or charitable endowments. Lands forming temple endowments should not however be sold without the permission of the

Stdg. Order, No. 272.
Para. 9.

S.O. $\frac{277}{3}$
of 1871.

Board, and after attachment the Pagoda Committee should always be first offered the alternative of settling the claim themselves.

Sales should be conducted generally by the Tasildar and his subordinates as Revenue Inspectors ; but if the estates are large and important, a Deputy Collector or other Divisional Officer should conduct the sale. It is important in

Section 44.

conducting sales that as far as possible, no

Section 53.

larger section of the land is sold than is abso-

lutely necessary to cover the arrear with inter-

est and expenses of division, attachment, management and sale. All processes shall be served by a special establishment paid from the batta levied on each process. The batta and costs shall be levied as an arrear of Revenue.

When a process is issued, the batta should be levied, though the payment of the arrear is made previous to its service. Likewise, when a sale of lands is countermanded, the defaulter is liable to pay all the expenses of attachment as if the sale had taken place, and it shall be levied as a first demand.

When process is served through a village officer, no batta shall be levied.

Any persons aggrieved by any proceedings under Act II of 1864 may apply to the Courts for redress, but such suits shall not be entertained unless filed within six months from the day on which the cause of action arose. The Civil Courts cannot entertain suits regarding rates of assessments, though they may hear suits in regard to liability to rents or assessments.

When the personal property and lands of the defaulter or his surety fail to liquidate the arrears, interest and expenses of process, and if it should appear that the non-payment was wilful or fraudulent,

Section 48 of Act II
of 1864.

the defaulter or his surety, not being a female, may be arrested and imprisoned in the Zillah Jail, by a warrant from the Collector, addressed to the Jailor. The officer entrusted with the warrant shall produce the warrant and the person arrested to the Jailor. The warrant is sufficient authority for the jailor to receive and keep the person in the Jail. The periods of imprisonment are the same as those laid down in Act VIII of 1865. The imprisonment does not extinguish the debt. The prisoner shall be maintained at the

Government expense. A quarterly return of such persons imprisoned shall be returned to the Board.

Responsibilities of Joint Pattadars.

Joint Pattadars are jointly and severally responsible for all arrears due by themselves or their partners to the full extent of all the property involved. The responsibility being incurred by one's choosing to take another as a partner, the joint property cannot be relieved from liability. The whole field should be attached, for any the least arrear due by any of the partners, but property registered in the sole name of the defaulter may be attached first for the sake of convenience. The fact is that one's joint interest in any lands, renders such joint Patta lands liable to be sold for any arrears due by him on any lands for which he holds a Patta. Suppose A and B hold a joint point No. 1, and another with C No. 2, each having besides separate fields on exclusive Patta. If A falls in arrears in Patta No. 1, or 2, or in his exclusive Patta, the joint Patta lands are also liable to be sold.

Board's Proceedings,
23rd May 1871, No. 2124.

Act VI of 1867, declares land and the buildings thereon to be regarded as the security of the public revenue, as in the other parts of the Presidency. Such revenue being assessment, quit rent, ground rent or other charge on the land, payable to Government.

Collections of Land
Revenue within the
Town of Madras.

This enactment is almost a copy of Act II of 1864 as regards attachment and sale of property, the liabilities, and responsibilities of defaulters, and purchasers, and of distrainers.

The land in Madras is held not upon annual Pattas, but on permanent Title Deeds or Certificates. Not only culturable lands but also those occupied by houses and gardens, are subject to the public assessment.

The first demand may be made on the owner, tenant or occupier or holder of the land subject to the payment. In default of payment according to notice, the Collector should attach and sell the moveable property of the owner, wherever found, or in the case of the tenant, occupier or holder of the land, distrain and sell any moveable property found upon the land, and if he is not able to recover the arrear by this

Sec. 33, 4 and 5.

process, the land and buildings therein shall be sold. Arrears are chargeable with interest at 6 per cent.

The attachment of moveable property shall be made by a distraining officer, provided by the Collector with a written demand. If the defaulter be absent, a copy of the demand with the endorsement of the property distrained shall be fixed or left at his usual place of residence, and the inventory shall be sent to the Collector. The powers and responsibilities of the distrainer are the same as under Act II of 1864.

Before attaching land, a demand shall be served on the defaulter, the service being effected as in the case of lands under Act II of 1864. If the amount be not paid within seven days, the land shall be attached, by a notice and proclamation. Persons interested, as a tenant, mortgagee, &c., may redeem the land from attachment by the payment of the arrear and costs. If the arrears remain unpaid, the land shall be sold. The purchaser shall be bound by contracts entered into by the defaulter, and payments made to him, as they would have been binding on the defaulter.

All lands brought to sale shall be sold free of all encumbrances except such as were bona fide created before the introduction of the Act (VI of 1867.)

In all other respects the procedure, duties, rights and liabilities of defaulters, public officers, and purchasers are the same as under Act II of 1864.

CHAPTER V.

THE INAM TENURE.

Nature of an Inam. An Inam is a grant of land or of some interest in it, either free from payment or subject to a light quit-rent or favorable rent known as Jody.

What it consists of. It may consist of land, as isolated fields, or clusters of fields, or entire villages, or of a right to the Melwaram assessment of the land, or to a share in the crop or revenue from such land, or over a given extent. Isolated fields held as Inam are known as minor Inams, as distinguished from Inam villages, which are either Shrotriems, or Jagheres, Kandrikas, or Kattuguttas.

Inams without specification of fields, but consisting of a right to a share over a given area are known as Shamlat Inams. This kind of Inam is generally found under the class of Dasavandam or tank repair grants.

The Melwaram Inams are in fact alienations of the Government Revenue on the land, which is held by Ryots. The Inamdar is the land-lord of the Ryot, and has no right to the land.

Shrotriem is a word which means the property of one versed in the Vedas, (Sruti means Veda). Shrotriems were originally granted for the support of a Brahmin community distinguished for religious learning. The term is also used to denote the grants of villages by Government to its servants for meritorious services.

Several of the Shrotriem villages were subsequent to the grants, converted into share villages, the grantees being allowed $\frac{1}{6}$, $\frac{1}{8}$, $\frac{1}{3}$, $\frac{1}{4}$, $\frac{1}{5}$, or $\frac{1}{2}$ of the annual revenue of the villages with liabilities for the repairs of the irrigation works, and for the payment of village servants. They were known as Ardhamaniam ($\frac{1}{2}$ share) Trishwekam, ($\frac{1}{3}$) Cháturbhagam ($\frac{1}{4}$), Pancham Hessa ($\frac{1}{5}$) Shadbagam ($\frac{1}{6}$) and Ashtabágam villages ($\frac{1}{8}$). In the settlement by the Inam Commissioner, these complications were removed, by the transfer of the villages to the Inamdars, on a reasonable assessment and quit rent, or by an assignment of land equivalent to the average annual value of the share, in lieu of the village.

Inams have been derived by grants from the ancient rulers of the country, as well as from the British Government. The latter consist of Shrotriems and Jagheres granted to public servants, and others for distinguished services to the State, of grants of land or assessment for choultries and rest-houses, and of grants made in lieu of service Inams which have become unprofitable, or in lieu of Pagoda and Mosque allowances discontinued, and of fees and privileges resumed, or in compensation for other lands taken up for public purposes.

Inams may be classed in respect to the object of the grant into (1) Religious, (2) Charitable, (3) personal or subsistence grants and (4) service grants.

(1). Religious Inams are those held for the support of religious institutions such as Hindu temples, Mosques, Idgas, Dargas, and Christian Churches, and for the performance of services in them. They are called Devadayam Inams, being assigned to gods, and are continued so long as those institutions or services are kept up.

(2). Charitable grants are those held for the support of Colleges, Schools, Choultries, water-pandals, mattams or convents, tanks, ponds, wells and bridges and channels. These are known as Darmadayam Inams and are continued so long as the institutions and their services are duly kept up.

(3). Personal grants are those held by individuals or communities for their subsistence and personal benefit. They are known as Brahmadayam and Kairati Inams, being generally grants made to Brahmans, and Fakirs or Mussalman ascetics. They are either hereditary in their tenure, or limited for one or more lives. The Inam Settlement furnished opportunity for rendering them freehold and permanent property without limitation or interference by Government.

(4.) The service Inams are of two kinds, and are held by servants renderin service to the state, or to the village community. The state servants enjoying such Inams are, the village Karnam, or Accountant, the Monegar and Munsiff or the village head, known also in some Districts, as Peddakapu, Reddy, or Karedar, the Toty or Vetty, who is the village menial servant, the Notagar, or the Shroff, the Nirkatti, or the distributor of water for irrigation, the Uddari, known also as Mohatad, Kolgar, or Tandalgarg employed as the village peon in making collections, and the police servants such as Kavalgars, Taliaries and Kattubadies. After the revision of the Revenue, and Police establishments, the village Revenue servants recognized are the Karnam, Monegar, Toty, and the Nirkatti for large works of irrigation.

The village Artizans consist of the smith, the carpenter, the astrologer, the cobbler, washerman and barber. In the Carnatic and Mohamedan rule, the village establishments consisted of 12 servants, under the name of Barabaloti.

Inams are excluded from the permanent settlement, and reserved for Government, except in certain estates such as Venkatageri, Kalastri, Kaveti, Naggar, &c. In respect to reserved Inams, the Zemindars have no power to interfere. They can neither resume nor divert them for other than the original purpose of the grants, without the express sanction of Government, in which case the Zemindars shall pay for the land so appropriated such assessment as may be fixed by the Collector. Inams not reserved from permanent settlement, and enfranchised Inams are liable to the jurisdiction of the Courts.

Inams granted by Zemindars, Polegars, and other land-holders, are invalid, being opposed to Section 12, Regulation 25 of 1802. Inams so granted are resumable when the estates revert to Government or fall under the management of Court of Wards.

Under the Rules for the Inam Settlement, the minimum age of an Inam to entitle it to be recognized as valid was fixed to be 50 years of actual possession and enjoyment as Inam, such proof being furnished by the entries in the viliage accounts of the earliest years of the British rule, in the permanent Settlement Accounts, in the Revenue Registers prepared under Regulation 31 of 1802, in the accounts of the earlier surveys and in other periodical registers prepared. But where such proof may be wanting, owing to the reversion within the previous 50 years, of the estates in which they may be situated, it may be shown that the Inams were held from the date of such reversion, circumstantial evidence also being furnished to establish a reasonable presumption of the enjoyment of the Inam for upwards of 50 years.

If the Inam was founded on fraud, it should be immediately resumed. If the party holding it was not a party to the fraud, consideration should be given to the long enjoyment, and the Inam continued on an adequate quit rent varying from $\frac{1}{2}$ to $\frac{2}{3}$ for the defect in title. The quit-rent charged for such defect is not an enfranchising quit-rent. All religious Inams and charitable grants are to be confirmed on the conditions of the grant for the support of Institutions and services.

Inams in Permanently settled Estates.

Board Standing Order, No. 162.

The minimum age of a valid grant.

Principles of Inam Settlement.

In respect to personal Inams, the holders have been allowed the option of enfranchising the Inams, if they were the heirs of the original family to whom the grant was made. Where they were held by alienees, and successors not in the direct line but without fraud such were confirmed, the quit-rent being charged compulsorily.

The quit rent was of 3 rates viz., $\frac{1}{8}$, $\frac{1}{4}$ and $\frac{1}{2}$ of the assessment of the land exclusive of Jody, that is, the rates were charged on the difference between the assessment and the Jody. The $\frac{1}{8}$ quit-rent was applied where the present holders had heirs, or had the prospect of getting heirs. The $\frac{1}{4}$ quit-rent is charged where the family is terminable with the next heir, such as where there are a mother-in-law and daughter-in-law or two widowed sisters. The $\frac{1}{2}$ quit-rent is charged where the family is to cease with the present enjoyer, that is, where the Inam is held for one life only.

The charge of quit rent is an equivalent to the reversionary rights of Government, which are given up by the settlement and accordingly, it is smaller in rate where the Inam is to revert at a distant period, and larger where such prospect is less distant.

The amount of quit rent should not be less than 2 annas for dry lands, nor less than 4 annas for wet lands. In future sub-divisions, these limits should be observed.

The quit-rent shall be charged in terms of 2 annas, when the value of the Inam is below one Rupee, in terms of 4 annas, on amounts from 1 to 5 Rupees, and in terms of 8 annas from 5 to 10 Rs. and in terms of a Rupee above that sum.

All cases of lapse, pending at the settlement were treated under the rules, and the Inams were confirmed at the different rates of quit-rent or resumed, according as there were heirs or not.

The legal effect of enfranchisement by the charge of a quit
 M. Act IV of 1862. rent is to acquit the holders from all interference by Government, such as attachment, enquiries of lapse and resumption. Enfranchised Inams are transferable at the pleasure of the holders, while Inams not enfranchised are continued subject to the disabilities, which are imposed by Imperial Act 23 of 1871, embodying the provisions of the old Regulation 4 of 1831.

The assessments adopted for the settlements were either the Revenue settlement rates where such were determined, or the old survey field assessments. But where the Inam lands had not been regularly assessed, the assessments were calculated in reference to the rates on the adjoining Government lands.

Inams, the owners of which failed to attend and prove their claims, were attached for one year; at the end of which period, they were resumed, if no claim was made in the meanwhile.

Title-deeds are granted, for all Inams found valid and confirmed by the Inam Commissioner. But the Title-deeds do not create or convey any right to the land, which was not possessed by the Inamdar, but simply confirm the Inam right, whether it is to the land or to the assessment as the case may be, and do not affect the rights, interests of other parties, as cultivators and merassidars. A Title Deed is sufficient proof of its enfranchisement.

If a Title Deed is not claimed by the party, within one year of the notice, the Inam shall be attached, and, at the end of the year, resumed and incorporated with Government lands.

If the party entered in the Title Deed is dead, before the actual delivery of it, a notice shall be issued in District Gazette, that if not prohibited by injunction of a Court, within six months the Title Deed will be given to the heir as ascertained by the Revenue authorities. The Collector should make no change in the Title-deed, but deliver it as received.

When an Inamdar may refuse to receive a Title-deed, or in any other manner relinquish his claims, the lands shall be resumed.

Unenfranchised
Inams in general.

The Imperial Act 23 of 1871, applies to unenfranchised Inams and to pensions and grants of money.

No Civil Court shall entertain any suit relating to such grants whatever may be the consideration of the grant, and nature of the payment, claim, or right constituting it, whether religious, charitable, personal or service grants.

Section 4.

Section 5. Claims to such grants are adjudicable by the Collectors under such rules as may be passed by the Board of Revenue and Government.

Section 6. But Civil Courts may entertain suits, on receiving a certificate from the Collector stating that the case may be tried by the Courts; but the decree shall not affect the liability of Government for payment directly or indirectly.

Section 9. Every grantee of land Revenue, whose claim to such grant is admitted by Government is not barred from recovering the Revenue due to him by enforcing the rules of the rent recovery act.

Rule 5, Inam rules. The succession to unenfranchised personal Inams is limited to direct lenial heirs and undivided brothers. The Inam escheats on failure of such heirs.

2ndly.—Alienation of the Inam is prohibited.

3rdly.—Adoption except out of the family of an undivided brother is not recognized.

4thly.—Succession through daughters is recognized. All lapses should be reported in the prescribed forms, together with any Sannads forthcoming. In all such reports, regarding allowances for religious or charitable service, it should be stated whether the service is kept up. In the case of Yeomiahs for schools, the nature and necessity of the school should be reported. Yeomiahs for offering up prayers to the state, or for the care of tombs cannot be viewed as hereditary.

Long leases of unenfranchised Inams are not to be permitted.

Charitable Inams are governed by the rules laid down in Regulation VII of 1817. The management of religious Inams is provided for by Act XX of 1863. The succession to service Inams is regulated by the provisions of Regulation VI of 1831.

I. Management of Religious Inams and endowments.

The control of all religious endowments and Institutions had been vested in the Government, and its officers by Regulation VII of 1817, up to 1863 when by Imperial Act 20 of 1863 the Government divested itself of all concern in their management, and relieved the Board of Revenue and local officers from interference with any religious endowments, either in the way of superintending the lands, or directing their appropriation, or the repair and preserva-

tion of buildings connected therewith or in the appointment of Trustees or Managers. The policy of the law is that each nationality should manage its own religious institutions.

But the Government have reserved to themselves the discretion and power to take steps to prevent injury to and to preserve buildings remarkable for their antiquity or for their historical or architectural value or required for the convenience of the people.

Section 23.

The control over religious institutions and their endowments was transferred to independent Trustees, or to District Committees.

Sec. 3 and 22.

All institutions are to this end divided under this Act into two classes,—1st. those under the management of Trustees or Managers, in whose appointment or nomination the Government or its officers had no concern. 2ndly—those for which Trustees had been usually appointed by Government Agency, or under its sanction.

In respect to the former, all land and other property belonging to the Institutions were transferred to the Trustees then managing. The rights, powers, and responsibilities of every Trustee, manager or superintendent, as well as the conditions of their appointment, election, and removal have been declared to be the same, as if the Act had not been passed, except in respect to the liability to be sued by the public.

Section 4.
Position of Independent
Trustees.

They are vested with all the powers which the Board of Revenue had possessed for the recovery of rent of land or other property transferred to their possession.

Section 6.

In cases of disputed succession, the Civil Courts may appoint a manager, pending the establishment of the right of succession, on the application of any interested in the Institution, its service or trusts.

Section 5.

In the case of all other Institutions, which fall under the second division, the management is vested in the District or Divisional Committees, appointed once for all by Government, and consisting of 3 or more persons selected from among the persons professing the religion to which the Institution belongs. They are vested with all the powers of the Board of Revenue in respect to management and recovery of rent. But no member of a Committee

could be a Trustee, or a Manager, or Superintendent of any Institution under the control of the Committee.

In respect to endowments which are partly applicable to religious, and partly to secular purposes, the Board may determine the share to be transferred to the Trustees for religious purposes and charge them with an adequate amount which may be made payable for secular purposes. When a vacancy in the Committee occurs, the other members shall give notice fixing a date for election, when those interested may elect; but if no such election be made within 3 months of the vacancy, the Civil Court on the application of any person interested may appoint a person to fill the vacancy, or pass an order that the vacancy shall be filled by the other members; and if the order be not complied with, the Court may appoint a member.

Section 10.

Every Trustee, Manager, and Superintendent shall keep regular accounts of receipts and disbursements, and the District Committee has power to call for such accounts at least once a year, and they shall themselves keep accounts.

Section 13.

Any person interested in any Institution may sue a Trustee or Member of any Committee for any misfeasance, breach of trust, or neglect of duty. The Court may decree specific performance, and decree damages and costs, and may also direct the removal of such Trustee or Manager, &c., such suits may be referred to one or more arbitrators under Chapter VI of the Code of Civil Procedure, whether any application be made or not under Section 312 of the said Code.

Section 16.

But no suit shall be entertained under this Act without a preliminary application for leave to bring the suit. Leave may be given when sufficient prima facie grounds appear. The Court may call for accounts from the Trustees or Members at any time.

A Committee appointed under the Act has power to dismiss the Trustees and superintendents of temples without having recourse to a Civil suit. The verdict must be passed by at least a majority to render a dismissal valid. The Committee have no control over Adhinam pagodas, nor authority to call for accounts from the Trustees of such temples.

The Sections of the Act relating to suits do not apply to suits brought by a properly appointed Committee either to establish or enforce their control against their temple subordinates, nor to a suit brought by a Darmakarta or one of the worshippers against the heirs of the late manager to make good a defalcation nor to suits to obtain a share in the management.

The suits referred to in the Act as needing the authority of the Court for their institution are solely suits charging Trustees, &c., with misfeasance, or neglect of duty, or breach of trust.

A suit by an officer of a Mosque, temple or religious establishment for dismissal is not a suit for misfeasance.

The Mahant was declared not liable to removal. In a suit to cancel the sale of a mosque land, by any person interested, but not being the representative of the grantee, it was held it required preliminary leave prior to its institution.

(Sudder Appeal suit No. 118 of 1872) The plaintiff as a person interested in a certain Devastanam having first obtained leave of the Court, sued for the dismissal of the members of the Committee and Manager for malversation and abuse of authority, in having increased establishments unnecessarily and misappropriating the Pagoda funds under pretence of making loans to insolvents, and usurping the money, and jewels belonging to the Pagoda. The claim was referred to arbitrators, and the Judge concurred with the majority. It was held in appeal that the Court can refer to arbitration, without the consent of the parties.

In Regular Appeal No. 40 of 1871, the question raised was, can the Trustees of a Pagoda lawfully alienate the trust property subject to all the trusts attaching to it. The decision was given in the negative. The plaint was for certain jewels, to the custody of which the alleged vender was entitled and bound

When a Pagoda Committee dismisses a Darmakarta, a Trustee or a servant of a Pagoda, the acts of the Committee must be considered binding on third parties, until they are reversed, and the Government can recognize only those who are recognized by the Pagoda Committee as Trustees, &c.

S. O. No. $\frac{112}{1}$

Servants and officers in temples may bring suits for their salary or other remuneration improperly withheld. Darmakartas have no

right to dismiss a hereditary servant, unless it can be proved that he is so negligent and dishonest that he is no longer fit to be retained in service.

In a suit by a person for a Mattam endowment of which he had been dispossessed for breach of trust before the Act, it was held that he became entitled on the passing of the Act to the restoration of the endowment. A. S. 59 of 1869.

Inams of Pagodas abandoned or left in a ruined condition for 12 years and upwards are to be resumed, without applying for a special sanction. The amount and circumstances of such resumption should be given in the annual report, but opportunity should be given to holders of religious service Inams, to renew the service, if the cessation of it has been recent.

S. O. No. 164.

Section 161.

In cases where arrears of Jody or quit rent have accrued against religious service Inams, the ordinary process of recovery will not apply. The Collector should give the Temple Committee opportunity to arrange for the payment of the arrears, and if they refuse positively to make any arrangement, the Inam should be resumed with the Board's sanction.

Sec. $\frac{171}{6}$

II. Charitable Inams.

Regulation VII of 1817 applies to this class of Inams, and provides for the due appropriation of rents and produce of lands, money payments and assignments of lands, and for the custody and disposal of escheats.

The Board of Revenue are vested with the control and superintendence over all such Institutions and their endowments. The Collectors of the Districts, are the local agents of the Board or any other officers may be appointed by Government for the purpose.

The duties of the local agents are

1st.—To report to the Board all cases of misappropriation and to collect full information regarding all endowments, establishments, edifices and escheats.

2ndly.—To report the names of the Trustees, Managers and Superintendents of such Institutions, the mode of their appointment or election.

3rdly.—To report all vacancies with full information and nominate persons as Trustees. The Board may approve of the nomination or make other arrangements for the trust, where the nomination was usually made by Government, and when no private person is capable or entitled to make such nomination. Persons aggrieved by an order issued under this Regulation may sue public officers for recovery of the property, and for compensation for damages or loss or injury occasioned thereby.

All servants, Trustees, Managers, and Superintendents entrusted with the settlement, custody and appropriation of the revenue, funds or other property of the Institutions are liable to such regulations as are applicable to the Malversation of Revenue officers. The law now in force is Regulation 9 of 1822.

The duties of the Board are to see that the endowments are applied to their legitimate purposes, and are not diverted or misappropriated to other purposes, and to arrange for the due management and fulfilment of trusts in each case in communication with the local agents, and to provide for the repairs and maintenance of public edifices conducive to public comfort and convenience.

But if such buildings fall into decay and cannot be repaired to any advantage, they may be sold or otherwise disposed of, but native public edifices should not be appropriated in a manner repugnant to the feeling of the people, as was done in the case of Akbar's tomb at Secundrabad for the use of prisoners.

C. O. No. 107.

The Board are also the superintendents of escheats, and are to submit proposals to Government as to the manner of their disposal; either by sale or otherwise, and the Government may direct their disposal at their discretion.

The abandonment of a charitable endowment and the consequent stoppage of the payment renders it an escheat. The moveable property of a person dying intestate is not an escheat under this regulation.

S. O. No. 108.

Resumed endowments and lands of charitable institutions abandoned or fallen into arrears need not be incorporated with Government land, but should be re-appropriated for some other charitable purpose with the permission of the Board and Government.

Board's Order 1875.
2nd August.

In special appeal No. 390 of 1868, Judgment was given that there was nothing in Regulation VII of 1817, nor in any other provisions of law, to prevent the managers of a charitable endowment, from selling either the land attached to it, burdened with the trust, or the management of it.

These are called Dasavandam Inams and their object is to ensure the efficient repair of the works for irrigation or for public convenience.

Tank and Well Inams

The grants in existence should continue undisturbed so long as the works are properly kept up and they are liable to be resumed in case of neglect.

S. O. No. 158.

When the works fall out of repair, the repairs of the works should be entrusted to Department of Public Works.

Choultry Rules.

For the erection of Choulties and their preservation, lands may be granted by Government.

S. O. No. 105.

1. An intending builder of a choultry should first obtain the special sanction of the Board through the Collector and submit with the application a plan of the choultry and an estimate of proposed cost.

The Choultry shall not be within 10 miles of an existing or a sanctioned choultry, unless for special reasons the Collector recommend otherwise and the Board sanction such deviation.

The Choultry shall be built on a plan approved, and shall provide accommodation to all classes of travellers, one part being set apart for Brahmins, Sudras and other caste people ; and the other, for other classes. The plan attached to the rules need not be strictly followed, but the buildings should not furnish less accommodation than is indicated in the plan.

The Government grant shall be dry land yielding 60 Rs. assessment. The completion and opening up of a new choultry should be notified for public information.

Local Fund Boards erecting choulties are entitled to the grant as private persons.

All choulties endowed by Government fall under the provisions of the Regulation VII of 1817.

Collectors should ascertain and report from time to time the state of choultries and their establishments. Choultries should not be occupied for Government purposes, nor wholly or in part for any purpose, or by families to the exclusion of travellers.

If any choultry endowments, or surplus choultry funds have been for a length of time, fraudulently diverted from their legitimate object, it may be desirable to appropriate them for the endowment of a hospital or asylum for the sick and indigent, and destitute poor who are by physical or mental incapacity prevented from supporting themselves. The Zillah Surgeon should be a standing member to give advice whenever required.

Hospitals and Lan-
garkhanas.

S. O. No. 112.

Cooked rice should be issued ordinarily but if this should militate against the spirit of the original grant, raw food should be issued, only to bona fide travellers of all classes. No person should remain in any such choultry more than 24 hours, unless detained by sickness.

The management of the choultry may be entrusted to any person of respectability, or a small Committee of the inhabitants of the nearest village. Some Taluk or village officer should superintend the distribution of food.

III. *Service Inams.*

Regulation VI of 1831 applies to this class of Inams and provides for the due appropriation of the emoluments annexed to the hereditary village and other offices, maintained in the Revenue and Police Departments, whether such emoluments are derived from lands, fees, or from other source.

No such emoluments or lands can be alienated from the office, either by sale, mortgage, gift, or otherwise, nor are they liable to attachment or other process in satisfaction of a decree of a Court.

Claims to possession, succession, or enjoyment of such Inams are not to be entertained by Courts, and should be preferred to, and received and adjudicated on by Collectors. They may be referred to arbitrators, or disposed of by the aid of assessors. All village servants are under the control of the Collectors. The Zemindary Karnams are not included in the operation of this Regulation.

But Inams held for Revenue and Police services which are seldom rendered, or are not required, are to be confirmed to the holders by charging a quit-rent which may represent the value of the service discontinued, such as, Kattubadies, Janges, &c.

Inam Commission Rule,
No. 20, 21, 22.

Act IV of 1866 exempts such enfranchised village or other service Inams, whether Revenue or Police, from the operation of Regulation VI of 1831, and declares them to be free-hold property, just as any other kind of property, in regard to the future succession, and transfer. The Title Deeds granted by the Inam Commissioner are declared to be sufficient proof of the enfranchisement.

Inams held for village offices, of Revenue or Police, the duties of which are required to be performed will be confirmed to the holders ; but when such Inams are excessive for the service performed, the excess above a certain maximum to be determined by the Government, will be enfranchised, and made free-hold property.

Such portions of the Inams as may be in the enjoyment of people who do not perform service, and which may be considered necessary for the effective performance of the duties, will be re-attached to the office holders.

The settlement of service Inams has been delayed, pending the revision of village establishments, the question of providing salaries is under the consideration of Government. Inams enjoyed by village artizans and others for services rendered to the village community will be treated as hereditary and confirmed subject to the continued performance of the service.

Vide Chapter on Courts and Officers, Part III.

Grants by Government for service or in compensation.

Jaghires or Shrotriems may be granted by Government, with the sanction of the Secretary of State. They are to be granted in very exceptional cases of meritorious service.

S. O. No. 154.

Pensions are ordinarily the reward of public service.

A village having no waste shall never be granted. The waste shall not be less than $\frac{1}{6}$ of the cultivated area. The total assessment of the entire area shall not exceed the annual amount of pension. The excess value shall be charged as quit-rent. Even if there be no excess, a quit-rent of Rs. 10 shall be charged.

The grant may be for one life or more. At each succession the grant shall be reduced by $\frac{1}{3}$ in value.

Shrotriems are continued during good behaviour. They are resumable for disloyalty, bad behaviour, or when arrears accrue on them.

S. O. 155.

Succession will be regulated as follows, when the grant is for more than one generation.

The second life of a Shrotriem grant will be considered to be the generation succeeding to the first life, and the 3rd life will be considered to be the following generation. For instance, A, the grantee, has 3 sons B, C and D, who have again children. A is the first generation. The survivor of the sons forms the 2nd generation and the longest surviving grandson is the 3rd generation. If any division is made, each share lapses with the death of the holder, but generally the Shrotriem will be registered in one name only, the co-sharers enjoying their respective shares by private arrangement. Only the direct heirs of the grantee are entitled to a participation.

Waste land reclaimed by the grantees is their private property. Shrotriemdars were allowed the option of enfranchising the estate from the restrictions of the grant, the quit-rent being charged according to the number of generations it had to run for, i. e. $\frac{1}{2}$ for one life, $\frac{1}{4}$ for 2 lives, and $\frac{1}{8}$ for longer tenure.

The Government may grant land in lieu of Inam lands which have become unprofitable to the owner, (1) by circumstances beyond his control or (2) by any act of the state. The first part of the rule is applicable chiefly to Inams of the village servants rendering service to the State, and holding the lands as emoluments and to Inams held by choultries and other public Institutions. The reason for the grant in such cases is that the Government should assign adequate remuneration to their servants. The compensation may be by grant of fresh land, or by the reduction of any payment the rest of the land is subject to. Sub-division of fields for the purposes of the grant should be avoided. Either a field whose assessment is equal to the amount of compensation should be chosen, or a larger field be given, subject to a quit-rent equal to the excess. When waste land is granted one acre shall be the minimum. The Inams of village artizans are not Inams held for state service.

S. O. $\frac{168}{1 \text{ to } 4}$

If the Inam is not for some service directly rendered to the State, no claim for compensation is admissible, if the loss be caused not by any act of Government.

If Inams of village state service or religious or charitable trusts become useless by an act of Government, compensation will be granted on the same principles as above, either by the grant of fresh land, or by reducing the quit-rent, if any payable, by the annual value of the land taken up.

The compensation for losses to all other kinds of Inams, as well as to private property is to be granted under the general rules for compensation.

Recommendations for grants of land should distinguish the cases in which the claim is based on a loss from an act of the state, from other cases.

General Provisions.

The quit-rent on Inam settled by the Inam Commissioner should be permanent, and is not subject to alteration in consequence of the revision of assessments. The Courts may cancel the Title Deeds granted by the Inam Commissioner but not the condition of enfranchisement, or the rate of quit-rent.

Quit-rent and other charges as Inam.

Inams are liable, however, to additional charge on account of excess found in their area by the scientific survey. At the time of the Inam settlement, a charge was made for portions held by encroachment or in excess of the recorded extent. If the excess had been enjoyed for 50 years, it was treated as part of the Inam. When it was of less than 50 years' standing, it was subjected to a higher than usual quit-rent, not exceeding $\frac{2}{3}$ of the assessment, except in the case of fraud by the actual holder when the full assessment was charged.

How excess to be charged.

S. O. No. 173 (13th September 1865) lays down principles for charging any excess, which may in the course of the revenue survey be discovered in minor Inams beyond the area entered in the Inam Commissioner's Title Deed. It should be remembered that the area in acres for the Inam Commissioner's Title Deed was computed according to local usage as the equivalent of the area as registered in native local measure. The customary local rate of

conversion into acres was ascertained by Collectors by constant observation and measurement of individual fields.

For determining the excess to be charged, the local rate of conversion, and the survey average equivalent of the native measure should be first compared. S. O. No. 173.

If the survey average rate exceeds the local rate, the Inamdar should be allowed to hold as Inam, the quantity of land, according to the Survey average, plus 10 per cent. Any excess over it shall be charged with full assessment, against the Title Deed. If on the contrary the Survey average rate is less than the local rate, the valid Inam area shall be the extent according to the local average plus 10 per cent.

If for instance 100 putties of land are held as Inam, the local rate being 8 acres per puttee, and the survey average 9 acres in one village and 7 acres in another; in the former case, the proper valid extent of the Inam is 990 acres, while in the latter, it would be 880. That is in both the cases, the benefit of the higher rate of conversion is given to the Inamdar. The 10 per cent margin is intended to cover inaccuracies of measurement. Any extent found over 990 acres in the one case or 880 in the other is chargeable with the full assessment.

No claims for compensation for deficiency of extent are apparently allowable.

Collectors should keep separate registers of excess in minor Inams distinguishing those in which the survey average rate was found higher from those in which it was found lower than the local rate.

As regards Inam villages, the owners are entitled to hold the entire area within their village boundary, on the terms of the settlement made by the Inam Commissioner without reference to its extent.

Inams have a right to irrigation free of charge, according as they were originally wet land of one crop, or of double crop. But when registered dry land is converted into wet, or a second crop raised on one crop wet land, by means of Government water, it shall be liable to the usual water-rate, irrespective of the cultivated wet land in the Inam holdings. Where the repair of works by Government simply restores to the wet Inams, in whole or in part, the original supply, the Inamdar shall receive water without charge.

The Inamdars have as much right to water for irrigation as the holders of Patta lands under the source of irrigation. In Inam villages the Inamdars should look after their own irrigation works.

Inams are subject to the charge of Road cess on their net-rent value. Minor Inams are assessed as Ryotwary lands, and Inam villages are charged as zemindaries.

The joint liability of shareholders in enfranchised whole Inam villages to payment of assessment may be sub-divided, if all the shareholders agree among themselves to sub-divide the benefits of the grant and the quit-rent payable to Government, the amount of such individual quit-rent not being less than 2 annas, and produce an agreement duly stamped and registered, and signed by all of them, containing in full the details of the sub-division of the lands, their rents and quit-rent.

Sub-division of Inams.

S. O. No. 136.

Sec. $\frac{134}{1}$

Sec. $\frac{136}{2}$

The proposal should be notified by proclamation and placard in the village itself, and in the Taluk and Huzur Cutcheries, declaring that the agreement is unanimous, and that if no objection is made within 3 months, the proposal will be accepted. Should objections be raised by competent parties, the Collector shall enquire into and dispose of them. If no objection is made, and if it is decided to accept the proposal, an order should be passed by the Collector to the Tasildar signifying the agreed sub-division, and his approval of it, in the terms of the notification to be published in the District Gazette. The approval of the sub-divisions relieves the joint liability so far that each recognized and individual share shall be held first liable to sale for public demand, if the defaulter's personal property be found insufficient, but if, notwithstanding this process, an arrear should outstand on the share, such outstanding arrears may be recovered by the Collector by the sale of the shares and other property of the other holders.

