



Government of Bengal

Board of Revenue

The Bengal Tauzi Manual, 1940

**Containing rules for the collection of and
accounting for land revenue and cesses
in Bengal**

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PREFACE.

Member-in-charge: E. N. Blandy, Esq., C.S.I., C.I.E., I.C.S.

1. The Manual was last revised in 1918. Since then, numerous orders of the Board modifying several rules have necessitated changes in the Manual too numerous to remain as correction slips. Opportunity has also been taken to incorporate in the relevant rules the orders issued by Government from time to time.

2. Rules for the assignment or alienation of land revenue have been omitted from Chapter XV as the Provincial Government have declared that no Crown lands will be sold or leased out for anything below the full market value.

3. In accordance with the Government of India (Adaptation of Indian Laws) Order, 1937, necessary corrections have been made in the body of the rules.

4. All errors and omissions should be brought to the notice of the Board.

5. The Manual is to be cited as the Bengal Tauzi Manual, 1940.

P. R. DAS GUPTA,
Secretary.

BOARD OF REVENUE, BENGAL.

The 29th August 1940.

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- .. 19. (i)—Return of Revenue Money-orders ($\frac{3}{\text{R. M. O.}}$).
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- .. 20.—Land Revenue Arrear List.
- .. 21.—Default Record.

FORM 1.

[See Rule 13.]

FORM 1.]

Tauzi Roll

District.

Tauzi number.	Number in General Register A.	Pargana.	Name of estate.	Land Revenue.			Latest days for payment of arrears of land revenue.			Road and Public Works Cesses.			Latest days for payment of arrears of cesses.			Remarks.																	
							Date.		Amount.				Date.		Amount.																		
1	2	3	4	5			6		7			8			9		10			11													
				Rs.	a.	p.			Rs.	a.	p.	Rs.	a.	p.			Rs.	a.	p.														
117	829	Alhapur	Tajpur	1,120	0	0	28th June ..	140	0	0	141	0	0	28th June ..	85	4	0	28th September ..	85	4	0	12th January ..	85	4	0	28th March ..	85	4	0				
							28th September ..	280	0	0							28th September ..	85	4	0													
							12th January ..	420	0	0							12th January ..	85	4	0													
							28th March ..	280	0	0							28th March ..	85	4	0													
119																																	

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Note.—The figures and dates in this form are merely given by way of illustration and are not meant to denote the dates or shares to be observed in every district, or to interfere in any way with the amount of each existing instalment or the date on which it is payable.

[APP. A.]

Form No. 1 (i).

Tauzi Roll of Estates bearing Revenue of Rs. 10 and less for which the latest date of payment for arrears of revenue is 28th June.—District Chittagong.

[See Rule 13]

Tauzi No. 1	Thana. 2	Name of estate. 3	Land Revenue. 4			Road and Public Works Cess. 5			Remarks. 6
			Rs.	a.	p.	Rs.	a.	p.	
		Carried over ..							

Form No. 1 (ii).

Land Revenue Tauzi Roll of estates bearing

See

1	2	3	Latest date of payment—														
			4			5			6			7			8		
			Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
		Carried over															

FORM 2.

[See Rule 15.]

Index to Tauzi Roll.

8401 I	8402 III	8403 T	8404 I	8405 I	8406 I	8407 III	8408 I	8409 T	8410 II
8411 R	8412 I	8413 II	8414 I	8415 II	8416 I	8417 I	8418 M	8419 III	8420 I
8421 I	8422 I	8423 II	8424 III	8425 I	8426 I	8427 III	8428 I	8429 I	8430 II
8431 II	8432 T	8433 II	8434 II	8435 III	8436 III	8437 III	8438 T	8439 III	8440 T
8441 III	8442 III	8443 T	8444 I	8445 T	8446 II	8447 II	8448 II	8449 I	8450 I
8451 I	8452 I	8453 I	8454 T	8455 I	8456 I	8457 I	8458 I	8459 II	8460 I
8461 II	8462 II	8463 I	8464 III	8465 III	8466 III	8467 III	8468 T	8469 II	8470 T
8471 I	8472 I	8473 I	8474 II	8475 II	8476 I	8477 III	8478 I	8479 I	8480 I
8481 I	8482 T	8483 I	8484 T	8485 T	8486 T	8487 III	8488 III	8489 III	8490 I
8491 I	8492 I	8493 I	8494 I	8495 I	8496 I	8497 T	8498 III	8499 I	8500 I

Tauzi No.	Order of removal from Roll.	Tauzi No.	Order of removal from Roll.	Tauzi No.	Order of removal from Roll.
8403	Board's No. 201A., dated 22nd July 1871.	8443	Board's No. 413T. & A., dated 8th February 1915.	8485	Board's No. 201A., dated 22nd July 1871.
8409	Board's No. 413 T. & A., dated 8th February 1915.	8445	Board's No. 54, dated 27th January 1874.	8486	Ditto.
8411	Board's No. 171, dated 23rd March 1886.	8454	Board's No. 201A., dated 22nd July 1871.	8497	Ditto.
8418	Board's No. 687, dated 19th August 1901.	8468	Ditto.		
8432	Board's No. 201A., dated 22nd July 1871.	8470	Ditto.		
8438	Board's No. 3882A. dated 28th September 1867.	8482	Ditto.		
8440	Board's No. 201A., dated 22nd July 1871.	8484	Board's No. 54, dated 27th January 1874.		

N. B.—Bold type represents red ink entries.

FORM 3.

FORM 3.

[See Rule 20 (i).]

Kistwar Abstract of Land Revenue of the District.
Road and Public Works Cesses

PART I.—Kist ending the _____ of _____ 19 .

Cross-heads.	Number of estates.	*Land Revenue. Road and Public Works Cesses.	Instalments of the amount in column 3.				Effect of alterations in this kist.			Remarks, with date of order and number and date of case sanctioning the change.	
			1st kist.	2nd kist.	3rd kist.	4th kist.	On this kist's arrear demand.	On current year's total original demand.			
								Arrear.	Current.		
1	2	3	4	5	6	7	8	9	10	11	
1. Result at end of preceding kist.	1,200	Rs. a. p. 2,05,791 0 0	Rs. a. p. 19,202 0 0	Rs. a. p. 42,988 0 0	Rs. a. p. 68,234 0 0	Rs. a. p. 80,372 0 0	..	..	..
	Tausi number of estates on the roll.										
	Old estates.										
	New estates.										
Additions during the kist.	281	..	15 0 0	2 0 0	3 0 0	5 0 0	5 0 0	3 0 0	..	13 0 0	Enhanced by assessment of accretions (case No. 5 of 1903-1904), with effect from kist of September 1903.

	..	1,354	120 0 0	10 0 0	10 0 0	40 0 0	60 0 0	20 0 0	..	120 0 0	Transferred from Khulna district (vide Board's order No. 36A., dated 12th October 1903), with effect from 1st April 1903.
3. Total addition.	..	1	135 0 0	12 0 0	18 0 0	45 0 0	65 0 0	23 0 0	..	133 0 0	
4. Deductions during the kist.	453	..	17 0 0	..	..	8 0 0	9 0 0	..	..	17 0 0	Diluviated ; revenue abated, brought under Part III of the roll, with effect from 17th April 1903, case No. 8 of 1903-1904.
	1,041	..	150 0 0	25 0 0	25 0 0	60 0 0	40 0 0	175 0 0	125 0 0	150 0 0	Partly diluviated por- tion of revenue abated, with effect from kist of Sep- tember 1902, case No. 9 of 1903-1904.
5. Total deduc- tion.	..	..	167 0 0	25 0 0	25 0 0	68 0 0	49 0 0	175 0 0	125 0 0	187 0 0	
6. Result at end of the kist.	1,201		2,05,759 0 0	19,189 0 0	42,971 0 0	63,211 0 0	80,388 0 0	-152 0 0	-125 0 0	-34 0 0	

Similarly for Parts II and III in case of Land Revenue and for Parts II, III and IV in case of Road and Public Works Cesses.

*Note 1.—This abstract should be kept separately for each kind of demand. When it relates to "Land Revenue" the words "Road and Public Works Cesses" should be scored through, and *vice versa*.

Note 2.—In districts in which the number of kists is more than four, new columns should be added after column 7 to show the additional instalments. The specimen entries in columns 8 to 10 illustrate the figures of the kist of January 1904.

Note 3.—In the case of kistwar abstract accompanying Return No. XXXVIII, the detailed entries against cross-heads 2 (additions during the kist) and 4 (deductions during the kist) are not required in the copies submitted to the Commissioner.

FORM 4.

Land Revenue and Road and P. W. Cess Tauzi Ledger.
For estates having four kists.

FORM 4.]

Thana _____ Class of estate _____ Tauzi No. _____
 Number of separate account (if any) _____ Number in General Register A _____
 Name of estate _____
 Specification of separate account (if any) _____

19 -19 .

Chalan No.	Date.	Land revenue.						Road and P. W. Cess.						Total amount of Chalan.	Year and kist noted in chalan.	Remarks. Number of item in arrear list in which balance is included.
		Arrear.		Current.		Advance.		Arrear.		Current.		Advance.				
		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	
<i>First kist.</i>																
1.	Total collections															
2.	Advance payments from previous year															
3.	Rebate															
4.	Demand															
5.	Total credits															
6.	Balance at end of kist															
7.	Excess at end of kist.. .. .															
Chalan No.	Date.															
<i>Second kist.</i>																
1.	Total collections															
2.	Advance payments from previous year															
3.	Rebate															
4.	Demand															
5.	Total credits															
6.	Balance at end of kist															
7.	Excess at end of kist.. .. .															

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[APP. A.]

Latest date of payment of arrears.	Annual demand.								Remarks.
	Land revenue.				Road and P. W. Cess.				
	Amount.			Date.	Amount.			Date.	
	Rs.	a.	p.		Rs.	a.	p.		
First kist									
Second kist									
Third kist									
Fourth kist									
Total ..									

19 -19

Chalan No.	Date.	Land revenue.						Road and P. W. Cess.						Total amount of chalan.	Year and kist noted in chalan.	Remarks. Number of item in arrear list in which balance is included.
		Arrear.		Current.		Advance.		Arrear.		Current.		Advance.				
		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.			
<i>First kist.</i>																
1. Total collections																
2. Advance payments from previous year																
3. Rebate																
4. Demand																
5. Total credits																
6. Balance at end of kist																
7. Excess at end of kist																
<i>Second kist.</i>																
1. Total collections																
2. Advance payments from previous year																
3. Rebate																
4. Demand																
5. Total credits																
6. Balance at end of kist																
7. Excess at end of kist																

FORM 5.
Land Revenue and Road and P. W. Cess Tauzi Ledger.
For estates having two kists.

Thana _____, Class of estate _____, Tauzi No. _____
 Number of separate account (if any) _____, Number in General Register A _____
 Name of estate _____
 Specification of separate account (if any) _____

19 -19

Chalan No.	Date.	Land Revenue.						Road and P. W. Cess.						Total amount of chalan.	Year and kist noted in chalan, if arrear or advance.	Remarks. Number of item in arrear list in which balance is included.									
		Arrear.			Current.			Advance.			Arrear.						Current.			Advance.					
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.			
<i>First kist.</i>																									
1. Total collections																									
2. Advance payments from previous year																									
3. Rebate																									
4. Demand																									
5. Total credits																									
6. Balance at end of kist																									
7. Excess at end of kist																									
Chalan No.	Date.	<i>Second kist.</i>																							
1. Total collections																									
2. Advance payments from previous year																									
3. Rebate																									
4. Demand																									
5. Total credits																									
6. Balance at end of kist																									
7. Excess at end of kist																									

Tauzi Ledger for estates having two kists.