These rules are declared to be applicable to similar Inams less than an entire village. Inams may be sub-divided on transfer by sale, &c.

The assessment of each sub-division of enfranchised Inams shall be in proportion to its value. An Inam field may be similarly divided, when it may be necessary to sell a portion of it for arrears. Where the sub-divisions are small, the redemption of the quit rent

should be encouraged, no separate deed should be granted for each sub-division. The deeds of sale shall form the buyer's title, as in the case of all other private property. The Collector in an endorsement on the Title-Deed should deduct the portion sold and, the purchaser may take an extract from the Collector's register.

Enfranchised Inam lands may be relinquished just as Patta lands, but all the parties named in the deed shall agree in the surrender.

Secs. $\frac{173}{1}$ & $\frac{173}{5}$.

Portions of Inam fields may be relinquished, provided the fraction given up, though it be portion of a Revenue number, is not less than one acre, and is in one block and not surrounded by the Inam land retained. If the part given up is an entire Revenue field, the limit of an acre is not to be required. The block given up should be such as any body may take it up without inconvenience. The quit rent on the portion should be allotted in proportion to its value, compared with that of the entire Inam. But if the assessment has included a charge for excess, the excess and its full assessment should be first deducted as relinquishment.

An enfranchised Inam may be sold for arrears of Revenue, subject only to the quit rent; and if there be no offer, it should be bought in, and disposed of at full assessment, after cancelling the Title Deed.

Owners of enfranchised Inams have the option of redeeming the quit rent, by paying up 25 years rent, and the Inam may be then held free of all payment, but will be still subject to local rates and water charge.

An enfranchised village service Inam is liable to the payment to Government on account of the village service Fund of $\frac{2}{3}$ of its assessment, when in the possession of the Inamdar, his heirs or assignees. When it escheats to Government for want of heirs, it is liable to the payment of the full assessment, but $\frac{2}{3}$ th should go to village service Fund, and $\frac{1}{3}$ to Imperial Revenue.

S. O. $\frac{171}{2}$.

The Inam Commissioner has since issued a notice, under the sanction of Government allowing the owners of unenfranchised personal Inams to apply before the end of 1876, if they choose the conversion of their limited tenures into a free hold by the charge of a quit rent.

The rates and terms of enfranchisement offered are as follows:—

In lieu of former rates of $\frac{1}{8}$, $\frac{1}{4}$ and $\frac{1}{2}$, the rates for the offered enfranchisement are to be $\frac{3}{16}$, $\frac{2}{8}$, and $\frac{3}{4}$ respectively or 50 per cent more than the original rates.

Quit rents will be charged with reference to the present assessment, and position of the Inamdars as to heirs and not with reference to the offer made at the Inam settlement and will be collected from the Fusli in which the free hold Title Deeds may be issued.

CHAPTER VI.

THE RYOTWARY TENURE.

All land that is not permanently settled, nor occupied on the Inam tenure is held by direct settlement from Government. The Government enters into engagements with each individual holder, for each individual field for the payment of public Revenue.

The Ryotwar lands are like zemindaries permanent fee-farm holdings and are left undisturbed so long as the assessment is paid punctually. The holders of Ryotwary lands are free to dispose of their lands as they may deem proper.

They differ from the lands permanently settled in that, the assessment on them is not permanent and unchangeable but that it is liable to a revision at the end of a period of not less than 30 years, at the pleasure of Government, according to the improved value and circumstances of the land, and the altered state of the market. But remissions of assessment are granted for Ryotwary lands, on failure of irrigation, or for bad season. The Ryotwary has always the advantage of a prospect of any over assessment being rectified sooner, or later, while the zemindar should bear the burden of the assessment, without any possible remedy.

The Government occupies in fact the same position in respect to Ryotwar lands, as the zemindar in regard to the lands comprizing his estate.

Soon after the assumption of the country, various modes have been tried for settling the revenues from land, such as the zemindary settlement, the settlement on lease to individual renters, the village settlement on lease with the inhabitants, and the Ryotwary settlement. The zemindary system had first found favor. Lord Cornwallis adopted it as the most equitable and convenient mode of

settlement, with due regard to the rights of landed proprietors in the country; but some of the most distinguished officers of Government, such as Colonel Reade, Colonel Munro and others were opposed to this wholesale farming system, as tending to limit and stagnate the Revenues of the country. The Ryotwary is most generally prevalent now. About 1820 the zemindary settlement was given up as a financial failure. The following account shews the several systems tried in each Diatrick, before the Ryotwary had been established.

Ganjam.—The Zemindary mostly. But in the resumed tracts, annual village settlements or quinquennial leases prevailed.

Vizagapatam.—The Zemindary system was thoroughly introduced except in one estate where the quinquennial leases prevailed.

Rajamundry.—Only six estates remained under the management of the Collector, and in these, annual settlements prevailed. In Masulipatam some lands were held on Amani tenure, or rented out on a lease.

Guntur.—The only lands not permanently settled were those in the District of Palnad. The dry lands were leased and the wet lands were granted on Waram tenure.

Chingleput.—Permanent Zemindary estates were created but they gradually lapsed and were settled on village leases, or held under the Amani.

Salem.—The Moota system was introduced; and where those estates reverted to Government, the Ryotwary mode of settlement was adopted.

Nellore, North Arcot,
South Arcot, Tanjore,
Tinnevely and Trichi-
nopoly.

Village lease settlements prevailed; but in the dry land of Tinnevely and Trichinopoly the settlements were annual and Ryotwary on the old money rents.

Coimbatore, Madura
and Dindigal.

The Ryotwary system was adopted except in the case of ancient zemindaries.

In these Districts, land was originally held, by a class of proprietors, under terms of military service, without paying any rent to the ruling power till the Mahomedan invasion, when rents for the first time were introduced. There was an owner, an occupier and cultivator, and a

Malabar and Canara.

mortgagee with a lien on the land. The land tax was levied from the owner or the tenant. The system adopted was in fact the Ryotwary. The rents were regulated, not by the field assessment or rents, but by what had prevailed at the time, with a slight modification in relief of over assessment. Under the peculiar tenure of private property in land, which prevailed, it was not practicable to attempt the introduction of either the zemindary or the village leases.

It is to be remembered that whatever mode of settlement was adopted, an individual or even field settlement as the Ryotwary was necessarily involved in it at one stage or other. The zemindar bound to a lump payment or his renter deals with each individual ryot. Under the system of rents and leases, the Ryotwary part of the settlement was transferred from the hands of Government to those of private parties or renters.

The zemindary tenure involved to the state the loss of benefit from the waste and from the increasing value of land, and the leases, whether triennial, quinquennial, or decennial, which were instituted with the view of ascertaining the resources of the country, were denounced as discouraging private enterprise and chances of improvement. The evils of interposition were removed and the Ryotwary system adopted all throughout the Presidency.

The first requisites for the enforcement of the Ryotwary system are a regular field survey, classification of soils and field assessments. These enable the Government to ascertain the resources of each plot of ground, and furnish the people the exact data on which the assessments are based. The field survey is important and useful, not only for making out the nature, extent and value of each land, but also for defining, distinguishing, and recording the various individual rights and tenures existing in each village. Accordingly it was laid down by Government that the survey and assessment should include all land usually cultivated, and all that has been cultivated within memory, or according to village accounts, as well as such as may likely be brought under the plough under the operation of an improved revenue system.

Soon after the assumption of the country, a survey and assessment were made, but not on any scientific basis or uniform principle. The unit of linear measure adopted was various and changed in different localities, following the old native foot, cubit, or bam.

The superficial area was recorded in terms of Kanis, Veli, Katti, Putti, Kutchal, Gorru, Kote, &c. ; and was converted to acres by a whimsical table of equivalents drawn up for each particular tract, by rough observation and measurement.

The old assessments were likewise unequal. The best lands were over assessed, and were therefore excluded from cultivation. The inferior soils were sought, and this gave rise to a smaller out-turn for a series of years, and to the depression of industry. Partial reductions of assessment became necessary.

A regular survey and assessment have been therefore gradually introduced.

The principle of the Survey is that it should be connected by minor triangulations with the Great Trigonometrical Survey for obtaining greater accuracy. The Revenue Survey is regulated by the exact tests of the Topographical and Trigonometrical Surveys. The Trigonometrical Survey is a measurement of whole tracts of the country by a series of triangulations, which are connected with one another in a continued link. It consists in measuring a base line, and from it measuring an arc of the meridian, and thus continuing "great arc series of triangles over the whole length and breadth of the country." This net-work method has however been superseded by what is called the grid-iron system, under which, "lines of triangulations were taken from North to South, crossed by others from East to West." The principal points of the triangles have been perpetuated by means of towers or Trigonometrical Stations, which are always carefully kept in proper order.

The Topographic Survey consists in laying down between the points of triangles marked by cairns of stone, or other means, every village, hill, river, &c. , by plane table on a prescribed limited scale.

In the Revenue Survey, the lands of every village are measured field by field, plotted, and classified, for assessment. The test consists in the areas of minor Surveys fitting into the spaces of the larger survey.

The Survey is accompanied with, or generally preceded by Demarkation or the delineation of boundaries of each field, holding, estate, and village. Act XXVIII of 1860, contains regulations for

the establishment and maintenance of boundary marks, and for facilitating the settlement of boundary disputes.

The demarkation is made by the Settlement Department and forms the basis of Survey and classification. The exterior boundaries of villages are marked with Masonry pillars, including those at every tri-junction post of three villages, which are in fact the theodolite station pillars, built as preliminary step to the Survey. Between these, other Masonry works are constructed at every prominent bend of the village boundary and also intermediate pillars, where the tri-junction posts are far apart, and minor points of theodolite, at every petty corner, being marked with large mounds or stones. Within these demarkated limits of the village, minor circuits are measured and marked consisting of about 150 to 200 acres. The minor circuits are then detailed and surveyed.

For the Survey, the English acre is the measure adopted. It is divided into 100 parts each known as a cent. All fractions of an acre are denoted by decimals carried to the second place.

Fields as existing at the Survey were known as Revenue fields, having separate numbers and names in the Accounts. Survey blocks consist of several fields grouped together for official convenience. Interstitial fields are those which are sub-divisions of the survey blocks, according to individual holdings and enjoyment, and are in fact revenue fields into which the country has been parcelled out for centuries. When Revenue fields are of a size too large for individual occupancy, they have been sub-divided, and distinguished by sub-numbers and letters. The rule was that no field of smaller size than one acre of irrigated land or of two of dry land need be measured by the Survey Department, smaller fields having been left to be measured by kurnams.

The Survey and the Demarkation parties prepare certain permanent Registers both in English and the Vernacular.

Classification of soils. The classification of soils is a very important step, on which depends the accuracy of assessment.

The soils are generally divided into 5 great series, and sub-divided into classes almost amounting to 28 in number.

1stly.—The alluvial and exceptional series which include soils of extraordinary fertility and garden and other soils permanently improved.

2ndly.—The Regar Series, called the Regada or Karisal lands, comprising what is called the black cotton soil.

3rdly.—The red ferruginous series known as Lal Masab or Chevval.

4thly.—The white and grey calcareous series, having chalk or lime mixed with it.

5thly.—The arenaceous series, comprizing chiefly the sandy tracts originally deposited from the sea in littoral districts.

The sub-divisions in each class are determined by the quantity of organic matter in them, or the presence of other valuable or deleterious ingredients.

A scientific classification may be perfect, by carefully analyzing the mechanical, chemical, and physical properties of the soils. But the agency is far too limited and inferior.

“The test of mechanical composition has been found practically easy. In practice the classification has been found to be simple, and intelligible, and the classifier with nothing more than a common thin phial, is able to test occasionally the proportion of sand, lime and clay, by dissolution in water. A little experience enables him to add an estimate of its other properties. The chemical properties include the composition of acids, salts, and other mineral matters which require a scientific hand.

When the soils are thus classified, appropriate grain values are assigned to each sort, in reference to the material properties of the soil, and other circumstances, likely to affect the normal assessment of a field, such as advantage of situation with regard to village site, or to markets, roads, ports, better sources of irrigation, means of drainage, extra expenses of cultivation, value of straw, &c, so that the classification may be brought as nearly as possible, to the rates of the net profits.

“To make a further advance towards the standard of net profits, agreeably to the orders of the Court of Directors, dated 17th December 1856, and those of the Secretary of State, dated 15th December 1858, it is intended to vary the proportion of gross produce from 30 per cent. the maximum on first class lands to about 20—18 or even less on worst soils.”

The different values for the calculation of assessment are arrived at on the intrinsic value of the land or grain, and 2ndly on the ordinary charge of cultivation, in terms of grain, and the proportion of the grain payable as the assessment of Government.

Principles of assessment S. O. No. 127.

The following principles should be observed in assessing lands.

1stly.—That the assessment shall be on the land, and not depend on the description of produce, or in view of granting indulgence to any classes as Brahmins, Mahajan, Mahomedans, &c.

2ndly.—The classification of soils to be as simple as possible and to be alike every where, instead of each village having its own.

3rdly.—The assessment so to be fixed as not to exceed $\frac{1}{3}$ of the gross produce in case of dry lands, or 40 per cent. in case of wet. In a recent despatch, the Secretary of State directed the Government assessment in Trichinopoly should be half the net produce of the land subject to a deduction of 10 per cent. on account of unprofitable portion of the fields.

4thly.—No tax to be imposed for a 2nd crop on dry land, all extra petty cesses to be cleared away as far as possible, the demand of Government being limited, to the fixed rent of the land, determined with reference to its capability.

No alteration should be made in the survey assessment of the fields, unless authorized. The Collectors may report all cases of over assessment proposing revision, but they should estimate the probable loss on the present Revenue, arising from the proposed reduction.

S. O. No. 115.

As a rule, all lands should be classed under the two general heads of irrigated and unirrigated, or wet and dry. The wet assessment includes the charge for water from a Government reservoir. Except in the Deltas of Godavery and Kishna, where land is assessed with dry rate, and a charge for water made separately, the general practice is that all wet lands bear a consolidated assessment, both for the land and for the water supplied. In some places lands are classed and charged as one crop land, the 2nd crop being charged for water separately, while in others, the assessment is one for both the crops. It follows then as a matter of course that if a

two-crop assessed land yields only one crop for want of water, or one crop rated land yields a second crop by means of Government water, a deduction has to be made for the absence of the 2nd crop in the former case, which is called Fasil Kammi, while in the latter, an additional charge has to be made for the cultivation of a 2nd crop, known by the name of Fasul Jasti.

Dry lands converted into wet by Government water are subject to a water charge, which is known as Tirwajasti.

The entire area of a village is called the Ayakat or Gudekat of the village and it consists of Cultivation, Arable waste, Imemorial waste, and Porumboke.

Imemorial waste, known as Anadi Bunjer, is land not cultivated within memory. It may be fit for cultivation or not.

Porumboke or reserved lands comprize all land not granted away, but used or reserved for public or common purposes, such as beds of tanks, village sites, mountains and hills, jungles and woods, the extent under roads, paths, ways, channels, wells, roads, burning or burial grounds, encamping grounds.

Encroachments on Porumboke lands should be repressed by charging prohibitory rates of assessment and granting Patta for the year only.

The other lands of the village are occupied or unoccupied.

Occupied lands form private property held on Patta or other deed of similar character, and pay the regulated assessment, water tax, Road Cess, and prescriptive fees for village servants. Occupied lands may be cultivated or left waste, or under pasturage as the owners may choose. Unoccupied land is that not held by any body, and the disposal of which rests with Government.

All waste or rather unoccupied waste lands belong to the State, but they may be used for pasture by the community. They are not to be used for any other purpose without permission from the authorities.

S. O. No. $\frac{132}{1}$

S. O. No. $\frac{150}{7}$

In disposing of waste, the following reservations should have due consideration for public purposes.

1stly.—A margin of reserve along all roads through Government waste, should be marked out at a maximum of 22 yards measured from the centre line of the road on each side. The rule should be followed in the construction of all new roads, and no lands within these limits should on any account be made over to Ryots.

2ndly.—Land in the vicinity of Railway Stations should be reserved, and cannot be granted away without the sanction of Government.
S. O. No. 145.

3rdly.—All lands that may be adjudged as required for any public purposes, should also be reserved. Previous intimation to Tasildars is required, to prevent their accepting any application for such lands. Waste lands may with the permission of the Tasildar be used for excavating materials for the construction and repair of roads and tanks, belonging to Government.

Waste land may be disposed of for the following purposes ;

1stly.—For cultivation on full assessment.

2ndly.—For cultivation on reduced rates under private tank rules.

3rdly.—For cultivation on special rates under ruined tank rules.

4thly.—For plantation of Topes, private or public.

5thly.—By sale of unassessed waste land under special rules on free-hold tenure.

6thly.—By sale of assessed waste on the Neilgheries, Sherveroys and Wynad.

7thly.—By grant for buildings and houses on a quit rent, or on a free-hold tenure.

8thly.—For excavation of quarries and mineral products.

9thly.—By grant as Inams in lieu of village service Inams taken up by Government, or otherwise rendered unfit by causes not in the control of the Inamdar.

Application for land on Pattah.

Darkhasts or applications for land should be received by the village officers or the Tasildar, but no applications for reserved land shall be entertained without the permission of the Collector.

2. All applications shall be examined by the village officers, and reported to the Tasildar by a Memorandum in duplicate, stating full information of the land and its antecedents, together with their opinion as to whether any application may be granted and which of the applicants has the best claim. Prior to submitting the Memorandum to the Tasildar, the fact of the application should be communicated to the resident villagers that they may have the refusal, or apply for the land, furnishing security for payment of the assessment. The Memorandum shall not be submitted until after the expiration of 15 days from such notification, which shall be effected by beat of drum in the village, and by a notice posted on the land, and in the village choultry.

The village authorities are responsible for the correct filling up of the Memorandum.

The Tasildar will endorse in the proper column his approval or disapproval, giving his reasons in a few words, if disapproving. One copy of the Memorandum shall be returned to the village officer, and the other retained for the Tasildar's record.

Where there are more than one application, the disposal shall be on the following principles.

Preference shall be given first to the ryot, whose land adjoins, 2ndly to the first of the applicants who is a ryot of the village, provided that the applicant is not the person who relinquished the land, and 3rdly to the first applicant, if no resident ryot is an applicant.

Applications may be granted for any portion of a Survey field ; but in all cases, Darkhasts for whole survey fields will have the preference over those for portions only. When fields are so subdivided, which may be for the purposes of a Darkhast or transfer, and not for relinquishment, the parties concerned shall put up durable boundary marks, not bearing the distinctive mark of the survey Department. The village Munsiff shall regulate the manner in which such boundary marks shall be put up. Field embankments have been since prescribed for marks of the boundaries.

If waste fields are overgrown with isolated large groups of trees, particularly palmyras as in Salem District, the right of Government to the fruit trees should be carefully maintained, and Darkhasts for such lands shall not be accepted, even on

the condition that the Darkhastdars pay the value of the trees. The Collectors may in such cases give out the land for cultivation on annual or quinquennial leases, reserving the right of Government in the trees.

When a forest land is applied for, the Collector shall learn from the Conservator of forests, if there is any objection to the grant, and the nature of the objection, and if the Forest Department has any claim on the land. With this information before him, he shall decide the matter, without delay, and communicate his decision to the Conservator.

Grant of Forest land for cultivation.

Land so granted shall first be durably demarkated, and if possible, without causing undue delay, surveyed before grant, and a careful record kept of its existing condition in respect to wood, &c. in order to prevent future differences.

S. O. 151.
6.

If the conservator elect, he shall be allowed to cut and remove the timber within a reasonable time, or effect the clearance year by year so that the ground cleared may be compact for the grantee commencing cultivation.

If the conservator decline to clear the land, the grantee shall be allowed to do so. The value of the wood to be cleared shall be assessed, in communication with the conservator, or by a Panchayat. The amount shall be paid by instalments, and it shall be such as may be re-imbursed by the sale of the wood, and not operate as a tax on the resources of the grantee.

If the wood is unsaleable from the position of the land, the grantee shall be allowed to burn it or otherwise use it at his discretion. The grantee has no right to grant leases for felling the wood; but he may sell the wood on the blocks, or contract for its felling and removal.

A breach of the conditions of the grant, entails the cancelment of the grant. The terms of the grant shall be fully entered in the Cowle.

Wood lands under jungle conservancy are disposed of under these rules.

Beds of tanks should not be cultivated nor given on Patta.

Tank-bed lands.
S. O. $\frac{53}{2}$

The communal rights of the people to the grazing land extend to the tank-bed lands when dry, and this right should be carefully preserved.

No revenue should be derived from such lands.

But trees such as *Acacia Arabica* (Tumma) may be planted by Government officers from jungle conservancy or by villagers with permission. The proceeds of trees planted by Government may be credited to Local Funds.

Appeals against decisions of Darkhasts by Tasildars are open to the Divisional officers, and from them again to the Collector. An appeal against the Collector's original decision, and a special appeal against his appellate decision lie to the Board. The time of appeal to the Board is 40 days, and that in other cases is 30 days from the day of decision. No appeal shall be admitted, unless it is accompanied by a copy of the order appealed against. There shall be no third appeal in any case. Appeals, though beyond time may be admitted on sufficient cause shown, provided a Patta has not been issued by a competent officer.

The days for appeal shall be reckoned from and exclusive of the day on which judgment was pronounced, and also exclusive of such time, as may have been required for obtaining the copy of the decree. The date of the decision, the date of application for copy, the date of the copy being ready for delivery should all be noted on the back of the copy, with the day on which appeal time expires.

No appeal shall be decided, without giving notice to the other party to appear and be heard.

Officers receiving appeals are to send notice of the appeal to the officer appealed against, calling for record of the case. The Tasildar may give possession if no such notice of appeal is received within 20 days from the expiration of the appeal time.

If the notice be received in time, the decree holder in appeal will be entitled to possession by the order of the Divisional Officer, who shall simply furnish a Patta. If the Collector, as appellate authority, does not receive a notice from the Board within 30 days, he shall give a Patta to the person he may hold entitled. If once a person is in possession of the land, the person who has obtained Patta in appeal will have to sue in the Courts for possession.

How the successful applicant to be put in possession.

Applicants for demarkated land, should before taking possession, pay the expenses of demarkation, according to the average cost per acre in the Taluk. If the land was unoccupied since demarkation, the whole expenses should be paid. If occupied and relinquished, only the balance due if any, from the previous occupant.

S. O. $\frac{150}{2}$

When persons enter upon Government waste or Porumboke, without a darkhast or permission, the act was formerly considered criminal, and the offenders prosecuted; but in 1869, the High Court decided that unpermitted encroachment on Government Porumboke was not a criminal offence.

Then the charging of prohibitory or penal rates of assessment which had applied to Porumboke land was extended to all encroachments on Government waste. Though the object of such rates was simply to oust the party, enormous sums were charged under the rule, for the cultivation of a few cents, so that the ryots concerned were in fact ruined.

Government abolished the practice of charging penal assessments, and ruled that in future cases, where it may be necessary to oust, legal steps should be taken after due sanction. No assessment should be levied on land but that which is already fixed, or may hereafter, be imposed on regular principles. Penal assessments still apply to Porumboke land.

A person taking up land without permission does it at his own risk, and will not be recognized as the owner of the land, if another person with preferable claim seeks it, or if its reservation is desirable on public grounds.

The settling officer shall enquire into each case of cultivation without Darkhast, as if a Darkhast had been made, and grant the Patta, after the expiry of the appeal time. If a Darkhast has been made for the land by others, the Darkhastdar is to continue to have a paramount claim, unless, of course, the occupant has a right under the rules as the holder of an adjoining field. If the Patta be granted to other than the occupant, such Pattadar shall sue for possession.

All ryotwary holdings are held on a Patta. Lands once entered in a Patta shall not be removed from it without a formal relinquishment, or a legal transfer, though remissions may have been allowed for them, o

S. O. No. 148.

S. O. No. 114. they may have been left waste. The Ryots are free to take up land, transfer it or relinquish it. But they cannot render it unfit for cultivation by excavation for gravel or for other purpose. No remissions will be granted, in such cases nor will the owner be allowed to resign such part and retain the rest. The grant of the whole land will be cancelled.

S. O. No. 132.

When issuing Patta for a newly granted dry land, a clause should be inserted in the Patta to the effect that it is liable to be transferred to wet, and charged accordingly, when due means of irrigation is provided. A Patta is a title for holding the land against Government, but is not conclusive proof of right.

S. O. $\frac{150}{1}$

Lands may be transferred without limitation. Any portion of a field may be alienated. The owner and the transferer should apply for the transfer, and execute before the Tasildar reciprocal Deeds of surrender and acceptance. The transfer shall be confirmed at the annual settlement when Patta will be issued accordingly.

Transfer of Land.
S. O. N o. 149.

But the transferer may revoke the transfer, before the Jama-bandy but cannot exercise that discretion after the Patta is issued. The transfer deed should simply declare the transfer, without detailing any transactions, which may form ground of civil suits. The applications for transfer should be notified in the village for 30 days.

When transfer of Patta is sought, under a Courts' Decree, or by virtue of a purchase in a Court sale, it is necessary in the former case not simply to produce copy of the decree, but a copy of the Courts' Proceedings should be produced, to prove that the decree has been executed, and the applicant has been put in possession of the land. In the latter case, the production of Sale Certificate is enough, if it is duly registered. The registration in this case is compulsory. Without these facts being proved, the transfers should not be effected.

In all other cases, the Revenue Officer is to satisfy himself.

1st. Is the party making the transfer the registered holder.

2nd. Does the person in whose favor the transfer is made accept it.

Board's Proceedings,
30th November 1870.

It is not competent for the Revenue Officer to decide whether a transfer is valid or not. People disputing the validity of a transfer have their remedy in the Courts. The objections of 3rd parties or of joint holders need not be heard by the Revenue Department against the transfer.

Fields may be relinquished at the pleasure of the owner, but subject to two restrictions, viz., That the Relinquishment shall be made before a certain date, generally the 30th June, and cannot be made afterwards.

2ndly.—Portions of Revenue fields shall not be relinquished but entire fields. The circumstance that the relinquisher owes arrears of Revenue to Government shall be no bar to accepting the relinquishment.

When a Pattadar dies, a report shall be made to the Tasildar and to the Collector, stating who is the next heir. On being satisfied, the Collector should issue Patta in the name of the heir or heirs. If counter claims are made, a notice should be issued, that unless prevented by the injunction of a Court, within six months, Patta will be issued in the name of the heir entitled to registry in the opinion of the Collector.

Registers of transfers of Patta should be kept carefully. As the registered owner is the person that is responsible for the arrear lands in the possession of mortgagees, should not be transferred, without the consent of the Pattadar.

The demand on each Ryot is determined at the annual settlement or Jammabandi when Pattas are issued. The business of the annual settlement is not to adjust the rates of assessment, but to ascertain what extent of land is liable to assessment, and what amount of revenue is due from each individual Ryot according to the extent of his cultivation, what changes have taken place in the occupation of lands, what old lands have then thrown up, what new lands taken, and what transfers are necessary, and what remissions are required on equitable grounds in the interests of the Ryots. The Patta contains all the above mentioned particulars, and the net demand due to Government, and the instalments for its payment.

The Patta is no more than a scrip note of the assessment settled with each ryot, and is simply a settlement account with the Government.

Pattah granted by the Revenue authorities does not create any interest or estate in the land. At the best, it is proof of holding or possession as against Government and no proof of absolute title.

Pattahs are to be granted annually. If there is no change in the holding, no renewed Patta is necessary. Any small changes may be noted at the foot of the Patta each year.

The Jamabandi of a Taluq should not be held in less than 2 places. The Sub-collector's Taluqs should be settled by Collectors once in four years.

The data for the Jamabandi are obtained from the village accounts and registers kept by the karnam or the village accountant. The nature and influence of the season on the cultivation and crops are first to be considered. The registers of rain-fall, and supplies of water received in tanks in each village ordinarily furnish grounds for an approximate estimate on the subject. The relation between the capacity of a tank and its ayakat or irrigable area, and the number of times the tank has received water, and the extent of unavoidable waste may be considered, to judge if there has been sufficient supply of water or not. Very often, fields are left waste for pasturage, or from quarrels in a family, and such instances have no-bearing on the character of the season. The necessity for granting remissions depends on circumstances indicating a bad season or insufficient supply of water.

An account of monthly cultivation is prepared by the village Curnum. It is examined by the Revenue Inspectors and Tasildars. From these monthly accounts, a general register of cultivation and waste is prepared, including all the fields of the village, in the order of their survey numbers or position. It exhibits the actual state of each field, and other information necessary for the settlement. This is the adangal chitta or register of verified cultivation and waste. It is used by the Revenue Inspector for examining each field, and for entering his remarks. It is useful in the jamabandi for the settlement officer to learn the state of each field, and to record his settlement opposite to it. It affords [data to prepare the jamabandi chitta (No. 5) and ultimately the Patta. But

usually the settling officer writes his orders in No. 8 Remission account, or on separate registers prepared for the purpose:

The jamabandi chitta (No. 5) is a register of individuals holding the fields with a note of all changes that have occurred, and remission granted.

Village accounts No. 6, 7 and 8, are registers respectively of Porumboke land newly brought under cultivation; of Inam cultivation and of the jody chargeable on them; and of the extent and assessment of all waste land and of the particulars of all sorts of remission granted. A separate register for remissions on withered or perished crops is kept (Enclosure A in No. 8.)

The remissions of assessment shall be regulated on the following principles.

Remissions of the full assessment on irrigated land are to be granted, when the land is waste, or its crop is totally lost, either from a want, or an excess of water, and not from the neglect of the ryots.

S. O. $\frac{131}{A}$

In Districts where the new settlement rates have not been introduced, partial remissions of assessment will be granted for partial loss of crops.

In granting the remissions no attempt should be made to estimate the individual losses. Excluding fields which have borne a fair crop, as also occupied and un-occupied waste, the ayakat of each irrigation work, under which crops have been lost must be considered by itself. The condition of a sufficient number of fields which have suffered must be examined, and the demand on all the fields that have suffered must be reduced by the percentage thus calculated.

When under similar circumstances, dry crops are cultivated on wet land, which must otherwise have remained waste, only the highest dry rate of the village should be charged, but if such highest rate exceeds the wet assessment, the rate to be charged shall be according to discretion, the rate on the adjoining dry land, or on dry land of similar quality. No remissions for dry land will be granted, except in very exceptional years, or under very exceptional circumstances, and with the sanction of the Board which must be

S. O. $\frac{137}{3}$

previously applied for before January. The remissions, when sanctioned will be given as a percentage deduction in the assessment of all the lands that suffered, and they are not to be regulated by individual losses.

The remissions usually granted may be classified into occasional, temporary, and fixed.

The occasional are few and limited, and comprise those granted in consideration of privileges, such as chaturbhagam &c. They are dying out gradually.

The temporary remissions are those due to bad seasons, drought, insufficiency of water, and floods.

They comprise

1. Palanashti or loss of produce, granted for lost dry crops or on dry waste.
2. Shavy or Murugudu, remissions for withered or perished crops.
3. Bunjur remission, or assessment of wet waste remitted.
4. Teerwa cummy or remitting the difference between dry and wet assessments on wet lands cultivated with dry crops by pressure of season.
5. Fasal cummy, or a remission granted on two crop assessed lands, when only one crop is raised for want of water, or second crop is grown under private irrigation.
6. Remissions on Manavary Nanjay or rain-irrigated wet lands, when the rains fail, and the crop has suffered. Such lands are in the new settlement to be classed as dry.

The fixed remissions are simple and nominal, and amount to a reduction of the assessment such as. (1) Remissions on account of heavy assessment under special orders. (2) Remissions of assessment under Tope rules. (3) Remissions on account of labor originally involved in reclaiming lands. (4) Remissions on grass land in some Districts, and Cowle remissions.

The charge for dry lands converted into wet by Government water shall be as follows, in all the Districts, except Ganjam, Tanjore, Madura, Tinnevely, Malabar, South Canara and Neelghery Hills.

The rate is of two classes according as the irrigation source, whether tank, river, or channel, is of the first or 2nd class.

	1st Class.	2nd Class.
(a) Water-cess for a single wet crop.	4 0 0	3 0 0
(b) Water-cess for 2nd wet crop ...	2 0 0	1 8 0
(c) For Sugar-cane, Betel, Coccoanuts, Plantains &c., which require more water than the usual crop.	6 0 0	4 8 0
(d) For Dry crop watered, whether 1st or 2nd crop	1 0 0	1 0 0

When water is drawn by mechanical contrivances the charge for water shall be one-fourth of the rates ; and in deltaic tracts, where water is drawn from drainage channels, it shall be one-half the rates.

The rule does not apply to North Arcot, and South Arcot and to the Deltaic tracts of Kistna and Godavery.

Rule (b) does not apply to Cuddapa. In Kurnool rate (d) shall be reduced to half.

The water charge shall be levied by $\frac{1}{2}$ acres, when parts of fields are irrigated, but never for more than the entire extent of the field.

When two or more crops of different kinds liable to different rates are raised in the same field, the charge must be regulated according to the area under each crop, the waste portion being charged at the lowest, but subject of course to the rule of half acres.

For instance, a field of 2 acres is occupied thus ; 0.45 sugar-cane, 0.30 Paddy 0.40 Dry crop and 0.85 waste. The cultivated portion is 1.15, which shall be charged as 1.50, viz., .45 at 6 Rs. per acre, .30 at 4 Rs. and 0.40 Dry crop at 2 Rupees, and 35 cents of the waste at 2 Rs. There will be no charge for .50 of the waste portion.

No Government water is to be taken without permission, from the head of the village, or from the officers of the Department of Public Works, whichever of them has charge of the work. When water is taken without permission, the Collector has power to impose prohibitory rates.

Fasal Jasti.—The above quoted rules do not apply to second crop raised on wet land, for which the usual charge (generally half the single crop assessment) will be made.

Irrigation from jungle streams and natural pools which have cost nothing to Government should be admitted free, and no Teerwah Jasti or Fasal Jasti shall be charged on that account, provided the use of water by private individuals does not affect the supply of water to any Government work, and shall not bar the rights of Government to execute any works, in connection with the streams.

Jungle stream, S. O.
126 of 1861.

No person shall proceed to construct any new work of a permanent character for utilizing the water of the streams or pools, without sanction. If such construction does not affect the interests of any existing work, the Collector may grant permission. The plan should be open to approval by the officers of the Department Public Works, at whose suggestion the work should be altered, extended or strengthened. If the lands of other Ryots are in any way affected, or benefited by the proposed work, a written agreement should be produced from them, expressing their consent to the execution of the work, and to pay for any water which may be supplied to them, without which the work will not be sanctioned, nor claims to recover payment from them be entertained.

No charge shall be made for improvements made by Ryots at their own expense, such as the sinking of wells, provided that the well so sunk is not within 10 yards of a tank bund, or of a river or channel embankment, nor has drawn away water from an existing Government work, in which case a fair charge or full extra assessment shall be made. If the well affects existing works prejudicially, the Collector may prohibit the digging or using of the well, by exacting prohibitory rates, such as double or treble Teerwa Jasty.

Assessment of lands
irrigated by wells.
S. O. 123.

Remission Accounts.