Latest date of payment of arrears.	Annual demand.					
	Land Revenue.			Road and P. W. Cess.		
	Rs.	a.	p.	Rs.	a.	p.
First kist			
Second kist			
Total			

19 -19

Chalan No.	Date.	Land Revenue.						Road and P. W. Cess.						Total amount of chalan.	Year and kist noted in chalan, if arrear or advance.	Remarks. Number of item in arrear list in which balance is included.		
		Arrear.		Current.		Advance.		Arrear.		Current.		Advance.						
		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.			
<i>First kist.</i>																		
1.	Total collections																	
2.	Advance payments from previous year																	
3.	Rebate																	
4.	Demand																	
5.	Total credits																	
6.	Balance at end of kist																	
7.	Excess at end of kist																	
Chalan No.	Date.																	
<i>Second kist.</i>																		
1.	Total collections																	
2.	Advance payments from previous year																	
3.	Rebate																	
4.	Demand																	
5.	Total credits																	
6.	Balance at end of kist																	
7.	Excess at end of kist																	

Latest date of payment of arrears.	Annual demand.					
	Land Revenue.			Road and P. W. Cess.		
	Rs.	a.	p.	Rs.	a.	p.
28th June						

19 -19 .

Chalan.		Land Revenue.						Road and P. W. Cess.						Total amount of chalan.	Year noted in chalan if arrear or advance.		
Number.	Date.	Arrear.		Current.		Advance.		Arrear.		Current.		Advance.					
1	2	3		4		5		6		7		8		9		10	
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
1.	Total collections.																
2.	Amount adjusted from previous year.																
3.	Rebate ..																
4.	Demand ..																
5.	Total credit																
6.	Total balance																
7.	Total excess or advance.																
	Total ..																

19 -19 .

Chalan.		Land Revenue.						Road and P. W. Cess.						Total amount of chalan.	Year noted in chalan if arrear or advance.		
Number.	Date.	Arrear.		Current.		Advance.		Arrear.		Current.		Advance.					
1	2	3		4		5		6		7		8		9		10	
		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	
1.	Total collections.																
2.	Amount adjusted from previous year.																
3.	Rebate ..																
4.	Demand ..																
5.	Total credit																
6.	Total balance																
7.	Total excess or advance.																
	Total ..																

FORM

[See Rules 38

Tauzi Ledger for other Cess Demands.

Thana Sitalpatis.

Number of separate

Nature of property.

Name of property Lakhiraj Radhanagar.

Specification of separate

First kist.						
Chalan No.	Date.	Arrear.	Current.	Advance.	Total of chalan.	Year and kist noted in chalan, if arrear or advance.
1	2	3	4	5	6	7
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
10 ..	16th June ..	..	25 0 0	..	25 0 0	..
13 ..	18th .. ..	..	25 0 0	10 0 0*	35 0 0	*2nd kist of current year.
(a)		(b)	(c)	(d)	(e) Total.	(f) Remarks.
1. Total collections .. ..	..	..	50 0 0	10 0 0	60 0 0	..
2. Advance payments from previous kist.		..	..	..	..	..
3. Demand .. ..	..	..	50 0 0	..	..	..
4. Additions to demand .. ..	..	..	..	..	..	..
5. Reductions and remissions of demand.		..	..	..	..	..
6. Net demand .. ..	..	..	50 0 0	..	..	..
7. Total credits .. ..	..	..	50 0 0	..	..	..
8. Balance at end of kist .. ..	..	..	..	..	..	..
9. Excess at end of kist .. ..	..	..	..	10 0 0	..	..
10. Note as to whether certificate has issued, and, if so, its number, date and year, and the amount of arrears included in it.		..	..	..	..	..

7.

and 51(s)].

District.

account (if any).

account (if any).

		Annual demand.	
		Amount.	Date.
1st Kist ..	Rs. a. p.	50 0 0	28th June.
2nd Kist ..	50 0 0	50 0 0	28th Sept.
3rd Kist ..	50 0 0	50 0 0	12th Jan.
4th Kist ..	50 0 0	50 0 0	28th March.
Total ..	200 0 0		

Second kist.						
Chalan No.	Date.	Arrear.	Current.	Advance.	Total of chalan.	Year and kist noted in chalan, if arrear or advance.
8	9	10	11	12	13	14
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
7 ..	25th September	..	80 0 0	..	80 0 0	
10 ..	28th ,, ..	..	10 0 0	5 0 0*	15 0 0	*3rd kist of current year.
(a)		(b)	(c)	(d)	(e) Total	(f) Remarks.
1. Total collections			40 0 0	5 0 0	45 0 0	
2. Advance payments from previous kist.			10 0 0	..	..
3. Demand .. ..		..	50 0 0	..	..
4. Additions to demand .. ..		..	..	..	..
5. Reductions and remissions of demand.		..	..	..	..
6. Net demand .. ..		..	50 0 0	..	..
7. Total credits .. ..		..	50 0 0	..	..
8. Balance at end of kist .. ..		..	..	..	..
9. Excess at end of kist .. ..		..	..	5 0 0	..	
10. Note as to whether certificate has issued, and if so, its number, date and year, and the amount of arrears included in it.						

FORM

[See Rules 28

Tauzi Ledger for other Cess Demands.

Thana Sitalpatis.

Number of separate

Nature of property.

Name of property Lakhiraj Radhanagar.

Specification of separate

Third kist.						
Chalan No.	Date.	Arrear.	Current.	Advance.	Total of chalan.	Year and kist noted in chalan, if arrear or advance.
15	16	17	18	19	20	21
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
25 ..	11th January ..		27 0 0	..	27 0 0	
31 ..	12th		18 0 0	7 0 0*	25 0 0	*4th kist of current year.
(a)		(b)	(c)	(d)	(e) Total.	(f) Remarks.
1. Total collections			45 0 0	7 0 0	52 0 0	
2. Advance payments from previous kist.			5 0 0	..	..
3. Demand			50 0 0	..	..
4. Additions to demand .. ..		..	..	..	..
5. Reductions and remissions of demand.		..	..	..	..
6. Net demand			50 0 0	..	..
7. Total credits			50 0 0	..	..
8. Balance at end of kist .. ..			..	..	..
9. Excess at end of kist .. ..			..	7 0 0	..	
10. Note as to whether certificate has issued, and, if so, its number, date and year, and the amount of arrears included in it.						

7.

and 51 (i)].

District.

account (if any).

account (if any).

		Annual demand.	
		Amount.	Date.
1st Kist ..	Rs. a. a.	50 0 0	28th June.
2nd Kist ..	50 0 0		28th Sept.
3rd Kist ..	50 0 0		12th Jan.
4th kist ..	50 0 0		28th March.
Total ..	200 0 0		

Fourth kist.						
Chalan No.	Date.	Arrear.	Current.	Advance.	Total of chalan.	Year and kist noted in chalan, if arrear or advance.
22	23	24	25	26	27	28
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
21	26th March ..		15 0 0	..	15 0 0	
27 ..	27th		28 0 0	10 0 0*	38 0 0	*1st kist of next year.
(a)		(b)	(c)	(d)	(e) Total.	(f) Remarks.
1.	Total collections		43 0 0	10 0 0	53 0 0	
2.	Advance payments from previous kist		7 0 0			
3.	Demand		50 0 0			
4.	Additions to demand					
5.	Reductions and remissions of demand					
6.	Net demand		50 0 0			
7.	Total credits		50 0 0			
8.	Balance at end of kist					
9.	Excess at end of kist					
10.	Note as to whether certificate has issued, and, if so, its number, date and year, and the amount of arrear included in it.					

FORM 8(l).

FORM

[See Rule

Land Revenue

FIRST

Goshwara or Khatian of the Demands, Collections, and Arrears of

Pargana Bara, Part No. I, District Burdwan.

1 Tansil No.	2 Sub-number and specification of separate account (if any).	Arrear demand.				Current demand.				11 Total excess payments from previous kist.	Ore	
		3 As at beginning of kist.	4 Additions during kist.	5 Remissions during kist.	6 Net arrear demand.	7 As at beginning of kist.	8 Additions during kist.	9 Reductions during kist.	10 Net resultant current demand.		12 To arrear demand.	13 To Amount adjusted out of excess payments from previous kist.
		Rs. a. p.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1068	1 10 7	..	..
1065	2 3 0½	..	..
1067	..	3 3 9½	..	..	3 3 9½	29 7 0½	..	..	29 7 0½	..	..	..
1068	30 6 5	..	..	30 6 5	3 5 8½	..	..
1080	..	1 10 2	..	..	1 10 2	..	..	..	..	..	1 10 2	..
1091	72 0 4½	..	..
1092	25 7 9½	..	..

FORM

SECOND

		Rs. a. p.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1067	1	5 3 3	..	..	5 3 3	5 4 11	..	..	5 4 11	..	0 0 1	..
	2	..	..	..	..	2 14 8½	..	..	2 14 8½	0 3 6	..	0 1 8½
	Ijmal	..	..	..	..	21 4 5	..	..	21 3 5	1 11 11½	..	0 7 5
	..	5 3 3	..	..	5 3 3	29 7 0½	..	..	29 7 0½	1 15 5½	0 0 1	0 9 1½

8(i).

118(i).]

Goshwara.

GOSHWARA.

Land Revenue at the close of the kist ending the

19 .

Tauzi Clerk's name Ram Prasad.

dits.		Balances.			Total excess and advance payments at the end of the kist.	Advance payments made during the kist.	Number of item in arrear list where balance is shown.		Remarks.	
current.		Of arrear demand.	Of current demand.	Total balances.			Current.	Arrear.		
Actual current collections.	Total credits to current demand.				Rs. a. p.	Rs. a. p.			Rs. a. p.	Rs. a. p.	Rs. a. p.	21	22	23
..	..	..	..	..	1 10 7	..	..	..	..	..
..	..	..	..	..	2 3 0½	..	..	..	..	..
28 14 0	28 14 0	3 3 9½	0 9 0½	3 12 10	..	..	..	12	..	..
80 9 0	30 9 0	..	..	..	8 8 3½	..	..	..	..	..
0 0 10	0 0 10	..	..	..	0 0 10	..	..	..	..	..
..	..	..	..	..	75 12 4½	3 12 0	..	..	..	..
..	..	..	..	..	86 11 9½	11 4 0	..	..	..	..

8(ii).

GOSHWARA.

5 4 11	5 4 11	5 3 2	..	5 3 2	..	..	..	12	..
2 13 0	2 14 8½	..	..	..	0 1 9½	..	..	..	..
20 12 0	21 3 5	..	..	..	1 4 6½	..	..	..	..
28 12 11	29 7 0½	5 3 2	..	5 3 2	1 6 4	..	..	..	..

FORM 9.
[See Rule 118(3).]
Goss Goshwara.

**Goshwara or khalian showing the Demands, Collections and arrears of Road and Public Works Cesses for the kist ending
the of 19, Including the subsequent 30 days' grace.**

Tauzi Clerk's name

Pargana/Tihara, etc.,

District

Cess Register (I, II, III or IV).

Case Register number.	1	
	2	Sub-number and specification of separate account (if any).
	3	As at beginning of kist.
	4	Additions during kist.
	5	Remissions during kist.
	6	Net arrear demand.
	7	As at beginning of kist.
	8	Additions during kist.
	9	Reductions during kist other than rebate.
	9A	Rebate.
	10	Resultant current demand.
	11	Total excess payments from previous kist.
	12	To arrear demand.
	13	Amount adjusted out of excess payments from previous kist.
	14	Actual current collec- tions.
	15	Total credits to current demand.
	16	Of arrear demand.
	17	Of current demand
	18	Total balances.
	19	Total excess and advance payments at the end of kist.
	20	Advance payments made during the kist.
	21	Balance for which certificate has not issued.
	22	If certificate to be filed or not.
	23	Number, date and year of certificate filed for the recovery of the sum noted in column 18.
24	Remarks.	

FORM 10.

[See Rule 122.]

RETURN No. IX.

ABATEMENT OF REVENUE

AND

REMOVAL OF ESTATES.

Recommended

in the district of

For the kist ending

19

SUBMITTED (in duplicate) to the Commissioner on the

19

Number of Correction Slip. 1	Date and number of Circular Order. 2	Pages in which corrections are noted. 3

Number of Correction Slip. 1	Date and number of Circular Order. 2	Pages in which corrections are noted. 3

TABLE II.—Demands, Collections and Balances.