When the Jamabandy is closed, a demand statement for the District should be prepared, and the accounts should not be delayed, because final orders in individual cases of remission have not been passed. But when the necessary sanction is received, the amount should be written off the accounts, together with the remissions of irrecoverable arrears of former Faslis. If any remission is proved to be necessary, after the Jamabandy, the collections of the amount may be suspended and the circumstances and the amount to be remitted should be reported to the Board in the Jamabandy report. If the assessment of such lands needing remission has been already collected, the amount may be re-funded, due notice being given to the parties.

S. O. 120.

Private Tank Rules.

No charge is made for the irrigation of lands, from tanks constructed by private individuals at their own cost, but with the permission of the Collector, and subject to the inspection and approval by the officers of the Department Public Works. The lands are subject simply to the payment of the Dry assessment.

S. O. 125.

If on enquiry by Tasildar, and from the opinion of the District Engineer, it should appear that the work will not cut off the supply of any public or private tank or other work, nor interfere with the cultivation, drainage, or irrigation of any lands in its vicinity, nor cause injury to existing interests, the permission may be granted. In remote and thinly peopled tracts, the tanks may be undertaken, without previous permission, but they will be liable to the risk of being stopped on complaint or other grounds. The embankments, calingulas and sluices or other works connected with the work, should be strengthened, improved and altered, as the officers of Department Public Works may deem necessary. The tank shall be constructed within a given time. The owner shall pay the assessment of the lands under the water spread of the tank, and if they are private property, the constructor should arrange with their owners.

Ruined Tank Rules.

A ruined tank is one which has been in a ruined state for 5 years, either with no cultivation at all, or only a limited cultivation, less than 25 per cent of the actual extent ordinarily irrigable. Such tanks may be made over for repairs by private individuals, if the Department of Public Works have no intention of repairing them, and if their restoration does not interfere with existing interests or works. The grant will be made on the condition that the special rate that may be fixed shall be paid for the entire irrigable area whether cultivated or not. Two and a half Rupees is the ordinary rate per acre for such land. If any portion of the land is sold, or otherwise transferred, the right to water for irrigating that extent will also go with it.

No tank should be relinquished without the special sanction of Government, when the revenue will permanently suffer. The Collector may however grant away tanks, which are simply rainfed

and receive surface drainage after each rainfall, either on special rates, or on some specific cowle tenure. In other cases, the Department of Public Works should be consulted, in respect to their influence on existing works, and Board's sanction should be obtained for the grant. The points for Engineer's report are, when the tank was constructed, and how supplied, how long it has been out of repair, cost of original construction, and subsequent repairs, extent of the ayakat, average cultivation, whether the tank is likely to be required by Government as affecting any general scheme of irrigation or improvement, what interests are likely to be affected by its repairs, whether all parties interested approve of the application, the opinion of the District Engineer and Collectors. The repairs may be taken up by all the villagers jointly or by any members of the community. The Ryots must be left to arrange their own terms among themselves.

The owners of private tanks may relinquish the estate, including all rights to the tank, and the area under its cultivation.

Land for plantation of Topes, private or public.

Parties wishing to plant Topes for the public good or for their own benefit should obtain previous authority to do so or no indulgence will be granted.

Public Topes, Generally waste land, and under special circumstances, cultivated land may be granted rent-free for public Topes.

The planter shall be allowed for the trouble, the right of cultivating the land, without any charge, until the trees reach maturity. After the trees begin to bear fruit, the planter shall take the produce and appropriate it to the special contemplated object, such as support of a choultry, repair of a road, &c.

When Tope lands are irrigated for wet cultivation by Government water, the usual water charge shall be levied.

The Topes are to be planted in places approved by the Collector, on the road side, near a choultry, or near any place of public resort for general accommodation or convenience, or for other beneficent purpose. Fruit trees and timber trees may be grown.

The produce of trees and avenues planted by the road side may be enjoyed tax free, by the planters.

The land given for private Topes shall be generally a waste of 10 years; in which case it shall be exempt from assessment for 20 years. If it is land, usually under cultivation, it shall be assessed with full tax from the time the trees are planted. When plantations for fire-wood are made of casurina, corakapuly, or othre quick growing trees, the exemption from assessment will be for 10 years.

Private Topes.

The plantation should be completed in 5 years from the date of the grant, each year no less than $\frac{1}{5}$ being planted. The system of planting, the number of trees to the acre and their relative position should be approved by the Collector. The system of planting shall be such as to give at least forty standards to each acre.

A neglect of the terms entails forfeiture of the cowles. The parties should be required to give security for the payment of the full assessment of the land previously cultivated whenever they may fail to preserve the Topes.

Sale of unassessed waste land.

Unassessed land may be sold in auction to the highest bidders on free-hold tenure, free of all demands except local taxes. No lot shall exceed 500 acres, in the Districts, nor 10 acres in Towns, Villages, Railway Stations and Sanatoria. But several contiguous lots may be sold on application. Each lot shall be compact, and generally its length shall not exceed half its depth.

Reserves of grazing and forest land, of land for the growth of fire-wood, recreation grounds, and of land required for other special purposes shall not be sold. Registers of these shall be prepared for inspection and reference at the offices of the Collector and the Board of Revenue. The conservator of forests will be consulted by Collectors in regard to forest tracts to be reserved.

The procedure regarding applications for and sale of waste lands is as follows:—

Applications for land may be made to Collector specifying the land, its situation and boundaries. The Collector shall immediately ascertain whether there is any objection to the sale, or whether any special limitation is necessary in reference to public requirements. If there appear no objection, the Collector will call on the applicant to deposit the cost of the survey and demarkation, and setting up

of boundaries, unless the land is already surveyed and demarked. If he sees reason to believe that claims will be put forward to the lands, he shall warn the applicant that the survey and demarkation will be effected at his request and his risk. If he agrees, the land shall be demarkated and surveyed without delay. Any unspent portion of the deposit will be returned to the applicant, and any deficiency recovered from him. If the applicant fails to pay in the deposit, within 6 weeks from the date of the demand, his application is cancelled.

The Collector shall then issue an advertisement of sale, with at least 3 months notice in English and in Vernacular, with specification of the land, the upset price, the time, place and conditions of sale.

The advertisement shall be posted on the land, and published in the neighbouring villages, and in the offices of the Tasildar, Collector, District Munsiff, in the nearest Police station, and in the District Gazette. Any alteration of date and place of sale may be made, but 14 days' notice of such alteration should be publicly given. A written notice of the intended sale, and alterations shall be sent to the applicant.

The sale may take place on the notified day, whether the applicant attends or not, or whether he has previously withdrawn his application, if no claims to the waste, or objections to its sale are preferred. If such claim be made previous to the sale, the sale shall be postponed and enquiry held under Act 23 of 1863. The sale shall be held by the Collector, and not by the Sub-Collector or other subordinate officer.

But if the sale be proceeded with, the lot shall be let to the highest bidder who shall pay a deposit of 10 Rs. per centum. If he pays the residue within 30 days, a Title deed should be issued, and he should be put in possession. If he elects to pay the sum in 3 equal annual instalments, he should within 10 days execute a deed of security, hypothecating the land to Government, and when its conditions are fulfilled, the Title deed may be granted. For failure to pay the annual instalment a notice shall be served, and the land shall be resumed or re-sold, if the instalment be not paid with interest. A register of all sales under the rules shall be kept in the Collector's office in English.

The original maps or plans and survey record of all such lands shall be kept in a series corresponding with the number in the Register, and signed by the Collector and should be attached to the Title deeds. The deeds are to be executed in Duplicate, but not on stamp. They should be sealed by Government, and one copy should be delivered to the purchaser. They should be duly registered. The deeds should bear numbers corresponding to the lots.

Waste land, containing mineral wealth shall not be sold under these rules.

Act XXIII of 1863, provides for adjudication of claims to waste lands, advertised for sale, or of objections taken to their sale.

The Collector has power to enquire and dispose of all such claims, if preferred, within the time fixed for the sale, or other disposition of the land. After calling for exhibits and titles, and taking evidence, he may admit the claim preferred, or reject it, or order the sale subject to such condition or reservation as he may deem proper, such condition being notified to the intending purchasers at the time of sale.

If the claim be admitted, the sale shall be stopped, but it shall be open to Government to direct within a year from such order, the claim to be tried in a special Court appointed for the purpose; and if the claimant fails to establish his claim there, the sale may be brought on.

But if the Collector's order rejects the claim, or directs a modified sale or other disposition of the land, a copy of the order shall be given to the applicant or objector. If within a week or other given time from the grant of the copy, the applicant does not give notice to the Collector of his intention to contest the claim, the order of the Collector shall be final. But if the party gives such notice, within the prescribed period, the Collector shall make immediate report to the Board, with full and necessary information.

The Board may confirm, annul, or modify the Collector's order. If such order confirm partly or in full any part of the Collector's decision against the claimant, the Collector shall certify such order to the special Court, who should forthwith give notice to the applicant, and if no suit be brought, within 30 days from the delivery of such notice, the Board's order shall be final.

The special Courts constituted under this act are to regulate their proceedings as far as possible by the Civil Procedure Act. The decisions of the Court shall be final, and not subject to revision, but questions of law, usage, or construction raised may be referred to the High Court for authoritative opinion or orders, and no final orders or decisions shall be passed before the receipt of such orders, though the Court may proceed with the case, notwithstanding the reference.

Suits for land sold, or for compensation for it, may be brought within 3 years, from the date of the delivery of the land to a purchaser, if satisfactory reason be shown for not having preferred the claim or objection before the sale notified. The Court may award compensation equal to the price of the land, and costs, or such sum in respect of his interest in such land, when the land was sold subject to certain condition or reservation, as shall be awarded under the land acquisition Act (X of 1870.) Thereupon the Local Government should obtain an award of the value of such interest under that act.

Sale of land on the Sherveroys, Neelgheries and Wynad.

The rules for the sale of the assessed waste lands on the Sherveroys, Neelgheries, and Wynad are almost identical with those for the sale of unassessed waste, except in that the lands on the Hills and Wynad, are not free of assessment, but are subject to an annual payment. These lands shall be sold at auction without any upset price, beyond the cost of demarkation and survey, but subject to an annual assessment on the whole area of one Rupee per acre of grass land, and 2 Rupees per acre for forest land, redeemable at option by the purchaser of the land at 25 years purchase of the assessment. Land on the sherveroys will be sold in like manner subject to an annual assessment of one Rupee per acre.

Arrears of annual assessment should be recovered as other Ryotwary Land Revenue.

Rules for the redemption of Land Revenue.

Proprietors of lands occupied for dwelling houses or Factories
of coffee lands in the Wynad, of lands on the
S. O. 135. Neelgheries, and the Pulneys and Sherveroy
Hills, and of lands occupied or intended for gardens or plantations
may apply to the Collector for the redemption of the existing quit
rent or land-tax, whether the land is situated in Government Taluqs

or Zemindary tracts. The registered zemindar, or proprietor is the person entitled to redeem the revenue. In zemindari, a reduction will be made in the Peishcush, for the land redeemed by the zemindar. The future land-tax on grants made for a term of years may also be redeemed. In all cases of doubt, as to who is the party entitled to redeem, a report shall be made to the Board of Revenue.

If the parties owning such lands, but not able to redeem presently, claim a permanent settlement, a permanent deed may be granted in lieu of the annual pattas.

As soon as an application is made for redemption, a deposit of the estimated cost of survey, if not already surveyed, and of putting up boundary mark and of preparing plans shall be made. The land shall be surveyed and demarkated, and plans drawn up at the cost of the party, and as soon as the redemption money is paid, a Title Deed shall be granted; but the Title Deed confers freedom of tenure only as against Government. All contesting the right of the holder are free to sue the holder in the Courts. The redemption shall in no way affect sub-tenures, right of occupancy, or other subordinate rights.

The Deeds of enfranchisement are to be executed in duplicate and should be submitted through the Board for the seal of Government. They should bear numbers corresponding to the Registers. The plans must be signed by the Collector.

The dates of execution are to be carefully entered, as each party executes it, and the same date should be given to the original and duplicate. Any unoccupied blanks in a deed should be filled up by ruled lines to prevent interpolations after it is executed. The boundaries to be given are lands adjoining. The extent should be written in words, and should agree with that given in the plan. All the Deeds returned by Government after seal shall be registered by Collector at the Government cost.

In issuing Title Deeds the serial number of the Deed should express the year of execution, as No. 7 of 1866, beginning a new series with each year.

The spirit of the rules for the sale of unassessed waste lands may be applied to assessed waste in the immediate vicinity of the towns when sought for the special purpose of building thereon, the lot being limited to an

area not exceeding 4 acres, and the upset price being 25 times the assessment plus the cost of demarkation and survey.

Grants of land for quarries and mineral products.

Lands composed of earth suitable for the manufacture of bangles may be granted by Collectors on certain terms. No excavation should be made of gravel or earth without the Collector's permission.

S. O. $\frac{132}{3}$.

Lands applied for quarries and mineral products should be disposed of on special report to Board.

As a rule all waste land shall be available for excavation of earth, stone and gravel for public works. Contractors may be allowed to excavate, but they should be supplied with certificates, showing the place where they are to work, and the quantities they are to excavate.

The quarrying of ordinary building stone from Government waste without the written permission of the Collector is prohibited. In licenses granted for the above purpose, the right of Government to levy seigniorage after one month's notice must be distinctly reserved and acknowledged. The levy of a royalty may be proposed, in important cases for the sanction of Government. But any right, hitherto exercised by villagers of taking stone for their private use may be continued without restriction in unobjectionable localities.

S. O. $\frac{132}{4}$.

Gramanattam lands.

By the immemorial custom of the country, certain portion of the village area is allotted for building site. Generally its disposal is in the power of Government. It has been ruled that except in zeminary, mirassy, and other villages which are private property, sites on the Gramanattam are not to be appropriated without permission, and when they are, they shall be assessed and the offender prosecuted.

S. O. $\frac{153}{A}$.

The Collector may grant to applicants unclaimed or unowned portions of village site, not being common lands needed for general use, on a fixed scale to be determined for each District once for all. For instance in the Nellore District the grant varies with ryots according to their Patta Beriz from a minimum of 6 ankams for dwell-

ing house, 3 for cattle-shed and 6 for compound inclusive of back-yard, to a maximum of 35 ankams for house, 30 for cattle shed, and 35 for compound, total 100 ankams or $16\frac{1}{2}$ cents of an acre.

The houses for which sites are given should be built within six months or other reasonable period. In default, the grant is cancelled. Rent free additions to village sites and fresh grants for new villages may be given under order of the Board, provided the intending residents are resident villagers, Pattadars, agricultural labourers and village servants.

Gramanattam lands should not be cultivated. Pattas should not be granted in any case. Prohibitory assessment should be charged on cultivation. But the usage of growing vegetables, tobacco &c., in backyards should not be interfered with.

But where the Gramanattam land is extensive, and is not all required, but in which prickly pear has grown considerably, the excess may be granted on clearance patta for cultivation.

Lands on cowle, or for reduced or favorable rents.

As a rule cowles should not be granted, except under special circumstances, but as an inducement to ryots to clear waste land covered with prickly pear, cowles free of assessment from 5 to 10 years may be granted on the condition that the prickly pear is removed by annual instalments. In default, the contract will be cancelled. During the period of the cowle the ryot is at liberty to cultivate cleared land free of tax.

Cowles may also be given for reclaiming heavy jungle land, swamps, or lands infested with "net" grass, but no cowle should be given for forest land, so long as there is culturable land available for cultivation.

Grant of lands as Inam.

Inams may be granted out of waste lands, or from cultivated lands, in lieu of service Inams rendered unprofitable by natural causes, or by an act of Government, or in lieu of ready money allowances held for Hindu and Mahomedan temples and by individuals for religious service of a permanent character, which it may be desirable to commute into grants of land. When cultivated lands are transferred as Inam, an allowance of 10 per cent may be granted for vicissitudes of season and expenses of management. The holder of the land will continue

S. O. 131.

S. O. 188.

to be the proprietor of the land, and simply pay the assessment to the trustee instead of to Government. The Inamdar obtains simply power to collect the assessment on the land, and possesses also power of realizing the demand as a land-holder. The right of Government to assign the public revenue is unquestionable, but whenever practicable, the land of ryots who are willing to hold under the Trustees should be selected. The Inamdar cannot raise the assessment above the Government standard; the Pattadar may not get from the Inamdar the remissions usually granted by Government, this disadvantage may be remedied by revising the assessment prior to transfer where the present assessment may be rather heavy. Pending general revision of assessment, the commutation of allowances into grants of land has not been carried out in all the Districts.

When waste lands are granted in lieu of allowance of religious institutions, an allowance of 20 or 30 per cent may be necessary, as the Inamdar will have the trouble of getting a tenant, and rendering the land fit for the plough.

When the regular assessment of the land is paid, no extra tax shall be levied on trees existing on the land whether Patta land, Inam or backyards, and the owners have full power over the trees. In some Districts as Malabar, Tinnevely, Tanjore and the wet Taluqs of Trichinopoly, a tree tax is substituted for the land assessment in cases of lands scattered with trees.

Where the land is held by one, and the trees by another, the tree tax shall be paid to the land-holder, or credited to his account for the land, a simple receipt and not a Patta, being given to the tree-holder.

In cases of darkhasts for land containing scattered trees, the holder of the trees may take the land for the taram assessment, and if he refuse, the land and trees may be made over to the darkhastdar.

A tree tax at the revised rates will be levied on scattered trees growing on waste or unoccupied land for which the taram assessments is not paid.

Holders of trees, such as Cocoanuts, Dates, and Palmyra, may draw Toddy from them for domestic purposes, and the abkarry renter cannot interfere with them, without the consent of their owners.

Palmyra and Date trees in Government waste land will be in the charge of the Collector, and may be used by the abkarry renter for drawing Toddy for sale.

Government Topes may be made over to applicants for the full assessment of the land, or handed over to the heirs of the planters, if any are to be found; or to the village community or to some respectable person, who will have care of the trees. When a Patta is given in these cases, for the land, the Pattadar becomes absolute proprietor of the trees.

Topes for which no offers are received will be rented, or leased out on a fixed money rent, or a tree tax may be levied. In these cases, the temporary holders cannot fell the trees without permission but may take away leaves and loppings.

For arrears due on Tope lands, the land and the trees should be sold together. Trees in Gramanattam land should not be sold for arrears of Revenue. Decayed trees in Government waste and Porumboke may be sold to the credit of Government.

The right of Government to regulate distribution for irrigation purposes of all public waters, does not appear to have been judicially settled. No. Muchilikas should be taken from land-holders binding them to certain conditions in the event of an anakat or other work being constructed, but it should be notified that the privilege of benefiting by the new work is permissive on the part of Government, and that they reserve to themselves the full control and disposition of the supply.

The right of making improvements by constructions over public waters is vested in the Government. But constructions of anakats by private individuals may be permitted by Government as in the case of private tanks.

The right of waters passing through plantations on hills and in the low lands is secured and guaranteed by an exception made in the Title deeds, in favor of all customary rights of Government, and of proprietors of lands adjoining, in all existing roads and paths and in streams of water running through or bounding the land, all these items being reserved from the grant made by the Title Deeds

Regulation XI of 1832, provides rules for regulating private and public rights to hidden Treasure. The following is an abstract of the Regulation.

Treasure Trove.

Any hidden treasure or property found buried or concealed, shall, after due notification, the owner not being discoverable, become the property of the finder, provided the amount or value does not exceed one lac of Rupees. Whoever finds hidden treasure shall immediately give notice to the Zilla Judge and deposit the treasure in the Court. The Judge will issue a notification inviting claimants to come forward within 6 months, and if claims by individuals, or by the Collector on behalf of Government be preferred, the Judge will enquire, and on proving the right claimed, adjudge the property accordingly, subject to the payment of any expenses incurred and compensation to the finder. If no such claim is established, the Judge shall adjudge to the finder, a sum not exceeding one lac of Rupees, and any excess shall be at the disposal of Government. If persons discovering hidden treasure, fail to give notice, within one month, they forfeit all claims to the treasure, or to compensation.

The owners of lands have no absolute right over treasure found buried in their lands.

Every village is entitled by immemorial custom to the assignment of a certain portion of the area for the purposes of pasture. Generally tracts equal to 30 per cent of the cultivation or more are assigned tax free. This free grazing ground is free for the use of the whole village community, and not merely to Pattadars.

Pasturage.
Board's Proceedings
Feb'y. 1870, No. 1229.

Waste lands are also allowed on pasture on different terms and tenure. In some, as in Salem District, grass lands are allowed at a reduced rent, in proportion to the occupied area of the Ryot. In others, pasture farms are leased to the highest bidders or resident villagers. In others, a rate is levied on land applied for pasture at so much per acre, so that all the ryots may take portions of waste and jungle, according to the number of their cattle. A grazing lease of any of these descriptions is a temporary appropriation of land not wanted for cultivation. When such land is sought for the plough, the temporary appropriation ceases from the commencement of the subsequent Fasli year. This is the main condition of grazing leases. Toddy trees growing in them may be used by the abkarry renter.

The irrigation works on which any customary Ryotwary Revenue depends are kept in good condition at the expense of Government by the Department of Public Works. The Ryots paying wet assessment or a water-cess are entitled to the supply of water.

Irrigation and customary labor.

When private tanks are in a dangerous condition, threatening damage to public property, the Engineering officers should give immediate notice of it to the Civil authorities, who shall institute such legal proceedings as the nature of circumstances may require.

S. O. 44.
3.

The distribution of water from larger works of irrigation, such as ankats, and large tank, is under the Control of the Department of Public works. The management of the smaller works rests with the Revenue Department. The village authorities are responsible for the state of the tanks. They should inspect the tanks themselves and have them inspected by Talaries, and holes or other trifling damages repaired by the Ryots according to custom. When a breach appears likely to happen, or a breach has taken place, the village coolies shall be employed to take steps to prevent or fill up the breach, by forming a ring-bund &c. The District Engineer, to whom timely notice of the danger will be given, will see that the work is duly and fairly paid for, except those trifling repairs which the people are bound to perform. The Tasildars shall report to Collectors all cases of neglect on the part of the people. No remissions of assessment will be given in cases of danger occasioned by the neglect of ryots to contribute customary labor.

S. O. 49.

Collectors and Tasildars should see that systematic economy is observed in the use and distribution of water and that all waste of it is prevented.

The customary and impressed labor of the Ryots consists generally in filling up gullies, holes, or ruts in the bunds of tanks and channels, in checking the growth of prickly pear and other noxious weed ; to clear away all injurious under wood, to clear out deposits from sluices and channels ; to clear and repair the earth work of petty and branch channels and supplying channels ; to watch the bunds in rainy weather, to turf the yielding portions ; to open and close the calingulas and

S. O. 54.

to construct ring-bunds at breaches, and in fact to pay all attention and care which save the bunds and irrigation from injury.

The Ryots may do the work themselves, or employ their coolies, or pay a cess or proportionate charges.

Act I of 1858 legalizes compulsory labor for preventing mischief by inundation, and provides rules for the enforcement of customary labor, on works of irrigation in this Presidency. The impressment prescribed is that of the laboring classes, on emergencies such as sudden breaches of the embankments of rivers, tanks, channels, with adequate remuneration. The officer in charge of a work, or the Tasildar of the village, may on such emergent occasions call on the able-bodied male persons of the laboring class in the village and its neighbourhood, to co-operate for preventing or filling up the breach. Any body refusing without good ground to comply shall be liable to be fined by a magistrate up to 100 Rs. or simply imprisoned for one month, or punished in both ways. To those who have lent their labour the highest rate of wages in the neighbourhood shall be paid for day work, and double the rate for work during night. The charge shall be met from the Public Treasury, and if the work endangered be a private one the charge shall be recovered from the owner.

Requisitions may likewise be made on the villagers for materials for strengthening or filling up the bund, such as straw, leaves, bamboos, trees, if necessary such materials may be seized or cut down wherever they may be found, furnishing the owner with a receipt. The materials shall be paid for at the highest rates prevailing together with any compensation for damages incurred, the cost being met from the Public Treasury, in case of a Government work or recovered from the owner, if a private work, as an arrear of land Revenue.

Regarding customary labor, a person neglecting to comply with the requisition of the village head for executing any usual work, shall pay an amount equal to twice the value of the labour he is bound to contribute, and which shall be recovered as an arrear of land Revenue, and used for the work. This amount in case of dispute, shall be determined by a village or District Panchayat to be called by the Collector.

In old days advances in aid of cultivation were usually made, but the system was given up. Under the Tope Rules, however, advances may be given for the sinking of wells, and recently in the late Lord Mayo's administration a system of advances to Ryots to enable them to improve their estates was legally sanctioned by an enactment of the legislature, Act XXVI of 1871.

Advances for cultivation or Takkavi.

The loans provided for by this act may be made on the certificates granted by Collectors to a land-lord or tenant, desirous of making improvement to his lands, under cultivation or culturable waste, the improvement consisting in,

1stly.—Wells, tanks and other works for the storage, supply, or distribution of water for agricultural purposes, or the preparation of land for irrigation ;

2ndly.—Works for the drainage of land, for the reclaiming of land from rivers, or from other waters, for the protection of land from floods, or from erosion or other damage by water ;

3rdly.—The reclaiming, clearing or enclosing of lands for agricultural purposes ;

4thly.—The renewal or re-construction of any of the foregoing works, or alterations or additions thereto.

When an application is made, for a loan, the nature and value of the security to be furnished for its re-payment should be stated, and the Collector shall first satisfy himself, if the proposed improvement admits of the loan being made under the rules laid down by local Government. He shall reject the application, if the advance cannot be made.

But if he thinks, the loan may be advanced, he should, in the case of a land-lord, see if the value of the land to be improved, and the security offered, are not less than the loan asked, and if he is satisfied on this point he shall grant the certificate. The term land-holder includes proprietors, whether immediate or intermediate, and persons under direct engagement with Government.

In the case of tenants, the certificate may be given on the same principle and standard of security, but after giving the land-lord an opportunity to assent to the grant of the loan. Whether the tenant offers his interest in the land, or other security, or has no secu-

rity to offer, a notice shall be served on the land-lord, calling upon him to state within one month after the service of the notice, his objections to the grant, in the former case, or his dissent from the proposed improvement in the latter. If no objection is made, in writing within the time given, or if the objection is made and over ruled by the Collector, on his finding that the tenant has a transferable interest in the land, that the security of his interest, with other property is adequate, the certificate may be given. But in the case of the tenant without such interest, no certificate can be granted, unless, the land-lord omits to express his dissent in writing within one month, or gives his assent to the improvement proposed, or withdraws his dissent once made. His silence will be construed into an assent to the pledging of the land as security for the loan. The certificate may be granted when the assent of the land-lord expressed or implied, is so ascertained and when the value of the land, or other security offered is found adequate, but the advance made for improvement does not create any right or interest in the land, or disturb the relations of land-lord and tenant.

The certificate shall show the amount of the advance, the conditions of its re-payment, description and boundaries of the land, the nature and amount of the security furnished, if any, other than the land to be improved. The money shall be recovered, when it becomes due, as arrears of land Revenue, from the person to whom the advancement was made, or from his security, or if necessary, by proceeding against the land specified in the certificate, as if arrears accrued against such land, provided that when the defaulter is the land-lord, or his tenant with a transferable interest in the land, the interest of no third person in the land shall be sold.

Advances of Rupees 100 and upwards may be made by Government. Applications for advances should be made to Collectors on 8 annas stamp, and presented in open Court by the applicant in person, or by his agent, and signed by him, and attested by 2 witnesses in the presence of the officer. When any particulars are not contained in the application, it may be returned for revision or the necessary information ascertained, and endorsed on it by the officer, taking the signature of the applicant and witnesses to such endorsement.

The application, should, besides stating the name, caste, parentage, calling and residence of the applicant, contain the following

Government Rules on
the subject.

description. (1) the amount of advance applied for ; (2) whether it is intended to lay out private capital also, and to what extent ; (3) the nature and description of the work, its estimated cost, and the probable period of its construction ; (4) the situation, character, and area of the lands to be benefited by it ; including any numbered and measured fields comprising them, the advantages pecuniary or other expected from the work, the manner and extent to which the proposed work may affect, favorably or prejudicially the adjoining and other lands, the conditions of repayment and the details of the security, with any encumbrances, on rights and interests involved in the lands, and the amount of shares, and the number of individuals possessing them.

When the amount of the advance exceeds 500 Rs. a rough plan and estimate should be put in, and when it exceeds 5,000 Rs. an accurately prepared ones should be submitted. If the party is not able to get these prepared, the Collector may get them prepared at the party's cost, and may either take a deposit from him for that purpose, or demand security for the repayment of cost on that account.

In every case of an application for advance, a local enquiry shall be held by the Collector or his subordinates, not below the grade of a T'asildar, in order to ascertain the truth of the statements made in the application. To this end, a notice of not less than a week's time should be issued, stating the amount of advance applied for, and the date and place fixed for holding the enquiry, and posted conspicuously on the lands to be benefited by the proposed work. The notice shall be read by the server, openly, and the signatures of the chief inhabitants and village officers and Police should be taken on a copy to be returned to the officer issuing it.

The local officer shall proceed to the spot, with the chief inhabitants, and people interested and the village officials, and hold a minute enquiry regarding the land, the work, and the security of land, and the interests of parties concerned, and record full particulars of the results of his enquiry. The correctness of the statements should be tested in reference to the public Records. Any witnesses may be sent for and examined at the applicants' cost. At the end the whole record should be sent up with the local officer's opinion and recommendation.

The Collector shall then take the professional opinion of the officers of the Public Works, Department where the advance exceeds 5,000 Rs. Such opinion may also be called for in minor cases also, particularly in regard to the feasibility, probable cost, and merits generally of the proposed work. If the result of the enquiry is not satisfactory, the Collector may reject any application; but if he is satisfied, he may grant Certificates for sums less than 500 Rs.; and report to the Board cases involving larger advances. The Board may give Certificates for advance between 500 and 5,000 Rs. For larger sums up to 10,000, the Government are to grant them. If the advance exceeds 10,000 Rs. the sanction of the Governor General is necessary.

But no advance shall be made when the work is likely to injure the property of any one who has not consented to its execution, nor unless the value of the security accepted exceeds the advance at least one-fourth the amount.

No project shall be divided, nor can a second advance for the same work be made without the sanction of the Local Government, nor shall advances be made without such sanction; if the period for re-payment of the advance, when not exceeding 500 Rs. is not within 7 years, from the date fixed for the completion of the work, nor for large sums, if time should exceed 12 years. For advances to be repaid after 20 years, from the completion of the work, the sanction of the Government of India is requisite.

When the Certificate of advance is granted by the Collector or by the higher authorities, it shall be endorsed by the party saying that he understood and agreed to all the terms, and the endorsement shall be signed by him and attested by two witnesses. A similar endorsement shall be made and signed, and attested, by the sureties and witnesses, if any other than the applicant's property is pledged as security. If the applicant is a tenant without transferable rights in the land, the endorsement shall be signed by the land-lord and attested.

The Certificate must bear the stamp of a mortgage Deed, and shall be registered, in all cases in which the land or property secured is other than the land to be benefitted.

The Certificate shall be kept in the office of the Collector, one copy being furnished to the applicant, and one to the Taluk, if the payment is to be made in a Taluk.

The works for which advances have been sanctioned are to be regularly inspected, to see that the money advanced has been duly applied. The works should be inspected and reported on at least one month before the date fixed for the completion of the work, or before each instalment is payable.

The applicant shall keep accounts of the work, which shall be open to inspection at any time.

If any conditions of the advances are violated, the Collector may record a decision, and proceed to recover the out-standing advance and interest from the persons and property responsible.

The interest on advances shall be charged at $6\frac{1}{4}$ per cent. per annum. Fees for the service of any notice or process under the Act shall be charged, at the rates usual for Civil process, where the advance exceeds 5,000 Rs. ; and half the rates in case of advances between 500 and 5,000. For process, in cases of advances below 500 Rupees, no fees shall be charged.

Communal rights to jungles and jungle products. From time immemorial, the forests have been the property of the people, subject to a royalty on certain appropriations of its products.

At present the recognized rights of the community are as follows :—

The villagers may cut fuel and firewood for domestic purposes free, but not for sale except in their own village. In villages without firewood, the people may cut it free of charge in the adjacent jungles to be fixed by the Collector, but not for sale or for charcoal.

S. O. 86.

Wood required for agricultural implements may be also taken free by Ryots from unreserved tracts.

The people may otherwise cut wood required for the erection of their dwelling houses, but this privilege is restricted to Bona-fide Ryots. Generally previous permission should be obtained.

Bamboos also may be cut for the actual and bonafide erection of houses ; but not for sale. Palmyras may also be granted free, when required for agricultural implements or for houses.

All fruits and drugs in jungles and plantations are common property, and will be allowed to be taken by the people free of tax.

The Government declared recently that the rule that the Ryots may have firewood and fuel free from unreserved tracts, for use and not for sale extends to such small industries as the manufacture of Indigo and Sugar, by the growers, and that no restriction should be put on them. All other fuel and wood for the purposes of sale, are subject to taxation. Vide Jungle Conservancy Rules under Local Funds.

Board's Proceedings,
14th January 1871.

General freedom to acquire land.

Under Imperial Act IV of 1837, any subject of the crown is empowered to acquire and hold land in perpetuity or for any term of years, property in land or any emoluments issuing out of it, and all the rules which apply in these respects to the natives of India shall apply equally to those that acquire land under this Act.

I. Act IV of 1837.

Such holders of land shall be subject to duties and other charges of assessment, and to all the regulation for their enforcement, just as the natives of India.

I. Act II of 1853.

No public officer shall, in execution of any decree or order of Court, or for the enforcement of any demand of rent or revenue sell or cause to be sold any person or right to the compulsory labor or service of any person, on the ground that such person is in a state of slavery. No rights arising out of an alleged property in the person and services of another as a slave shall be enforced by any Civil or Criminal Court or Magistrate. No person shall be dispossessed of the fruits of his industry, or of property acquired by the exercise of any calling, art, profession, or by inheritance, assignment, gift or bequest, on the ground that such person, or the persons from whom the property may have been derived was a slave.

I. Act No. V of 1845.

Land when required for public purposes may be obtained from the owners by negotiation, or by legal process, on the payment of a fair and equitable price.

Acquisition of land
for public purposes.

When lands are required for public purposes, and their acquisition by negotiation is possible, it is a standing rule that no possession should be taken of the land by any officers of Government in any De-

S. O. $\frac{141}{2}$.

partment, before the compensation asked for it should first be settled by the Collector and duly sanctioned by Government.

When other land is chosen, the particular spot should be marked out, and the proposed grant should be recommended for sanction.

No officers shall take, nor permit to be taken any land being private property, for any public purpose, except with the free consent of the owner, given in writing, or under the provisions of Act X of 1871.

When earth is taken from private lands for the repair of breaches in tank bunds or river or channel embankments, the owners shall be paid compensation such as the Collector may settle.

If it is not possible to bring the owner of the land to reasonable terms, the provisions of Act X of 1871, shall be enforced.

Land acquisition Act. Land includes benefit arising out of it and things attached or fastened to it.

When land is required for public purposes, and the money for payment for it is to come out of Government or other public funds, or the funds of a company, a Government notification must be issued before entering on or taking possession of the land.

When it is desirable to enter upon a land to test whether the land is adapted for the purposes required, to survey and take levels to dig or bore into the subsoil, to set out boundaries, and line of work, the Government are to issue a notification that land in certain locality is required for public purposes, and publish it in the local gazette and in the locality. This shall be authority for the authorized officer or his servants to enter upon the land for the specified purposes, and if necessary, to cut down and clear away any part of any standing crop, fence, or jungle. In the case of any entry into any building, or upon any enclosed court, or garden attached to a dwelling house, a previous notice of 7 days is necessary, unless the owners consent to such entry is obtained. At the time of such entry, payment for all damages to be done shall be tendered, and if it is not accepted as sufficient, the matter should at once be referred for the decision of the Collector, whose judgment shall be final.