Part. 1	Number of estates. 2	Demand of kist. 3		Excess payments from previous kist. 5	Additions to demand. 6		Reductions and remissions of demand. 7		Net demand of kist. 10		Total collections during kist. 11			Balance at end of kist. 15			Total advance payments for subsequent kists. 17	Remarks. 18
		Arrear. 3	Current. 4		Arrear. (a)	Current. (b)	Arrear. 7	Current. 8	Arrear. 9	Current. 10	Arrear. 11	Current. 12	Advance. 13	Arrear. 14	Current. 15	Total. 16		
I																		
II																		
Total ..																		

I HEREBY certify by personal inspection that the total of the amounts entered in columns 11, 12 and 13, table II, above, viz., agrees with the amount credited as land revenue collections from estates under Parts I and II in this treasury for the period under report, excluding annas and pies.

Dated

District.

Treasury Officer.

Collector.

N. B.—The accounts will be compared in Calcutta, and if this certificate proves incorrect, the Collector will incur a very serious responsibility.

TABLE III.—*Explanation.*

^{oo} In explaining entries quote number and date of the authority whenever authority is necessary.

Table.	Cross-heading.	Column.	

RETURN No. X.—Land Revenue of estates under Parts I and II.

APP. A.]

Two copies of each return to be sent to the Commissioner.

For the kist ending the of 19 .
District of

To this should be attached with regard to the period under report—

- (i) *A copy of the entries made in Registers 39 and 40 during such period.*
- (ii) *A copy of the Abstract Roll for such period with the certificate of the Deputy Collector in charge, as required by rule 132 of the Tauzi Manual.*
- (iii) *Certificate and memorandum required under Circular Order No. 1 of September 1895 (rule 130).*
- (iv) *Certificate under rule 47 of the Tauzi Manual.*
- (v) *Certificate under rule 120 of the Tauzi Manual.*

Despatched in duplicate to the Commissioner on the 19 .

Received by the Commissioner on the 19 .

One copy despatched by the Commissioner to the Board on the 19 .

Received by the Board of Revenue on the 19 .

107

[FORM 11.]

FORM

[See Rule

RETURN No. XLI.—Land Revenue Demands, Collections, Remissions district

- Instructions.—(i) In columns 5, 6 and 7 should be shown the net demand after taking
 (ii) In columns 8, 9 and 10 should be shown the adjusted collections, previous year adjusted during the year and *minus* similar payments
 (iii) Under Part II (c) estates will come the Crown Estates leased 1879, etc., which will be shown in Appendix IB(iii) of the Land

Classification of Estates.	Number of estates at close of year.	Total excess and advance payments from previous year.	Total actual collections made during the year.	Demands.		
				Current.	Arrear.	Total.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
I.—Estates permanently settled ..						
II.—Estates leased for periods—						
(a) Settled for periods with proprietors ..						
(b) Private estates leased to farmers for periods.						
(c) Crown estates leased to farmers for periods.						
Total of Class II						
III.—Estates held direct by Crown—						
(a) Managed for proprietors ..						
(b) Owned by the Provincial Government as proprietor.						
Total of Class III						
Grand Total { 19 —19 ..						
{ 19 —19 ..						

I HEREBY certify by personal inspection that the total amount entered in column 4 of this Return in the treasury, for the period under report, excluding annas and pies.

Dated
 The 19 . }

12.

122.]

and Balances for the financial year ending 31st March, 19 from the of

into account the additions and deductions (but not remissions).

i.e., the collections made during the year plus the excess and advance payments of the made during the year, which remain unadjusted at the close of the year.

to farmers or Tea planters, and the 40 years' Sundarbans lots held under the rules of Revenue Administration Report.

Collections.			Remissions.	Net balances.			Total excess and advance payments remaining unadjusted at the close of the year including those of previous year.	Total of sums included in the total demand, the recovery of which was in suspense.	Collections made within the year but not credited in the accounts of the year.
Current.	Arrear.	Total.		Current.	Arrear.	Total.			
8	9	10	11	12	13	14	15	16	17
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

Rs. agrees with the amount credited as land revenue collections

Treasury Officer.

District Officer.

STATEMENT.

Showing land revenue collections as per chalans received between the day following the last kist of the year 19 -19 and 31st March 19 , both days inclusive.

Part of the Tauzi Roll to which each chalan belongs.	Amount Collected as per Chalan.			
	Arrear Collections.	Current Collections.	Advance Collections.	Total.
	Rs.	Rs.	Rs.	Rs.
PART I.—Estates permanently settled.				
PART II.—Estates leased for periods.				
PART III.—Estates held direct by Crown.				
Total ..				

Tauzi Deputy Collector in charge.

RETURN NO. XLI.

STATISTICS

OF

LAND REVENUE DEMANDS, COLLECTIONS, REMISSIONS AND BALANCES

FOR THE

FINANCIAL YEAR 19 -19 .

DISTRICT OF

Due on the 15th of May 19 .

One copy forwarded to the Commissioner on the 19 .

One copy forwarded direct to the Board of Revenue on the 19 .

FORM 12.]

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[APP. A

TABLE II.—Demands, collections and balances of the kist including the 30 days' grace allowed after kist day.

FORM 13.]

Part.	Number of estates.	Demand of kist.		Excess payment from previous kista.	Additions to demand.		Reductions and remissions of demand.			Net demand of kist.		Total collections during kist.			Balance at end of kist.			Total advance payments for subsequent kist.	Remarks.		
		Arrear.	Current.		6		Arrear.	Current.	Arrear.	Current.	Rebate.	Net total.	Current.	Arrear.	Current.	Advance.	Arrear.			Current.	Total.
					(a)	(b)																7	8	8(a)	9	10	11	12	13	14	15	16
I		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
1. Revenue-paying estates ..																					
2. Revenue-free estates ..																					
3. Rent-free lands ..																					
4. Mines and railways ..																					
5. Total ..																					
6. Deduct as appertaining to other districts.																					
7. Balance ..																					
8. Add as appertaining to this district, but due from other districts.																					
9. Net total ..																					

112

I hereby certify, after personal inspection of the accounts, that the collections credited as Road and Public Works cesses from estates under Parts I and II in this treasury for the period under report agree with the total of those noted in columns 11, 12 and 13 of this statement against cross-head 9, omitting fractions of a rupee.
When the figures in columns 11, 12 and 13 against cross-head 9 of this statement do not agree with the credits at the treasury, they should be reconciled in the memorandum given below:—

Total Road and Public Works cesses from estate under Parts I and II for the district as per Treasury Accounts Registers Forms 15 and 16	Rs.
Total Road and Public Works cesses from estates under Parts I and II collected by other district on account of the previous kist not credited during that kist	..
Total Road and Public Works cesses from estates under Parts I and II collected by other districts for this kist not yet received and credited	..
Total for the district as per this Return	..

District.

Treasury Officer.

Collector.

[APP. A.

RETURN No. XXXVIII.

Road and Public Works Cesses.

For the list ending the
19 .

DISTRICT OF

To be accompanied by a copy of the abstract of each demand register duly certified, and the certificates required by rules 47 and 120 of the Tauzi Manual. Also the certificate and the memorandum required under circular order No. 1 of September 1896 [rule 137 (x)].

Despatched to the Commissioner on the
19 .

Received by the Commissioner on the
19 .

TABLE III.—Explanation.

In explaining entries quote number and date of the authority whenever authority is necessary.

Table.	Cross-head.	Column.	

APP. A.]

113

[FORM 13.

A.-G., B., Form 2382.

FORM 14.

[See Rule 62(i).]

Land Revenue, Road & P. W. Cess and Education Cess Chalan.

রাজস্ব, রোড ও পাবলিক ওয়ার্কস সেস্ এবং এডুকেশন সেসের চালান।

Treasury, Bengal.

1. Date of payment } _____
(টাকা দেওয়ার তারিখ)
2. Accountant's No. } _____
(একাউন্ট্যান্টের নম্বর)
3. Treasurer's No. } _____
(খাজাকির নম্বর)
4. Name of payer } _____
(বাহার মারফৎ টাকা দেওয়া হইতেছে তাহার নাম)
5. Name of proprietor for whom paid } _____
(যে মালিকের জন্য টাকা দেওয়া হইতেছে তাহার নাম)
6. Tauzi No. of Estate } _____
(মহালের তৌজি নম্বর)
7. Tauzi No. of separate account, if any } _____
(স্বতন্ত্র হিসাব থাকিলে তাহার নম্বর)
8. Name of Estate and of separate account, if any } _____
(মহালের নাম, এবং কোন স্বতন্ত্র হিসাব থাকিলে তাহার নাম)
9. If the estate pays no revenue, Cess Office No., where } _____
possible, and description of the Cess-paying property.* }
(রাজস্ব দেয় মহাল না হইলে যথায় সম্ভব সেস্ আফিসের নম্বর এবং সেস্ }
দেয় সম্পত্তির পূরা বিবরণ)*
10. Name of Pargana, Thana, etc. } _____
(পরগণা, থানা, ইত্যাদির নাম)

NOTE.—Payment on account of revenue and cesses in one chalan should be made for one estate only. Current land revenue and cess shall not be paid with an arrear of cess covered by certificate in the same chalan.

এক মহালের রাজস্ব এবং সেস্ এক চালানে দিতে হইবে। সার্টিফিকেটভুক্ত বকেয়া সেসের সহিত এক চালানে হাল রাজস্ব ও সেস্ জওরা হইবে না।

*Full particulars, such as, revenue-free estate or share of estate, rent-free land, mine, Railway, Hat, Fair, Gazari forest, Chaukidari chakran land or Railway B land must be given.

*পূরা বিবরণ যথা লাগে রাজস্ব মহাল কি তাহার কোন অংশ কিম্বা নিজের জমি, খনি, রেলওয়ে, হাট, মেলা, গজারি বন অথবা চৌকিদারি চাকরান অথবা রেলওয়ে বা জমি ইত্যাদি লিখিতে হইবে।

Land Revenue, Road & P. W. Cess and Education Cess Chalan.

		Period for which paid. বেসময়ের জন্য টাকা বেগা হইতেছে :	Rs. টাকা :	A. আঃ :	P. পাঃ :	
II. Details of Payment. (যে যে খাতের টাকা বেগা হইতেছে) :	Fixed collections (নির্ধারিত আদায়)	Revenue (মূল জমা) ... Interest (হক) ...				
	Revenue of Crown Estates. (সরকারী মহালের জমা) :	(a) of estates held direct by the Crown. (খাস মহালের)	Revenue (মূল জমা)			
			Interest (হক)			
		(b) of estates leased to farmers (কসাবত্তী মহালের)	Revenue (মূল জমা)			
			Interest (হক)			
	Road and P. W. Cess. (রোড এবং পাবলিক ওয়ার্কস সেস) :	(i) of estates held direct by the Crown. (খাস মহালের)	Cess (সেস)			
			Interest (হক)			
		(ii) of estates leased to farmers. (কসাবত্তী মহালের)	Cess (সেস)			
			Interest (হক)			
		(iii) of other estates. (অন্যান্য মহালের)	Cess (সেস)			
			Interest (হক)			
	Education Cess. (শিক্ষণ সেস) :	(i) of estates held direct by the Crown. (খাস মহালের)	Cess (সেস)			
Interest (হক)						
(ii) of estates leased to farmers. (কসাবত্তী মহালের)		Cess (সেস)				
		Interest (হক)				
(iii) of other estates. (অন্যান্য মহালের)		Cess (সেস)				
		Interest (হক)				
Total ...						
(বোট)						

Total amount in words }
(বোট টাকা অক্ষরে: }

Tauzi/Certificate Mu harrir's
Initials.

Accountant.

Treasurer.

Date when posted in Tauzi and
Initials of Tauzi Mu harrir.

Land Revenue and Cess Chalan.

					Amount.		
					(টাকা)।		
					Rs.	A.	P.
					টাকা।	আনা।	পাই।
Gold (গিনি)			
Silver and copper (টাকা ও পয়সা)			
Notes as detailed below (নোটের বিশেষ বিবরণ)			
Total in figures as well as in words				
(নেট টাকা সংখ্যায় এবং অক্ষরে)				

FORM 15.

L. R. Part I.

Accountant's Register of receipts on account of Land Revenue and Road, Public Works and Education cesses of revenue-paying estates for the month of 19 ..
(Vide Government order No. 12035-12035/1, dated 24th November 1939.)

1	Date of receipt.	
2	Accountant's No. of chalan.	
3	Treasurer's No. of chalan.	
4	Tauki No. of estate.	
	From permanently settled estates (Part I.)	Fixed collections.
	From temporarily settled private estates (Part IIa).	
	From estates leased to farmers (Parts IIb and IIc.)	Collections from Crown estates.
	From estates held direct by the Crown (Part III).	
	Miscellaneous receipts from estates leased to farmers (Parts IIb and IIc).	
	Miscellaneous receipts from Crown estates held direct (Part III).	
7	Interest on revenue or rent.	
	From estates held direct by the Crown.	Road and Public Works cess.
	From other estates.	
9	Interest on cesses.	
10	Education cess.	
11	Interest on Education cess.	
12	Total amount.	
13	Daily total carried to cash-book.	

FORM 15A.
L. R. Part II.

(Vide Government order No. 12035L. R., dated the 24th November 1939.)

1	Date of receipt.	
2	Number of chalan.	
3	Date of sub-treasury return.	
4	Sale-proceeds of Crown estates.	
5	Sale-proceeds of waste land and redemption of land tax.	
6	Recoveries on account of survey and settlement charges.	
7	Bent, etc., of fisheries.	
8	Recovery of cost of maintenance of boundary pillars.	
9	P. W. Cess.	Rates and cesses on lands.
10	Miscellaneous receipts on account of Road Cess.	
11	L. R. fees and fines under the revenue laws.	Miscellaneous.
11(a)	Exemption fees under Act XI of 1859.	
11(b)	Record-room receipts.	
11(c)	Receipts from railway C class lands.	
11(d)	Other receipts not connected with Crown estates.	
12	Recoveries on account of Land Acquisition Establishment.	Collection of payments for services rendered.
12(a)	Recoveries on account of Partition Establishment.	
12(b)	Recoveries on account of Certificate Establishment.	
12(c)	Recoveries on account of pay and allowances of Town Khas Mahal Clerk (Darjeeling).	
13	Other recoveries.	
14	Recoveries of overpayments.	
15	Daily total carried to cash-book.	

FORM 16.

[See Rule 67.]

Accountant's Register of receipts on account of other cess demands for the month of 19 .

1	Date.		
2	Accountant's number of chalan.		
3	Treasurer's number of chalan.		
4	From whom received.		
5	Number in Cess Registers I, II, III or IV.		
6	Name of estate.		
7	Name of Pargana or Thana, etc.		
8	Period for which paid.		
9	Revenue-free estates.	Road and Public Works cesses.	Cesses on lands.
10	Rent-free lands.		
11	Cesses on mines and railways.		
12	Interest on arrear demands.		
13	Process fees.		
14	Fines and other miscellaneous receipts.		
15	Education Cess.		
16	Interest on Education Cess.		
17	Total of chalan.	Rs.	a. p.
18	Daily total carried to cash-book.	Rs.	a. p.

FORM 17.**Revenue money order form.**

[See Rule 74.]

(This form to be issued printed on pink paper.)

On Postal Service.

INDIAN MONEY ORDER.

(Land Revenue and Cesses.)

[Authorized for the Bengal Presidency.]

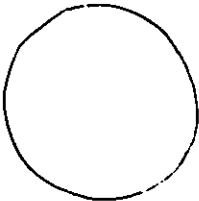
To

The Postmaster,

Fold here

N. B.—This blank space should be used for the post-marks of the offices of posting and delivery.

Fold here

ACKNOWLEDGMENT. (On Postal Service.)Name and
full address
of remitter.Date-stamp of the
office of payment.

Name-stamp of the office of issue.

Fold here

INSTRUCTIONS FOR THE REMITTER'S GUIDANCE.

1. All Revenue money-orders must be made payable to the Collector of the district in which the estate lies.
2. If full particulars are not correctly given in the chalan, mistakes may occur, for the consequences of which the remitter will be alone responsible. Full particulars of the estate or share and of the cess-paying property, such as revenue-paying or revenue-free estate, or share of estate, or rent-free land, or mine, or railway, or *Kat*, or fair, or *gazari* forest, must be given. In doubtful cases, the Tausi Department will be guided by the NUMBER of the estate.
3. The revenue and cesses remitted by a single money-order must be for one estate only. Separate money-order must be used for each estate on account of which revenue and cesses are remitted.
4. Only the name of the actual proprietor to whose account the money remitted is to be credited need be entered. The names of other proprietors need not be given.
5. Remittances of land revenue should be made a sufficient time before the kist day to ensure their reaching the Treasury on or before that day. Remitters are advised to allow ample margin of time on this account for the acceptance of money-order for land revenue after the kist day will not exempt an estate from sale, except according to the rules applicable to personal payment of revenue after kist day.
6. If the remitter is in arrear as regards payment of his cesses, he should also remit the amount of interest and costs due from him, and show them separately, if possible, from the actual cess. If his distribution of cess, interest and costs is wrong, it will be corrected in the Certificate office.
7. Current land revenue and cesses shall not be remitted with an arrear of cess covered by a certificate in the same money-order.
8. The limit of amount of a revenue money-order and the rate of commission are the same as for ordinary money-orders.
9. The amount of a revenue money-order may include rupees, annas and pies, but not fraction of a pie.

Revenue money order form.

Month-stamp. Oblong M. O. stamp on issue. A. O. stamp.

No. B. _____ Date _____

Rs. a. p.

--	--	--

FOE _____ (In words _____)

M. O. Clerk. Issuing Postmaster.

Received the sum specified above.

Date _____

Signature (in ink) of payee. _____

Paid by me. _____

Signature and designation of Officer who paid the amount. _____

Round M. O. stamp authorizing payment.

Oblong M. O. stamp on payment.

Remitter to fill up all entries below (except "Money Order No." and the entries on the right side of the Acknowledgment and Coupon) and the entry against "Name and full address of remitter" on the reverse of the Acknowledgment.

1 (in words) _____

Name and address of payee (in full) _____

Date _____

Signature of Remitter. _____

ACKNOWLEDGMENT. (Particulars of Land Revenue and Cesses.)

Money Order No. _____

Name of the Proprietor to whose account the money is to be credited _____

Tauzi No. of estate, and of separate account, if any _____

Name of estate, and of separate account, if any _____

Name of pargana or thana _____

Kist for which paid _____

Land Revenue.			Cesses.			Interest.			Costs.			Total.		
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.

Total amount (in words). _____

Received the sum specified above on _____ on account of land revenue and cesses particularized there.

Accountant's No. _____

Signature (in ink) of Accountant. _____

Coupon (Chalan) to be retained by the payee.

Money Order No. _____

Name of the proprietor to whose account the money is to be credited _____

Tauzi No. of estate, and of separate account, if any _____

Name of estate, and of separate account, if any _____

Name of pargana or thana _____

Kist for which paid _____

Land Revenue.			Cesses.			Interest.			Costs.			Total.		
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.

Total amount (in words). _____

Signature of Accountant with date _____

Accountant's No. _____

Clerk's initials _____

Tauzi _____

Date when posted in Tauzi ledger and initials of Tauzi Clerk. _____

FORM 18 (i).

[See Rule 85.]

List of revenue money orders.

Form <u>2</u> R. M. O.

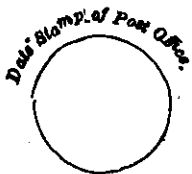
For _____ Audit Office.

ORIGINAL.

This list will be sent to the Audit Office.

List of Revenue Money-orders sent from _____ Post Office to the _____ Treasury on _____

Serial number. 1	Post Office of Issue. (When the Post Office of Issue is a Branch office, the name of the Account Office must be entered also in parentheses.) 2	Number of money-order. 3	Date of money-order. 4	Amount of money-order. 5			Remarks. 6
				Rs.	a.	P.	
Total amount in figures and words							



Signature of Postmaster.

FORM 18 (ii).

[See Rule 85.]

List of Revenue money orders.

Form 2
R.M.O.

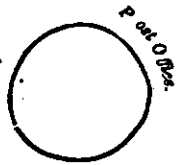
For _____ Audit Office.

DUPLICATE.

This list will be sent to the Treasury.

List of Revenue Money-orders sent from _____ Post Office to the _____ Treasury on _____

Serial number.	Post Office of Issue. (When the Post Office of Issue is a Branch office, the name of the Account Office must be entered also in parentheses.)	Number of money-order.	Date of money-order.	Amount of money-order.			Remarks.
				Rs.	a.	p.	
1	2	3	4				6
Total amount in figures and words.							



Signature of Money-order Clerk.

The money-orders detailed above for Rs. _____ have been paid by the Treasury voucher on _____

Signature of Postmaster.

Received the acknowledgments for the above money-orders less _____ shown above as irregularly sent by revenue money-order instead of ordinary money-order.

Signature of Postmaster.

FORM 18 (iii).

[See Rule 85.]

List of Revenue money orders.

Form ² R.M.O.

For _____ Audit Office.

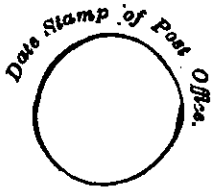
TRIPLICATE.

This list will be filed in the Post Office.

List of Revenue Money-orders sent from _____

Post Office to the _____ Treasury on _____

Serial number.	Post Office of Issue. (When the Post Office of Issue is a Branch Office, the name of the Account Office must be entered also in parentheses.)	Number of money-order.	Date of money-order.	Amount of money-order.			Remarks.
				Rs.	a.	p.	
1	2	3	4	5	6		
Total amount in figures and words.							



Signature of Money-order Clerk.

The money-orders detailed above for Rs. _____
have been paid by Treasury voucher on _____

Signature of Postmaster.

FORM 19(I).

[See Rule 97.]

Form $\frac{8}{\text{R.M.O.}}$

Return showing the total number and value of Revenue Money-orders received at Disbursing Post Office during the month of19 .

FORM 19(I).]

	Total number of Revenue Money-orders.	Total value of Revenue Money-orders. Rs. a. p.
1 Remaining undisposed of at the close of last month		
2 Received during the month		
(3) Total to be accounted for		
(4) Paid by Treasury vouchers		
Remaining undisposed of at the close of the month		

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NOTE.—The totals of the entries in lines (4) and (5) must agree with the entries in line (3).

The.....19 .

Disbursing Postmaster.

[APP. A.

FORM 19(ii).

[See Rule 107.]

On Postal Service.



Revenue Money-order Acknowledgments.

Form
4
R. M. O.

To

The Post-office.

at

From

[Empty rectangular box for address]

Post-office.



FORM 19(ii).]

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[APP. A.

FORM 19(iii).

[See Rule 107.]

**Numbers of Revenue Money-orders to which the Acknowledgments enclosed
in this envelope appertain.**

FORM 20.

[See Rule 143.]

Land Revenue Arrear List, District _____ Pargana, Tappa, etc. for the
 kist ending the _____ of _____ 19 _____

1	2	3	4	5	If whole estate is in arrear.				If only share in arrear.					
					Annual land revenue.		Amount of arrear.		Specification of share.	Number of separate account.	Annual land revenue of share.		Amount of arrear.	
					6	7	8	9			10	11		
					Rs.	a. p.	Rs.	a. p.			Rs.	a. p.	Rs.	a. p.

Arrears other than land revenue.						15	16	17			
Road and Public Works cesses.		Embankment cess.		Process fees.					Total of all arrears.	If not to be sold, reasons for exemption.	Order of Collector as to date up to which all arrears may be received.
12	13	14	15	16	17						
Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.				