After ascertaining, by preliminary investigation or otherwise, what particular lands are required, and when the Government is

satisfied that the land is actually required for a public purpose, a declaration shall be made by Government to that effect, in the local official Gazette, describing the lands that are so required. Thereupon the Collectors or other officers authorized shall take order for acquiring the land.

The Collector shall cause the land to be marked out and measured, and have a plan of it made, if this has not been done already. He shall then cause a public notice to be given on or near the lands required, calling upon all interested to prefer claims for compensation, at certain time and place, the time fixed not being earlier than 15 days after the publication of the notice. Notices shall also be served on all occupiers of the land, and those interested in it, or entitled to act for those so interested. If any interested party resides elsewhere than in the District, and has no agent on the spot the notice shall be sent by post.

The Collector has power to call upon any person for information in respect to the persons interested, the nature of the interests, the rents and profits of the land, in the preceding year, and such persons are legally bound to give the information under Sections 175 and 176 of the Indian Penal Code. He may also procure the attendance of witnesses, and the production of documentary evidence, under the Provisions of the Civil Procedure Code. He may postpone the enquiry, if no claimant attends, or for other reasons.

On the appointed day after due enquiry, the Collector may fix the compensation and tender its payment to the parties. If the parties agree to such compensation, he shall make an award to that effect, which shall be evidence as to the value of the land, and the compensation settled, inclusive of that for standing crops and trees on the land.

But if no claimant attends, or if any particular individual having interest does not attend, or the amount of compensation offered is disputed, or if counter-claims to the right of land are involved in the matter, or if the Collector thinks that the nature of the claim should be enquired into by a Court, the Collector shall refer the matter to the determination of the Court. The reference shall be made by a writing under his hand, describing the particulars of the land, the names of the parties, the amount of compensation settled by him and the grounds for it.

When the claim is decided by the Collector, or referred to the Court, the land becomes immediately public property, free of all encumbrances. The Collector may take possession of it soon after. In urgent cases, however, under the special orders of Government, possession of waste or arable land may be taken, after the period of the public notice issued. If impeded, the surrender of the land may be enforced in the Magistrate's Department.

When waste or arable lands are only temporarily required, the Collector under the order of Government may negotiate for the occupation and use of such lands for a term not exceeding 3 years, and settle compensation payable in a lump, or by monthly or other periodical instalments, as may be mutually agreed upon. If the compensation is not agreed to, the matter should be referred to the Court for settling the amount, but the land may be taken possession of, on the payment of compensation, or the execution of an agreement, or on referring the matter to the Court.

At the end of the period, the lands shall be made over to the owners with any compensation for damages done, and not allowed for in the agreement. If the land has been rendered permanently unfit to the owners, it shall be acquired under the Act as permanently required. If the parties and the Collector do not agree as to the condition of the land at the end of the period or in respect to any matter connected with the agreement, the case should be referred for the final decision of the Judge.

When lands are required for companies, the officers of companies may be authorized to hold preliminary tests and surveys on the land, but no steps shall be taken to acquire the land, unless the Government are satisfied that the work for which the land is required is likely to prove useful to the public, and 2ndly unless the company execute an agreement, in regard to the payment to the Government of the cost of acquiring the land, the transfer on such payment of the land to the company and the terms on which the company should hold it; the time within which and the conditions on which the work should be executed and maintained, and the terms on which the public shall be entitled to use the work. The agreement shall be published in the Gazette of India, and Local Gazette, and the provisions relating to the rights of the public shall thereupon be considered as part of the Act. The Government may then give consent to the acquisition of the land.

The Courts shall decide cases referred to them with the aid of two assessors named in the usual way, one by the Collector, and the other by the interested parties claiming, or on their failure, by the Court. The assessors if not public servants may be paid fees as costs of the proceedings. The opinion of the majority, if the judge is in it, shall prevail. If otherwise, the judge's opinion shall prevail.

In determining the compensation, the points for consideration are:—

1stly.—The market value of the land at the time of awarding the compensation,

2ndly.—The damage sustained by the severance of the land from his other property,

3rdly.—Any other damages arising to his property.

But the amount of compensation should not be adjusted, either in reference to the urgency for acquiring the land, or to the disinclination of the party to part with it, or any ordinary damages not usually actionable, any damage or benefit which may accrue from the future use of the land after acquisition, and any ostensible improvements, commenced or effected with the intention of enhancing the compensation.

The compensation awarded, shall not exceed the amount claimed or be less than the sum offered by the Collector, and where no claim is made without sufficient reason, such amount may be less than, but shall in no case exceed the amount tendered by the Collector. If sufficient grounds exist for the claims not having been made in time, the compensation shall not fall short of the amount tendered, but may exceed it.

Apportionment of compensation may be settled by the mutual consent of the parties; or in case of dispute by the judge of the compensation Court, subject to appeal to District Judge or to the High Court, if the Judge of the Court is the District Judge.

The amount of compensation may be paid by the Collector, before taking possession. The Collector may pay also in addition to the compensation 15 per cent on the market value of the land, in consideration of the compulsory nature of the act. If the amount is disputed, the amount to be paid shall be the sum that may be awarded in the final Court, together with 15 per cent and interest on them at 6 per cent from the date of his taking possession of the land. The Government are not bound to complete acquisition of

land, when no award is made by Collector or no reference is made by him to a Court. But compensation for damage done may be settled and paid by the Collector.

The provisions of the act are not to be enforced, against a part only of any house, manufactory or other building, if the owner desire that the whole shall be taken up.

No stamp duty should be charged on the award or agreement or any fees levied for a copy of the same.

No suit shall be brought against any person, without giving such person a month's notice of his intention to do so, and the reasons for it.

When lands in any zemindary are taken up, compensation to the Ryots for their rights of occupancy and a reduction of their assessment from the Peish-cush payable by the zemindar are allowed.

G. O. 7th Jany. 1876.
No. 18.

When waste land from an estate is taken, the proprietor is entitled to a reduction for the Melwaram loss only. The sum to be so reduced from the Peishcush or quit rent is not the full assessment, but a proportion of it representing its present value, in reference to the estimated number of years, when the land may be brought under the plough. When from the general area of waste, the demand for land, and facilities of communication, and traffic, it may be possible to estimate the probable time of its cultivation, the proportion of assessment to be deducted should be as follows:—

From one year	.9	of the assest.	From 12 to 16 yrs.	.4	of the assest.
„ 2 to 4 yrs.	.8	„	„ 16 to 21 „	.3	„
„ 4 to 6 „	.7	„	„ 21 to 28 „	.2	„
„ 6 to 9 „	.6	„	„ 28 & above	.1	„
„ 9 to 12 „	.5	„			

Where the probable time of cultivation cannot be determined, one half of the assessment should be deducted. If the lands bear no assessment the income derived from lands of similar quality should be assumed as the assessment.

Act XII of 1851, provides rules for ascertaining and levying the land Revenue within the limits of the Town of Madras. By Madras Act VI of 1867, the land and the buildings thereon are the security of public Revenue, and as such are liable for arrears. Land Revenue in Madras includes ground rents payable on lands.

Land Revenue in Madras.

All assessable lands, of which the rate of assessment is not known or which have not been assessed are to be assessed at the rates applicable to similar lands in the neighbourhood, according as they may be situated within or without the walls of the Black Town. Lakiraz lands, in possession for 60 years are to be held valid and none else. A claim to hold land Lakiraz or free of assessment shall be reported with the circumstances and evidence bearing upon the case to Board of Revenue who may admit or reject the claim. There shall be no appeal from his order, but parties, whose claim is rejected, the land being brought under assessment, may contest the order in the Courts, within six months after the cause of action arose.

The assessments made by the Collector are open to appeal to the Board of Revenue within 6 months from the notification of the assessment fixed by him. The Board's decision shall be final.

The Collector has power to measure all lands for the purposes of assessment, or for charging any excesses in extent. If the assessed land is found to measure more or less than the recorded extent on which assessment was charged, a proportionate addition or abatement of the assessment should be made, as the case may be according to the rate on the remaining lands. Appeals against extra assessment or additional rent, on account of excess of measurement shall be to the Board within 6 months, and their decision is to be final. If the excess charge has arisen from encroachment on lands of another tenure, the action of the Collector does not affect the owner of such tenure from taking legal steps to recover the land so usurped.

Any person obstructing Collector or his subordinates in the execution of their duty may be fined 500 Rupees by a Magistrate commutable in default to simple imprisonment for 6 months, or until the fine is sooner paid. The Collector may punish any contempt in his presence, or in open Cutchery, by fining 200 Rupees commutable in default, to one months imprisonment.

Parties aggrieved may bring suits against the Collector or his subordinates for any trespass or injury committed under the color of the act, or concerning any claim of rent or Revenue within six months.

CHAPTER. VII

THE SALT REVENUE.

THE Salt Revenue is administered either on the Government Monopoly system under Regulation I of 1805, or by levying a duty by way of excise, on salt manufactured, under Madras Act VI of 1871. Wherever the latter enactment is introduced, by a Government notification, the Monopoly Regulations cease to have force.

The term monopoly signifies "sell alone." The right of selling salt is reserved by Regulation I of 1805, in the Government; and the item has been excluded, among others, from the permanent settlement under Section 4. Regulation XXV of 1802. This constitutes the monopoly, and by virtue of it, the manufacture and sale of salt, and the transit, and export of it whether by sea or land, excepting on account of Government, or with their express sanction is expressly forbidden. Neither proprietors, nor mirassi manufacturers, are allowed to manufacture salt or establish any salt pans or works, without the permission of Government, nor can they decline to manufacture salt, when required by Government, according to engagements, but no persons are to be compelled to the manufacture. All persons who may so engage and may not choose to continue are at liberty to relinquish the employment, after completing the engagement in which they may have entered.

Sec. 7.

All salt manufactured, sold or conveyed contrary to law, is liable to seizure and confiscation and the offenders are besides punishable. Persons establishing salt pans or works without permission, and those conniving with them are liable to a penalty of 1000 Pagodas. If manufacturers and their laborers decline to manufacture, when required, by Government, they shall be liable to the forfeiture of all their benefits from Salt Revenue, and the Government officers may employ laborers to manufacture salt in their lands.

Sec. 8.

Sec. 6.

The Collectors are empowered to conduct the manufacture of salt, by means of the mirassi manufacturers and laborers, subject to the payment of their usual shares, and charges on account of allowances for Yeomials, Russums, Inams, &c., not in kind as prior to

the monopoly, but in cash, the amount of which being determined in reference to the average selling prices of salt for the five years preceding the monopoly. Registers are to be kept by Collectors of salt pans, and of the commuted shares and allowances payable, and of salt manufactured and sold, and its price.

The monopoly which was established in 1805, in all the Districts except Malabar and Canara, has been extended to those Districts by Regulation II of 1807, but in a modified form and with less restrictions, in consideration of the peculiar nature of the land tenure in those Districts, which vested in the land-holders an almost absolute right of property in the soil. The conditions of the monopoly in respect to which these two districts differ from the other parts of the Presidency are as follows:—

1stly.—In Malabar and Canara, the proprietors, land-holders, and inhabitants, are at liberty to manufacture, as previous to the monopoly, and may establish any salt pans or works, without special sanction.

2ndly.—They are not bound to manufacture, and may decline to carry on the operations at their discretion. But the manufacturers are debarred from selling the salt manufactured to any but Government or its authorized officers, subject to the confiscation of salt illegally disposed of and to a fine of 1,000 Pagodas for every repetition of the offence.

The Collector has power, under orders of the Board of Revenue, to determine the place of manufacture and the quantity of salt to be produced, and when it may be expedient, to limit the quantities usually manufactured, or to suspend the manufacture at any place. Compensation shall be made to the persons suffering in consequence. It shall be computed on the average selling prices of the commodity during the preceding 5 years, and shall be paid after it is duly sanctioned by the Board.

In regulating the extent of manufacture and the quantity of salt to be purchased, allowance should be made for such quantities as may be required for home and inland consumption, and for exportation for the year, so as to leave a stock in hand of 18 months supply in minor stations, and a large stock in well selected Central Depots. The annual quantities to be sanctioned, must

Sec. 5, S. O. 216.

S. O. 202.

vary therefore in reference to the above mentioned considerations. Endeavours should be made, if necessary by communicating with the trading community, to ascertain the probable demand for salt for export at each port. The estimates should be so regulated as to ensure annual manufacture. It would be unjust to close manufacture in any season on the ground that there is an excess in the store. As a rule no new pans should be created before the resources of the existing pan holders are fully developed.

Proprietors, farmers, renters, managers,amins and Tahsildars are bound to give immediate information to the Collector or to the nearest Magistrate of any illicit manufacture on their lands, under pain of being mulcted in a sum equal to 25 per cent on the value of the salt illicitly manufactured or sold with their knowledge and connivance, the contraband commodity being of course confiscated. The Magistrates and Collectors may detain any salt which should be confiscated, and hand it over to the Collector or nearest public officers of the Salt Department. All public officers, including those of Police, Revenue, and customs should assist in the suppression of illicit manufacture, and dealings in salt. Officers of Police are bound to assist in the seizure of contraband or smuggled salt. They are to give immediate notice of illegal transactions coming to their knowledge, but they shall seize or detain salt only when unaccompanied with a proper Rowanah or pass. When there is no Rowanah, they can simply detain and report to the Magistrate, Collector, or Superintendent, and to their own superior. But under the present practice, whereby Rowanahs are not in use for the transit of salt, within the Presidency, the pass delivered at the place of sale being sufficient for the purpose, the Police have practically no power to seize any salt, beyond the limits of the pass-gate ; unless it is stolen property. All seizures of salt should be reported to the Board, for final order for its confiscation.

Sec. 16.

But salt improperly seized may be released by the Collector or Magistrate at any time, and the fact reported to the Board. The Board may order the confiscation or release of the salt seized.

Sec. 15.

When the salt is confiscated and sold, a reward of 33 per cent, or 25 per cent, shall be paid to the seizer or informer, according as he is an officer of Government, or a subordinate officer of Magistrate or of Collector.

All officers seizing salt without proper grounds are liable to be sued for damages. But if the circumstances of the case call for favorable consideration, the Board may defend the suit at the public cost, or indemnify the owners for their loss reporting the facts and reasons for the step to Government.

Sec. 17.

Any persons engaging in any clandestine or fraudulent transaction in respect to Rowanahs or passes, smuggling or conniving at it, making, purchasing, obtaining, selling or weighing salt in an illegal manner shall be fined on conviction, and excluded permanently from the public service.

Sec. 18.

The fines levied under Section 8 Regulation I of 1805, for illegally establishing any salt pans or other works for the manufacture of salt may be appropriated by assigning $\frac{1}{3}$ to the informer, $\frac{1}{3}$ to the Collector and his subordinates, who have detected and reported the offence, and crediting the remaining one-third to Government. A copy of decree for levying such fine shall be sent to Government, who may remit the whole or part of the fine.

Fines.

Sec. 8. & 2.

Under Regulation I of 1805, the penalties for the breach of Salt Laws were recoverable only by Civil action in the Zillah Courts. Under Regulation V of 1831 the jurisdiction was transferred to the late Criminal Judges. Act XVII of 1840 made the cases cognizable by the Magistrate of the District with powers of fining up to Rs. 50 or committing the case if necessary to the Sessions.

Under Act VII of 1852, the late Heads of Police were authorized to hear and determine cases of offences against the Salt Laws, when the value of the salt in question shall not exceed five Rupees and punish the offenders with rigorous imprisonment not exceeding 10 days or a fine not exceeding 3 Rupees, commutable to such imprisonment. Cases of greater amount than Rs. 5 were to be referred to the Magistrate. Since it has been ruled by the High Court that the special law though repealed remains in force as to the jurisdiction it vested in the Magistracy.

All salt manufactured shall be received into store, if of good quality, weighed in the presence of the manufacturer, accountant and the local superintendent and a receipt for it should be immediately given to the

Storage and sale of salt.

manufacturer, who shall be paid the value of the salt delivered according to the fixed price, immediately or as soon as possible, generally by the Superintendent, or by the Deputy Collector, when he may be on the spot. The manufacturer's share is generally Rs. 10 per Garce of 424 Mercals or 120 Indian Maunds, a Maund being equal to 3200 Tolas in weight, and varies in different Districts, according to the cost of manufacture. All condemned or bad salt, not fit for being purchased should be immediately destroyed.

The salt received or purchased shall be stored on platforms suitably erected for the purpose in heaps of 10 Garce each arranged in right lines with spaces between them for just a man to pass. The heaps shall be securely thatched with straw, leaves or long grass, or mud for which the salt Ryots are paid an extra fee, generally of 8 annas a Garce, and repaired whenever required. They should be numbered in a separate series for each year, and shall be sold in the order of the numbers, unless permission be obtained for doing otherwise, under special circumstances.

The platforms should be of a rectangular form raised three or four feet above the level of the floods in the monsoon. They should be few, but large enough to store the entire quantity produced at the pans. They should be composed entirely of sand, faced on the sides with about a foot of clay with a gentle slope, and carefully turfed, and the surface should be levelled and kept damp, until the salt is stored. Each platform shall be surrounded by a deep ditch or mote, with only one broad entrance, and a raised mound of earth in the centre for the hut of the watching peons. If possible, they should be also provided with palisades or hedges, as well as the ditch. At all events they should be enclosed in some manner, and the entrance especially should be palisaded and guarded by a gate. Each platform should contain space for weighing the salt into store.

An establishment of salt Superintendents, Clerks, Accountants, Peons, and measurers is employed to Superintend manufacture, storage, and sales, besides a constant Police Guard at the salt platforms, and the treasury. Temporary Police men are also to be employed during the manufacturing season for watching the pans, and preventing any thefts or smuggling. The Head of the Department should make timely budget annually for the temporary Police required.

The Salt Deputy Collector is the immediate officer responsible for the efficient, methodical, and systematic arrangement and working in the several stations. The Collector and his covenanted assistants are to visit the stations, and test the salt, and see that the regulations and rules are duly carried out. The Sub-collector should visit the pans in his Division, but his action shall not be such as to lower the position of the Deputy Collector or reduce his influence. He may issue orders on minor matters, to correct any irregularities he may observe, but he should report to the Collector any suggestions or improvements which may occur to him. The Sub-collector might greatly assist the Salt Deputy, when the latter visits his Division. The Collector has the supreme local control over the salt Department, and its working.

S. O. $\frac{200}{4}$ of 1874.

Deputy Collectors in charge of salt should submit to the Collector, weekly brief diaries of their proceedings in the administration of the Department, and forward to the Collector copies of all orders of the following kinds simultaneously with the issue of the orders.

S. O. $\frac{390}{3}$ of 1874.

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| <ol style="list-style-type: none"> 1. For commencing or closing manufacture. 2. Regarding transfers of pans. 3. Temporary arrangements made for the cultivation of pans left waste by the holder. 4. Regarding experiments for the production of good salt, or | <ol style="list-style-type: none"> the mode of manufacture. 5. Regarding transfers of or leave to officers above the grade of peon. 6. Authorizing the rejection and destruction of manufactured salt, and 7. Orders of an unusual nature. |
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The prior sanction of the Collector must be obtained for the assignment of new pans, or old pans to new holders.

All salt factories must be visited at least once a year by Collectors, Sub-collectors, or Assistants during the manufacturing season. The points for attention are that good salt is made and received, that the storage is correctly effected, that the heaps are well covered and protected, that the accounts are properly and regularly kept, that the kudivaram or manufacturer's share is fully and punctually paid, that roads and approaches are kept in good condition, and that regularity, order and discipline are duly maintained.

Salt pans should be protected by running a broad mote not less than 7 feet deep around the tract of manufacture. This would supply salt water to the pans, and an easy means of moving the salt to the platform. A head sluice at the mouth of the tidal creek or estuary would let in the water in the channel, at high tide level. Where this is not practicable, a hedge should be grown round the pans. Temporary Police Guards watch the pans. The salt Ryots are also to assist the Police against smuggling of any sort. No people should come in or go out except by certain prescribed places of entrance. No one should be allowed to enter the pans after 6 P. M. or before 6 A. M., except under orders from the Collector or his Deputy. All persons should leave the pans before 6 P. M., or dark. The Police should search persons leaving the pans, whenever they see reason to suspect that any persons have salt concealed on them.

Accommodation for salt traders should be provided, by the erection of rough sheds, and by raising Topes and Casurina plantations in the vicinity. Pasture ground should as well be provided for the trader's cattle. They should not be allowed to encamp within 100 yards of any platform, heap, or pan.

At each Depot, salt is sold both wholesale and in retail. It shall be weighed out with the prescribed weighing machines properly adjusted. The purchasers should pay the prescribed price which is now 2 Rupees per maund. Wholesale purchasers are allowed a discount of 5 per cent in the price. The purchase of one or more heaps constitutes wholesale purchase. The purchasers are granted a pass, for removing their salt, and the passes should be handed over to the Police Guard in waiting and should be forwarded by the Police to the Collector. The Passes take the place of salt Rownahs. No duty shall be levied on the transit of salt, within the Presidency. Free trade between one District and another should be encouraged. After the salt is passed from the Depot, no further interference is required.

Sale of salt should not be discontinued at any Depot without the permission of the Board. When sales at any Depot cannot be maintained, the fact must be accepted as a proof against its retention, and reported to the Board. But no closing of any Depot is advisable to create an arti-

ficial increase of demand in other places; as this causes additional expense to the state and inconvenience to the people.

Salt may be sold on credit in wholesale, but under sufficient securities. The intending purchaser should blank endorse and deposit with the Collector, Promissory Notes, Treasury bills, and Loan acknowledgements, and sign, an agreement, binding himself and his executors, administrators, and personal representatives for the payment of the price, and agreeing that the deposits shall be subject and liable to all the provisions of the rules, and to sale, and appropriation of the proceeds for the debt. Credit should be allowed to the purchaser at any Depot he chooses to the extent of the present or probable future value of the stock. No account will be opened for less than 500 Rupees nor shall the credit exceed beyond six months. If at the end of this period, the balance is not paid, interest at 12 per cent shall be charged, and the securities shall be sold, if necessary, for the realization of the amount. Surplus sale proceeds should be made over to the depositor, and all loss shall be made good from him. The interest on the securities shall go to the defaulters credit. The usual discount of 5 per cent on wholesale purchases should be allowed to the purchaser in fixing the amount of credit.

The purchaser should remove the salt delivered to him from the platform within one week from the date of delivery. If not removed, the Superintendent may, without giving any notice, cause such salt to be resold at the risk and cost, and on account of the depositor. Loss arising from resale shall be recovered by demand, and suit, or by deduction from the deposits, if there are any at his credit. But no depositor, making such default, shall be entitled to any gain or increase of price upon such resale.

In selling heaps by retail, the outturn turns out short by reason of wastage from natural causes. The whole of a heap shall be sold off under the same servants, and they should be held responsible, for any greater loss in the outturn than there should be according to a percentage rate fixed for each heap or station by the Collector, after careful experiments. If the deficiency exceeds the percentage for wastage, the servants should be punished by fine or dismissal, unless they can satisfactorily prove that the deficiency was caused by unavoidable circumstances.

No wastage should be allowed for, when receiving salt from the manufacturers; nor should any additional quantity be taken from

him to cover future wastage. Generally 30 maunds are assumed as the wastage on a heap for the first year, 45 maunds in the 2nd and 60 maunds in the 3rd year, beyond which there should be no loss. A return of the outturn of each heap shall be submitted to the Collector, with remarks.

The manufacturers are bound at their own expense to keep the minor channels, and pans in proper order, to deliver the salt into store, to keep the fences round the pans in repair, and to assist in guarding the pans. They should also be required to provide labor for covering the heaps and repairing the platforms, main channels and other works, receiving payment for such duties. They should have nothing to do with escorting treasure, taking part in the sale of salt, and guarding platforms.

The manufacturers should execute an annual engagement to the effect.

1st.—That they will manufacture specified quantities of salt of a given muster, and safely deliver them, at certain rates of Kudywarm ; and that if the salt be inferior to the muster, they will forfeit their share and supply new salt, that they shall be subject to punishment or penalty, if they do not obey all proper orders given, or show negligence or indifference in work, that if they should manufacture less than the quantities they engage for, they would be liable to a penalty of 5 Rupees for every garce not produced ; that they shall be liable to punishment for frauds on their part, or on that of their servants, and to the forfeiture of their pans for a repetition of the same, and they will execute the usual customary repairs, subject, in default, to a deduction of the cost from the amount of their Kudywaram.

No salt shall be exported except on behalf of Government, or with its permission, but the usual supply of salt to Bengal by contract, or permit, should be allowed as usual. Salt should be furnished for this purpose from Government pans to the contractors, or other exporters at the prices that may be fixed.

On the application of the contractors, the Collector may give orders to ship or deliver the salt at the respective places, and when the salt is shipped or de-

Duties of Manufacturers.

Salt Manual Rule 11.

Exportation of Salt by sea.

Sec. 3 & 19 of Regulation I of 1865.

Sec. 119.

livered the contractors or their agent shall furnish Government officers with a receipt for the quantity, and a certificate shall be granted by the Collector to the contractor, his agent or the master of the vessel, certifying to the salt laden having been furnished for export from Government pans.

In the case of other persons wishing to export salt for private trade on permit, the salt will be similarly supplied, and a certificate of the description above specified, should be furnished by the Collector, together with a permit, declaring that the ship is permitted to carry salt, (maunds) to be delivered on shore within the limits of the port of Calcutta on account of Government. The exporters should furnish Government with a receipt for the quantity shipped or delivered.

Ships, disabled in their voyage by weather, or other cause, may reland the salt, to be re-exported. The master of the vessel should report the circumstance to the superintendent, who shall inform the Collector of the same. The relanded goods shall be stored at the Government pans at the cost and risk of the exporter, and be placed under the surveillance of his peon. It shall be re-exported within 12 months, with previous permission of the Collector obtained. The salt shall be liable to be confiscated, if it is not re-exported within the time, or exported without permission.

S. O. 202 & $\frac{202}{1}$ of 1874.

The places at which salt shall be supplied for exportation, and the prices are given below :—

District.	Station.	Rate per Garce.
Ganjam	... Nowpada	... 13 Rupees.
Godavery	... Penugudum	... 17 "
Kistna	... Nizampatam	... 11½ "
Nellore	... Iskapalli	... 13 "
Chingleput	... Ennore	... } 20 "
	... Madras	... }
	... Covelong	... 16½ "
South Arcot	... Mercanum	... 15 "
Tanjore	... Negapatam	... 13½ "
	... Kattumved	... 14¼ "
Tinnevelly	... Tuticorin	... 13 "

Collectors are competent to sell salt at any other places, if the stock admits of this being done. The price to be charged in such cases, should be the actual cost of manufacture, including all

charges. Salt will be delivered at the actual places of sale, and exporters must make their own arrangements for its transit to the ships. An officer will be sent on board to watch the shipment, and a peon will accompany each boat. Exporters will be charged one Rupee per diem as batta for the officer, and 4 annas per diem, and 2 annas for each trip for the latter.

The restrictions imposed by Regulation I of 1805 on the import of salt have been removed by Regulation II of 1818, and any salt may now be imported on payment of the full customs duty.

Credit may be given for the import duty, for not less than 5000 Rupees, and for not longer period than 6 months on the importer depositing securities, and executing an engagement. Furnished with a receipt from the Collector for the accepted value of the securities, according to the market rates of stock, the importer may import to the value specified in the receipt after obtaining orders to the sea custom authorities from the Collector. If the bond be not discharged within the prescribed period, interest at 12 per cent shall be charged, and the securities shall be sold to realize the amount due. The surplus if any shall go to his account, and deficit shall be levied from him.

No foreign salt shall be imported by land into the Presidency except on account of Government or with its permission, under pain of confiscation.

Sec. 9.

This kind of salt is produced spontaneously, in swampy tracts, which are not used for the manufacture or storage of salt. They are undulating or sloping low lands, flooded by the sea or back waters at certain seasons. The evaporation of the salt water leaves on the ground a deposit of salt.

Swamp salt or spontaneous Salt.

The people in the neighbourhood are accustomed to scrape and use this salt; the more it is used, the greater is the loss on the Government Revenue. The salt so formed is generally destroyed by being trodden into the mud by coolies or cattle or guarded till the rains wash it away. Establishments are provided for guarding or destroying the salt.

In 1862, the Government declared that they do not see the advantage of fixing a price for swamp salt, the cost of collecting

which must vary in different Districts according to the price of labour &c. In Tanjore, the spontaneous salt is used for export sales.

Earth salt is manufactured in the Districts of Kurnool, Cuddapah and Bellary, without sea water. Its manufacture is licensed, and the holders of the licenses have been declared to be at liberty to import it in the neighbouring Districts. The modas are taxed at progressive rates rising each year, till they reach the maximum of Rupee 1-13-0 per maund. The object is to raise the price of earth salt to that of marine salt and to prevent loss to Government.

Price of salt; Laws regarding.

Act XXIV of 1869, cancelling Sections 44 and 45 of Act XI of 1844, enhances the price of salt for home consumption to 2 Rupees per Maund of 3200 Tolas weight. By Act X of 1874, the price of salt in Ganjam District, shall be such sum not exceeding $2\frac{1}{4}$ Rupees for a Maund, as may be fixed by the Governor General.

The Madras Salt Act (XI of 1875) empowers Governor General to impose, by a notification, for any local area a duty on salt manufactured or sold in the Madras Presidency not exceeding Rs. 1-13-0 per maund, and the local Government may from time to time by notification fix as part of the price, an additional sum sufficient to cover the cost of importation, purchase, manufacture, storage, transport, sale and wastage. This may vary with reference to the place of sale, and the quantity of salt sold in any transaction, and other circumstances affecting its sale. The price to be paid shall be the duty plus the additional sum. The price payable when issuing notification under the Madras Salt Act shall be deemed to be such price until an additional sum is fixed. Wherever the notifications under this Act are applied, Act 24 of 1869 will cease to have effect.

This Act abolishes the monopoly, wherever it is introduced by a notification. The Government are relieved from purchasing salt and selling it, but the revenue from salt is to be derived by an excise duty on the quantities manufactured by private proprietors.

The Salt Excise Act. Act VI of 1871.

No salt shall be manufactured without a license from the Collector. Licenses should be given for all existing salt works, and such as have been worked at any time within five years of the introduction of the act, but they may be withheld or withdrawn,

under orders of Government and the Board, where on an average of the three preceding years, 5,000 Indian maunds have not been produced and yearly sold. In such cases, compensation should be awarded to the owners of pans discontinued. Licenses may be refused for opening new salt works, if found objectionable. All salt manufactured under licenses shall be stored in certain prescribed places, and an excise duty levied on such quantities of it, as are about to be removed from the depot. No salt shall be removed from the store without a permit, specifying the quantity to be removed, and the excise duty levied or due thereon. The permit shall be delivered at the prescribed stations established for the purpose, and the salt, agreeing with the permit shall be allowed to pass, and shall not be liable to further interference.

One or more officers should be stationed at each depot to superintend manufacture, storage, and sale and for the collection of the duty of excise. Such officers are to have free passage over such works at any time.

Foreign salt may be imported by land or by sea, but only by certain prescribed routes, and at certain notified ports. A certificate shall be granted in either case, specifying the quantities passed and the duty levied.

Credit may be allowed for the payment of duty under this Act on a bond being executed, conditioned for double the amount ultimately payable, with or without sureties at the discretion of the officer. The condition of the Bond should be that the executant shall pay the amount of duty with interest at 6 per cent. from the date fixed for payment, and the cost of enforcing payment.

Drawback of the whole or part of the duties levied under this Act may be allowed, on the owner undertaking to export salt to some specified place beyond the Presidency. A bond similar to the one described shall be executed by the exporter, binding himself to export certain quantities from certain ports on or before certain day or to re-pay the amount of duty remitted or returned with interest at 6 per cent.

The sums due under the bonds specified shall be collected as arrears of Land Revenue.

Proprietors, tenants, cultivators and servants of government, of Court of Wards or of any private individual, are bound to give

information of unlicensed manufacture of salt to the Revenue, Magisterial or Police Officers, within 10 days, after they come to know such.

Sec. 5.

For wilful omission or delay to give the information, a penalty of 500 Rs. is prescribed.

For unlicensed manufacture, and for breach of license, the punishment shall be imprisonment simple or rigorous not exceeding 8 months, or fine not exceeding 500 Rs. or both. If the fine be not paid, the person shall be imprisoned for a further period of 3 months. Further the manufacture shall be

Sec. 4.

suppressed, and the salt, together with all materials, vehicles and implements, confiscated.

Sec. 15.

For evading payment of duties, removing salt without permits, importing it by other than prescribed routes and ports, passing any salt imported without certificates, or fraudulently making, purchasing, obtaining, possessing, selling or weighing salt, and for attempting or aiding in such acts or attempts, the punishment is imprisonment of either description for 3 months or fine of 500 Rs. or both; and the salt shall be liable to confiscation, together with the vehicles, boats, animals, and packages employed in its conveyance.

Magistrates may issue search warrants for salt illegally manufactured or kept and concealed in any house, boat, or place, on application by the Police.

If the obtaining of a warrant might cause delay so as to prevent the discovery of such salt, the Police may, but in the presence of another Police Officer, enter any house, &c., and if resisted, break open any door and remove any obstacle to such entry, carry away all such salt, with the materials, implements and vessels, and arrest all parties concerned. In cases of such forcible entry, the provisions of the Criminal Procedure Code shall be adhered to, and an immediate report shall be made to the Magistrate of the Division. A Police Officer unnecessarily and vexatiously entering, seizing, or arresting, or committing abuse or excess of authority shall be liable to a fine not exceeding 500 Rs., or to simple imprisonment not exceeding 6 months.

Sec. 22.

All confiscations shall be adjudged by the Collector, subject to an appeal to the Board within 3 months.

All offences under this Act are cognizable by any Magistrate, to the extent of his ordinary jurisdiction.

Fines and proceeds of confiscation may be awarded to seizers and informers but not within the time of appeal, nor when an appeal is pending.

Proceeds of seizures and fines, not awarded, are to form a fund at the disposal of the Board of Revenue, for rewarding Police and other informers, and for compensating individuals annoyed or injured.

The Board of Revenue may make rules consistent with the Act which shall be published in the Fort St. George Gazette, and shall have the force of law.

Sec. 44.

The other provisions of the Act relate to the procedure to be adopted in granting compensation for suppressed manufacture in existing pans.

The line of proceeding is almost similar to that prescribed in the Land Acquisition Act. A notice shall be first issued, with not less than 3 months time, inviting claims to compensation, and a notice shall be served on the registered proprietor. The manufacture shall cease on the date notified. The Collector may award compensation according to the market value of the salt work or pan if sold free of all encumbrances, but after deducting the value of any land and buildings which are fit to be used for other purposes. If the Collector cannot agree with the owner as to the amount, the case should be referred to the Civil Court of the District for disposal.

No suit or other proceedings can be taken against any person for any thing done in pursuance of the Act, without giving him a month's notice of the intended proceeding, nor after tender of sufficient amends, nor after 6 months after the cause of action shall have arisen. A plea that the act complained of was done in good faith under the order of a superior officer shall avail.

A Register of salt pans, in their consecutive order, shall be kept in each Division giving the number of the field, the name of the owner, and the number of pans contained in each field, and the pans or beds which are prepared for manufacturing salt. Every transfer of pans should be registered in a given form.