Land revenue arrears paid after last day.		Payment of arrears other than land revenue.		22	23	24	25				
Date of payment and number of chalan.	Amount paid.	Number and date of chalan by which paid.	Amount.					Final order to sell or exempt under section 18.	If sold, the price obtained.	Number and date of deposit case whereby land revenue arrear was fully satisfied.	Remarks.
								18	19	20	21	22	23	24	25
	Rs.	a. p.		Rs.	a. p.		Rs.	a. p.			

FORM 21.

[See Rule 144.]

Default Record.

Tauzi number of estates.	Number of separate accounts, if any.					
	Year 19 .		Year 19 .		Year 19 .	
	Number in arrear list.				Number in arrear list.	
	1st Kist.		1st Kist.		1st Kist.	
	2nd Kist.		2nd Kist.		2nd Kist.	
	3rd Kist.		3rd Kist.		3rd Kist.	
	4th Kist.		4th Kist.		4th Kist.	
	1st Kist.		1st Kist.		1st Kist.	
	2nd Kist.		2nd Kist.		2nd Kist.	
	3rd Kist.		3rd Kist.		3rd Kist.	
	4th Kist.		4th Kist.		4th Kist.	
	1st Kist.		1st Kist.		1st Kist.	
	2nd Kist.		2nd Kist.		2nd Kist.	
	3rd Kist.		3rd Kist.		3rd Kist.	
	4th Kist.		4th Kist.		4th Kist.	
	1st Kist.		1st Kist.		1st Kist.	
	2nd Kist.		2nd Kist.		2nd Kist.	
	3rd Kist.		3rd Kist.		3rd Kist.	
	4th Kist.		4th Kist.		4th Kist.	

APPENDIX B.

[See Rule 134.]

**Test table for the Kistwar Return No. X and the Road and Public Works Cess
Return No. XXXVIII.**

TABLE I.

1. *Column 2.*—The entries in this column should agree with the entries, cross-heading by cross-heading, made in column 8 of the preceding return.
2. *Column 3.*—The entries in this should agree with the entries, cross-heading by cross-heading, made in column 9 of the preceding return.
- N. B.*—It should be remembered that with regard to the entries in columns 4, 5, 6 and 7, there is for each of the cross-headings I, II and III (I, II, III and IV in road-cess return) a separate kistwar abstract.
3. *Column 4.*—The entries in this should agree with those which appear in column 2, cross-heading by cross-heading, of the kistwar abstract, Appendix A, Form 3, accompanying the return against the cross-head "3. Total Addition."
4. *Column 5.*—The entries should agree with the entries made, cross-heading by cross-heading, in column 3 of the kistwar abstract, Appendix A, Form 3, accompanying the return against the cross-head "3. Total Addition."
5. *Column 6.*—The entries should agree, cross-heading by cross-heading, with the entries in column 2 of the kistwar abstract, Appendix A, Form 3, accompanying the return against the cross-head "5. Total Deduction."
6. *Column 7.*—The entries should agree, cross-heading by cross-heading, with the entries made in column 3 of the kistwar abstract, Appendix A, Form 3, accompanying the return against the cross-head "5. Total Deduction."
7. *Column 8.*—The entry against cross-heading I should be the total of the entries in columns 2 and 4 against the same cross-heading *minus* the entry in column 6 against the same cross-heading. Similarly, *mutatis mutandis* for the entries against cross-headings II, III (II, III and IV in road-cess return) and total.
8. *Column 9.*—The entry here against cross-heading I should be the total of the entries in columns 3 and 5 against the same cross-heading *minus* the entry in column 7 against the same cross-heading. Similarly, *mutatis mutandis* for the entries against cross-headings II, III (II, III and IV in road-cess return) and total.
9. *Cross-heading "Total."*—The total given for the figures in each column should be checked.

TABLE II.

10. *Column 2.*—Cross-heading by cross-heading, the entries in this column should agree with the figures in column 8 of table I of the return under check.
11. *Column 3.*—Cross-heading by cross-heading, the entries should agree with those shown in column 16 of the preceding return *minus* the amount (if any) which has been adjusted during the period dealt with by the transfer from the excess collections of an equal sum, full details being given in the explanation sheet.
12. *Column 4.*—The entry in this column should agree with the entry for the kist concerned in one of the columns 4 to 7 against cross-heading "Result at end of preceding kist" of the kistwar abstract, Appendix A, Form 3, attached to the return.
13. *Column 5.*—The entry here, against cross-heading I, should equal the figures shown against the same cross-heading in column 17 of the preceding return *minus* the amount (if any) credited during the kist to arrears regarding which details should be given in the explanation sheet. Similarly, for the entries against cross-headings II and III (II, III and IV in road-cess return). It must be remembered that in this column are to be entered sums paid in excess, not only for the kist in hand, but for other succeeding kists. This is adjusted in the way stated below when showing how to obtain the actual balance, column 16.

14. *Columns 6(a) and 6(b).*—The entry in column 6(a) should agree with the entry in column 8 against cross-heading "Total addition" and the entry in column 6(b) should agree with the entry for the kist concerned in one of the columns 4 to 7 against the same cross-heading of the kistwar abstract attached to the return. Care should be taken that in column 11 of the kistwar abstract and in the explanation sheets the authority for each addition is duly given.

15. *Column 7.*—The authority for any entry in this column should be given clearly in the explanation sheet. The entries in this column, excluding temporary remissions, should agree, cross-heading by cross-heading, with the entry in column 8 against cross-heading "Total deductions" in the corresponding kistwar abstract, Appendix A, Form 3, attached to the return. In the explanation sheet reductions should be distinguished from remissions.

16. *Column 8.*—The entries in this column, excluding temporary remissions, should agree, cross-heading by cross-heading, with the entry in one of the columns 4 to 7 against cross-heading "Total deductions" in the corresponding kistwar abstract, Appendix A, Form 3, attached to the return. It should be seen that in column 11 of the kistwar abstract and the explanation sheet the authority for each reduction and remission is duly given. In the explanation sheet reductions should be distinguished from remissions.

17. *Column 9.*—The entry in this column against cross-heading I should be the entry in column 3, *plus* the figures in column 6(a) against the same cross-heading *minus* column 7. Similarly, for the entries against cross-headings II and III (II, III and IV in road-cess return).

18. *Column 10.*—The entry here against cross-heading I should be the entry in column 4 against the same cross-heading, *plus* column 6(b), *minus* column 8. The same would apply to figures against cross-headings II and III (II, III and IV in road-cess return).

19. *Columns 11, 12 and 13.*—The grand total of all the figures noted in these three columns should agree with the Treasury officer's certificate at the bottom of the return. If it does not, the difference must be fully explained.

20. *Column 14.*—The figures in this column against each class should be those in column 9 *less* those in column 11.

21. *Column 15.*—To check the figures in this column the following is the procedure, class by class:—From the total of the figures in columns 4 and 6(b) deduct the figures in column 8. The balance (call it x) is the total demand. Add together the figures noted in columns 5 and 12. (Those in column 5, it will be remembered, include excess payments made not only for the kist in hand, but subsequent kists.) From this total deduct the difference between the figures in columns 17 and 13, and denote the balance by y . Then, deducting y from x , the remainder gives the amount of balance to be entered in column 15.

22. *Column 16.*—The figures in this column should equal (class by class), the totals of the figures in columns 14 and 15.

23. *Column 17.*—The Board's office has no means of checking the figures in this column, as they are obtained from the goshwara which is prepared from the ledger accounts. They could not be tested in the Board's office under the old form of Return No. X. The District Officers should, therefore, see that the entries in this column are *carefully* and *correctly* made.

24. The entries against cross-heading "Total" should be checked, column by column.

N. B.—This Table applies to the corresponding headings of the Road and Public Works Cess Kistwar Return.

APPENDIX C.

[See Rule 116.]

Time allowed for reconciliation of accounts.

Districts.	January Kist.	March Kist.	June Kist.	September Kist.
	Number of days.	Number of days.	Number of days.	Number of days.
1	2	3	4	5
Burdwan Division—				
Burdwan	4	6	3	2
Birbhum	2	3	1	1
Bankura	2	2	1	1
Midnapur	5	6	2	2
Hughli	4	4	3	2
Howrah				
Presidency Division—				
24-Parganas	2	5	2	2
Nadia	3	3	3	2
Murshidabad	3	4	3	2
Jessore	3	3	3	2
Khulna	3	3	3	2
Dacca Division—				
Dacca	5	5	3	2
Mymensingh	5	5	3	2
Faridpur	4	4	3	2
Bakarganj	3	5	2	2
Rajshahi Division—				
Rajshahi	3	4	2	2
Dinajpur	2	3	2	2
Rangpur	2	2	2	2
Bogra	1	1	1	1
Fabna	3	5	3	2
Malda	1	2	1	1
Darjeeling	1	1	1	1
Chittagong Division—				
Tippera	3	2	2	2
Noakhali	2	2	2	2
Chittagong	5	5	5	5

N. B.—The treasury accounts for September must be despatched to the Accountant-General, Bengal, on the 30th September or on the morning of the 1st October at the latest. Should the last kist day of September, viz., 28th September, fall on a Sunday or other gazetted holiday, one day's grace is allowed.

APPENDIX D.

[See Rule 121.]

Rules for the examination of tauzi accounts when any fraud has been suspected or discovered.

1. When any fraud in the tauzi accounts has been suspected or discovered, the following registers and papers should be collected and placed in the custody of a Deputy Collector or the Treasury Officer, and a report on the subject submitted to the Commissioner of the Division:—

- (1) Tauzi ledgers.
- (2) Chalans.
- (3) Accountant's register of receipts.
- (4) Treasurer's cash-book.
- (5) Daily balance sheet of treasurer.
- (6) Register of remittance transfer receipts.
- (7) Returns Nos. IX, X, XLI, and Khas Mahal Return No. I.
- (8) Arrear lists and goshwaras.

2. For any given period the arrear and surplus balance at the beginning of the first year's account must be taken as correct, in case no earlier records are available for purposes of check.

3. The demand, as shown in the tauzi ledger, will be checked by comparing 20 per cent. of such entries with the entries in the tauzi roll and Register A, Part I. If no mistakes are found in this percentage, further examination will be unnecessary, and the demand will be entered in column 2 of Table I from the tauzi ledger. If mistakes are found, the demand of all estates, or of such number, as may appear necessary, must be checked before entering the demand

in column 2 of Table I.* The standard of work should be fixed by the Collector after a full consideration of the nature and frequency of the mistakes.

4. The daily total collections shown in the Accountant's register of receipts of land revenue (Form 15, Appendix A, of the Tauzi Manual) will be checked by comparing them with the daily totals shown in the Accountant's cash-book. If discrepancies are found, they must be reconciled by an examination of the chalans. If no discrepancies are found, further comparison with the Accountant's cash-book will be unnecessary. The collections on account of each estate as entered in the Accountant's register of receipts and the tauzi ledger should then be copied in columns 6 and 7, and the number of each chalan as entered in the Accountant's register of receipts and as entered in the tauzi ledger transcribed in columns 4 and 5, sufficient space being assigned to each estate, and the discrepant figures being (as a means of attracting attention) underlined in the manner shown in Table I (appended). Column 8 will be filled only when there is a discrepancy between the amounts shown in the Accountant's register and the tauzi ledger, the required explanation being given in column 9 (remarks). The forms of Table I should be sewn in packets of 100 according to their tauzi numbers.

(The standard of work should be fixed by the Collector after a full consideration of the way in which the books were kept, the amount of error and the extent to which "omnibus" chalans were used. In Burdwan it was found that all the chalans for 100 tauzi numbers could be followed up and written down in a day.)

5. To reconcile and check the discrepancies—

(a) in the case of the *annual demand*, reference should be made to—

- (1) Settlement records,
- (2) Land Acquisition records, and
- (3) Return No. IX;

(b) in the case of *collections*, reference should be made to—

- (1) Original chalans,
- (2) Treasurer's cash-book, and
- (3) The register of remittance transfer receipts.

(It is difficult to fix an *a priori* standard for this work, the number of men to be employed and the daily outturn of work depending on the nature and number of discrepancies discovered.)

6. In cases in which payments on account of more estates than one have been made by means of one chalan and shown in the Accountant's register of receipts as a single item, the amount paid on account of each estate, where such details are given in the chalan, should be shown in Table II, and if the total agrees with the figures shown in the Accountant's register of receipts and in the tauzi ledger, the amount should be copied into the appropriate columns of Table I.

7. When the amounts to be credited to each estate are not given separately in the chalan, a reference should be made to the Accountant's register of receipts and to the tauzi ledger, and it should be ascertained whether the payments credited to the different estates under that chalan number and on that date agree with the total of the single chalan as entered in the Accountant's register. The figures should be entered in detail in columns 4 and 5 of Table II and the result noted in the column of remarks. Where the three amounts agree, there is no reason to think, so far as the Provincial Government is concerned, that any fraud has been committed. (Three clerks should be employed in the work described in this or the preceding rule; each man should deal with 20 items daily.)

8. The preparation of Table III should then be taken in hand. In this table the comparison is to be by years, and the estates are to be arranged serially in column 1 according to their tauzi numbers. The surplus and arrear balances on account of each estate should be copied from the tauzi ledger for the first year of the period of which the accounts are under examination, the figures for each subsequent year being taken from those of the year next preceding it, and the figures for columns 8 and 11 of the Table from columns 6 and 7 of Table I. (Three clerks should be employed, each being capable of dealing with 75 estates.)

9. The nominal result of the account of each estate, as shown by the tauzi navis in the tauzi ledger, should be copied into columns 12 and 13 of Table III, and a comparison with the actual results, as shown in columns 9 and 10, will give the amount of difference or fraud which should be noted in column 14 or column 15. (Two clerks should be employed, each being capable of dealing with 100 items.)

10. Permanent clerks must be deputed to work in the Examination Department, their places being filled up by temporary hands. There should be one Head Supervisor and an experienced Deputy Collector should always be placed in charge of the work.

11. The examination should be commenced with a few men only at first, and more should be gradually employed as soon as those originally deputed acquire some insight into the work.

12. A daily progress report book should be kept. The Deputy Collector in charge must examine and sign it daily, and it should be submitted weekly for the Collector's inspection.

13. The copying portion of the work can be done by inferior clerks, but the work of comparison and totalling must be done by intelligent men.

DISTRICT.

TABLE III.—Final Comparative Table for the year.

Number of estate.	Demand of the year.			Arrear from last year.			Advance payment.			Re-mission during the year.			Addition during the year.			Total net demand.			Actual payment according to Accountant's register.			Actual results.		Payment according to tanzil ledger.	Nominal results.		Balance due—				Remarks.									
																						Balance due.	Advance payment.		Balance due.	Advance payment.	To the Provincial Government.	From the Provincial Government.												
1	2			3			4			5			6			7			8			9	10	11	12		13		14		15		16							
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.				

NOTE (1)—Of the three pairs of columns (1), 9 and 10, (2) 12 and 13, and (3) 14 and 15, one of each pair must always be blank.
 (2)—When the amount of any chalan is wrongly credited in the Accountant's register, but is correctly credited in the tanzil ledger, columns 14 and 15 should be left blank, and the fact that the specified chalans have been wrongly credited in the Accountant's register should be noted in the column of remarks.

APPENDIX E.

[See Rule 168.]

Suspension and Remission of Land Revenue.

No. 3—99-2, dated Calcutta, the 25th March 1905.

RESOLUTION—By the Government of India, Department of Revenue and Agriculture.

1. Since British rule was established in India, the standard form of land revenue management in this country has been one under which the revenue has been imposed in cash at a fixed sum to be collected annually without alteration during a series of years. This form of management had so many obvious advantages and represented so great a relief from the harassments connected with the levy of land revenue in the periods immediately preceding the establishment of British rule, that for many years the officials of Government looked with great distrust on any proposals tending to relax or modify the strictest adherence to its principles. The evils attendant on the rigid collection of a fixed revenue in tracts and on occasions when the produce varied greatly were, however, brought to notice by the Famine Commission of 1880, and the Government of India in 1882 issued instructions with a view to modifying, where necessary, the strict system of revenue assessment and collection hitherto in force. The broad principles underlying the instructions of 1882 appear to the Government of India to have been perfectly correct and to be identical with those which they now would wish to affirm, but the instructions applied in the first place to the temporarily-settled districts of Northern India and the Central Provinces only and even in those districts they were for some years but imperfectly observed in practice. In many parts of India complaints were made to the effect that the indebtedness of the agricultural population was aggravated by the rigidity with which the Government demand was exacted in bad seasons, and in 1894 the Government of India, when dealing with the question of agricultural indebtedness, instituted a special enquiry into the possibility of introducing a larger element of elasticity into the revenue system of the country. The first place in their attention, however, was claimed by other aspects of the question of agricultural indebtedness and no special action was taken in the direction contemplated by the enquiry of 1894, beyond the continued advocacy of careful investigation into agricultural defects as indicated by local statistics. The necessity for a reconsideration of the question was, however, brought to notice by the experience of the famines of 1896-97 and 1899-1900 and the Famine Commission of 1901 put forward in their Report a number of important suggestions for the improvement of the system of revenue collections throughout India. These suggestions were duly forwarded on the 9th January 1902 to the Local Governments for opinion and the Government of India at the same time, in their Resolution of the 16th January 1902, on the land revenue policy of the Government, expressed their readiness to provide for such an increase as might be found necessary in the elasticity of the revenue collections. The opinions of the Local Governments on the suggestions of the Famine Commission have since been received, and the Governor-General in Council, having studied the various replies with which he has been favoured, desires to take this opportunity of explaining the principles which should in future be accepted by the Local Governments for guidance in dealing with the subject.

2. It may, as an initial point, be noted that there is one main feature of the instructions issued in their Resolution of the 12th October 1882 upon which the Government of India are no longer anxious to insist. A prominent position was given in those instructions to the necessity for a general classification of all agricultural land under one or other of the three heads "Secure," "Insecure," and "Fluctuating," as a preliminary to the efficient revenue administration of the country. So far as this entails a continuous examination of economic conditions with a view to the early detection of circumstances bringing about agricultural deterioration or depression which may cause an assessment originally equitable to press with undue severity, the necessity for enquiry into the character of agricultural land will always remain in force; and the statistical analysis of districts which has been systematically conducted in some provinces should, therefore, be now carried out and completed under the general guidance of the

Director of Land Records in every Province, so far as local circumstances and the strength of the village establishments admit. At the same time the Government of India recognize that such enquiries and classifications are not an essential preliminary to introduction of a proper degree of elasticity in the revenue system. They are useful in so far as they direct the attention of District Officers to the parts of their districts which need such attention, but they can serve only as a general guide to the administration of the revenue. Local calamities, such as hailstorm, affect secure and insecure tracts impartially, while wide-spread calamities, such as drought and famine, may to a great extent obliterate distinctions previously made. A classification of the character contemplated by the instructions of 1882 must be based on prior speculations as to the likelihood of failure in any particular area and such speculations are always liable to be falsified by events. The essential point is rather to obtain adequate and early information as to failure which has actually occurred, and such information can only be based on efficient revenue records. Where the proper revenue machinery is non-existent, the material for such information is wanting; and where it exists, an ordinary degree of watchfulness on the part of District Officers will ensure that cases of failure are promptly brought to notice. Without, therefore, directing that the formal classification of areas prescribed by the Resolution of 1882 should be discarded, the Government of India wish it to be understood that such a classification is not an essential part of the arrangements for the remission and suspension of revenue, and that these arrangements should not be postponed or delayed in any district or province on the ground that the classification of areas has not been completed.

3. In discussing the question of elasticity in revenue managements generally, it is most important to observe the distinction (which in former consideration of the subject has often been neglected) between "elasticity of assessment," and "elasticity of collection." In the case of the former, the demand fluctuates year by year under rule; in that of the latter the demand is fixed, but allowance is made for exceptional seasons by the suspension or remission of the demand which is due. The former is a system of assessment; the latter an exceptional act of grace. In the present instance it has not been the intention of the Government of India to bring the question of elasticity in assessment under consideration, nor do they propose in this Resolution to attempt any formal pronouncement on this head. The principle of a fluctuating assessment, having now been accepted in the practice of most Local Governments, is already applied in the worst of the precarious tracts in India; and its possible extension to further areas is a matter which will receive separate attention from time to time as occasion offers. The remaining portion of this Resolution must be taken therefore as referring not to questions of elasticity in assessment, but only to those concerned with elasticity in collection, that is to say, to questions relating to the suspension or remission of fixed land revenue.

4. These questions differ somewhat in character according as they deal with "wide-spread" calamities, such as famine, drought and general failure of crops, and "local" or isolated calamities, such as are occasioned by hail, floods, locusts, and the like. The procedure adapted to the former class will first be described (paragraphs 5—17), and the special action necessary in cases of local calamity will be subsequently considered (paragraph 18).

5. Turning first then to the treatment of "wide-spread" calamities, the Governor-General in Council desires to lay emphasis on the principle that the cases with which this Resolution is primarily concerned are those in which the revenue-payer has not by rule or contract any right to an abatement of the fixed demand assessed upon his lands at settlement. The assessments have all been fixed so as to allow, so far as the assessing officers could judge, for ordinary variations of season during the period of settlement, and the demand ought in theory to be paid in bad years as well as in good. But experience has shown that it is hopeless to expect the revenue-payer to save in good years the means wherewith to supply the deficiency in very bad years, and all investigations into the condition of the agricultural population have brought to notice the evil effects of rigidity of collection in adverse season. The Government of India have therefore for many years past recognized the necessity of organizing a proper system of suspensions and remissions fitted to meet such seasons. It is no part of the intention of the Government of India that the system to which they give their adherence in this Resolution, should authorize anything in the shape of laxity or carelessness in the collection of the fixed demand, nor do they contemplate that the system of suspensions and remissions should form, as has been proposed, "a regular feature of the revenue administration." It is, indeed, to be adopted as

an integral part of the revenue policy of the State, but it is to be recognized as a measure purely of grace and not of right, to be exercised only in exceptional cases of calamity so severe as to justify and necessitate a relaxation of the settlement contract. It is true that, even within the areas under fixed assessment, the necessity for relief will recur with greater frequency in some parts than in others; and that in tracts of great precariousness which it has not been thought advisable to bring under fluctuating assessment, such relief may be frequently needed as a matter of administrative necessity, but, even in such tracts, the Government of India have no intention of abandoning the general principle of "fixity of demand" with its attendant certainty, as the basis of its revenue system. They recognise, however, in all cases, that it is unwise, even in the interests of their own revenue, to insist absolutely upon what has been termed "the sacredness of the settlement contract," or to call upon the cultivator to pay the revenue or rent in all circumstances, however unfavourable; that while it is wholesome and legitimate to expect him to take the bad with the good in years of ordinary fluctuation, it is hopeless to expect him to be able to meet the fixed demand in years when the crops barely suffice for his own sustenance; and that payments should not be enforced under conditions which would compel a cultivator of ordinary care and prudence to imperil his future solvency in order to meet them.

6. The general object of the grant of suspensions and remissions being of the character above described, it remains to determine the manner in which they should be carried out in practice. The Government of India do not desire to prescribe for observance any detailed rules of procedure on this subject, but they consider it important to place the Local Governments in possession of their views as to the main principles upon which the arrangements should be conducted, and to entrust to the Local Governments the duty of promulgating rules of practice which shall conform as closely as local conditions may allow with the principles herein laid down. In dealing with the subject, it will be convenient to explain the wishes of the Supreme Government separately on each of the following points, viz.:—

- (i) the unit to be dealt with in granting relief;
- (ii) the question whether suspensions should ordinarily precede remission;
- (iii) the degree of crop-failure which should be held to justify the grant of relief;
- (iv) the scale of relief for the various degrees of crop-failure;
- (v) the authorities to be empowered to sanction relief;
- (vi) the circumstances justifying remissions;
- (vii) the method of collecting suspended revenue;
- (viii) the effect of the suspension or remission of revenue on rent and *vice versa*;
- (ix) the degree to which differentiation should be allowed between revenue payers;
- (x) the effect of suspension or remission in lands of which the revenue is assigned.