The Salt Accounts.

An application shall be made for the transfer, and the Superintendent shall hold investigation, and register the transfer. Signatures of both parties shall be taken in the Register. On the death of a manufacturer, his next heir shall be registered in the book.

Applications for land for new pans should be disposed of on the same principles as for land applied for, for cultivation.

Registers should be kept of the quantities gathered from the pans each day, those measured, and those left unmeasured. A monthly statement should be sent to the Huzur. Registers should be kept of salt received from the manufacturers and stored, of the payments made for Kudivaram, of the sums realized by sale each day, and of the outturn of each heap sold. The accounts should specify the quantities sold for home and inland consumption separately and those available and sold for exportation. A monthly, quarterly, and annual accounts of stocks and sales, with a comparative statement of dates are submitted to the Board of Revenue.

In the Collector's office, a register shewing in one view the number of pans, and the dittum or quantity of salt allowed to be manufactured for each season, and the quantity actually manufactured and stored in the Salt Divisions should be kept, also regarding the rates of Coodivaram, the receipts, sales, and balance of stock for each month; a comparative statement of sales shall be prepared, and the causes of the increase or decrease shall be investigated and explained; wastage accounts should be scrutinized.

The Salt pans are all private property, held subject to the carrying on of manufacture, and are transferable as other descriptions of property.

Salt is produced under an infinite variety of circumstances such as soil, climate, amount and character of the water supply and the nature of the process by which manufacture is conducted, and the state of the atmosphere as to temperature, moisture and wind. The sea water, or the water of the backwaters, and the water of wells specially excavated, is used, and allowed to remain in the beds, after certain amount of preparation, in the way of levelling the pans, and condensing the brine in special pans or pits. The first stage of the process is that in which the water is collected, exposed to evaporation and purified of suspended matters. The second is that of Crystallization which takes place under the influence of evapo-

ration by the heat of the sun. In the salt culture, there are reservoirs, wells, channels, drains, and fields to be looked after, just as in the case of agriculture.

In England it would appear the salt manufacture is regulated by the thermometer and Hydrometer, and "huge furnaces evaporate by slow or rapid boiling, enormous caldrons of brine."

The salt works, such as platforms, their enclosures, notes, hedges, ditches, watch towers, drains, and communications are to be kept in efficient state at the expense of Government. Works requiring professional skill being executed by the D. P. W. from their funds, and the other works of minor nature being undertaken by the Salt Department. There shall be a Budget for each year, within the amount of which the expenditure should be limited. In the Budget which should generally be prepared in consultation with the District Engineer, preference should be given to works which are considered emergent, and the completion of which within the next official year is desirable, and next to such as have already been commenced, and remain unfinished. The original works should be distinguished from repairs.

Small repairs and petty construction of Salt Works.

Stdg. Order, No. $\frac{207}{1 \text{ to } 8}$

An estimate should be prepared for each work entered in the Budget. The Collector may sanction estimates, not exceeding 2,000 Rupees, and order their execution, if the money required is provided for in the Budget. But estimates above Rs. 500 should be countersigned by the District Engineer.

The Board of Revenue may pass estimates up to 5,000 Rupees, all estimates likely to cost more than that sum shall be submitted to Government, for sanction, with plans, and no such new work shall be commenced unless duly sanctioned. Works costing between 2,000 and 5,000 Rupees may be proceeded with to the limit of the Budget grant on the receipt of the estimate, in anticipation of sanction, which must be applied for without delay.

Appropriations of funds in excess of the budget allotment, original or revised, require special sanction.

Monthly progress reports of works under progress should be submitted to the Collector, and bills should be furnished for each work on its completion, with vouchers in support of each item,

The progress should be reported monthly to the Board, and the bills submitted for their audit. All estimates and bills, not exceeding 500 Rupees may be prepared in the Revenue Department, and approved by the Collector, provided the estimates are duly countersigned, and the bills bear a completion certificate by the Deputy Collector in charge of salt.

Temporary maistries and Overseers may be employed for preparing estimates and superintending the execution of works, and paid from the sanctioned estimates for the works, but the previous sanction of the Board should be obtained. Steps should be taken to utilize the full grant for each year. If any portion of the allotments cannot be spent within the year, the Board should be informed of the same, so that the amount may be allotted to other Districts where it may be required.

CHAPTER VIII.

THE ABKARRY REVENUE.

THE following is a list of the Regulations and Acts obtaining in respect to the manufacture and sale of Arrack, Toddy and other fermented and spirituous liquors.

I. Madras Town Abkarry.

Regulation I of 1820, Sections 4, 5, and 6 in respect to stills and distillation of liquor.

Act XXXII of 1845, in respect to the conditions of Licenses for stills.

Act XIX of 1852, (Section 1 repealed by Act 14 of 1870,) and Section 12 repealed by Act 13 of 1856. In respect to retail sale of liquor.

Amendment Act 3 of 1856, Sections 23, 31, 32, 35, 37, amended by Act VIII of 1867.

II. Mofussil Abkarry.

Act III of 1864, Section 34 repealed by Act 14 of 1873. The Abkarry Tax had always formed one of the sources of Revenue to the country, in the days of ancient rulers, which fact proves that India had not been an exception to the general experience that every nation on the earth has indulged more or less in the use of

spirituous liquors, and intoxicating drugs, whether for pleasure and sensual gratification, or as a means of palliation and relief of the effects of labor. The use of Wines and Toddy is referred to in ancient works describing the state of society, as obtaining in the household of the different classes. The only classes of people prohibited by social or religious law from taking Wines are the Brahmins, and Mussalmans, but the thousand varieties and refinements of European liquor, which is poured into India are gradually exciting their saliva. All the other classes, which constitute by far the largest proportion of the nation are at liberty to indulge this luxury. The extensive consumption of Toddy and liquor, must have suggested to any rulers the expediency or policy of turning this propensity on the part of the people into a source of public revenue. While the spirit duty yields a no contemptible income, it performs the good offices of a corrective and moderator of the evil. By entering into the price of the articles, it makes the luxury costly, while it regulates the manufacture and supply, securing the people against spurious and pernicious drugs.

The date, the Palmyra, the Cocconut, the Vippra and the Margosa which are plentiful in the country supplied the Toddy, while wines were made from flowers and fruits which equally abound. The process of distillation was simple. The one that had been ordinarily used for immediate purposes is described to have consisted of certain pots, with a bamboo tube fixed up at any place, and worked in the course of a few hours. Its simplicity of course rendered evasion of duty both possible and easy.

At the assumption of the country, the British Government reserved the right of disposing of this source of Revenue in their own hands. In Bengal a duty of one Pound was fixed on each sprit shop in the Capital, and 8 Shillings in the Provinces; leaving the venders to make and sell as much as they pleased. In the Madras Provinces, the renting or farming system was continued according to the usage of the country.

Regulation I of 1802, Section 4, 5 and 6, in respect to Distilleries and stills and Act XIX of 1852, in respect to retail sales are the laws which apply to the abkarry of the Town of Madras; and Act III of 1864, governs the manufacture and sale of spirits in the mofussil.

The term liquor is described as denoting spirits, wine, beer, and all other intoxicating liquors in the manufacture of which distillation or fermentation takes place.

Liquors may be classified into five divisions according to the nature of restrictions prescribed by law in respect to the manufacture or sale of each of them.

1stly.—English and other foreign wines, beer and other spirits.

2ndly.—Wines and other spirits manufactured to the East of Cape of good Hope.

3rdly.—Rum, Arrack, Beer &c., manufactured in British India after the European mode of distillery.

4thly.—Country Arrack and Toddy.

5thly.—Spirits to be used for arts and manufactures or chemistry.

In the Abkarry limits of Madras no licenses are required for wholesale dealings in these liquors. The Act XIX of 1852, does not provide for any license for wholesale sales. But retail sales cannot be made without a license. A sale of European spirits in a less quantity than two and a half gallons, old wine measure (Dozen Quart bottles,) and of English and foreign beer and wine in a less quantity than one Quart is defined to be a retail sale. Wholesale dealers may issue smaller quantities as muster, but not exceeding a half pint bottle.

English and Foreign
Beer, Wines and spirits.

Section 4, Act XIX
of 1852.

The transport or possession of any quantity of Europe liquor, in the limits of Madras need not be covered by a pass; but passes are issued to save the dealers from the constant molestations of abkarry officers.

In the mofussil, on the other hand, neither wholesale nor retail sales of any liquor can be made without a license. Such quantities, however, of English or foreign wines, beer or other spirits, as may be required for Bona-fide private consumption may be possessed by any person; but their transit, when exceeding one Imperial Quart must be covered by a permit.

Sec. XIV of Act III
of 1864.

Sec. XV & XVII Act
III of 1864.

II. Wines and other spirits manufactured to the East of Cape of Good Hope, and those manufactured in British India after the European method of distillation.

1. Sec. 4, Regulation I of 1820.

2. Sec. 12, of Act III of 1864.

3. Sec. 10, of Act XIX of 1852.

The spirits manufactured to the East of Cape of Good Hope, or in India after the European method include the Pattai and the Colombo Arrack, Rum and country Beer. They may be manufactured under license from the Collector on payment of certain fees, or an excise duty, either in Madras¹ or in any District² in the Mofussil, or they may be imported³ from Ceylon and other places under proper passes and subject to certain restrictions.

Those manufactured in Madras under licenses such as rum, arrack and other spirits should either be exported by sea, or sold to officers of Government on account of Public Service, or to abkarry renters for retail sale; but shall not be sold otherwise, on pain of a fine not exceeding 1,000 Rupees, for every such offence, subject to the confirmation of the Board of Revenue.

Those manufactured in the mofussil are subject to the same restrictions, that is, they should be either exported by sea, or sold only to Government officers, or abkarry renters, except (1) when they are methylated or disposed of under the provisions of Act XVI of 1863, or (2) when they are duly excised by the Collector with duty to be brought into the market for sale, but no person shall demand his liquor to be excised for home consumption. It is at the discretion of the Board to grant such permission or for disposing of the liquor. For breach of this stipulation, the penalty is forfeiture of the license, and a fine by a Magistrate not exceeding 1,000 Rupees.

Such liquors shall not be brought within the limits of Madras abkarry for sale. They may be brought in for exportation by land or by sea, in which case they should be placed at once in charge of the Collector of Sea Customs. In Madras the sale of arrack, or rum or other country spirits in quantities exceeding those fixed for retail sale (Viz. less than 1 Quart) is forbidden, except in respect to liquors imported into Madras under passes from the Collector and supplied by wholesale to licensed retail-dealers or to renters and those under bond for exportation excised for home sales, and covered by

Madras Collector's Notification of 2nd April 1872.

passes to that effect. No liquor exceeding one Imperial Quart shall be kept or carried without a permit from the Collector.

Spirits imported from the mofussil into the Town of Madras, shall be placed in charge of Custom House officer, or deposited in a warehouse, or in the joint custody of the Collector and importer, or left in the sole charge of the importer on his furnishing security for their exportation or sale according to the terms of the license.

Sec. 11, Act XIX
of 1852.

When such liquors are imported by sea into Madras, they shall not be removed from the Custom House, Shop, &c., without the permit of the Collector; but the owners having paid the Sea Customs duty are at liberty to dispose of the liquor by wholesale for exportation beyond the limits of Madras and its suburbs, under permits from the Collector. It will not be allowed to be cleared for consumption within the limits of Madras. When it is imported into the mofussil, the provisions of Act III of 1864, apply to them.

Spirits manufactured in British India after the English method may be removed from any distillery, under passes from the Collector direct to the Custom house for exportation, without payment of excise duty, if a bond be executed, with one or more sureties for the payment of the excise duty on such portions of the spirits as have not been exported within 4 months, or 8 months if so extended, or not proved to have paid the Import duty within 6 months. The bonds should be first deposited in the Sea Custom House before the spirits are so removed. They shall be there gauged and tested for the purpose of charging duty on any excess or of allowing drawback of duty already paid. Drawback is allowed only on spirits exported to foreign ports. Exports from one British Port to another are to be made under bond for the excise duty, only import duty being levied at the place of import.

Sec. 163 of Sea Cus-
toms Act VI of 1863.

Spirits to be used for
arts and Manufactures.

Act XVI of 1863, applies to the excising of liquors to be used in arts and manufactures, and for the purposes of chemistry.

Spirits intended for such purpose may be removed from distillery on payment of duty at 10 per cent on their value, but they should be previously rendered unfit for human consumption. Persons violating this rule become liable to a fine not exceeding 500

Rupees by a Magistrate, the penalty being recoverable by distress and sale of the goods and chattles of the offender, who may be detained pending return to distress warrant, unless sufficient security be furnished. If sufficient distress is not found, the person may be committed to the Civil Jail. The liquor or spirits together with casks and vessels, carts &c., shall be further liable to confiscation.

The Madras abkarry limits comprize Madras proper within the jurisdiction of the High Court, and a belt of country, extending eight miles beyond it on all sides. The former is known as the inside limits and the latter as the outside limits. The shops in the outside limits are rented together with the Depots on which they depend, while in the inside limits, the Government officers deal direct with every shop-keeper. Only country or Patta arrack is sold in the outside limits, while colombo arrack also is used in the inside limits. The country arrack is the ordinary country arrack, distilled from Jaggery, and acacia (Tumma) bark. Colombo arrack is a superior liquor manufactured in Ceylon, from Cocoanut Toddy and imported by a contractor on account of Government, who purchase it, and issue it for retail sale to shopkeepers, the stock for current consumption being kept under the joint lock and key of the contractor and the Deputy Collector, Madras.

The net arrack revenue from the Madras abkarry is a little over 9 lacks.

In Madras the Collector may grant licenses for establishing distilleries, for manufacturing rum, arrack and other spirits by process of distillation similar to the European system, on the condition that the liquor shall either be exported by sea or sold to Government or to abkarry renters for retail sale. For working a distillery without license, or for selling liquor contrary to the stipulations, the penalty is confiscation, and fine. The Collector may keep the exclusive right of manufacturing arrack, toddy, and other fermented liquors in the hands of Government, or rent it out. No renter shall open a still or shop without a license from the Collector.

The collection of Revenue from the retail sales shall be under the charge of the Collector, who is aided by a staff of abkarry officers for preventing smuggling.

No retail sale of any liquor shall be made without a license from the Collector. For a breach of this rule, penalty is 500 Rs.

The limits of retail sale are.

1stly.—*European spirits.*—In a less quantity than 2½ Gallons or Dozen Quart bottles.

2ndly.—*English and foreign beer or wine.*—In a less quantity than six Quart bottles.

3rdly.—*Arrack, Rum &c., manufactured to the east of Cape of Good Hope.*—In a less quantity than one Quart.

4thly.—*Toddy.*—In a less quantity than one Quart.

The license shall specify the kind of liquor to be used, how it is to be supplied, and the excise duty per Gallon not exceeding 3½ Rupees a Gallon, or the fee for the license, as the case may be; as well as the District, street, or road, house or shop in which the sale is to be carried on. A counterpart should be executed by the licensee. Licenses may be recalled after 15 day's notice, for a breach of the terms of the license, or for any other cause, in which latter case, the Board's previous permission should be obtained. In case of breach of the terms, the license shall be forfeited and

the licensed vender shall be punishable by a fine not exceeding 50 Rupees. The licenses shall be produced, on demand, and for default, a fine of 200 Rupees is prescribed.

Sec. 14.

Europe and English liquor may be sold wholesale unrestricted and no others. No quantities of any liquor greater than those prescribed for retail sale shall be possessed or carried without a pass.

English and foreign beer, wines and spirits excepted. In addition to the penalties prescribed for illicit sale, possession and transport of liquors, confiscation may also be adjudged of the liquors together with the vessels, packages, coverings, animals, and conveyances, concerned therewith.

Sec. 16.

Abkarry officers may search house or shop of a licensed vender by day or night, may demand the production of licenses, may stop and detain any person possessing or carrying liquor without a pass as well as the liquor and its packages &c.

The Collector may issue warrant to search any place for seizure of concealed liquor and of parties concerned, but such warrant shall be executed only be-

Sec. 20.

tween sunrise and sunset, and in the presence of a constable or other officer of the Peace. In case of resistance, the officer entrusted with the warrant may break open any door and remove all obstacles to such entry. In respect to the apartment of Gosha females, the rules applying to warrants of the High Court should be followed.

Police Constables should assist the abkarry officers, and for
 Sec. 29. refusing to do so, shall be liable to a fine not exceeding 500 Rupees.

Punishment for obstructing abkarry officers, and for resistance
 Sec. 24. of process is a fine not exceeding 500 Rupees, besides the usual penalties for affray and breach of the peace.

All abkarry officers seizing persons or liquor should produce
 Sec. 22. them before the Collector with all expedition, and should make a report to him within 24 hours. The Collector may order the release of the persons, or send them in custody to a Magistrate of Police.

Abkarry officers failing or delaying to produce the person &c.
 Sec. 24. seized, or to make the report within 24 hours are liable to be fined up to 200 Rs.

For giving maliciously false information, any person is punishable
 Sec. 23. with a fine of 500 Rs. or imprisonment in Civil Jail not exceeding 6 moths, or with both.

Vexatious and unnecessary arrests or seizures by abkarry officers
 are punishable with a fine not exceeding 500 Rs.

Any abkarry officer unlawfully releasing or conniving at the
 Sec. 29. escape of a person arrested or at any offence or attempt of an offence against the law shall be fined 500 Rupees.

Offering and receiving bribes is punishable with a fine of 500 Rs.
 Sec. 30. Cases of seizures, upon information exhibited by order of the Collector may be heard and disposed of summarily by a Magistrate of Police ;

Sec. 31. and if the latter adjudges confiscation of goods, he shall issue warrant to the Collector for its sale or disposal otherwise, under the orders of the Board of Revenue.

Sec. 32. Unclaimed goods may likewise be adjudged by

a Magistrate of Police; a notice being given by the Collector in the Fort Saint George Gazette of the time and place of such enquiry.

A Magistrate of Police can take up cases, only on information exhibited by order of Collector; and within 3 months after the Act complained of. Fines levied are commutable in default to imprisonment in common jail for 6 months, or until the fine is sooner paid.

One half of all fines and proceeds of sale of liquors, and their packages &c., may be adjudged to arresters, and the other half to informers. But if the fine is not collected, the Board of Revenue may grant a reasonable reward not exceeding 200 Rs.

In respect to fines otherwise imposed, only a moiety can be granted as rewards and compensation.

The Collector may after demand made in writing levy any arrears of tax, duty, or fee on any license, by distress and sale of goods of the defaulter, but no process can be taken after 2 years.

The Collector can punish contempts committed in his presence in open Cutcherry by a fine not exceeding 200 Rupees or in default by imprisonment in common jail not exceeding one month.

Sec. 39.

All actions against the Collector can only be instituted in the Chingleput Courts, and within 3 months after the cause of action; but a month's notice of the intended action should be given to him, before instituting a suit. The Plaintiff shall not recover, if tender be made of sufficient sum of money paid into the Court with costs after the action is brought.

Sec. 38.

Mofussil Abkarry.

The manufacture of sale of liquor is forbidden beyond the limits of Madras, except in conformity with Act III of 1864.

Under the authority of the Board, the Collector may retain under Government management, the exclusive privilege of manufacture and sale of liquors in respect of all or of any of such liquors or may rent such privilege, for a lump payment or annual rent,

Sec. 4.

Or issue license on annual rents or other payments for the manufacturing and selling, jointly or severally, of such liquors as are not included in the exclusive rents, but such licenses shall not grant any exclusive right,

Or issue licenses on payment of a fee or of an excise duty, to manufacture or sell, or both to manufacture and to sell all liquors whatsoever, or one or more specified liquors.

The rents chiefly apply to country araaek and Toddy. Under rents, the Collector should determine the places at which stills and shops shall be erected, the plan on which they should be built, the number of stills and shops, the minimum prices of liquor, the measures to be used in its sale, and all matters of detail and administration. The license shall specify the time during which it is to be in force, the amount of rent, the periods of instalment, and provide against any improper practice in the stills or shops, or any adulteration of liquor. No manufacture or sale shall be effected without a license and counterpart being duly exchanged. The main restrictions on the renters are that liquor shall not be sold below minimum prices, and that liquor, exceeding a quart shall not be issued without a pass.

The Abkarry renters may sub-rent their farms. But the sub-renters shall execute engagements in duplicate in the presence of the Tasildar and two witnesses, and obtain a license from the Collector. Without this preliminary the sub-renters shall not establish any still or shop, or sell any liquor; nor shall any contract entered into with the renters otherwise be valid.

Licensed persons placed in charge of shops by a renter, or sub-renter, or by the Collector during Amani management, shall sign likewise, in duplicate an engagement in the Vernacular. One of the copies shall be delivered to the Collector, a license shall then be issued. The license and the other copy of the engagement shall be fixed up in some conspicuous place in the shop or still.

All licenses under this Act shall be produced on the demand of a Magistrate or a Police Officer above the grade of a Deputy Constable. Default or neglect to so produce is punishable by a fine of 200 Rs.

The Collector may proceed against Abkarry renters or other persons licensed under this Act, as for arrears of Land Revenue, under Act II of 1864, and may further take the farm under management at the risk of the renters, or may declare the lease forfeited, and re-sell it at their risk and loss.

Renters may proceed against sub-renters, as landholders against their tenants under the rent recovery Act (VIII of 1865 M).

In licenses granted without exclusive rights and without prejudice to the Abkarry rent, provision should be made against breach of Abkarry privileges, and any improper practice at the place of manufacture or sale.

In issuing licenses for the wholesale and retail vend of liquors, other than those included in the Abkarry farm, a clause should be entered to the effect that accounts are to be kept, and are to be open to inspection at any time, and that the licensee shall furnish such returns of sales as the Board may prescribe.

S. O. $\frac{198}{5}$ of 1876.

The fee for a wholesale license is 25 Rs. and that for retail 15 Rs. The licenses are accordingly of two sorts, one for the sale of liquors not to be drunk on the premises, and the other for retail sales of liquor to be consumed at the place of sale, such as Hotels, Refreshment Rooms and Taverns ; in the former case the power to grant permits within the District may be conceded, if the Collector deems fit, for such quantities of liquor as may have been sold by the vender not exceeding 50 gallons. In wholesale shops, no quantities less than half a gallon shall be sold at a time, ordinarily 3 wine bottles, represent this quantity.

The sale of country brewed beer shall not be licensed, unless the Board have specially sanctioned the opening of shops for their sale, either wholesale or in retail.

In the licensed retail shops, the main conditions are,

That country brewed beer, or any Abkarry liquor shall not be sold, that no liquor, more than one pint shall be permitted to be removed from the premises, that liquor shall not be sold between 9 P. M. and 6 A. M., except to lodgers or to bona fide travellers arriving between those hours, and that drunkenness, gaming or disorder within the premises shall be prevented.

It is a general provision in all licenses that no liquor shall be sold or given to any Non-Commissioned Officer or Soldier without the permission of the Commanding Officer in writing, nor to any member of the Mofussil Police while on duty, nor to any European vagrant under escort, without the consent of the escort.

The home manufacture of fermented liquor for bona fide domestic consumption and not for sale is permissible under the Act, if the Board do not prohibit it. The Board have recently laid prohibition.

No renters can compel owners of any private garden, Tope or ground to draw Toddy from Cocoanuts, Date or Palmyra, &c.

The renters shall not levy any tax, ground rent, quit-rent, &c.

This system replaces the renting system ; and licenses may be issued to manufacture and sell all or any spirituous or fermented liquors, on the condition that on every gallon issued out of the manufactory, an excise duty shall be paid. After the duty is paid, the liquor may be removed, without further obstruction, but under regular passes. The excise duty varies with the strength of the liquor. The liquor is therefore gauged and tested by a special officer at the time of issue. A Police guard is maintained to see that no smuggling takes place. The renters are to incur the cost of the pay of the Gauger and Police establishment. The excise system is almost the rental system, but substituting a duty on ascertained quantities, for a lump payment for unknown or rather indefinite quantities. By the excise system, the actual consumption of liquor, and the resources of the Abkarry Revenue are best tested and ascertained.

Excise system.

No liquor more than a Quart shall be possessed by any person except licensed Venders, without a valid permit.

General Provisions.

Transit of liquor above a Quart without permit is prohibited except under permits.

Permits may be granted by Collectors, and their Assistants and Deputies or by abkarry renters, or any public officer or licensed venders, who may be specially authorized by the Collector in this respect.

The permits of Collectors and other public officers shall pass any quantity and shall be valid throughout the Presidency. The permit of a renter or contractor shall not pass more than 100 Gallons and shall be valid within the limits of his farm. The permit of a licensed vender, if so authorized, cannot cover more than 50 Gallons, and that, only, of spirits, purchased from him.

Penalty for transit or possession without permit is confiscation of the liquor, with its packages, vehicles, &c., and the offenders so keeping or conveying the liquor are punishable with a fine of 500 Rupees for each offence. English or foreign wines, beer or other spirits as may be required for bona fide consumption may be kept without a permit; but their transit must be under a permit.

Sec. 27 & 28 Act III
of 1864.

The Board may give any part of the fine to informers, and persons making seizures.

Penalties under the Act.

Sec. 21.—For manufacturing or selling liquor without license.—Fine not exceeding 500 Rs. and forfeiture of license.

Sec. 22.—For keeping liquor without a permit.—Fine not exceeding 500 Rs.

Sec. 25.—For not producing license when required.—Fine not exceeding 200 Rs.

Sec. 19.—For permitting drunkenness or riot in a shop or manufactory; harbouring persons of bad character, mixing any ingredient not amounting to adulteration, and giving or offering for sale such liquor.—200 Rs. and forfeiture of license.

Sec. 20.—For contravention of any rule, or breach of license not specially provided for.—100 Rs. and forfeiture of license.

Sec. 18.—Penalty for breach of license to distil spirits by European process, by disposing of such liquor contrary to the conditions.—1,000 Rs. and forfeiture of license.

Magistrates may issue Warrants for search of contraband articles secreted in any place.

Preventive and detective powers.

The rules of the Criminal Procedure Code apply to the issue and execution of such warrants.

Any Police Officer above the rank of a Deputy Constable may inspect by day or night the house, shop, or premises in which sale or manufacture of liquor is carried on.

Any Police Officer may stop, and detain any person possessing or carrying on any public road, street, thoroughfare, or place or in any open shop, and, if no valid permit is produced, seize the liquor and person found offending, and produce them before the Magistrate without delay.

Any penalties under this Act, may in case of non-payment be levied by distress and sale of goods and chattels by warrant. The person may be retained in custody, pending return of distress warrant, unless sufficient security be given for his appearance. If no distress is available, the Magistrate may commit the offender to the Civil Jail, for periods varying according to the amounts, but in no case exceeding 2 years.

CHAPTER IX.

THE STAMP REVENUE.

The Revenue under this source may be divided into two classes, viz., that derived from a tax or duties on general instruments, and secondly that derived from Court Fees, or fees levied on proceedings and applications before Courts of Justice, and for the issue of processes. The former is regulated by the General Stamp Act (XVIII of 1869), and the latter, by the Court Fees Act (VII of 1870).

I. The General Stamp Act.

Under this Act, a stamp duty equal to the amount denoted in Schedules I and II shall be paid on every instrument specified in those Schedules, whether executed in British India, or, if elsewhere, relating to any property in British India.

The duties shall be paid in stamps purchased of Government, either adhesive or impressed, or in stamps otherwise denoted by the Collector or Superintendent of Stamps, under rules that may be passed by the Governor General.

Section 4.

The power of denoting stamps on instruments is vested for the Presidency in the Superintendent of Stamps, Madras, India Government Notification 23rd July 1875, and India Government No. 2623 of 1st September 1876.

An adhesive stamp is a label which bears certain stamp and value, and is intended to be affixed to a writing. Adhesive stamps may be used for all instruments chargeable with the duty of one Anna, bills of exchange and promissory notes, drawn or made out of British India, and transfers by endorsement of shares of Companies and associations. For all other instruments, impressed stamps

shall be used. An impressed stamp paper is one intended for writing, and on which the stamp is impressed indicating its value.

The amount of duty should be denoted by a single stamp, except when such amount exceeds one Thousand Rupees. Two or more stamps of the aggregate value required may be used, too, for Deeds of a value below 1,000 Rs. but only when a single stamp is not obtainable, and [that fact is certified by the Collector or a Stamp Vender. Each stamp paper so used shall contain a part of the writing. The writing may be extended to unstamped paper as part of the documents, if the space of the properly and adequately stamped paper is not sufficient

The duties to be paid are either advalorem, or fixed according as the instrument to be stamped falls under Schedule I or II.

In assessing stamp duty, the consideration of the document is important. In sales of moveable or immoveable property, the full consideration money, directly or indirectly paid or secured, or agreed to be paid or secured shall be truly set forth in words in the principal instrument of conveyance. In sales made subject to any mortgage, or bond or other debt, such sum or debt shall be the consideration, whether or not such debt attaches to the purchaser.

For not stating consideration as above, both the purchaser and seller are liable to a fine of 500 Rs. and also to the payment of the difference duty, and a penalty of five times. Attorneys and Vakils not inserting true consideration, knowingly and wilfully, shall be liable to a fine of 500 Rupees, and become disqualified to practise. But if the duty actually paid is not less than that required by law, for the full consideration, there shall be no penalty inflicted.

The amount secured for the payment of an Annuity or other sum payable periodically for an indefinite period by a bond, promissory note, or mortgage deed, and the consideration of a deed of conveyance for such annuity, shall be calculated at ten times the payment for one year.

When more than one instrument are required for the completion of a transaction, involving mortgage, settlement, conveyance or lease, the proper stamp required shall be used for the principal instrument, all the other

instruments being assessed with one Rupee duty. The parties may decide for themselves which of the instruments is the principal one, except when the instruments are liable to different rates of duty, in which case, the instrument liable to the highest of such rates shall be deemed to be the principal instrument.

Section 14 and 16. An instrument falling under two or more definitions, shall be charged with the highest of the rates to which each may be liable, but when a single instrument effects, for distinct considerations, a conveyance, lease, gift, or mortgage of two or more subject matters, or the mortgage of one subject matter, and the otherwise disposal of another, the aggregate amount of duties of the several instruments embodied shall be charged.

Section 11. Optional stamp may be used for bonds, mortgage deeds, or settlement, if the value of the subject matter cannot be ascertained, the option being exercised by the person liable to bear the expense of providing the stamp, but no larger sum can be recovered on the document than that which the stamp would cover under Schedule I.

Section 9. Stipulations for interest do not affect the Stamp duty.

Section 10. The consideration expressed in foreign coin shall be converted as follows.

1 £	= 10 Rs.	1 Mexican or China Dollar	= 2½ Rs.
100 Francs	= 40 Rs.	1 Mauritius Dollar	= 2 Rs.

Instruments not duly stamped shall not be received or admitted in Judicial evidence, nor acted upon or authenticated, by any court or public officer, nor registered under the registration Act or otherwise. But Criminal Courts may receive such in evidence in any proceeding other than that under chapter 40 of Code of Criminal Procedure.

If the omission or insufficiency of stamp arise from an intention to evade payment, the instrument shall be sent to the Collector, by any Court or office in which it may be presented, for prosecuting the offenders criminally, and the Collector is the only officer empowered by the Act to so prosecute.

If an unstamped or an unduly stamped deed be produced before a Civil Court, and no intention to evade payment appear, the

judge, may collect the value of the deficient stamp, together with a penalty of 5 times, or 20 times such deficiency, according as the instrument is produced within one year, or beyond one year of its execution, the penalty not exceeding in any case 1,000 Rs. and he shall certify by endorsement on the instrument that the proper stamp duty has been levied thereon. The deed thereon becomes admissible, as one properly stamped in the first instance.

Duties and penalties so levied shall be at once duly registered, and the money remitted to the Collector to whom a monthly return of the moneys collected should be submitted.

Other officers than a Civil Court shall impound unstamped and insufficiently stamped deeds presented before them, and send them to the Collector.

The Collector may find the instrument so impound, to be properly stamped, or one not requiring a stamp, and endorse it accordingly, and return it to the party from whom it was received; or 2ndly, may find the instrument not properly stamped, and levy the deficient duty and penalty, in the manner and to the extent prescribed for a Civil Court; or 3rdly he may prosecute the parties, if it appear that the omission of stamp was due to wilful evasion; or 4thly, he may remit the whole or any part of the penalties, if the deed is produced within one year of its execution, and if the omission in stamp was due to accident, mistake, inadvertence, or urgent necessity, and endorse on the instrument accordingly.

As respects instruments executed out of British India, the Collector may simply levy the proper duty, and endorse accordingly, if he is satisfied, (1) that the deed was executed out of British India, and (2) that it has been brought to him within 3 months next after its arrival in British India.

The endorsements of the Collector shall be conclusive evidence of the amount of duty leviable, and entitle the deed to be admissible. All orders passed by the Collector are subject to appeal to the Board of Revenue, but orders passed on appeal do not affect any registration or other proceedings which may have taken place in consequence of the endorsement passed by the Collector.

No Court or officer sending or returning deeds under the provisions of the Act shall be liable for their loss, destruction or injury during transmission.

Instruments chargeable with duty, whether stamped or not, may be produced before a Collector for adjudication of doubt as to proper stamp, with the payment of a fee of 5 Rupees. The Collector shall assess and charge the duty thereon according to his judgment and on the payment of the deficient stamp, and penalty, endorse thereon, the fact of the levy of the full duty.

Sec. 39.

Except under Section 39, relating to Deeds, &c., impressed after execution, Collectors are not legally competent to determine what amount of stamp duty is required in any particular case.

S. O. No. 232.

The Superintendent of Stamps shall receive and dispose of all applications from private parties for the stamping of Deeds and of printed forms of cheques, Drafts on demand, Bills of lading, and the like, and no counter-stamp is needed on this class of documents. The applications for stamping in the District shall be received by the Treasury Deputy Collector, or the Collector, together with the value of the stamp required, and the cost of postage and registering; and penalties due, if any, for the absence or insufficiency of stamp. The Collector is the officer to decide the proper stamp, but only on the payment of the adjudication fee. If the document be stamped according to the judgment of the parties, such document is liable to be impounded for insufficiency of stamp duty.

S. O. No. 227 and rules,
in S. O. No. 230.

Bills of Exchange.

Duties shall be paid on all bills of exchange, whether drawn in British India, or if drawn elsewhere, made payable therein, or accepted, paid, endorsed, transferred, or otherwise negotiated within British India.

Sec. 7.

The holder of an unstamped bill of exchange, or Promissory note drawn out of British India shall affix the necessary stamp before presenting the same for payment, or any other sort of negotiation, and no person taking an unstamped bill or note for payment, or as

Sec. 8.

security, or by purchase or otherwise shall recover upon it nor make it available for any purpose; but when any bill, note, cheque or order chargeable with the duty of one anna comes to a banker or his agent unstamped, he may affix the neces-

Sec. 19.

sary adhesive stamp, duly cancelling it, and recover the value of the stamp from the amount of the order, or otherwise from the person who ought to have stamped it. This renders the instrument valid, but does not relieve any person or firm who failed to stamp, from penalties.

Section 26.

The rules regarding impounding and levying duty and penalties do not apply to this class of instruments. But any person or firm making, signing, or issuing, or accepting, endorsing, paying or receiving payment of any Bill of Exchange, Promissory Note, Cheque or order, unstamped; and any person executing or signing otherwise than as a witness any other instrument (in Schedule I and II) unduly stamped, shall be liable to fine up to 1,000 Rs.; or ten times the value of the stamp wanting, where the value of such deficiency exceeds 100 Rupees.

Penalty for presenting, &c., an unstamped foreign bill or note.—
Fine up to 100 Rupees.

Do. for failing to cancel stamps used.—Fine up to 100 Rupees.

Do. for not drawing Bills and Policy of Insurance in

Sets of 2 or 3, as purported in the instrument.—Fine up to 1,000 Rupees.

All receipts for payment of more than 20 Rupees shall be stamped with one anna stamp. The payer may tender stamp and demand receipt and recover the value of the stamp.

Penalty for payee refusing to give receipts.—Fine 100 Rs.

All offences against the stamp law shall be prosecuted by the Collector only. Offences may be tried in the Presidency by the Magistrate of Police, and in the Mofussil by the Magistracy, but no such officer shall impose larger amounts as fines than an officer of his grade could impose.

Section 44.

Fines may be recovered in the Mofussil in the manner prescribed by Criminal Code of Procedure. In the case of a firm, the Magistrate may issue warrant for the levy of the amount by distress and sale of any moveable property belonging to the firm, or all or any of the members thereof.

Section 37 and 38.

The convicting Magistrate may award any portion of the fine, not exceeding one-half to the informer in the case.

A person holding an unused, or a spoiled stamp may deliver it to the Collector of the District in which it was purchased, and claim either the refund of its value, or the issue of other stamps in lieu of it. An unused stamp should be delivered for this purpose within one year from the date of its purchase, whereas a spoiled stamp may be produced within one year from the date of purchase, or within six months from the date of its being spoiled, (as per India Government Notification) No. 1041, of 13th June 1873, and No. 3854, of 23rd October 1873. That is in the latter case, the Government of India have extended the time given in the Act, by a further period of six months, supposing the stamp was spoiled on the last day of the year.

The application may be made to Treasury Deputy Collector or the Collector, and no stamp is required for it. The Deputy Collector should examine the claim, and if allowable, draw up a tabular form, for the Collectors orders. The stamps should be cancelled, and sent up as voucher in support of the refund made, or of exchange of other stamps effected under the Collector's orders. In the case of refund of the value, the value of the paper of the cancelled stamp and the discount, if any, allowed on its purchase, should be deducted, and the net amount only paid to the party.

An unused stamp is one that is not used, nor required for use.

A stamp is deemed to be spoiled.

1st.—When an accident has happened to the same, or error made or discovered in the drawing up, or copying before the writing has been finally signed and executed,

2nd—when the writing on the stamp is left incomplete and of no avail, by the death or refusal of the party whose signature may be necessary,

or when by refusal of any office or trust granted by a writing thereon it has failed of the purpose intended,

or when by reason of failure of consideration, the transaction intended cannot be effected or evidenced or when the transaction intended to be effected has been effected by some other instrument duly stamped,

or when in the case of negotiable instrument, such instrument is by reason of non-delivery to the payee or person acting in his behalf, never brought into use; or when in the case of Bill of Ex-

change, other than a bill drawn in a set, it has not been presented for acceptance or payment.

Among the instruments exempt from duty, the following should be noted by the Revenue Student.

1. Receipts granted to cultivator for rent of Government or Inam land.
2. Receipts for money invested in any bank or with any banker, not being acknowledgments of deposits for shares of any Company.
3. Receipts or Discharges endorsed on a duly stamped instrument for the receipt of the consideration money, principal, or interest, or annuity, &c.
4. Transfer by endorsement of a negotiable instrument, or policy of Insurance.
5. Transfer of Securities of the Government of India.
6. Bond to Government for the performance of the duties of a salaried office and receipts or instrument executed by or on behalf of Government.
7. Agreement for the sale of goods or merchandize.
8. Leave granted to a cultivator, unless a fine or premium be paid in consideration of such lease, and counterpart of such lease.
9. Surrender of land executed by a cultivator to his land-lord.
10. Copy of any paper which a public officer is by law required to make or furnish.

* * * *

The Governor General may by notification reduce or remit duties on any instruments ; and cancel and vary such orders.

India Govt. Order, 5th April 1872, No. 2520, Court Fees.

Exempts from stamp duty copies of final sentences or orders passed by Criminal Courts to be filed with appeals, provided the party desiring to appeal is in confinement at the time of application, under the operation of the sentence to be appealed against, also copies of the judgment or reasons for passing or making such sentence or order.

1873—Remits Fees on application for refund of stamp duty.

Sale Certificates, under Section 259 of Act VIII of 1859 declared not liable to stamp duty, nor liable to any Court Fee in respect of any such Certificate filed in the records of the Court granting it.

24th Oct. 1873 No. 906.

Refunds of stamp duty paid on Probates or Letters of Administration on the gross assets, may be granted by the Chief Executive Revenue Authority of the Presidency or Province, on such portion of the assets as is actually applied in discharging the debts of the deceased.

18th April 1873 No. 2504.

Remits duties on receipts for pay, pension, and remittances of family certificates, by Non-Commissioned Officers, of Her Majesty's Army or Indian Navy, not in Civil Service.

13th Feb. 1874, No. 1101.

Remits duties on Guarantee bonds declaring the minimum limits of Income from private subscriptions of a charitable Hospital or Dispensary.

16th June 1874, No. 382.

Reduces to 4 Rupees the duty chargeable on every instrument of exchange of immoveable property, where no money is paid for equality of exchange.

30th Sept. 1874, No. 5934.

Remits duties on instruments of sale, lease and exchange for equality of payment, executed in favor of Secretary of State for India.

9th Oct. 18474, No. 6046.

Reduces stamp duty on instruments of gift of immoveable property not exceeding 1,500 Rs. in value to that on conveyances for the same amount.

16th April 1875, No. 175.

On release of any claim secured by a document, chargeable with duty less than 8 Rupees,—Stamp duty the same as that with which such document is chargeable.

2nd April 1875, No. 2201.

When it is not secured by a document chargeable with duty, but the value of the property is expressed in the release, and does not exceed 700 Rs.—the stamp duty on the release is that chargeable on a conveyance of an equal consideration.

Under Schedule II, Article 16, Counterpart of any instrument chargeable with stamp duty can bear one Rupee stamp, if the Collector or other officer in his behalf should certify by endorsement on the counterpart, produced with the original that the proper duty

on the original has been paid. This power of certifying has been delegated to Registrars and Sub-Registrars of the Registration Department.

The Board of Revenue has appellate authority over all orders passed by Collectors, adjudicating stamp duty. They may remit any stamp penalties. They may state any case for the decree of the High Court and such case shall be decided by at least 3 Judges by majority.

Powers of Board of Revenue.

Court Fees.

The Court Fee Stamp used shall be a stamp of value equal to the fee required by Schedules attached to Act VII of 1870. When there is no stamp of the exact value, the first stamp shall be of the next lower value available, and the margin or balance shall be similarly selected.—I. G. N., 15th February 1872.

The fees under the Act may be paid in Impressed or Adhesive Stamps. Under recent orders, the Impressed ones have been withdrawn from use, and the Adhesive Stamps are exclusively prescribed.

The principles and rules for computing the value of the fee in each case of petition, application, or proceedings are detailedly given in the Act; but the greater part of the subject applies to Judicial than to Revenue Department.

No Document, which has not a proper Court Fee Stamp, shall be filed, exhibited, or recorded in any Court of Justice, or shall be received or furnished by any public officer.

Sec. 6.

The amount of fee payable shall be computed.

In suits for money, including damages, compensation, &c., according to the amount claimed.

In suits for maintenance, annuities, or other periodical payments, the value of the suit is ten times the amount claimed to be payable for one year.

In suits for moveable property, according to its market value; or where such market value cannot be computed, such as accounts, and abstract rights according to the amount of relief sought.

In suits for possession of land, houses, and gardens, the fee is to be regulated according to the value of the subject-matter, as follows :—

If the land is an entire estate, or a definite part of it, or separately assessed in Revenue Accounts, and paying revenue to Government, but not permanently settled, the value of the suit is 5 times the revenue payable. If the land is permanently settled, 10 times such revenue. In case of Inam or other lands, exempt from assessment or subject to a fixed payment, the value of the suit shall be 15 times the nett profits on the land in the year next preceding the suit. The market value is taken, where the land forms no definite share of an estate nor is separately assessed.

In suits between land-lord and tenant, (1) for the delivery by a tenant of the counterpart of a lease; (2) to enhance the rent of a tenant having a right of occupancy; (3) for the delivery by a land-lord of a lease; (4) to contest a notice of ejectment; (5) to recover the occupancy of land from which a tenant has been illegally ejected by the land-lord; and (6) for abatement of rent, the value of the suit is computed according to the amount of the rent on the land, payable for the year next before the date of presenting the plaint.

A document, inadvertently received shall not be valid, till the necessary stamps ordered by the presiding Judge are supplied.

Documents though properly stamped shall not be filed or acted upon, until the stamp has been cancelled, by punching out the figure head of the stamp, and burning or otherwise destroying the part removed. When the document goes to Record-room, a small hole should be made in a corner, for which a separate punch is provided.

Among documents exempted from Court Fees, may be noted the following—

Plaints in suits tried by village Munsiffs.

Plaints and processes in suits before District Panchayets.

Plaints in suits before Collectors under Mad. Reg. 12 of 1816.

Applications to Revenue Officers relating to assessment, if presented before the final confirmation of the settlement.

Application relating to a supply for irrigation of Government water.

Application for leave to extend cultivation, or to relinquish land; by holders of land from Government, not permanently settled.

Application for service of notice of relinquishment of land or of enhancement of rent.

Written authority to an agent to distrain.

Application for permission to cut timber in Government forests, or otherwise relating to such forests.

Application for the payment of money due by Government.

Petition of appeal against any Municipal tax.

Applications for compensation under Land Acquisition Act.

Bail-bond in criminal cases and recognizances to prosecute or appear.

Petition, Application charge or information, respecting any offence before Police Officers or village Heads.

* * * * *

No refunds are allowed for unused Court
 Refund of Court Fee's Stamp Duty. Fee Stamps. But refunds are allowed when
 the stamp is spoiled ; or under orders of Courts
 in the following cases :—

1st.—In cases where an appeal or plaint rejected is ordered to be received, or a suit remanded for second decision under Section 351 of the Civil Procedure Code, the Appellate Court shall grant a certificate authorising the Collector to refund either the full amount of fee on appeal, or so much of it as appertains to the subject-matter, in respect to which the remand is ordered.

2nd.—Where a Court reverses or modifies its own decision on ground of mistake in law or fact, a certificate for refund of so much of the fee on the application for review as is in excess of that on any other application (viz., 8 annas in any Civil or Revenue Court, and 2 Rupees in High Court.)—may be granted by the Court—Vide also Act XIII of 1875, Section 6. adding Sections A and H under Section 19 of the Court Fees Act, for adjusting, refunding, and recovering Fees payable on Probates and Codicils, where the amount of the property is under or over-estimated. The power of authorising refund in these cases is left to the discretion of the controlling Revenue authority of the Presidency or Province.

Sec. 14, Sec. b and d
 of No. 1 in Sch. II.

A refund of the value of Court Fee Stamps may be made by a Collector, on application, when the plaint for which the stamp was used has been rejected in a Civil Court of the District, on the ground of a simple technical error, and the fact is so certified by the Judge.

India Government No-
tification. 22d Aug. 1873.

Stamp Rules.

The Board of Revenue is the controlling authority in respect to Stamp Revenue, and all Collectors and Superintendents of Stamps are subordinate to their control and supervision.

The Superintendent of Stamps is the head of the General Stamp Office at Madras, and his duties are limited to the supply of stamps, and to the working of the machinery of the Department in matters of returns, accounts, and such like. All references connected with the interpretation of the Stamp law, or other questions of the Department should be made to the Board of Revenue. Collectors are to address the Board, when their requisitions on the Superintendent of Stamps are not complied with speedily and duly.

In the Districts, Collectors are responsible for the working of the Stamp, and are answerable for all defalcations of stamps, unless they could show that they have strictly complied with the rules, and that the loss has arisen from causes beyond their control. The detail management of the Stamp Department in the Collector's Office is vested in the Treasury Deputy Collector, subject to the control of the Collector.

The Superintendent of Stamps shall have always on hand a sufficient supply of every kind of stamp in use, and one year's supply of every material not immediately procurable. He shall promptly supply to Collectors stamps on their indents, which are to be made quarterly in duplicate in March, June, September, and December countersigned by the Collector. Emergent Indents may be sent at other times. Supplies received should be counted, and immediately acknowledged, under the signature of the Deputy Collector and countersignature of the Collector. Any deficiencies, or other defects should be reported at the time of sending an acknowledgement.

Custody and supply of
Stamps.

The Collector should always have a stock equal to not less than 3 months average demand, and shall supply stamps to

Sub-depots in charge of Tahsildars, and Deputy Tasildars, on their Indents, which are to be made to the Treasury Deputy Collector once a month, and oftener if necessary, generally on such dates as may allow of stamps being counted, sealed, and packed in the Huzur Treasury for being sent by return remittance Carts of the Taluks. The stamps may also be sent at other times, by Bhangy Post duly registered. In the Sub-depots there shall always be a stock sufficient for 15 days requirements. The supplies of stamps to Taluks are made from the stock in the hands of the Treasurer, who is supplied from time to time with the necessary quantities. The Tasildar's Indents shall be in duplicate; which are passed by the Deputy Collector and transferred to the Treasurer for supply.

In the Huzur, the bulk of the stamps in store shall be kept in the Collector's Treasury, in parcels containing known quantities of of each value in one or more chests or presses, under double locks, the key of one lock being kept with the Collector, and the other with the Treasury Deputy Collector. The remainder of the stamps shall be with the Treasurer, and shall not exceed one month's demand, but a larger stock may be left with him by the Collector when going out on a Jammabundy or other tour. The Treasurer shall draw his supply by an Indent on the Deputy Collector, who and the Treasurer should both be present on all occasions of stamps being placed in or taken out of the general store.

In the Taluks, the bulk of the stock should be with the Tasildar, or the Sheristadar in his absence. Daily issues should be made to the Sheristadar for sale.

Stamps are sold to the public either by ex-officio Venders, who are the Huzur Treasurer, Taluk Sheristapars, and Deputy Tasildars, or other officers, who may be specially authorized such as Salt and Sea Custom Superintendents, or by means of licensed venders, either under the discount or Commission system.

Sale of Stamps.

Ex-officio Venders may sell stamps of all values to all applicants, whether licensed venders or others. They shall not purchase stamps at a discount, and are not allowed any discount on their sales. The Treasurer in the Huzur is not bound to sell other than adhesive stamps to the public.

Collectors have power to license Venders at their discretion, but an engagement shall be taken from the Licensed discount Venders, binding themselves in a certain sum for their observing rules, and keeping and returning accounts. A license in a prescribed form should be issued signed by the Collector, describing the party licensed, the descriptions of stamps to be sold and the place of vend, &c. Postage stamps also should be sold by venders. Licensed Venders must maintain a sufficient stock of stamps they are licensed to sell. They have to get their supplies of stamps from the nearest Treasury, and pay for the stamps they may want, ready money minus the discount they may be entitled to. Discount is allowed to them as below :

	Rate.
1. On purchases of one Anna stamps, not less than for 5 Rupees ... ..	... 6¼ per cent.
2. On purchases of higher stamps of the value of Rupees five and under but not less than for 5 Rupees... ..	... 5 per cent.
3. On purchases of stamps of a greater value than 5 Rs. each, but not greater than 50 Rs. each.	
a. To Venders licensed to sell within 3 miles of an Ex-officio Vender's place ... ..	... 3 per cent.
b. To Venders in other places ... ..	... 4 per cent.

No discount shall be allowed, on any stamp of more than 50 Rs. in value, nor when the aggregate purchase is less than 5 Rs.

When the rates are unnecessarily high, the Collector may call for tenders for licenses on lower discount, but under the Board's sanction.

If a licensed Discount Vender dies, or his license is revoked or runs out, the Collector may grant a special license for a limited period to enable the Vender or his heirs, and assigns to sell off the balance of stock.

Licensed Commission Venders.

Commissioned Venders are supplied with stock from Government stores, without payment of money, and are required to sell stamps so supplied, and account for them. A Commission of 2 per cent. being allowed to them for the trouble. These Venders shall

give sufficient security, binding themselves and their heirs for all moneys and stamps to be accounted for. They shall draw their supplies of stamps by an Indent on the Treasury Deputy Collector, just as Ex-officio Venders. Previous sanction of the Board is requisite, for appointing a Vender on the Commission system. Commission Venders should remit the sale proceeds of stamps to such Treasuries and at such periods as Collectors may determine.

Duties and Obligations of Venders.

Every licensed vender should have posted up a sign board in English and in Vernacular; and keep at the place of vend the Stamp Act and Schedules, and Stamp Rules in both the languages.

On all stamps sold to the public including Bills of Exchange, Promissory Notes, Drafts, and Bills of Lading, (but not on adhesive stamps) an endorsement should be written by the vender on the back of the paper, denoting a serial number in the order of sale, the date of sale, the name and residence of the purchaser, and the value of the stamp in full in words, and his own signature. These particulars should at the same time be entered in a register, duly supplied to him, with the pages numbered and the number of pages entered and certified to by the officer supplying. The serial number for the sale of stamps shall be for the official year. When stamps are sold to a licensed vender, no endorsement is required.

No Vender shall sell any stamps the use of which has been discontinued. Venders shall render accounts, and submit their stock and accounts to examination at any time.

Stamps shall be sold only at the places authorized and between 10 A. M. and 5 P. M. on all days except Sundays, and Government Holidays notified in the District Gazette.

Accounts. All Treasury Officers and Venders should keep stock books, daily sale books, an abstract of daily sales, and a monthly abstract of stamps received and sold, which should be submitted to the Deputy Collector.

Examination. Tasildars should examine stamp accounts and stock in their Depot, and call up and examine those of licensed venders. Divisional Offices on tour are to examine the stock and accounts. In the Huzur, the Deputy Collector examines the balance once a month, and the Collector

and his Covenanted Assistants once in six months, in January and July.

The foregoing rules apply to the custody, distribution, supply and sale of Court Fees Stamps, but the accounts for the General Stamps should be kept separate from those for Court Fees Stamps.

Whenever any adhesive stamps or stamped papers remaining in store or with the venders, becomes spoiled or rendered unfit for use, a list shall be submitted by the Treasury Deputy Collector, and the Collector may destroy them with his own hand, and endorse the fact on the list, which becomes the voucher in support of the destruction. Refunds of value—minus value of the paper at one Anna may be sanctioned for such papers surrendered by licensed venders. Stamps damaged in store need not be forwarded to the Superintendent of stamps.

Under the Court Fees Act a separate establishment is sanctioned for serving process issuing from Courts, the establishment being paid by fees collected for process service.

The following scale of process service fees should be adopted in all Revenue Courts, G. O. in Fort St. George Gazette, 30th June 1874.

	In a subordinate Revenue Court.			In every other Revenue Court.		
	Rs.	A.	P.	Rs.	A.	P.
1. Summons or Notice to Defendent or respondent	0	8	0	1	0	0
And for every additional do. do. applied for at the same time, residing in the same neighbourhood...	0	4	0	0	8	0
2. Summons to a witness	0	8	0	1	0	0
For every additional witness as above..	0	4	0	0	8	0
3. Warrant of Arrest... ..	1	0	0	2	0	0
4. Proclamation of attachment, or the Process of Sale	1	0	0	2	0	0
5. Warrant of attachment, fee according to the value of the suit, or the amount of the decree	From 12 As. to 6 Rs. on amounts from 1 to 2,500 Rs.			1 to 12 Rs. on amounts up to 10,000 Rs. and above.		

In a subordinate Revenue Court. In every other Revenue Court.

6. Warrant of delivery of possession of property moveable or immoveable.

If no attachment has taken place. The fee for attachment of said property.

If attachment has taken place. Rs. A. P. Rs. A. P.

For moveable property..... 0 12 0 1 8 0

For immoveable do. ... 1 8 0 2 8 0

It must be borne in mind that the Process Service under the Courts Fees Act is quite distinct from the Processes under Act II of 1864 for realizing arrears of Revenue. The fees for the latter are collected in cash by the Process servers, while the fees for processes, under the Court Fees Act, issued either from a Civil or Revenue Court, are paid in Court Fees Stamps at the time of application for such process.

CHAPTER X.

LAND CUSTOMS.

Act VI of 1844, Sections 6 and 8 to 15 inclusive. Section 6 repealed by Act 23 of 1859, except as to Salt and Opium.

Section 2, repealed by Act 14 of 1870, and Sec. 3, superceded by Act XIII of 1871.

Act XI of 1869, Collection of Land Customs on foreign fronteers.

Act XIII of 1871, Section 8.

Foreign trade Reg. VII of 1831. Sec. 3 and 4.

The former Rulers of the country had established a system of land customs duties under the name of sayar, and derived therefrom a no small Revenue. The sayar consisted in the collection of a transit duty on goods and articles which came into any port or were taken out of the country, by certain frontier lines or routes. The chief articles which had been subject to this vexatious duty were Cotton, Indigo, Tobacco, Cloths, Betel Nuts, &c. The country became overrun by a net work of transit impost stations, and men were subjected to search and oppression in their transit from place to place. It was intended to serve as an indirect tax on trade;

but it operated as a means of oppression on the people, and proved a fertile source of speculation and fraud on the part of the officers, who were entrusted with the collection of the duty.

The British Government, while permanently settling the land Revenue, reserved to itself, by Section IV Regulation 25 of 1802 "the entire exercise of its discretion in continuing or abolishing, temporarily or permanently, the articles of Revenue, included according to the custom and practice of the country, under the heads of salt, saltpetre, of the Sayer or duties by sea or land, &c. And for financial reasons, they thought it expedient to levy the Inland Customs, but after a long trial having found them pernicious in principle, and repressive to inland trade, the Government gave up the Revenue from this source in 1844. The collection of the duty, was in its nature peculiarly liable to abuse, which constituted the principal objection.

Act VI of 1844 accordingly abolished the levy of transit or Inland duties, within the limits of the Presidency, and established the levy of Customs duties on goods passing into or out of foreign territories.

The duties of customs shall be levied on goods passing by land into or out foreign European Settlements, situated on the line of coast within the limits of the Presidency, such as Pondicherry, Karikal, Goa.

Section 6 of Act VI of 1844.

Under Act XI of 1869, these duties are applied also to Foreign Native States, at the discretion of the Local Government, which may declare by Notification in the Official Gazette that the "territories of any Native Chief not subject to the jurisdiction of the Courts, and Civil Authority of the Madras Presidency, shall be deemed for the purposes of this Act to be foreign territories," such as the Native States of Travancore, Cochin, Mysore, and Hyderabad.

Section 4.

Sections 8 to 15 of Act VI of 1844 shall Mutantis Mutandis apply to duties levied as described above.

The rates of duty, specified in Act VI of 1844 were superseded by those prescribed in the Schedule attached to Act XVII of 1867, and have been finally replaced by the Schedules A and B, laid down in Act XIII of 1871, (Section 8) which are now in force, and regulate the rates of Inland duties.

Act XIII of 1871, Section 8 and Schedules A and B.

Receiving Customs Officers.

The Government may appoint officers, and publish a notice of their appointment to collect and receive duties.

Section 9.
Agency and Procedure,
by which the duties are
levied.

Section 10.

The Custom Officers so appointed shall on receipt of money tendered as Customs duty, be bound to give any merchant, or other persons applying for the same a certificate of payment, and to enter in it specification of goods, with the values and description thereof, according to the statement furnished by the persons so applying and to note the entire amount of duty levied on the goods after seeing that the amount paid covers the duty leviable on them according to the Schedules of rates.

Such certificates are valid only for 30 days from the date of their issue, but any person who has taken out

Section 11.

on satisfying the Customs Officer that such certificate has not been used, and on delivery of the original, be entitled to receive a renewed certificate with a

Section 11.

fresh date, without further payment of duty.

For passing goods, in reference to the certificates of payments,

Section 8 Act VI of 1844. Customs Chokies are established at such places as may be determined by the Governor in Council.

The officers at any Choki or Customs station is authorized to detain goods, so passing, and to examine and ascertain the quantities and kinds thereof and he shall not allow them to pass across the frontier line, until the owner or person in charge shall produce a certificate of the customs duty leviable therein having been paid in full. Such certificate being delivered to any choki officer shall entitle the goods to cross the frontier, if the goods correspond in description with the specification in the certificate.

If the goods do not correspond with the specification in the certificate, the Chokedar shall note the difference on the face of the certificate; and if the amount certified therein as paid does not cover the duty properly leviable on them, as they are presented, he shall detain them, until a further certificate for the difference shall be produced.

He shall not receive or accept a certificate, which is not presented within 30 days from the date of issue or renewal.

No goods shall pass between sunset and sunrise or be taken in a clandestine manner, and if goods may be passed, or are made to pass them during the prohibited time or in a clandestine manner, the goods shall be seized and confiscated, no goods shall be taken by other than such routes or lines, as may be prescribed by Government, by a notification in the Official Gazette, and if any goods are brought to a Chokie by a route other than the prescribed ones, the Chokidar shall simply send them back, if they are covered by a certificate; in the absence of the certificate, they shall be detained and made liable to confiscation by the Collector of Customs, unless the person in charge thereof shall be able to satisfy the said Collector that his carrying them by that route was from ignorance or mistake.

Time of passing goods.
Section 13.

Routes by which goods
should pass.
Section 12.

If Chokidar permits goods to pass, when not covered by a certificate, or by a prohibited route, he shall on conviction before the Collector of Customs, be liable to imprisonment for a term not exceeding 6 months and to a fine not exceeding 500 Rs. commutable in default to a further imprisonment for a period of 6 months.

Section 14 and 15.

And again, if the Chokidar shall needlessly and vexatiously injure goods under the pretence of Examination or in the course of examination, or shall wrongfully detain goods, for which there shall be produced a sufficient certificate, he shall, on conviction before the Collector or before any Magistrate or Joint Magistrate be liable to imprisonment not exceeding 6 months, and a fine of 500 Rupees, commutable in default to further imprisonment of 6 months.

CHAPTER XI.

SEA CUSTOMS.

The Sea Customs Department is one, whose chief business is to levy and collect customs duties on trade by sea, and to exercise such checks, and enforce such guarantees, as may be necessary in the interests of customs realizations.

The enactments under this head are undergoing revision in view to a consolidation and improvement of the rules, and comprize

the following laws ; which are to be re-placed by the intended new legislation.

Act VI of 1863.—Sea Customs Act. Act XVII of 1870.—Amendment Act.

Act XX of 1867.—To authorize transshipment of goods imported at Madras by Steamers without payment of duty. Act XIV of 1871.—Further amendment Act.

Act X of 1868.—To amend Sea Customs Act. Act VI of 1873.—To amend Act XX of 1867.

Act XVII of 1869.—To shorten time for landing Cargo. Act XVI of 1875.—Amendment Act.

Act X of 1868.—To amend Sea Customs Act.

Act XVII of 1869.—To shorten time for landing Cargo.

The subject is, besides purely technical, and a simple outline of its leading features is all therefore that could be attempted in a pamphlet of this kind. The subject should be thoroughly mastered by reference to the enactments, notifications, and orders, relating to them.

The Sea Customs Administration depends for its success, solely on the efficiency of the restrictions placed on vessels employed in bringing and carrying goods, passengers, and luggage, from the moment of their build in respect to every transaction during their voyages, their arrivals, and departures, lading and unlading, exportation, and importation and landing and shipping of goods and passengers.

1. First of all, ships and other vessels plying in the seas of British India should be duly registered, (Act X of 1841 and Act XI of 1850).

2. Only such places as may be notified by Government shall be used as ports for shipment and landing of goods.

3. Duties shall be levied only on such goods as are specified in the Tariff Schedules and at the prescribed rates, due means being provided for the security of goods and collection of public duties (Act VI of 1863 and XVI of 1875.)

4. Sanitation and conservancy of ports are provided for by the Indian Port Act, as well for the safety of vessels and for the convenience of traffic, as for the improvement, maintenance, and good government of such ports, (Act XII of 1875.)

5. And the services of men serving on Board's ships are regulated and controlled by Act I of 1859, under which the engagement and discharge of seamen, and the securing of their presence on Board at the proper times are placed under strict rules.

The Governor General may, by notification, declare all ships owned by Her Majesty's subjects in any Indian Ports to be British Ships for the purposes of trade within the Indian seas, including the Cape of Good Hope, and may confer on any ships or vessels belonging to the Native Princes or States in subordinate alliance or treaties with Her Majesty, or to their subjects, all or any of the privileges of British Ships in respect to trading in the above limits, but the privileges shall not be availed of, till the owners of the vessel get it registered at any of the Registration ports, declared as such, and obtain a certificate of such registry from the Collector or Registrar of Shipping. Vessels built at any other than the registration ports may make their first voyage to the nearest Registration port, as British ships, under a certificate granted by the principal British Officer or by three merchants of the place, specifying all the particulars in regard to their ownership, and description, and the port at which it is intended to be registered. If the vessel be not registered within a reasonable time from after arrival at the port of registry, the owner, or master, or other person connected therewith shall be liable to a penalty not exceeding 5,000 Rs. before the Justice of the Peace or a Magistrate of the first class.

Prior to registry or grant of certificate, the owners or major part of them shall make a declaration, stating the particulars of the vessel, its proprietary owners, and the fact that the owners are truly bonafide subjects of Her Majesty, for whom the Governor General is competent to legislate. And if the Registrar doubts any of these facts, he may refuse the registry, subject to appeal to Government. 2ndly. The vessels shall be examined, and admeasured, by proper persons appointed, and all particulars required for the certificate made out, to which the owner shall subscribe if he agrees to the particulars. 3rdly. The Tonnage of the vessel shall be measured and ascertained. For steam vessels, the tonnage due to the cubical contents of the Engine room shall be deducted from the total tonnage. 4thly. A certificate of Build should be produced before the registering officer, under the hand of the builder, specifying the denomination, time and place of the build. And

declaring the vessel to be the same as that described in the certificate of build. Registered tonnage shall be carved or cut in figures of at least 3 inches in length on the main beam of the vessel, prior to registry. The tonnage shall remain unaltered till revised, by new registry, or on being found under calculated.

The name of a vessel, as registered shall be maintained, and never altered. The name shall, before her lading cargo next after registry, be painted in white or yellow letters, of a length not less than 4 inches upon a black ground on some conspicuous part of the stern. And also the port to which she belongs shall be likewise shown.

Denovo Registration should be effected whenever any alteration is made in the vessel, not agreeing with the former registry, or in the ownership of any ship or vessel, or of any share thereof. Or a penalty of 500 Rs. is the punishment for default.

Whenever a change takes place in the master of a vessel, the certificate shall be produced before the registry office at the port of change, and at the first Indian port where she may come to, and there the change in the master shall be endorsed, and reported to the original registry office.

Fraudulent use of certificates by sale, loan &c., is prohibited.

If the certificate be lost, or mislaid, a new registry may be permitted by the Registrar, who may grant a license temporarily till the vessel comes to the port. A vessel belongs to the port where she is registered.

All coasting vessels, of whatever rig and tonnage, entitled to registry under Act X of 1841, and owned by British subjects, or native princes or their subjects, may be registered, and obtain coasting passes; and tonnage duly marked. The owners of such coasting vessels, that is, those employed only in coasting voyages or between any port of the continent of India, and the island of Ceylon, shall pay fees for each certificate of registry.

For a vessel not exceeding the burthen of 4 tons—One Rupee.

„	between four and	20 tons—Five	„
„	... twenty and	80 tons—Seven	„
„	exceeding	80 tons—2 As. for each Ton.	

Coasting passes.
Sec. 3 Act. XI of 1850.

Passes may also be given to ships of allied native states whenever built; and also to ships, duly registered, or sailing under the British Navigation Law, when they come to be owned by such native states or their subjects; provided during the voyages or other period specified in the pass, the vessel is commanded by a subject of Her Majesty for whom the Governor-General has power to legislate.

All Registrations shall be noted in certain Registers and reported to Government within a month, with a copy of the Register.

The Indian Ports Act may be applied or extended to any Port, ^{Port Dues Act XII of 1875} navigable river or channel, by a notification of the Local Government, with the sanction of the Governor General defining the limits of such ports, including Piers, Jetties, Landing places, Wharfs, Quays, Docks, &c., and any portion of the shore or beach within 50 yards of high water mark.

The Madras Ports are divided into the Eastern and Western ^{Act XI of 1875.} groups, the former embracing Ganjam, Gopalpore, Calingapatam, Bimlipatam, Vizagapatam, Coconada, Coringa, Masulipatam, Madras, Cuddalore, Port Novo Tranquebar, Negapatam, Nagpore, and Tuticorin; and the latter consisting of Mangalore, Cannanore, Tellichery, Calicut, Beypore, and Cochin. The Local Government may add to the list any ports, by a notification and declare any change in the rates of Port dues and the notification takes effect after 60 days from the date of its publication in the official Gazette. Port dues shall be levied at not more than 3 annas for every ton of burden, when sea-going vessels of 15 Tons and upwards other than coasting vessels and steamers enter any of the ports, declared under the Ports Act, but the dues shall not be paid more than once in 90 days at the same port. Port dues on coasting vessels, not being coasting steamers shall be levied at half the rates for other vessels; but not oftener than once in sixty days at the same port.

Coasting Steamers are liable to pay the cess but not more than ^{Coasting Steamers.} once in 30 days, for either group of Ports. Having once paid at any port, they need not pay the dues again at the same or any other port of the same group, within 30 days. Coasting Steamers entering any of the ports of the Eastern and Western groups shall pay the cess at the highest rate of Port-dues leviable at any port of such group, and an addition of half such highest rate.

No dues whatever shall be levied on any vessel, leaving port within 48 hours without discharging or taking in passengers or cargo ; but, when by stress of weather or for other reason, a vessel remains in port for more than 48 hours, without any unshipment or reshipment, except such as may be necessary for the sake of repair, the Port dues shall be charged at half the rates applicable to each class of vessels.

A coasting vessel is any vessel which at any port discharges cargo exclusively from or take in cargo exclusively for any port on the continent of India or in the Island of Ceylon.

The receipts from Port dues shall form a fund called the General Port Fund, and shall be used for the payment of all expenses incurred on account of any of the ports in the two groups. The surplus balance is to be temporarily invested in any manner the Government may direct.

The expenses debitable to the port Fund of each port include the pay and allowances of all persons upon the establishment of the port, the cost of buoys, beacons, lights, and other works of conservancy and improvement. All money, including salvage money, proceeds of waifs and fines shall be credited in the Fund Account of the Port, but the receipts and expenses on account of pilotage incurred for the sake of such port are not to go to the Port Fund. Distinct accounts of Port dues shall be kept for each port, and an abstract statement drawn up and published annually.

The Collector of customs at every port or other officer appointed by Government shall collect the Port dues and grant a receipt for every payment. On refusal to pay after demand, the collector may distrain and sell the vessel, and the tackle apparel, and the furniture belonging to it, and make good the fees due from it, and return the surplus to the Master of the Vessel. Between distraint and process for sale, the law allows an interval of 5 days, for the Master to pay up and redeem the property distrained.

No port clearance shall be granted until dues &c., are paid.

For the purpose of enforcing the conservancy Rules of the Port due regulations, a conservator is appointed ; who may be the Master-Attendant, or harbour-Master where there is no Master-Attendant. The Government may make port rules consistent with this Act, for regulating the time and manner of vessels entering

or leaving port the berths and stations to be occupied, for striking the yards and topmasts, removal of anchors, spars, &c., for regulating vessels while taking or discharging ballast or cargo, for keeping free passage in any port, and along or near to any Piers, Jetties, Landing Places &c., for regulating the use of Mooring buoys and the rates for their use ; for regulating cargo and other boats and Cata-maran plying for hire in any Port ; for regulating the use of fires and lights, and the use of signal lights, at night.