7. (i) In dealing with wide-spread calamities, it is essential that the relief given should be prompt and if due promptitude is to be ensured, it is obvious that anything like a field-to-field enquiry is impossible. The degree of immediate relief given must necessarily be based on information compiled by villages or homogeneous groups of villages and must consequently be the same throughout such villages or homogeneous groups.

In provinces where the Collector is not invested with power to grant suspensions on his own authority, however, it would be well to make it clear that the orders of superior authorities prescribing a uniform ratio of relief over a tract or group of villages may be modified by the Collector if, after making his report, he finds reason to believe that the agricultural conditions of any villages have been wrongly reported by him. He may, for instance, find that some villages have been incorrectly entered in the tract, or that villages for which he thought that the suspension of half the demand would suffice require a suspension of the whole. In such cases he should not be so tied down to uniformity as to be prevented from making necessary alterations, such alterations being based of course upon the agricultural conditions of the village and not upon the circumstances of the revenue-payers.

8. (ii) In certain cases it will be found advisable to grant relief from the beginning in the form of remissions. If, for instance, the amount of revenue which it is decided not to collect is such that, when considered with reference

to the recent history and present condition of the people, the nature of the assessment and the character of the tract, it is practically certain that it will be impossible subsequently to collect it, it should not be kept unnecessarily hanging over the heads of the revenue-payers but should be remitted at once. So again, the special conditions of certain tracts may justify the adoption of initial remission as the rule. But in view of the fact that remissions require more careful investigation than is necessary for an order of suspension, it may be taken, as a general rule, that in case of wide-spread calamity, where promptitude is essential, relief should, in the first instance, be given in the form of suspensions.

9. (iii) The Government of India recognised that it is impossible to lay down a fixed criterion for the determination of the exact point of crop failure which should be deemed to justify the grant of relief. It has been suggested that only those calamities which are too severe to have been contemplated by the assessing officer as included in the normal course of events should be recognised, and the principle is sound in itself but does not cover the whole case. An 8-anna failure of crops in a precarious tract where it is of no unusual occurrence would have been taken into account at assessment and would not on this principle admit of the grant of relief, whereas a similar degree of failure in a rich and stable tract, not having been taken into consideration, would, on the same principle, be held to justify relief. In a tract of assured rainfall, however, the cultivators are more prosperous and their resources greater, notwithstanding their heavier assessment, than those of the cultivators in a precarious area, and it must be remembered that the relative burden, of the assessment as compared with the resources from which it has to be paid, is of more importance than its actual incidence. On the whole the Government of India have decided to accept the conclusion arrived at in 1882 and endorsed by the Famine Commission of 1901 that "relief will not ordinarily be required when there is half a normal crop." It may indeed be necessary to vary the standard for special tracts or under special conditions, and the considerations indicated above should then be borne in mind; but the Governor-General in Council thinks that it should not be departed from except in rare cases and under exceptional circumstances. On the other hand, it does not necessarily follow that the failure of more than half a crop will always justify relief, as much depends upon the nature of the harvests immediately preceding and upon the importance of the harvest in question.

10. (iv) The Government of India are fully aware that, in dealing with the scale of relief to be given when the crops do not reach half the normal standard, it would be fallacious to suppose that the various degrees of crop failure can be accurately dealt with by slavishly following any arithmetical formula. At the same time they are convinced that, without the guidance of some arithmetical standard, it is impossible to ensure any kind of uniformity in the grant of relief and accordingly, while deprecating anything in the shape of servile adherence to formula, they are strongly of opinion that a standard scale of relief of an arithmetical basis should be prescribed for general guidance, and that a scale should be laid down in this form for each district or other suitable tract. When a district comes under settlement it will generally be advisable to make the revision of the scale for that district a part of the duties of the Settlement Officer.

In deciding on the correspondence between the degree of relief to be given and the degree of crop failure experienced, one important principle should be borne in mind, namely, that the degree of relief should increase, as the yield decreases, more rapidly than the degree of failure. The cultivator has to depend for his own sustenance and that of his family upon the margin left to him after his obligatory payments have been deducted from the yield of his fields. The amount required for that sustenance will no doubt be larger in good than in bad years, since in the later he must be content with a lower standard of living than in the former, but there is a minimum standard below which it is impossible for him to go—a minimum which depends to some extent upon the general circumstances and habits of his class. And the deduction for subsistence being to this extent a constant quantity, it is obvious that a four-anna crop will leave much less than half the margin which will be left by an eight-anna crop, out of which to pay rent or revenue. The relief therefore should be more than double in the former of what it is in the latter case. Accordingly, the Government of India, without attempting to prescribe any scale for general adoption, would suggest the following as a suitable type in cases where no relief is given for a failure of less than half the normal crop:—

Crop (16 annas normal).		Degree of relief.
6 annas and less than 8 annas	...	25 per cent.
4 " " " 6 "	...	50 "
Less than 4 annas	...	100 "

The above may moreover be looked upon as showing the degree of elaboration which the Government of India consider suitable for such scales, and they would deprecate the introduction of tables of relief containing much greater complication than the type above indicated.

11. (v) As regards the remission of revenue, the Government of India are content to leave the Local Governments to decide as to the authority empowered to grant sanction in each case. In the case of suspension, however, they are strongly of opinion that the power to suspend, that is to say, to postpone by formal order, the collection of the revenue, should rest in the Collector, or at least in the Commissioner. It is essential that, if suspension is to have its full beneficial effect, the amount to be suspended should be settled, and that the decision to suspend should be communicated to those who would otherwise have to pay rent or revenue, before the day on which payment becomes due. The degree of failure, however, cannot be estimated till the season is well advanced; local enquiries take time, and if further delay is caused by a reference to the Board of Revenue or the Local Government it becomes almost inevitable that this essential condition cannot be maintained. The system of merely abstaining to collect without any declaration as to the amount to be suspended, referred to by the Famine Commission of 1901 in paragraph 241 of their Report, is open to the strongest objection. Not only is the uncertainty paralysing to the cultivator, but the system penalises the good revenue-payer who pays up promptly (often at a sacrifice greater than he ought to have been expected to accept), while the bad revenue-payer defers all payment in the hope of suspension, and when the orders issue, the money which he might have paid to Government without inconvenience has disappeared. It is hopeless to look for punctual payment of revenue where this system obtains. The great essential is to let the people know how much they have to pay; and the landlords and officials how much they have to collect, before the process of collection begins. The orders should be so published as to reach the people, tenants as well as landlords, in proper time. It is true that under the law of some provinces they do not take legal effect upon the rent until they have been formally confirmed by the Local Government, but the tenants know that confirmation will follow and will withhold payment of the suspended portion, and the confirmation will come in time to bar suits for recovery.

12. (vi) As already explained in paragraph 8 above, as soon as it becomes clear that it will be inadvisable to collect suspended revenue or any particular portion of it, it should be remitted at once. It is most undesirable to keep suspensions hanging for long over the heads of the revenue-payers; and the Government of India are of opinion that revenue which has been under suspension for three years should ordinarily be remitted as a matter of course. They are also prepared, in the case of fully assessed tracts with an outturn which is fairly constant, to accept a rule which would limit the amount of revenue under suspension at any given time to the equivalent of the revenue demand of an ordinary year. In the latter case it would not follow that when suspensions exceeded the limit, the whole amount suspended should be remitted, and logically speaking only the balance by which they were in excess should be so dealt with. But in the case of calamities so severe as to call for heavy suspensions, greater liberality than this will no doubt be desirable. An absolute and general rule that the amount under suspension should never exceed a year's revenue would be open to objection; since there are many areas of fertile soil, where there is no irrigation and the rainfall is uncertain in amount, and where, on account of this uncertainty, the revenue is pitched so low, that in a really bumper year the people could pay very much more than the revenue assessed without the slightest inconvenience.

13. (vii) In paragraph 285 of their Report, the Famine Commission of 1901 recommend that an early decision should be reached as to the amount of suspended revenue which should be at once remitted, and that the balance should be spread over two or three years for collection. They go on to express as strong opinion that instalments for recovery should be fixed, and that the whole amount should not be left over from harvest to harvest at the discretion of the local officers. If the meaning of the Commission is that the instalment of arrears to be collected with the current revenue of any particular harvest should be fixed and announced before the collections for that harvest begin, the Government of India are in complete agreement with their proposals. If, on the other hand, these proposals are to be interpreted as meaning that the instalments for the recovery of suspended revenue should be fixed at the time that the suspension is announced, the Government of India must express their entire dissent from them. Such an arrangement could not secure the object aimed at by the Commission, viz.,

certainty in demand; for in a bad season, or even in a poor one, following shortly after such a calamity as had necessitated special measures of relief, it would be out of the question to collect any portion of the arrears. On the other hand, the previous fixation of the instalment would create a serious danger of the whole amount being collected without due consideration of the question whether the harvest was such as to warrant its collection. So again, the announcement of the instalments would prevent advantage being taken of an exceptionally good harvest to collect a larger amount which could be paid without the slightest difficulty. For this reason the Government of India object also to a suggestion which has been put forward that no more than a certain proportion of the suspended arrears should be recovered with any current instalment. The amount of arrears to be collected with any particular instalment should be fixed and announced with reference to the character of the harvest and the condition of the people, before the collection of the instalment begins, and it should be the rule for the Collector to report some weeks before the first instalment for any harvest falls due the amount which he proposes to recover out of the suspended demand. In view, however, of the time required for the recovery of the cultivator from the effects of a bad season, the Government of India are prepared to accept the principle that as a general rule no suspended revenue should be collected until after one fair harvest subsequent to the failure has been reaped in the affected tract.

14. (viii) In dealing with the collection of the revenue, the persons with whom the Government is chiefly concerned are the cultivators of the soil. It is primarily upon them that the payment of the revenue depends, even when a landlord or a middleman intervenes between them and the Government. The prosperity of the masses who till the fields of India is in the main identical with the prosperity of the country and the people; and if a failure of crops is not of such a nature as to render necessary relief to the cultivator, it is not of such a nature as to render necessary relief to the revenue-payer. Acting on this basis, the Government of India desire to affirm the principle that no relief should ordinarily be given to the revenue-payer unless it can be ensured either by legislation or by executive arrangement that a proportionate degree of relief will be extended to the actual cultivators of the soil or at least to the tenant class (sub-tenants being for the present left out of consideration).

In the Punjab and in the Central and United Provinces there are legislative provisions which already to a greater or less degree secure this object, and the Government of India are ready to accept the present arrangements in these provinces as sufficient.

In some of the other provinces where tenancy legislation is under consideration, the opportunity should be taken of introducing into the proposed legislation provisions similar to those in force in the provinces above mentioned. Where there is a likelihood of the legislation in question being delayed and the province is already provided with an act of the Legislature dealing with rent, the advisability of incorporating the provisions in question in the existing Act should at once be taken into consideration. And where legislation, immediate or in the near future, is not found possible, steps should at least be taken to ensure by executive arrangements, that relief to the tenants should be made the condition of relief to the landlord. Such a condition will no doubt often be difficult to enforce, and perhaps impossible to enforce completely; but if the condition is made widely public, it will probably be fairly effective, especially if any breach of it were followed by immediate collection of the revenue which was suspended or remitted.

There are special difficulties connected with the adoption of this principle in Bengal, but the Government of India consider that it would be unsatisfactory if the actual cultivators in this important province should, alone in India, be left without any definite protection from Government in cases where their rents are unpayable, and the Local Government will be separately addressed upon this question.

While laying down the rule that relief to revenue must ordinarily be conditional on relief to rent, the Government of India are at the same time prepared to accept the converse principle that when Government interferes authoritatively to secure suspension or remission of rent, it should afford corresponding relief to the payers of the revenue which is based on that rent, however wealthy the individual may be by whom the revenue is paid. This arrangement may not be logically necessary, but it avoids the possible appearance of injustice and its adoption is held by the Government of India to be most expedient.

15. (ix) In view of the urgency, with which proposals for suspension in the case of widespread calamity must always be undertaken, it must be recognized as impossible to make any discrimination in suspending revenue between different classes of payers, and such discrimination when exercised at all must be confined to cases of remission. In dealing with remissions, a distinction should in the first place be drawn between the classes who cultivate the soil, whether as owners or as Government occupants or tenants, and the landlord class who holds estates which are cultivated by tenants. A man need not be excluded from the former class merely because his holding is somewhat too large for him to cultivate himself and a portion of it is in the hands of tenants, nor should the fact that a land-owner who is in the main rent-receiver cultivates his own home farm transfer him from the latter to the former class; and it will not as a rule be difficult to distinguish the two classes with fair accuracy. Of course no discrimination between one kind of revenue-payer and another should be made in the case of persons belonging to the cultivating class. Whether such a discrimination should be exercised in dealing with the landlord class is a question of some difficulty. As a matter of principle the exercise of such discriminations is perfectly justifiable and legitimate, and in view of the fact that the justice of such an arrangement has in some quarters been impugned the Governor-General in Council desires to express in the most emphatic manner his opinion that there is nothing in any way inequitable in a discrimination of the character indicated. The relaxation of the settlement contract is a concession granted as an act of grace in view of the necessities of the person who has entered into the contract, and the question whether it should be granted when those necessities cannot be said to exist, is a question of expediency only.

In considering the advisability of discrimination in dealing with the landlord class, it must be remembered that throughout considerable parts of India the Government has power to ensure the suspension or remission of rent to meet cases of crop-failure and that when rent is so suspended or remitted, or when its suspension or remission can be secured by executive arrangement, the Government of India are prepared (as noted in paragraph 14 above) to suspend or remit a corresponding proportion of the revenue due from the landlord without regard to his circumstances. The field for discrimination is therefore narrowed down to those cases where the extension of relief to tenants cannot at present be secured. In such cases the following three classes of persons may fairly be excluded from remissions of revenue. Firstly, the men who are known to be bad landlords and rack-renters. Secondly, those well-to-do land-owners who can pay without imperilling their future solvency. And thirdly, the capitalist, money-lending and professional classes, who hold land purely as an investment. It may, indeed, be true, as pointed out by the Famine Commission of 1901, in paragraph 279 of their Report, that many members of this last class are small men who speculate with borrowed capital, but there is no reason why they should not be held to their contract and should not take the risks of investment in land as much as of any other form of investment. While, however, authorizing the discrimination of these three classes of landlords in tracts where the extension of relief to tenants cannot be secured or where the rent is realised as a share of the produce, and thus is automatically adjusted to the outturn of the harvest, the Government of India at the same time recognize the invidious character of any arrangement by which relief granted to land-owners generally is denied to an occasional money-lender or retired Government Officer who here and there may have invested his money in land, and it will in their opinion be wise to abandon any attempt at discrimination except in areas where the classes to be discriminated represent a reasonable proportion of the land-owners or own fairly large tracts of land.

16. (x) Finally, it may be laid down as a general principle that in granting remissions or suspensions of land revenue no distinction can be made between assigned and unassigned revenue. Assignees of revenue are entitled only to the revenue due under our rules, and if revenue is remitted or suspended, the assignee must bear the loss. In the case both of assignees of land revenue and of holders of revenue-free land, the Government should have precisely the same power to require remission or suspension of rent as it has in revenue-paying lands, and the loss which in revenue-paying lands would fall on Government must, in such cases, be borne by the assignee or revenue-free holder. In provinces where the subject is of sufficient importance and the above arrangement is not already provided for, steps should now be taken to ensure the grant of relief to tenants in assigned and revenue-free lands in the manner above indicated in paragraph 14.

17. Briefly speaking, therefore, the broad principles which should govern the grant of relief for widespread calamities, such as famine and adverse seasons, are as follows. Relief should ordinarily take in the first instance the form of

suspension and should be extended in a fairly uniform manner to whole villages or tracts or groups of villages. It should not ordinarily be given except in the case of failure of more than half the crop, and the degree of relief given should be based on a simple scale of ratios so graduated that the degree of relief may rise more rapidly than the degree of crop-failure. The amount of relief granted should be known to the people before collections begin and the Collector should, where possible, be given the power to determine and announce the suspension of revenue. Suspended revenue should be remitted as soon as it becomes apparent that it will not be collected, and this may ordinarily be assumed when it has been in suspension three years, and in certain classes of tracts a remission should be given when the amount suspended exceeds a year's revenue. The instalment of the suspended revenue to be recovered should be considered as the character of each succeeding harvest becomes known, and should be fixed and announced at a reasonable period before the ordinary demand for that harvest becomes due. Remission or suspension of revenues should entail a corresponding remission or suspension of rent and vice-versa. Discrimination between revenue-payers should be undertaken in remissions only and should be confined to the landlord class; it should be exercised only where the Government has no power to ensure relief reaching the tenant, and where the classes discriminated are in fair strength or own considerable areas. And in dealing with revenue which is assigned either to the assessee or to some third party the same principle should be followed as in dealing with unassigned revenue.

18. The above principles will also apply generally to the case of relief of distress which is caused by "local" calamities, such as floods, hailstorms and the like. In the case of local calamities, however, the procedure should be subject to the four following modifications—

- (i) Relief instead of being given on the same scale throughout the tract affected will, as a rule, be based on a field-to-field inspection showing the actual damage suffered by each holding.
- (ii) The revenue may, in the first instance, be suspended by the Collector pending receipt of the orders of higher authority, but it will usually be found most appropriate to arrange that the orders in such case should be orders for immediate remission.
- (iii) In view of the more minute inspection on which the relief is based, there is no objection, should the Local Government so desire, to prescribing more elaborate and possibly more liberal scales for the graduation of relief according to the state of the crop than in the case of 'widespread' calamities.
- (iv) In deciding whether relief is necessary or not, an adequate discrimination between the persons concerned will be secured if regard is had not merely to the field affected but to the property or holding in which it lies. If the field is cultivated by the owner, and the loss is small compared with the total income of his whole property; or if it is cultivated by a tenant and the loss is small compared with the total income of the holding no relief need be given. No relief need be given, moreover, in areas where relief cannot be assured to the tenant and the owner belongs to one of the three classes described at the end of paragraph 15 above.

19. Such are the general principles which the Government of India desire to see followed in the suspension and remission of revenue; and Local Governments are requested to examine their existing rules in the light of what has been said in this resolution. They will be addressed in separate letters on certain points special to each. The Governor-General in Council is fully aware that in this matter, as in so many others, much must depend upon local conditions, and that uniformity in matters of detail would be not only unnecessary, but also inadvisable. But he thinks that certain general principles may be laid down with advantage, as underlying the grant of relief. He recognises also that the circumstances of certain tracts may be so special as to justify or necessitate some degree of relaxation of or exception from some even of these principles, and he is prepared to give the fullest consideration to representations to this effect.

But he believes that if the general principles which are discussed above are adopted and carried into practice by the Local Governments, the administration of the fixed land revenue system of India will be freed from the evils of excessive rigidity which have in some places hitherto attached to it, and that a degree of elasticity will have been introduced sufficient to ensure that in times of agricultural calamity the burdens of the cultivating classes are not aggravated by any unreasonable insistence on the demands of Government.

APPENDIX F.

[See Rule 171.]

Suspension and Remission of Cess.

No. 13—356-10, dated Simla, the 21st August 1906.

RESOLUTION—By the Government of India, Department of Revenue and Agriculture, Land Revenue.

In connection with the rules at present being drawn up in the various provinces for the suspension and remission of land revenue in accordance with the general principles laid down in Resolution No. 3, dated the 25th March 1905, the Government of India have had under consideration the question of the treatment of the cesses levied in addition to the land revenue, when such suspension or remission is granted. The most important of these cesses is the local rate cess, the proceeds of which are credited to the District Boards for expenditure on local purposes, and attention may in the first instance be confined to this cess.

2. As explained in the Resolution of the Government of India, No. 26, dated the 3rd December 1895, this discussion does not apply to cases in which a revenue-payer is, under the revenue system of a province, virtually entitled to a remission, but only to cases in which suspension or remission of the land revenue, due under the terms of settlement, is granted as a matter of grace under exceptional circumstances, to an amount which depends solely upon the pleasure of Government. The orders issued in that Resolution implied that, as a general rule, a suspension or remission of land revenue should carry with it a rateable suspension or remission of the cess leviable upon it, and required that where for special reasons it is considered undesirable or unnecessary to interrupt the collection of the cess, the reason should be recorded as part of the order sanctioning the suspension or remission.

3. In modification of those general orders the Government of India, in correspondence with the Lieutenant-Governor of the United Provinces, admitted that the question is not so much one of principle as of administrative and financial convenience, and permitted the Local Government to issue orders allowing the collection of the cesses in full, even when the land revenue is suspended or remitted, so that the loss due to suspension and remission should fall on the land revenue alone. The main reasons which influenced the Government of India in granting this permission were that it made the accounts much simpler, and that if cesses were suspended and remitted in proportion to land revenue, the income of District Boards would be liable to great and sudden reduction, their financial arrangements would be dislocated, and the local administration seriously hampered.

4. The Government of India recognise the practical disadvantages of a strict adherence to the instructions conveyed in the Resolution of 1895, and are willing to relax their application so as to avoid any sudden and large diminution in the income of a District Board, due to suspensions and remissions given in seasons of drought, which would hamper its action at the very time when its arrangement should be as efficient as possible, in order to meet the temporary distress. Accordingly, they will have no objection to the adoption by any Local Government of the system followed in the United Provinces, under which suspensions and remissions of land revenue do not carry with them proportionate suspensions and remissions of the local fund cess; so that all losses resulting from suspension and remission fall entirely on land revenue, and are thus shared between the Imperial and Provincial Governments. Under such a system when collections are made of land revenue and local rate, the amount realized is first credited to the local rate demand, and it is only after the local rate account has been cleared that the remainder of the sum collected is credited to the land revenue head.

5. In coming to this decision in the interests of local administration, the Government of India have not overlooked its effect on the individual revenue-payer. So far as the amount to be realized from him is concerned, it is not of very great importance, and they consider that his interests will be sufficiently

safeguarded if the Collector is directed to bear in mind, in deciding what proportion of the land revenue should be suspended or remitted, that the order will not carry with it a suspension or remission of the local rate. When, however, an instalment of the land revenue of any village has been entirely suspended or remitted, it will be advisable that, in order to save the revenue-payers from being harassed by petty demands in time of distress, the local rate demand for the time being should be suspended and be realized with the next instalment that is actually collected.

6. Where this system is adopted, it will have the effect of steadying the income of District Boards, except when, owing to widespread distress, the instalments due from a large number of rate-payers are suspended or remitted in full. In such exceptional cases, the Local Government might allow the District Board concerned to overdraw its balance at the Government Treasury to such an extent as may be considered necessary, on the understanding that the overdraft will be recouped when the suspended cess is realized.

7. These suggestions have been formulated more especially with reference to the local rate-cess, but the Government of India will have no objection to the arrangements made in accordance with them being extended to any other cesses collected in proportion to the land revenue and credited in the Treasury accounts.

To

- The Government of Madras.
- " " Bombay.
- " " Bengal.
- " " the United Provinces.
- " " Punjab.
- " " Burma.
- " " East Bengal and Assam.
- " Hon'ble the Chief Commissioner, Central Provinces.
- " Chief Commissioner of Coorg.
- " Chief Commissioner, Ajmer-Merwara.
- " Hon'ble the Agent to the Governor-General and the Chief Commissioner, North-West Frontier Province.
- " Hon'ble the Agent to the Governor-General and Chief Commissioner, Baluchistan.

ORDER.—Ordered that a copy of the above Resolution be forwarded to all Local Governments and administrations and to the Finance Department and that it be published in the Supplement to the *Gazette of India*.

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