The orders of Government shall be published in the Gazette, and posted up in the office of conservator and in the custom house. For disobeying any such orders the penalty is a fine not exceeding 100 rupees for every offence.

The conservator may give directions for carrying any port rule in force. If any body disobeys such direction without lawful excuse, after due notice is duly given him he shall forfeit and pay a sum of 100 Rupees, and a further sum not exceeding 100 Rupees for every day, such disobedience shall continue. The conservator may carry out his order by other agency, and charge the cost to the person offending.

Among the numerous rules of conservancy, the following may be noted, Boiling pitch, tar or other combustible matter on board any vessel within prohibited limits ; drawing spirits by candle or other artificial light, discharging gun, musket, or other fire-arm in any port, or from landing place, except when permitted as signal, are among others punishable offences. Vessels are not to have gun powder, rockets, &c. on board within certain limits fixed by Government. The shipment and landing, and deposit, of gunpowder are placed under strict rules.

No person shall cause any obstruction or impediment to any navigation in any port, river &c., nor cause any nuisance, affecting such navigation ; and the offender shall be liable to a fine, and to pay the expenses of removing or abating the nuisance or obstruction &c.

Removal of obstructions and salvage.

Any floating timber, or raft shall be removed by the conservator at the expense of the owner and the expenses of removal shall be recovered as a penalty, if not paid within one week after demand, or within 14 days after such removal has been notified.

If any anchors, wreck, stones, or other property shall be recovered by an officer of Government, the Government are entitled to receive a reasonable sum for salvage. Registers of such drifted wood shall be kept and be open to public inspection. If the property recovered is unclaimed, or the claiming person refuses to pay the salvage, such property may be sold at any period not less than 6 months after the recovery, by public auction; from the sale proceeds the salvage shall be recovered and credited to Government and the balance paid to the owner, if he claims within one year from the date of sale.

All wreck, floatsam, jetsam, and every article recovered shall be delivered to the master attendant, or to the Collector of Sea-Customs or his Deputy.

Government Rules 1852.

If any other than the owner recovers a lost property, and does not deliver it to the above officer, the property shall be seized and the salvor will forfeit all claim to consideration. If the property is claimed within a year, the officer will deliver him on payment of the expenses of recovery, a reasonable compensation for salvage and 5 per cent on the value of the property to the officer in charge of the property, not exceeding 500 rupees. Monthly lists of recovered property should be sent to Master Attendant.

The Collector of Land Revenue is to perform the duties of customs officer where there is no separate customs officer.

The Local Government may appoint the necessary officers to perform the Sea Customs duties, and delegate such power to any Customs Authority. Officers so appointed shall be liable to be suspended or dismissed by the Authority which appointed them. The Local Government may appoint ports and wharves for shipment and landing and declare and alter the limits and extent of any port or wharf; and also may declare warehousing ports.

The Governor-General may declare free ports, where no duties of customs shall be levied, and also declare that an Indian port not in British India, shall be regarded as a British Indian port for the exemption of duties, or the allowing of drawbacks, or conferring of the privileges of coasting trade. The Governor-General may remit or impose duties on any class of articles, and restrict or prohibit their exportation and import.

The Local Government may exempt by special order, in any exceptional case, payment of duties.

The Chief Customs Authority of any Presidency (which is the Board of Revenue) may make, issue, and publish rules for regulating the practice and proceedings of Sea Customs Officers and revise or recall them ; the rules may regulate the landing and shipping of passenger's baggage, and the passing of the same through the Custom House ; and the landing and shipping and clearing of parcels forwarded by Her Majesty's or other Mails, or by other regular packets and passenger vessels. The Board of Revenue shall settle all disputes arising between officers of customs, and any Master or Commander or importer, &c., relating to importation, exportation, warehousing, levy of any duty or penalty, or any seizure or forfeiture, not specially provided for by the law in force. They may appoint, approve and license warehouses wherein goods may be deposited without payment of duty on the first entry.

Importations and exportations can take place only at certain authorized ports ; and no prohibited goods shall be landed or shipped. If any goods be landed or shipped, or if an attempt be made to land or ship them at unauthorized ports, such goods shall be confiscated, with any ship, boat or other means of conveyance employed. If any prohibited or restricted goods are found concealed in a package produced before the Sea Custom Officer or found in any part of a vessel in any Port, or if such articles are brought in for exportation, they shall be confiscated with all their packages, and the offender shall be liable to a penalty of 3 times the value of such goods.

The goods prohibited are, (1) books printed in violation of copy-right Act, (2) counterfeit coin, or coin below the standard weight, (3) obscene books, pamphlets, pictures and drawings, representations &c., and any other articles, the Governor-General may prohibit.

The import of arms and ammunition is prohibited without a licence, but not of fowling pieces and sporting powder carried in reasonable quantities for one's own bona fide private use.

Duties shall be levied only on foreign trade, that is, on all dutiable goods, whether exported from any port in British India to a foreign port, or imported from any foreign country ; and no duties shall be levied on goods carried from one Port to another in British India, but the exemption shall not apply to opium, or salt, or to spirits manufactured after the English method. The Governor-

General may exempt any article from duty. The Chief Custom's authority may, under orders of Government, exempt any dutiable goods from duty under special circumstances. The Customs House officer may pass any baggage in actual use free of duty, under rules prescribed.

No duties shall be levied at any ports declared free ports, nor on any goods lawfully carried in any coasting vessel. A coasting vessel is one plying between the ports of British India, without touching at any intermediate foreign port.

Native articles re-imported from a foreign country should be classed as foreign goods, as regards duties, conditions, and restrictions ; but they shall be treated as Indian goods, if re-imported, by the exporter, within 3 years from the date of exportation. If the goods so re-imported have been allowed a drawback of excise on exportation, they should in all cases be treated as foreign goods, unless the Chief Customs authority shall otherwise direct.

Imports.—Ports are either ordinary ports or Ware-housing ports. In some ports, places or limits are appointed by Government for delivering manifests. The first thing for a vessel arriving from foreign ports or places to do is to deliver the manifest, within 24 hours after anchoring, or before passing the prescribed limits ; for a breach of this rule, the Commander or Master of the vessel shall be liable to a fine not exceeding 1000 Rs. A Pilot refusing to receive the manifest when properly delivered shall be liable to a penalty of 500 Rs. A manifest is a report in a prescribed form containing a true specification of all goods, and particulars of name, nation, tonnage, cargo, and ports of lading. If the manifest does not contain a true specification, the Commander shall be liable to a fine of 1000 Rs. A vessel having once come to its proper place shall not move or shift without permission. Vessels are bound to bring to at certain appointed station, and to receive on board officers of customs deputed to board the vessel, together with one servant, and to provide them with accomodation, shelter, fresh water, and means of cooking on board. The officers so deputed shall remain on board, by day and night, till otherwise ordered ; they shall have free access to every part of the ship, and have power to fasten down any hatchway or entrance to the hold, and mark, lock up, seal, or otherwise secure any goods, and to demand any locked up place or receptable to be opened, and if the keys are withheld, to apply for

an order from the Sea Custom officer, and with this order to require such place or receptacle to be opened, or break them open confiscating all goods concealed therein and not duly accounted for.

After duties have been paid or a deposit made for the payment of duty, persons must make application to pass the goods.

All pass notes must bear the signature of the person to whom the goods belong or are consigned. No other signature or document for clearing or entering, will be recognized. The pass notes must be signed by Collector or Deputy Collector, authorizing gatekeepers to pass goods.

In Warehousing ports, goods shall be allowed to remain for one week in the Custom House free of charge. After that period single rate shall be charged on each package for seven days. Treble rates must be charged after a fortnight. The object in charging godown rent is to induce parties to clear their goods with despatch, and to prevent the yards from being needlessly encumbered.

Re-landed goods must be reported upon and identified. The original entry in the Export Register should be checked and cancelled to the extent of the quantity re-landed. A regular application in the form of pass note should be made for passing goods inland, or for re-exporting them.

Unmanifested goods, or goods landed in excess of those entered in the manifest will be charged double or treble duty, at the discretion of the Sea Custom Officer.

Bills of lading must be delivered up to the Collector. If two persons claim the goods, the Customs Officer shall not deliver to one without the consent of the other, or without an order of Court.

No vessel shall be entitled to entry outwards or to take on board any part of her export cargo, without permission obtained for that purpose on special application.

Exporter or his agent shall deliver shipping bill, before shipping any goods, and no vessel, whether laden, partially laden, or in ballast shall depart from any port without a port-clearance, for

which an application should be made by the Commander, at least 24 hours before departure together with a manifest and certificate. Goods cannot be shipped except on proper days and places, a vessel is bound to take Sea Customs Officers on board and provide for their accommodation, but shipment may be allowed without the presence of such officers. Goods entered in manifest, but not shipped shall be confiscated.

Exporters shall, if required, give security bond for twice the amount chargeable, on any warehoused goods or goods subject to duties of excise, or entitled to drawback of customs on exportation, or exportable only under particular rules or restrictions. The obligation of the bond shall bind the exporter that the goods shall be duly shipped, exported, and landed at the place for which they are entered outwards.

Duties on goods not shipped, or re-landed may be refunded. A drawback of $\frac{7}{8}$ of the duty levied on exportation may be allowed on the re-exportation of foreign goods to any foreign port or place, if this takes place within 2 years.

THE REVENUE REFRESHER.

PART III.

Revenue Officers and Courts.

CHAPTER I.

REVENUE OFFICERS.

The administrative and Executive Officers of the Revenue Branch are the Board of Revenue, the Collectors of the Districts, their subordinate officers of Divisions and Taluks and the village establishment. The Revenue Courts are the Courts of these officers, where they exercise judicial powers, under any general or special enactments or regulations. The Revenue Courts are constituted under the following Regulations.

1. The Court of Wards, which is an administrative body of public Trustees. Regulation V of 1804.

2. Courts of Collectors, under Regulation XII of 1816, in respect to claims regarding lands or crops, or disputes respecting the occupying, cultivating and irrigating of land.

3. Revenue Judicial Courts of Collectors under Regulation IX of 1822, for trying cases of malversation in Revenue affairs.

4. Revenue Civil Courts of Collectors for adjudicating on the claims of village hereditary servants to offices and emoluments. Regulation VI of 1831.

5. Courts of Settlement Officers in regard to boundary disputes. Act XXVIII of 1860.

6. Summary Courts of Collectors, in respect to disputes between land-lords and tenants about tenancy, and its conditions. Act VIII of 1865.

The officers and Courts above referred to will be treated of in the following pages, in order.

SECTION I.

BOARD OF REVENUE.

Regulation I of 1803 defines the duties of the Board of Revenue, which consist of the general superintendence of the revenues of all descriptions. The Board of Revenue is the chief Controlling

Revenue Authority in the Presidency next to Government. They have control over all persons employed in the executive administration of the Revenues, and over all Zemindars, farmers, securities and ryots, in respect to the settlement and realization of public Revenues. They are responsible that the executive officers employed under them discharge their duties punctually and according to law, and have power to require implicit obedience to all orders and regulations, and punish subordinate officers for neglect, and bring to the notice of Government any dereliction of duty on the part of the higher officers.

The Board of Revenue shall see that the settlement of the Revenue is made early after the commencement of the Fusli, dispose of all references in respect to settlement and remissions, and collection of Revenue, and report to Government all settlements, and their financial results. They are to propose to Government any schemes calculated to improve the Revenues and the tone of the Revenue Administration.

The Board of Revenue shall scrutinize into the fluctuations of revenue demand and collections, and require satisfactory explanations for all variations. They shall likewise audit all expenditure by Collectors, and enforce strict rules of economy. They may recommend to Government disbursements of money for Tuccavy, for repairs, or for improvements in agriculture. They cannot sanction new establishments or expenditure without the sanction of Government, nor can they grant away land as shrotrems, Jaghires or Inams. They may recommend remission of an existing demand, or remitting of balances to Government. They may suspend collection in bad seasons, temporarily, generally not exceeding one year.

The Board are the channel of all communication between Collectors and Government. No subordinate officer in a District shall correspond direct with the Board. The Board are the appellate authority from all orders and settlements made by Collectors. The Board are to approve or make the appointment of Tasildars and Deputy Tasildars, and are competent to hear or dispose of all appeals from revenue servants, against dismissals, suspensions, degradations, fines, &c.

The Board of Revenue consists of 3 members, aided by Secretaries and a Sheristadar. They shall assemble two days at least in

the week, two members shall be competent to form the Board. All questions shall be determined by a majority. The opinions of the members shall be recorded, commencing from the junior member. The President shall have the casting vote. Dissenting members may record their dissent at the time, or before the adjournment of the Board. The Board may, in special cases, commit the charge of a specific duty to a particular member, and may propose for the orders of Government the deputation of any of their body on special duty or enquiry.

The records of the Board shall be kept properly dated and numbered. Copies of all their resolutions should be submitted to Government.

The President may appoint and change the days of meetings, or call special meetings or adjourn them. He may during the intervals of the meetings issue orders on any subject, and decide questions requiring immediate decisions or replies.

SECTION II.

THE COLLECTOR AND HIS COVENANTED SUBORDINATES.

Regulation II of 1803 prescribes some of the duties of the Collectors, and invests them with the Collection of the public Revenue derived from whatever source, either land-tax, Salt Revenue, Customs duties, Stamps, or Abkarry. Collectors shall be under the immediate control of the Board of Revenue and obey all orders issued by them. Collectors shall submit accounts, reports, and other information that may be required, and have control over all persons employed under them and over persons paying revenue or otherwise concerned in the Revenue.

They may appoint, punish, and dismiss all Revenue servants in the District, except Tasildars, Deputy Tasildars, Huzur Sheristadar, and Sub-Division Sheristadar. The Collectors are to nominate and recommend these officers; and the Board of Revenue are to appoint them. The Government nominally appoint Tasildars and Deputy Tasildars, in order to prevent those officers being criminally prosecuted, without the Government sanction. Deputy Tasildars temporarily appointed or acting for short periods may be reduced or removed without any sanction; but none of the higher subordinates above specified can be suspended or dismissed without Board's sanction.

Pioners over Subordinates.

The Collectors may fine public servants, to an amount not exceeding one month's pay, but for fining more than 10 Rupees, the Board's sanction should be obtained. Village officers are included amongst the Revenue servants, who may not be fined more than ten Rupees. A quarterly return of dismissals, suspensions, and fines should be submitted to the Board, with an explanation of the offence, in each case. Powers of fining should be exercised sparingly. A general inattention to duty would be better punished by suspension or a change of grade.

An Acting Collector, nominating a Tasildar during the absence of the permanent Collector on privilege leave, should have the approval of the Collector to such nomination. Collectors may transfer Tasildars from one Taluq to another, on equal pay.

The ranks of public service should be filled by the appointment of servants, qualified under the Rules for general, or Special Service Tests. Appointments, below 20 Rupees are not affected by Tests. The Board may exempt any servants from the restrictions of Tests for periods not exceeding 6 months. The Government may sanction any exemption from tests.

No servant should be dismissed without a formal enquiry into his conduct. In cases of strong suspicion, amounting to a moral conviction of guilt, the servant misbehaving may be dismissed. The Board are averse to the removal of old servants except for fraud, corruption or infirmity. No servant shall be removed on the ground of ill-health, or of physical unfitness, except on a formal Medical Certificate from the Zillah Surgeon of the Station; and on removal on a Medical Certificate, a gratuity or other allowance to which the servant removed may be entitled under the rules, shall be applied for to Government.

An Officer during suspension pending enquiry is entitled to a subsistence allowance, previously determined, not exceeding one fourth of his salary, and if he be a European, with a salary exceeding 25 Rs. the allowance shall not be less than 25 Rs. The subsistence allowance must be so adjusted as not to involve an additional charge to the State.

If the suspended officer be re-instated, he may be allowed at the discretion of Government full salary or a portion of salary, for the period of suspension, according as he is fully and honorably acquitted, or censured and admonished. An officer dismissed after

suspension will not be allowed more than the suspension allowance of $\frac{1}{4}$ of pay or less.

Servants dismissed for misconduct should not be re employed without the sanction of Government; this order does not include servants dismissed merely for neglect of orders, unfitness for particular duties, &c.

Collectors may grant leaves to their subordinates, but applications for leave, other than privilege leave for Tasildars, should be reported to Government for sanction.

Persons acting for others absent on other than privilege leave, are to draw acting allowances at 20 per cent. on the pay of the absentee, if that amount is available. Collector may sanction acting allowance to officers acting in grades of salaries exceeding 100 Rs. when the absentees may be on privilege leave. No such extra allowance should be granted to acting incumbents in grades of 100 Rs. pay or less.

Appointments and punishments of servants in the Sub Collector's Taluks rest with the Sub-Collector. Nominees for Tasildary and Deputy Tasildary post should be proposed by the Sub-Collector. In the Division of the Assistants, and Deputy Collectors, the patronage is with the Collector, except in case of appointments of 20 Rs. and less, which may be filled up by those officers, subject to the veto of the Collector.

The Collector is the authority in appeal from the orders of his subordinate officers.

The Collector is the chief officer of the Treasury in the District, and is assisted in the departments of Treasury and accounts by a Deputy, called the Treasury Deputy. The Collector shall have the bulk of cash, Notes, and Stamps in his custody, and shall not allow more than 10,000 Rupees with the Cash-keeper at the end of each day. He may, when absent from the Head Quarters, allow cash in the custody of the Treasury Deputy, just enough for the purposes of disbursement, during his absence. A covenanted officer, should be left to look after the Treasury and to issue and take in money and stamps, during the Collector's absence. The Collector may depute his Treasury Deputy to examine the Taluq Treasuries, so that each Taluq may at least be examined once in two years. The

Collector shall examine the Huzur Treasury Balance and Accounts once a month. The Taluq Treasuries should be inspected by Divisional officers once in 6 months. A half yearly report is sent to the Board of such examinations. Collectors shall keep the public money in a strong chest secured with two locks of different constructions and which shall bear his seal. Collectors and Divisional officers shall scrutinize all public securities, given by the District servants of Revenue and finance, and submit an annual report to the Board on their solvency.

Collectors are responsible for the due settlement of Revenues, their punctual collection, and the grant of the usual and authorized remissions, and they shall accordingly supervise the action of Tasildars and Divisional officers in these respects. The powers and duties of Collectors under this head have been described in Part II.

Collectors shall keep registers of Inams and report for Board's orders lapses, and cases of invalid titles. Collectors cannot leave their stations, without the Board's permission. When leaving the District on leave, or retirement, or transfer, they shall duly hand over charge of the Treasury Accounts, and papers. When assuming charge, they shall count the balance and grant receipts.

The powers of Collectors, in respect to granting land, granting Pattas and effecting or transferring registry, of subdividing and attaching estates have already been described in Part II.

Collectors shall manage the estates of disqualified proprietors, under orders from the Court of Wards. Collectors shall collect the Revenue arising from lands held khas, i. e. lands in the direct possession of Government.

Collectors are the chief District officers, to correspond with the Board of Revenue, and to furnish reports and opinions on all subjects concerning general administration, or the administration of the District.

Collectors shall not lend, or borrow money, nor occupy any ground or build, without sanction. They shall not be concerned in any trade.

They shall not publish proclamations or orders, which may affect the intercourse of the British nation with foreign states.

Collectors are the custodians of all public edifices and buildings not required or not in the possession of any department and of

all public property. He may sell the materials of the building, on the application of any department, and credit the sale proceeds to Revenue, but if the land-which forms the site of the building should be disposed of, the sanction of Government should be obtained.

Collectors are the protective guardians of all Irrigation works in the District and they should keep themselves informed, through Tasildars, of the state of the works, and the urgency or necessity of repairs and improvements required to them. The officers of Department of Public Works have been entrusted with the actual repair and execution of works. The collector and his subordinates are to see what works require attention, and improvement. They can sanction the execution and repair of the following works.

I. Repairs to Irrigation or Salt Works within the highest year's Revenue from the work during to preceding 5 years.

II. Repairs to Revenue Buildings, within 500 Rs. provided the estimate does not exceed one fourth the value of the building.

Collectors may call for estimates for any works and submit estimates for works for sanction to government with their counter-signature. They should furnish the Engineer with a memorandum explaining the necessity of the work.

Collectors may in emergent cases carry out any work by Revenue Subordinates, and recover the outlay from the Public Works grant. They may carry out other works not requiring professional skill, from advances received from Public Works officers, under proper authority, and they should account to the Examiner of Public Works Accounts for the expenditure, and submit a monthly progress report to that officer for all expenditure incurred. Collectors shall aid Public Works Officers in procuring supplies, and arrange for the security of their Cash Chests.

Collectors will understand that no planting operations in connection with irrigation works should be undertaken without the concurrence of the officers of the Irrigation Department.

Petty construction and Repair Works, not requiring professional skill may be carried out by the Revenue Department. All Salt Works requiring professional skill should be budgetted for, estimated, and submitted for sanction by the Public Works officers, just as the works of their own department.

Collectors shall settle compensation for lands required for Public Works purposes, and arrange to hand over lands, and assist them in procuring gravel, and other material.

Revenue officers should not address subordinate officers in the Department of Public Works. Range officers should be applied to.

Collectors are to take precautions to prevent waste of water from irrigation works. As a rule, the management of the smaller works will be under the Revenue Department. The officers of the Department of Public Works are to exercise complete control over the distribution of water in larger works of irrigation, for which separate establishments are allowed. Tasildars and their subordinates shall visit as many tanks as possible before and during the monsoon.

Collectors shall enforce village labor or Kudi Marammat; and enforce paid labor in cases of emergency and prevent the formation of Ring bunds, and cutting of tank banks.

Collectors are responsible for the management of the District Post and for the preparation and submission² of District Post. Budgets. Where the supervision of the District Post is transferred to the Post Master General, the Collector is responsible for making provision for facilities of District Post, and propose improvements. They should spend the Budget Grant completely. They cannot sanction new expenditure without Board's sanction, but may employ new hands in lieu of others dispensed with. The Post Master General is responsible for mere departmental supervision.

Collectors are to co-operate with the Educational Department.

Collectors are to see that vaccination is duly extended to the Taluks and villages, and in times of epidemic disease, purchase or procure medicine from the store, and distribute it gratuitously. They should co-operate with Medical Officers in procuring medicines.

Collectors are in charge of Christian Burial grounds, and make an annual report on their condition and requirements.

Collectors should co-operate with Military Officers. In cases of riots, Collectors may call for the aid of the Military, but should abstain from making application for such aid, if they can do so with safety.

Collectors should publish recruiting notices.

Collectors should report on the condition of Trigonometrical stations once in six months, and look after their repairs. They may sanction repairs within 4 Rs., but for larger repairs should obtain the sanction of the Superintendent of Trigonometrical Survey.

When new towns are built in the vicinity of Railway Stations, or in other places, endeavours should be made to have them laid out on a definite plan.

Collectors should arrange for supplies to marching troops, and help all travellers by laying dawks of bullocks, and relays of bearers and coolies, as may be required.

Collectors may grant rewards for the destruction of wild beasts. The maximum rewards are,—

For a Royal tiger.	... Rs. 50	|	For a Venomous snake	1 Anna.
For a cheeta.	... „ 35		For a wolf or Hyena.	5 Rs.
For a bear.	... „ 7			

Under recent orders Tasildars may grant the rewards themselves, but should furnish a report to the Divisional officer and send the skin to the Treasury as a voucher.

S. O. 28 of 1874 (3.)
and VI of 1875 No. (3.)

Collectors are ex-officio District Magistrates, and are responsible for public peace.

They are also Presidents of all Municipalities and Local Fund Boards in their Districts.

Collectors are the sole correspondents with the Board and Government on matters of District administration. They shall promptly reply to all calls for information, and furnish reports, fiscal, public, and political, and miscellaneous.

Collectors are responsible for the safety of Public Records and may grant copies of public papers, if they find no objection. The principle in granting copies is that no State papers are to be given to be public. Collectors may object to furnish Courts with such papers. All communications made by Collectors are privileged communications, the production of which cannot be enforced by any Municipal Court, without the sanction of Government. The Collector or Magistrate is solely responsible for the grant of copies of public documents.

The Sub-Collector and other Subordinate officers may grant copies of Records of their offices, but having previously obtained the Collector's sanction, except in the case of following papers.

1. Deeds of Transfer of lands.
2. Deeds of relinquishment of lands.
- S. O. $\frac{332}{3}$ of 1872. 3. Extracts from Quit Rent Registers of Inams.
4. Accounts kept according to the Taluq and Village Manuals.
5. Orders final in miscellaneous matters such as claims to Pattas of deceased Pattadars, disputes regarding transfers of lands, assessment of lands and irrigation, applications for and disputes regarding waste lands, notices of concealed cultivation, and complaints against village officers.
- S. O. $\frac{338}{8}$ of 1876. 6. Darkhasts or applications for waste lands.

In the Collector's office, the Treasury Deputy is responsible for making out copies, sanctioned by the Collector, and granting them under his certificate as true copies. In the Sub-Collector's and Tasildar's offices, the Sub-division and the Taluq Sheristadars shall perform the duties. In the Head Assistant's and Deputy Collector's offices, the heads of the Departments shall do the work.

Collectors may grant refunds of any sums erroneously credited to government, provided such collection has been made within the preceding two years.

Collectors are responsible for the working of the District Presses. Gazettes are published under their authority, and should contain no matter which they do not approve. They should endeavour to print selections from Records and encourage subscribers to the Gazette. The subscription is small, and postage on them is charged to subscribers. Extracts from Gazettes as Village sheets, are issued free of subscription and postage to village officers, and they contain the District orders and circulars, which bear upon the duties of village officers. The detailed management of the Press and gazette is looked after by the Treasury Deputy Collector, under whose supervision, gazettes are printed, despatched, and subscriptions and postage duty collected.

Collectors and their subordinates are liable to be sued for all acts done by them in their official capacity ; but not for any act done, or ordered to be done by them in good faith in the discharge of their judicial duties. Vide Act XVIII of 1850. Unless the act complained of can be justified by law or orders of Government, the officers committing it will become personally responsible for the results of the suits. Generally, suits against public servants are defended at the public cost, on condition that on the result of the suit, it should be determined whether the officer should not become personally responsible. Suits for Revenue acts should be reported to the Board, and those for Magistrial acts to Government for sanction. As soon as a suit is filed, the Collector should examine the records and see what grounds there are to rebut or disprove the statements contained in the plaint, and furnish a complete and accurate report to the Board, with the proposed draft of an answer to be filed. The collector should take care that timely application be made to the courts, for allowing sufficiently long period for putting in the defence. If such application be not granted, the proposed answer should be filed at once, with an intimation that if necessary, a supplemental answer will be put in, after the receipt of orders from the Board and Government.

Collectors may defend without reference to the Board, suits brought for the transfer of Pattas in cases where there is no complication. Quarterly reports of such cases will be forwarded by them to the Board for submission to Government showing (1) number of the suit and designation of the court (2) value of the suit, (3) substance of the defence, (4) substance of the plaint and (5) Remarks.

When the interest of Government is not involved, the result of such suits need not be reported. When the costs, actually incurred are in excess of the amount awarded, the difference may be adjusted, without reference to the Board.

In cases in which the decree is adverse to government, in respect of costs, or is otherwise open to objection, on the part of Government, a special report with copy of decree and judgment should be submitted in time to admit of an appeal or an application for review as circumstances may require.

The Board of Revenue may sanction the defence of suits, in which no question of principle is involved, and the amount of which does not exceed 1000 Rs. In all other cases, the sanction of Government is necessary. Collectors will be made to bear the costs of a suit, if its defence is not sanctioned by government. Delays in defending will make the collectors responsible. Officer's making inaccurate reports will have to be responsible for suits.

The results of all suits should be reported to government and a copy of the decree should be submitted.

Sums decreed to government should be collected without delay. A demand, collection statement of such amounts should be submitted to the Board at the close of every fasli.

It is the duty of collectors to collect the value of stamp in pauper Suits. As soon as a decree is received the collector should enquire through the Tasil-dar, if the party is able to pay the amount, and if so, should apply by petition to the court to recover amount by the attachment and sale of the party's property.

Pauper Suits.

Collectors shall not grant cowles without authority nor authorize the alienation of land. They shall not be concerned in any farm of the public Revenue nor permit their subordinates so to be concerned. They shall not receive any valedictory addresses. They are not to explain their proceedings in the newspapers.

SECTION III.

Subordinate Collectors.

The Sub-Collector is an officer having co-ordinate powers with the Collector, in his Division. He is the Joint Magistrate of the District. He is strictly subordinate to the Collector and shall obey his instructions and orders, without demur. He can never be permitted to enter into controversy with the Principal. A Sub-Collector is not only to aid the collector by relieving him from the direct personal superintendence of a portion of the province, but to qualify himself for the higher post by studying the people and the country. With English correspondence, the Sub-Collector has little to do, his communication with the official superior relating generally to matters of settlement. There is no objection to the Sub-Collector occasionally visiting the Collector's Head Quarters for the purposes of conferring with him on questions of administration.

The Sub-Collector has authority to appoint and dismiss servants in his Division, of course subject to appeal to the Collector, and to his general control; and he may nominate his Tasildars and Deputy Tasildars.

The Collector should not make reference on matters of detail to the officers immediately subordinate to the Sub-Collector. All orders, except Treasury and general ones, should pass through the Sub-Collector. Copies of Treasury and other orders directly sent should be furnished to the Sub-Collector.

The Sub-Collector should inspect Salt stations, and be a relief and aid to the Salt Deputy Collector. He may inspect the Sea Customs Office and Treasuries of the Tasildars and Deputy Tasildars once in 6 months or whenever he goes to the Taluks.

The Sub-Collector's Taluks should be settled by the Collector once in four years.

The Sub-Collector should furnish annual reports on the Jamabandy settlement of his Taluks, on the state of the Records in his Division, and on the solvency of securities of public servants and collect and furnish all the information required.

The Head Assistant and Assistant Collectors are junior officers in the covenanted Civil Service.

The Head Assistant is in charge of a Division, and is subordinate to the control of the Collector. He has the same executive and judicial powers as the Collector. Assistant Collectors are not entrusted with the management of a Taluk, until they have passed the first or lower standard of Examination. No Assistant Collector shall at any time be entrusted with the management of more than two Taluks. They should be made to learn work by attending the Collector and Sub-Collector, by inspecting villages and reporting on the accounts, and cultivation, or by drawing up precis of Vernacular Records. An Assistant in permanent independent charge should, as a general rule be entrusted with the minor appointments, of his range. Appointments exceeding 20 Rs. pay, should be reserved by Collectors.

SECTION IV.

Deputy Collectors.

Deputy Collectors are uncovenanted officers constituted under Act VII of 1859. They are to be appointed by the Governor-in-

Council, and are subject to dismissal by the same authority. A Deputy Collector may perform such of the duties, and exercise such of the powers of a covenanted Assistant Collector, as shall be assigned to him from time to time by the Collector; and shall be subject to the same control in all respects as an Assistant Collector is subject to. A Deputy Collector may also be a Deputy Magistrate. In case of misconduct, neglect or incapacity, the Collector shall report the matter to Government, who may suspend, or dismiss the officer.

Deputy Collectors should be treated with that consideration and respect which is held to be the due of the Covenanted Assistants. They should be addressed in vernacular correspondence just as subordinate collectors.

Deputy Collectors are of 4 grades, 1st class drawing 600 Rs. 2nd class, 500 Rs. 3rd class, 350 Rs. and 4th class, 250 Rs. A Deputy Collector when placed in an independent charge will have ex-officio the powers of a Collector. Until a Deputy Collector is qualified for an independent charge he should be employed under the Collectors' guidance, or that of an experienced Covenanted Subordinate. Deputy Collectors should be so employed as to relieve Tasildars, and in a way as will most quickly qualify them for any independent charge.

The Collector may have 3 or 4 Deputies; viz., one for the Treasury, and Accounts at the Head Quarters; one for the Salt and Sea Customs Department; and one or two for general duties in the Revenue and Criminal Departments.

I. General Deputy Collector is an officer in charge of a range, and exercises Revenue and Criminal powers under the general laws of administration, and he can exercise both the executive and judicial functions of a Collector. He has the same powers, as an Assistant in an independent charge.

II. The Salt Deputy Collector is an officer to be in immediate charge of the Salt Department, and his duties and powers are described in Part II in the Chapter on Salt Revenue. He should constantly visit Salt stations, and see that every thing is kept in order, and according to the rules.

III. The Treasury Deputy Collector is the officer at the Head Quarters in charge of the Treasury, the Accountant Department, stamps, Postage labels, Yeomias and Pensions, the Press and

other Miscellaneous duties. He is the personal Assistant to the Collector, and is to assist him in preparing English correspondence and generally in matters of administration. The chief duty of the Treasury officer is to prepare the ordinary monthly and other periodical statements and returns, and to conduct the routine correspondence connected with the accounts and his authority extends only to ordinary and routine matters, and no further. The Treasury offices may send orders to Tasildars about the correctness and punctual despatch of returns, and may bring to the notice of the Collector any remissness on the part of Tasildars. The Treasury officer is always to be under the control of the Collector, and obtain his orders on all matters.

The Treasury officer is to have control over the Treasury, examine the day-books, and each day's balance in the evening. The bulk of the money is to be with the Collector, and the Cashkeeper or Treasurer shall not be allowed to have more than 10,000 Rs. at the close of the day.

The Treasury officer shall examine the balance at least once a week, and submit a report to the Collector. Once a year he has to go to half the number of Taluks and examine the state of accounts. He shall look into all details of Treasury and furnish the Collector the necessary information. The Deputy Collector shall also audit all usual bills, of pay, and allowances and pass orders, both on the Huzur Treasury, and Taluk Treasuries for payment, by means of printed biglot cheques. He shall compare at the close of the day the Cash book, and Day book, with vouchers of receipts and disbursements, and endorse all bills paid. The Deputy Collector is competent to negotiate bills and perform all other duties of the Treasury, being himself responsible jointly with the Treasurer for the custody of the public money, and for the proper observance of all the prescribed checks and accounts. He may pay all authorized charges such as salaries, pensions, Department Public Works grants, contingent Bills.

He may transfer money from one Taluk to another, according to local requirements, and call up money to the Huzur, or remit money from the Huzur to Taluks. He shall superintend all remittances ordered to Madras. He shall prepare monthly estimates of receipts and charges, as well as the Annual Budget estimates under the several heads of the District Revenues. He shall take

steps to keep all Treasuries in the District furnished with the necessary stock of Currency Notes and Copper and small silver, all of which are to be exchanged freely and to any extent at par. All remittances are to be made under proper Police escort.

The Treasury Accounts and vouchers shall be sent every month punctually by the 5th or 6th, and to this end, the Taluk Accounts are closed one or two days before the close of the month, and despatched on the prescribed day, so that the accounts may all be at the Huzur before the 1st. The examination of all vouchers, and the compiling of the several Accounts is closed in the Huzur by the 4th, including all kinds of adjustments. In March, the last month of the official year, the accounts of all the Treasuries, both Huzur and Taluk are closed on the last day of the month, viz. 31st, and Accounts are then made up. The Treasury Account for March is despatched by the 10th of April.

He shall prepare a lot of Accounts for the Board of Revenue, such as Rain report, Season report, Price return, cultivation account Demand, Collection and Balance Statements, Progress reports of receipts, and expenditure in reference to the Budgets, contingent Bill Accounts and vouchers. He shall particularly examine the Deposits accounts, accounts of Fines, Cattle Trespass, and jungle conservacy Funds.

Monthly and Annual Abstracts for all items shall be kept.

Pensioners.—The Treasury Officer is the paymaster of all pensioners ; both Civil, Military, and Political, Pensions can be paid only on the authority of certificates furnished by the Accountant General, or Superintendent of Military pensions. Payments made each month shall be noted down at the time on the Pensioner's certificate and the office one. Civil Pensioners should be examined once a year by some covenanted officer. The Treasury officer should at each payment satisfy himself of the existence and identity of pensioners. Military pensioners are to be examined once a quarter by the paying officer, and once a year by the Collector or one of his subordinates, according to the Descriptive Rolls. Gosha females may be examined by some known woman of respectability, who should be paid fittingly with the sanction of the Board. Persons exempted from attendance should give Vakalatnams to their agents, on 8 Rs. stamp ; and in respect to gosha females, two Yeomeadars or other pensioners should furnish quarterly a life certificate,

to enable the Vakil to draw the pension of the Gosha female. All Vakalatnahs should be regularly filed as well as life certificates. All lapses of pensions, and Yeomeahs, and other allowances should be immediately reported to the Board and Accountant-General.

Stamps.—The Deputy Collector is in the charge of stamps of all sorts, including General Stamps, Court Fee Stamps, Postage labels, ordinary and Service, Telegraph stamp, and Bills of exchange. He is responsible for their custody, sale, distribution to Taluks, and supply to Venders. He should indent on the Superintendent of stamps from time to time for the necessary quantities. He should supply to the Treasurer sufficient quantities for sale to the public, and for supply to Taluks. Ordinary Postage labels are sold not less than 5 Rs. worth at a time ; and a discount of $\frac{1}{2}$ anna in the Rupee is allowed only to Postal officers and to no others. Stamp Venders are to sell postage labels. Service Postage labels are to be sold only to public officers, for bonafide public use. Telegraph stamps are to be sold to Telegraph officers, and the public for cash.

The Deputy Collector shall examine the stock of stamps with the Treasurer once a month, before the 17th. The stock of postage stamps shall be examined by him once in 6 months, in September and April.

The Tahsildars should examine their stock and report the actual balances with certificates.

The Press.—The Deputy Collector is at the head of the Press office. He shall hand over notices, and other papers for the Gazettes, and print all forms required in the District. He shall see that selections from records are duly printed, and keep a demand, collection and balance of subscriptions due for the Gazette, and value of private work done. He shall make indents for Press articles required and return to Madras all worn-out type and depreciated stock.

The Deputy Collector shall verify services of all classes of servants and prepare pension applications.

He shall see that all servants are furnished with service Register books, and that these are filled in from time to time, with changes of appointments and leaves, and other incidents of public service.

He shall keep drawing accounts with the Public Works Officers, and verify their check books, and furnish them with certificates of balances.

He shall supply on their indents, cheque books, with his initials on each page.

He should prepare estimates of extra charges, for furniture required, and for peon's belts and badges.

He should watch that officers bound to furnish office security have done so and stop their pay in default. The officers who have to furnish securities are.

	Huzur Treasurer.	X	2,500 Rs.
S. O. No. 397.	And Huzur Shroffs.		2,000 Rs. and 1,000 Rs. and 500 Rs.

	All Taluk and salt shroffs.		700 Rs. and 500 Rs.
S. O. 22 of 1875 No. $\frac{397}{4}$	All Deputy Tasildars and salt Superintendents.		According to the value of stamps and money trans- actions. Varying from 100 Rs. to 3,000 Rs.

He shall watch that unpassed men are not put in grades requiring passed men, and disallow pay where the rules are broken.

SECTION V.

Taluk establishments.

The Tasildar is the executive head of the Taluk, which is a defined portion of the District. He is also a Taluk Magistrate, by investiture of powers by government. His chief duty as a Revenue officer is to examine cultivation, and to collect the public Revenue, to receive relinquishments of land, and to allot lands on applications, and to register transfers of Pattas, and to report on all disputes, regarding assessment, boundaries, irrigation, over-collections, and on claims to remissions. He is also the Treasury Officer, and as such he keeps the keys of the Treasury, and stamps. He should have the bulk of the money in his own charge, and issue, daily, sums that may be required for disbursements, and take in moneys received. He is assisted in the Treasury and Account work by the Taluk Sheristadar who takes charge of the Treasury, in the absence of the Tasildar. The Tasildar

should examine the Treasury whenever he leaves the casbah, or returns to it, and besides once on the last day of the month. The Tasildar is aided by a body of Revenue Inspectors, in the examination of cultivation, waste, and perished crops. The Tasildar should exercise strict control over karnams, and their accounts, and see that receipts are given for all payments to government. He should examine the Demand, and collection every month, and issue notices to those who have not paid their kists, charging them interest.

The Tasildar should see that all Revenue and financial statements and returns are submitted in due time to the Huzur, and particularly watch the state of the season, irrigation and crops, health of man and beast, and keep the Collector informed duly.

The Tasildar is nominated by the Collector approved by the Board and appointed by Government.

Proposed transfers on reduced pay or suspensions of Tasildars and Deputy Tasildars must be reported for the orders of the Board.

Proposals to dismiss them must be submitted to Government and to the Board. Taluk Sheristadars may be dismissed without reference, but a report of the fact should be made to government in view to cancel the grant of Magisterial powers, once made.

S. O. 32 of 1874³⁹¹₈

Prosecutions of Tasildars and Deputy Tasildars as public servants must be previously sanctioned by the Board or Government. If the offence is once done in the discharge of duty, i. e. passing a corrupt decision, the sanction of Government is necessary. But if it is a charge of bribery, or extortion, the sanction of the Board is sufficient.

Deputy Tasildars may be reduced or suspended without reference.

Tasildars and Deputy Tasildars and other Revenue officers have powers to summon witnesses on the Revenue side under the Act III of 1869 and to give evidence or produce documents. Disobedience to summons may be prosecuted before Magistrates.

Tasildars are Sale Commissioners under Act VII of 1839 and may sell property distrained for arrears of rent or revenue, but they shall not take any commission or fee. All fees leviable should be credited to Government.

Tasildars may grant rewards to persons, for killing wild beasts, within the maximum rates sanctioned, but shall make immediate report to the Divisional officer, and send the skin to the Huzur, with a distinctive mark on it.

Collectors are authorized to empower Tasildars to disburse compensation—money sanctioned for lands taken for public purposes up to any amount. The Tasildar should summon the party, by notice, stating that if within 6 months, the money sanctioned be not claimed, it will lapse to government, Collectors may order payments, if claimed with satisfactory reasons, within 3 months after period of the notice. Payment should be made by Tasildar in person.

SECTION VI,

Village Establishments.

Village establishments consist of Reddy or Monegar, Karnam or Accountant, the Vetty or Toty, the village watcher, and in some places the Nir-ganti or water distributor.

The Reddy or Monegar is the village head, and his chief revenue function is to collect the public demand due according to the accounts settled by the Tasildar and Collector, to grant receipts, and to furnish the Karnam a list of defaulters, and to send remittances of money collected once, or oftner in each month. His revenue duties are defined by no law, but they are recognized by long usage, and rules framed from time to time in reference to it. He is chiefly responsible for every detail of village administration. He is appointed by the Collector, and may be dismissed by the same authority, of course subject to appeal as far as up to the Board of Revenue, and government. He cannot be prosecuted for any act done in his official capacity, without the permission of the Collector. The village head is also to look after the cultivation and verify or check the Karnam's Accounts. He is chiefly to look after the tanks in his village, to guard the bund in rainy season, to have the kudi maramat performed, and in cases of emergent breaches, to impress village labor, and secure supplies of all necessary materials. He is to prevent Ryots from erecting ring bunds to raise the level of the water, or making any cuts in the bund, or otherwise damaging it.

He is to supply all travellers with articles of food for ready cash. And he is to assist all Departments, and see that boundary

stones are not removed or tampered with. He is to give all true and correct information at the time of settlement.

Besides his Revenue functions, the head of the village is the Village Magistrate under Regulation XI of 1816, under which he might punish petty thefts with imprisonment in the village choultry, and take cognizance of petty assaults.

He has civil jurisdiction under Regulation IV of 1816, in cases of debt up to 10 Rs. and unlimited jurisdiction as to amount, where he is chosen by both the parties to sit as judge over them. He heads Panchayats held under Regulation VI of 1816.

The Karnam or the village Accountant is the next important village officer. He keeps the accounts of the village, from the Register of fields composing the entire area, to accounts of fieldwar cultivation, and crop cultivated, lands left waste, and irrigated—accounts of collection, balances, demand. He is the Secretary or scribe to the village head. Karnams are to be appointed, fined, suspended, or dismissed by Collector and Divisional officers, subject to appeal to the Board. The Karnams and Monegars are liable to be tried for malversation under Regulation IX of 1822.

The Karnams in the Zemindaries are of a quite different class, and are not under powers of Collector.

The Vetty or Totty. The duty of the Vetty or Totty is to collect the public revenue, and do all the revenue menial work of the village under the orders of the village head and karnam. He is to carry reports and letters, take remittances, call Ryots. He is paid either in money salaries, or land.

The Nirg-anti is the water distributor.

The offices comprising village establishments are hereditary offices, and emoluments derived from lands, from fees in money or grain, and from other sources have been assigned by the State as wages for the due performance of services, and such emoluments are inalienable from office, and are protected against diversion by Regulation VI of 1831, and all claims to the possession of or succession to hereditary village offices, or to the enjoyment of such emoluments, are adjudicable by officers of the Revenue Department.

As a rule, on vacancies, a qualified heir from the family should be selected for the appointment. When there is none such, others

may be appointed. The heirs of dismissed servants, who have taken part in the office are not eligible to appointment.

The fees paid to village officers in money and kind are leviable under Act II of 1864, as part of Public Revenue. Act IV of 1866, provides for a money cess being substituted for the Fees, and collected from all land-holders for the payment of village servants. The rate of the cess shall not exceed one Anna in the Rupee, and shall be charged on the full value of the assesment and water tax, and entered in the Patta. This act applies only to Patel, Monegar Pedda kapu or Reddy, (2) Munsiff, (3) Karnam, (4) Sarap or Not-takaran, (5) the Vetty, Totti, Tandakdar, (6) Nirg-anti, (7) Talari or Watchmen.

CHAPTER II.

REVENUE COURTS

SECTION I.

The Court of Wards.

The Court of Wards is a constituted body of public Trustees, for the protection of the persons and property of disqualified inheritors of landed property, such as minors, idiots, and incapable women who may not be able to look after their own affairs. Regulation V of 1804 appoints the members of the Board of Revenue to be Trustees of the Court of Wards, and empowers them to take cognizance of estates, which have recently devolved by inheritance on incapacitated heirs, and which are subject to the payment of Revenue direct to Government ; such is Peiscush Zemindaries, Mootas. or Palayams, Jody Inams, Inam villages, and Ryotwary estates, One cannot claim the protection of the Court to his minor son, by registering his estate in the name of the latter. To be entitled to the patronage of the Court, a proprietor must have recently died, and left his heirs in orphanage, and secondly, the estate should be in course of succession. Of course it should be an estate paying Revenue direct to Government.

The Court of Wards are competent, on proof of ability and discretion, put females, who may acquire property by inheritance, gift, or otherwise, in possession of such property. Minors are not competent in any case to administer their own affairs, till they attain their 22nd year. Lunatics and idiots shall never be allowed to

administer their property on their own behalf. The estates of Lunatics in general are protected by the provisions of Act XXXV. of 1857, which gives jurisdiction to Courts in all cases, whether falling under the powers of the Court of Wards or not. The education of male minors and the marriage of male and female minors are provided for by Act XXI. of 1855.

If the incapacitated proprietor succeeds to a share, of an estate subject to an undivided assessment, the Court of Wards have no jurisdiction. It is the Civil Court, which will have to hold the necessary enquiry, and nominate guardians, subject to the veto of the High Court. Likewise the Zillah Courts are to take cognizance of all cases of disqualified proprietors, which do not fall under the jurisdiction of the Court of Wards, whether the property be real or personal and the heir be the sole or joint possessor of the estate.

Act X of 1831.

The chief duty of the Court of Wards is to appoint proper persons to the management of the property, to the education of minors and to the care of lunatics and idiots and to provide due means and security for the guardians and managers fulfilling their trusts and offices.

Previous sanction of Government is required in each case, before the Court can commence superintendence of the Wards and their estates. The Collectors are to furnish the Court of Wards detailed and accurate information regarding the circumstances and condition of the minors and their property. Collectors making inaccurate reports are liable to be sued for damages by the parties concerned or by the Court of Wards. The injured parties may seek redress, by application to the Civil Courts, who are to take all evidence, and submit the whole case to the High Court. The decision of that tribunal shall be final.

Collectors are the local agents of the Court of Wards, and their duties are to propose guardians and managers, to take securities from them, and to see that they discharge their duties properly; to provide for the repairs of Irrigation works, to submit Budgets, accounts of receipts and expenditure, and annual reports, on the condition of the minors, their estates, and resources. Collectors are specially vested with the charge of looking to the education of the minors.

When a person is adjudged by a Civil Court under Act XXXV of 1858, to be of unsound mind and incapable of managing his own affairs, the Court of Wards shall take charge of the estate, if it is by its nature subject to the jurisdiction of the Court of Wards under the Regulations.

If the property consist of land, not subject to the jurisdiction of the Court of Wards, the Civil Court may direct the Collector to take charge of the estate, and the Collector shall then appoint guardian and managers, and his proceedings in the management of the estate shall be liable to the control of the Superior Revenue authorities.

In cases of estates, of incapacitated proprietors, which either do not fall under the jurisdiction of the Court of Wards, or which they have not deemed proper to take under their charge, it is the duty of the judges to appoint guardians, on the requisition of the Collectors, under Act X of 1831.

Lands of incapacitated proprietors are not answerable for the payment of public Revenue accruing during management, that is, they shall not be attached and sold for arrears of Revenue. The assessment should be paid from the Collections, after meeting all necessary charges of maintenance and administration and if the whole assessment cannot be paid up in one year, the balance shall be collected from the realizations of future years. Under Act X of 1831 this indulgence is extended to the estates of all minors, descended by the regular course of inheritance not under the charge of the Court of Wards. And it is competent for the Court of Wards to take charge of such estates, at any time during the minority of the proprietor. All outstanding arrears, which have accrued during the management should be written off when handing over the estate. The right of government to credit to public Revenue, the proceeds of the estate has a priority over all private debts. Arrears, outstanding at the time of taking the estate under management should be treated as a charge against it, and collected during the management if possible, or after the estate is handed over.

S. O. No. 98 of 30th
April 1832.

In the management of estates by Collectors, the Ryotwary system should be adopted, due regard being paid to the provisions of Act II of 1864. Inams granted subsequent to Permanent Settle-

S. O. $\frac{104}{1}$

ment in minor's estates should be resumed, except when good grounds exist for continuing them, such as a grant for certain services which it is expedient to retain; or that the Inamdar is entitled to consideration as a member of the family, or that the resumption is barred by limitation.

Collectors shall allot adequate sums for the maintenance of minors, and other members of the family, not exceeding 10 per cent of the Public Revenue or receipts, and they have discretion to raise the proportion, if the grant is not sufficient for bare maintenance, but the sanction of the Court of Wards should be obtained.

Private debts on the estates shall be paid by Collectors on due substantiation, from the funds of the estate, all surplus funds shall be laid out for improving the estate or in the purchase of lands, or of public securities, and the deeds of security or conveyance shall be forwarded to the Court of Wards for being secured in the Government Treasury.

Managers and guardians of minors should be furnished with public commission under the seal and signature of the Collector, and should be required to execute security bonds for their personal appearance at any time, and an obligation bond for the due, honest, and careful discharge of the duties entrusted to them. Their appointments last during minority or disqualification of the proprietor. In case of fraud or misconduct, the Court of Wards may order an enquiry to be held, the attendance of witnesses being procured through the Civil Courts, and pass judgment on the records submitted to them by the Collector. The Civil Courts shall carry out the judgment, as one passed by themselves. An appeal shall lie against this judgment to the High Court, within 3 calendar months. The Court of Wards may when abuse of authority is proved, enforce the penalty of the obligations and dismiss the managers and guardians.

The managers may, if dissatisfied with the orders of the Court of Wards, sue in the Courts for the recovery of the amount forfeited. Managers and Guardians are to be allowed adequate pay to be met from the assets of the estate, with the sanction of the Court of Wards.

Guardians shall not be appointed managers.

Females may or may not select their husbands as managers.

Managers duly appointed shall have charge of the whole estate real, and personal, and all lands, houses, tenements, and other property.

On receiving charge they shall furnish to the Collector an inventory of all the property entrusted to their care and at the end of every year deliver true and faithful accounts of all receipts and disbursements.

They shall settle the assesment of the lands of the estates.

They shall not grant leases for more than one year; nor dispose of any part of the property without the permission of the Court of Wards.

The next legal heir shall not be appointed guardian; nor persons, who may have a direct or indirect advantage in the death or continued incapacity of the disqualified person.

Position of guardians.

Guardians of the female sex shall be appointed to female minors.

Female relations are not to have charge of male minors, after they become 7 years old, when a teacher should be appointed for their education by the guardian.

The guardians of female minors shall also provide for their education.

Guardians shall choose proper establishments, for the service of the Wards; draw the monthly allowance, and spend it for the maintenance of the minor, render monthly and annual accounts of all moneys passing through them.

Guardians may be appointed by the will of the deceased proprietor; and such appointment shall be subject to the approval of the Court of Wards.

Guardians may be paid an adequate salary.

The right to the custody of the person of a male minor is vested in the guardian, and failing him, in the Collector.

The Collector has power to choose residence for male minors, and to have them educated in a School or College, or by a private tutor.

A minor's younger brothers may likewise be educated.

The guardian shall carry out all orders issued by a collector under Act XXI of 1855, or he will be dismissed by the Court of Wards.

No marriage of a minor, or his younger brother or sister can take place, without the permission of the Collector. Any person abetting marriage without such leave shall be criminally punished by the Sessions Judge.

Guardians and Managers shall use their own seals in authenticating papers.

Disqualified persons are not liable to be sued, otherwise than as under the protection and in the joint name of the guardian.

In cases of fraud or supposed fraud, disqualified persons may employ agents to prosecute Collectors, guardians, or Managers before the Court of Wards, provided that such agents shall give due security for costs and damages.

Collectors, Managers and guardians are liable to be sued for acts done by them during the management of the estate.

SECTION II.

Judicial powers of Collectors.

The Collectors have summary judicial powers under these regulations, to try and punish malversation on the part of their Native Revenue Subordinates, and village establishments, such as, (1) receiving bribes for official acts, (2) Levying extra or unauthorized cesses and collections (3) Embezzling or fraudulently misappropriating any public money or property, (4) making false entries in the public accounts or other records, regarding receipts and expenditure of public money, or the extent, value, classification or assesment of land, (5) Falsifying, destroying, or concealing of any public account, record, voucher, or document.

The first three classes of offences are punishable with a fine not exceeding double the amount involved, leviabie by distress and sale of the offenders' property, under the Collector's warrant; the person sentenced shall also be kept in custody, in the Collector's Cutchery or in the Zillah Jail, until the judgment shall be satisfied.

The offences, No. 4 and 5 relating to false entries, in public records, are punishable with a fine of 500 Rupees, commutable, in default, into imprisonment for 12 months, or until the fine shall have been paid.

In addition to Native Revenue Subordinates and village heads and Karnams, other persons are also liable to prosecution under this Regulation, when they pretend to be public servants, and commit any of the offences adverted to. Servants on the establishment of the Court of Wards, and Trustees of Charitable Institutions and servants of the Survey and Settlement Departments, are also liable to be prosecuted under these regulations for malversation.

Collectors have powers to summon and examine witnesses, to call for documents; and to pass judgments. Witnesses residing in other Districts may be examined by interrogatories. At all events, the accused shall be allowed the opportunity of cross-examining, and making defence. A summary of the defence shall be recorded, and the decision of the Collector with a brief statement of the grounds shall be entered in the Proceedings. The trial is summary, but shall be conducted and recorded formally as in a judicial tribunal.

In attaching and selling property, in satisfaction of a judgment, claims brought by other parties to such property may be decided by Collectors likewise summarily.

Even before judgment, or in the beginning of the enquiry the Collector may, if he suspects the party to be concealing or otherwise collusively transferring property to evade judgment, call on the accused to give security for the fulfilment of the judgment; and if such security be not given, he can attach the property of the defaulter and hold it in attachment pending the desposal of the case.

The Collector may also issue a proclamation calling on all persons, to give any property of the defaulter which they may have in their possession. Persons concealing the property may be punished by the Criminal Judge.

Collectors may, in certain cases, where the proof of accounts is decisive as to embezzlement, make a demand on the accused for the sum embezzled; and recover it by distraint and sale of his

property and if necessary, proceed against the defaulter's person, as for the recovery of arrears of Revenue.

Collectors may issue search Warrants for the discovery of public papers or accounts concealed, or fraudulently deposited any where.

Subordinate and Assistant Collectors have the same judicial powers as Collectors, and all their decisions are subject to the control of the Collectors, who may call for them, revise them, and issue such orders as may be necessary. Appeals lie to the Board against the Collector's Judgments, and shall be preferred within 3 months.

When appeals are received from Subordinates, the Collector shall report the result of the appeal to the Board.

Collectors cannot be sued for proceedings under this Regulation unless the Board refer the parties to the Civil Courts for redress.

Under this regulation, Collectors are invested with judicial powers to hear and decide claims to the possession or succession to hereditary village or other offices in the Revenue and Police Departments. The ordinary Courts of Judicature cannot take cognisance of such claims. The object of the Regulation is to prevent the separation of the emoluments of office from the office, and their misappropriation and to secure the efficiency of the village hereditary service. All village watchers, and other hereditary holders of village office are placed under the immediate control of the Collector and shall be liable to suspension or removal, subject to the approval of the Board of Revenue and the sanction of Government. The Zemindary karnams, and servants of public Institutions do not fall within the scope of this regulation.

In exercising powers under this Regulation, Collectors may call for the aid of assessors, or refer the case to a Panchayat of assessors for disposal. They have powers to enforce the attendance of witnesses, and to exact a penalty of 50 Rs. from persons, refusing to attend as assessors.

An appeal lie to the Board within 3 months from the decision and fines of a Collector. The Board's orders shall be final and decisive. The Governor in Council may revise and modify any orders and decisions.

Appeals from the decisions of subordinate and Deputy Collector may be admitted by Collectors at any time, and they may call up record, and revise the decisions passed by such subordinates.

This regulation is applicable to all village offices including village artizans in the Government and Zemindary Districts, except the Zemindary karnam. The Collector may uphold a Zemindary karnam in his post, until ousted by a decree of Court.

In deciding, between rival claims Collectors should bear in mind that as a rule, male members of family are to be preferred to female, but that the nomination of females is not prohibited. Where practicable, the nearest heir, if competent, and not concerned in the offence of the late holder may be nominated. If no member of the family is found, who is qualified or who has not participated in the offence of the dismissed man, a man of a totally distinct family may be appointed the office reverting to the original family on the death of the dismissed person. Persons not doing service should not be allowed to enjoy any portion of the emoluments. The sub-division of office emoluments is objectionable, and in all cases in which this has already taken place, every opportunity should be taken of gradually restoring them to such number of persons only as are absolutely necessary for the performance of the duties of the office.

The Proceedings of Collector under this Regulation should be formal and regular a file should be kept of all such suits, and judgment should be passed in English; copy being delivered to the party, with a note of the appeal time.

This regulation enables Collectors to dispose of claims to disputed lands, or crops, and to the occupying, cultivating and irrigating of land, and to refer such claims to arbitration by village Panchayats. Two classes of claims can be recognized under this Regulation.

1stly.—Claims to lands or crops, dependent on the determination of an uncertain and disputed boundary or land mark. These claims may come out of permanently settled estates, or out of any others, including Roytway and other lands.

2ndly.—Disputes regarding the occupying, cultivating and irrigating of land, arising between the proprietors, renters and their

Ryots, in only those Districts, where the land Revenue is permanently settled or for a term of years.

The Regulation applies to European proprietors and occupants as well as to natives.

The complaint shall be made to the Collector by means of a plaint, describing the position and boundaries of the land or water in dispute, and the custom of the village in regard to the irrigation of water.

The Collector shall then summon the Defendant to appear on a certain date in person or by Vakil. If the Defendant appearing admits the truth of the complaint, such admission shall be recorded on the plaint, with the signatures of the Defendant, and 2 witnesses and the plaint shall be returned to the plaintiff, and orders issued to the Tasildar to make over the land or crops, and to distribute the water admitted according to the plaint.

If the Defendant denies the truth of the plaint, the Collector may refer the suit to a Village Panchayat, if both parties agree to the step, or to the District Panchayat, if either of the parties prefers a reference to the District Panchayat.

If neither agree to settlement by arbitration, the suit shall be simply dismissed. The parties are at liberty to seek redress in any established Courts.

The reference to a Village Panchayat shall be by an order to the Village Munsiff, and that to the District Panchayat by an order to the District Munsiffs.

When only one of the parties appear before the District Munsiff, the Panchayat shall be formed on the challenge of the party present.

The Panchayat shall prepare two copies of the Decree, and seal them up in a packet to be delivered to the District Munsiff, who shall forward it on to the Collector. The Collector shall keep it for 20 days and if no charge of partiality be brought against the Panchayat, open it, and confirm the decree and send two copies to the District Munsiff, who shall deliver them to the parties.

If a charge of partiality is brought against the Panchayat, the Collector shall send up the evidence, with his own opinion to the Zillah Judge, who may annul the decision. A fresh Panchayat may

be called. If the decision of the second Panchayat agree with that of the first, it shall be final. If partiality is not proved, the Collector may fine the party 100 Rs.

Decisions of Panchayat, ratified by Collectors, may be carried into effect on the application of the parties. The Tasilidar or other Revenue officer may mark the boundary in the presence of Village Officers, and gentry, or cause the land to be given up, or the water to be distributed, according to the decree.

If on the 1st summons by the Collector, the Defendant is not found or refuses to acknowledge the summons, a notice shall be issued and proclaimed that if the defendant does not appear in certain time, the case will be referred to a Panchayat for an *exparte* decree.

If the defendant's conduct is contemptuous, the Collector may fine him 10 Rs. and in default of payment, imprison him in the Zillah Jail, or Village choultry for 15 days.

The Village Pauchayats are to be guided in their constitution, and proceeding by Regulation V of 1816.

Under this Act Collectors, and Revenue Settlement Officers, may in view to prevent or adjust disputes, fix the boundaries of fields, holdings and estates and require the owners to clear the ground from jungle, and to set up, form and maintain boundary marks.

Act XXVIII of 1860.

They may call on all persons interested in the land to register their rights and titles, and produce their grants, title deeds, and other documents. Persons neglecting to attend, or making false statement or refusing to give information, may be fined in 50 Rs. leviable by warrant of the officer in the same manner as a fine imposed by a Magistrate.

When a survey is in progress, notices shall be served on holders of land to clear the boundary line and to assist in setting boundary marks. If the holders of land do not appear, the erection or the repair of the boundary marks may be ordered, and the cost recovered from the owners as an arrear of Reuenu.

Parties may prefer to have boundary disputes settled by arbitration. The Settlement Officer may refer the case accordingly. An equal number of arbitrators shall be chosen by each party.

They or the Settlement Officer may choose another to add to the number. The Settlement Officer may also be a member of the arbitration.

The officer convening arbitrators shall furnish them with all the available information on the Records and summon witnesses, and call for exhibits, accounts, and plans to be produced before them. The summons shall be executed and enforced, just as summonses in other judicial cases before Collectors. The Settlement Officer may revoke an order for arbitration.

Awards made by arbitrators shall be submitted to the settlement officers, with all the Records of the case.

The settlement officer may, on application, modify or correct an award, so far as it regards matters not referred for arbitration, or when it is imperfect, or obviously erroneous. He may remand the case for reconsideration to the arbitrators, (1) if the award has not decided matters submitted for their decision, or has determined matters, not referred to them ; (2) if the award is indefinite and vague ; or if it is otherwise illegal.

In no case shall an award be set aside except on grounds of corruption, if complaint be made within 10 days after the award has been submitted to the Settlement Officer.

In the absence of any of the defects adverted to, the Settlement Officer shall pass decision according to the award, and carry it out at once by marking out the boundary.

This decision is final, and shall be forwarded to the Civil Court for being recorded.

If the boundary dispute raises issue between Zemindary and government villages, the consent of the Settlement Officer, and the Zemindar in writing is necessary for referring the matter for arbitration.

If the parties do not agree to arbitration, the settlement officer shall investigate the matter, and pass decision. If either party is absent, he may pass *exparte* decision. This decision is subject to revision by the Departmental Superior, and shall stand good till set aside by an award of the Civil Courts. The Settlement Officer may carry out his own decision at once, and proceed to mark out the boundary. An appeal shall lie against the Decision to the Civil Court by regular suit, within 2 months, or such extended time as

may be allowed by Government.

This act is applicable to European Land-holders as well as to Natives.

The judicial powers conferred on Collectors by this Act, enable them to dispose of all disputes between land-holders and their tenants, in respect of the terms and formalities of tenancy, and to enforce the rights of occupancy, and collection of rents. In the Chapter on Zemindary tenure in Part II, the nature of disputes, to be adjudicated on has been described, and the mode of conducting investigation of suits will be more particularly explained here.

Act VIII of 1865.

Summary suits under this act must be brought before Collectors within 30 days from the date of the cause of action.

The suits shall be instituted by means of a plaint, describing the position of the plaintiff and the defendants, the nature and amount of the claim or relief sought, and the date of the cause of action. All documents on which the plaintiff relies must be put in with the plaint; and none shall be received, afterwards, unless the Collector shall see good cause to admit them. Incomplete complaints may be returned, or allowed to be revised. The parties may employ relations, servants, or other authorized agents to act on their behalf.

Proceedings of Collectors shall be summary; and the Collector may proceed with the enquiry, if the Defendant be present, when the plaint is given, or he may grant time to either party, or adjourn the case, for reasons to be recorded. He may order a local enquiry to be made into the claim, and the report shall form part of the record. Collectors have the same powers as Civil Judges, in respect to compelling the production of documents and the attendance of witnesses, and punishing them for their absence or for their not giving evidence.

When the plaint is filed, a day shall be fixed for hearing, and a summons shall be issued to the Defendants, to appear in person or by agent, as may be deemed necessary, and to produce all necessary documents at the first appearance. No further documents will be admitted except at the discretion of the Collector. The cost of issuing and serving summons shall be paid by the Plaintiff.

The Collector may summon the plaintiff at any time to appear

personally, and if he does not appear, the suit shall be dismissed with costs.

If the Plaintiff on Defendant shall not appear on the day fixed for hearing, the Collector shall pass an *ex parte* decree. If the Defendant does not appear, the Plaintiff shall be heard, and decree passed accordingly, with costs. If the Plaintiff is absent, the judgment shall be passed against him with costs; but if the defendant admits the claim, judgment shall be passed accordingly, but without costs. There is no appeal against the *ex parte* decision, but on the application of the parties, showing good cause for default, the Collector may revive the suit, and revive or amend the judgment, but shall not reverse it, without calling in the other party.

If on the day appointed, both parties fail to appear, the suit shall be dismissed.

If the Defendant acknowledges the claim, and pay the amount claimed and costs into the Court, or to the party, proceedings shall be stayed, and judgment passed accordingly. If he acknowledges a portion of the claim, and pays down proportionate sum, it is for the Plaintiff to accept it or conduct the case. If he fails to establish the full claim, he shall pay all subsequent costs.

Generally parties shall bring their own witnesses but if they apply for summonses, the amount of cost of their serving, and the travelling expenses of witnesses shall be deposited in the Collector's Court before the process is issued. The Collector is at liberty to direct the service of process free of charge.

Every process shall be served or executed by a special establishment of peons, to be paid from Batta and fees collected from the parties.

Witnesses may be examined on oath, and the evidence shall be taken down in the form of a narrative in the vernacular language or in English and signed by the Collector.

After the hearing of the case, the Collector shall pronounce judgment. It shall be written in English. Copies of it shall be given to each party on application free of charge.

Appeals against summary judgments of Collectors shall lie to the Zilla Court, and shall be presented within 30 days from the date of the judgment, and no judgment shall be set aside in appeal except upon the merits.

The Collector may at once issue his warrant for executing his judgment, but no damages, penalties, or costs shall be levied nor shall any tenant be ejected, until the expiration of 30 days allowed for appeal. Further Process of execution shall not be issued simultaneously against both the person and property of a judgment debtor. All awards under the judgment of a Collector shall be levied in the same way as arrears of Revenue.

If the judgment be for the delivery of a Patta, or Muchilika, the Collector may give the patta, if the Patta is not given according to the decree. If the Ryot refuses to give Muchilika, copy of the judgment shall serve as evidence of Muchilika.

If the judgment be for the ejectment of a tenant, or for the reinstatement of any tenant in the occupancy of land, from which he has been ejected, the judgment shall be executed by giving the possession or occupancy to the party entitled. If any opposition is made to the execution of the order, the Magistrate on application shall give effect to the same.

The Collector may refer summary suits to arbitration, and the provisions of chapter VI of the Code of Civil Procedure shall apply. The Collector is empowered to execute the decision of the arbitrators, as if it had been passed by himself.

SECTION. III.

Courts of Village Munsiffs.

Regulation IV of 1816 empowers Village Munsiffs to hear and try and determine of their own authority and without appeal suits for sums of money or other personal property, the amount or value of which does not exceed 10 Rs. but they shall not try suits for damages of any nature, nor suits, in which they or any of their servants are personally interested; nor suits against persons, not residing at the time within the jurisdiction of the Village Munsiff.

No suits shall be entertained where the cause of action arose 12 years before the commencement of the suit.

After a plaint is preferred, the Village Munsiff shall summon the Defendant verbally, to appear. If the defendant does not attend, he shall give judgment *exparte*. If the defendant appear, attempt shall be made to compromise the suit. If that is not possible, he shall hear the case and pass judgment.

The Munsiff may act as arbitrator, at the choice of the parties, and try suits, up to 100 Rs. in value.

The decisions of Village Munsiffs shall not be carried into execution within 30 days from the date copies of the judgment has been delivered to the parties. Any person may charge within 30 days, before the Zilla Judge, corruption against the Village Munsiff. The Judge may stay execution and if corruption be proved, annul the decision.

After 30 days, the Village Munsiff may execute his decision, by attaching the property of the judgment debtor. The District Munsiff shall send a peon to sell the property.

Under Regulation V of 1816, Village Munsiffs are empowered to assemble Panchayats, to hear and decide suits of any value or amount, for money or other personal property, where both parties agree to the arbitration.

The Village Panchayat shall consist of an odd number, never less than five, nor more than eleven, and the majority shall decide. Any person refusing to serve on a Village Panchayat may be fined 5 Rs. by the Village Munsiff, which may be levied as an amount decreed by him under Regulation IV of 1816.

Two members may be chosen by each of the parties and all the others by the Village Munsiff, who shall preside over the Panchayat. Members of the Panchayat may be challenged by the parties, and the Village Munsiff shall give consideration to such objections.

The Decrees of Village Panchayats shall be carried into execution by the Village Munsiff, if the amount decreed is within 100 Rs. as if it was his own decree. Decrees varying between 100 and 200 Rs. shall be executed by District Munsiffs, and all others, by the Zilla Judge.