



**THE LAND REVENUE
REFORMS COMMITTEE
MADRAS**

Second Report. 1951

THE LAND REVENUE REFORMS COMMITTEE, MADRAS.

Chairman.

Sri M. V. SUBRAMANIAN, I.C.S.

Members.

Sri B. RAMACHANDRA REDDI.

Sri N. RANGA REDDI, M.L.C.

Sri ALLURI SATYANARAYANA RAJU, M.L.A.

Sri C. SUBRAMANIAM, M.P.

Sri K. MANATHUNAINATHA DESIKAR, M.L.C.

Sri V. I. MUNISHWAMI PILLAI, M.L.A.

Sri G. SANKARAN NAIR.

Secretary.

Sri S. R. KAIWAR, I.C.S.

Staff.

Sri G. K. Mahadevan	..	Superintendent.
Sri A. B. Shyam Ayyangar	..	Upper Division Clerk.
Sri K. S. Ramanathan	..	Do.
Sri N. Ranganathan	..	Do.
Sri M. N. Sundararajan	..	Steno-typist.
Sri K. Vijayaraghavan	..	Do.
Sri K. Marimuthu	..	Do.
Sri C. V. Venkataramanan	..	Typist.
Kumari K. Kousalya Bai	..	Do.

TABLE OF CONTENTS.

<i>Chapter.</i>	<i>Subjects.</i>	<i>Paragraphs.</i>	<i>Pages.</i>
I	Introductory	1-9	1-2
II	Alternatives to the existing land revenue system examined.	10	2
	1. Sales tax in complete replacement of the Land Revenue Assessment.	11-25	2-7
	2. Tax on Capital or Rental value of the Land ..	26-32	7-11
	3. Agricultural Income-tax in complete replacement of the existing system of Land Revenue.	33-58	11-20
III	Reform of the Land Revenue system	59	20
	1. Currency of settlements and Termination of Re-settlements.	60-67	20-22
	2. Standardization of Assessments	68-85	22-32
	3. Sliding scale of Assessments	86-100	32-38
	4. Exemption of small holdings from Assessment ..	101-105	38-39
	5. Agricultural Income-tax over and above the Land Revenue Assessment.	106-128	39-46
	6. Surcharge on Land Revenue on larger holdings.	129-131	46-47
	7. Special charge on Commercial crops	132-146	47-51
	8. Assessment on Plantation Lands	147-157	51-54
	9. Assessment on lands put to non-agricultural use ..	158-178	54-58
	10. Levy of full assessment on Inams	179-188	58-62
	11. Water-rate—Differential Water-rate <i>v.</i> Fixed Water-rate.	189-203	62-67
	12. Baling Remission	204-206	67
	13. Remission of assessment on restoration of ruined tanks.	207	67-68
	14. Remissions—Seasonal remissions	208-234	68-74
	15. Levy and collection of cesses on behalf of Local Boards.	235-241	74-75
	16. Simplification of Village and Taluk Accounts ..	242-246	75-76
IV	Some Special Problems relating to Malabar and South Kanara districts.	247	76
	1. Conversion of dry to wet or from dry to garden in South Kanara and Malabar districts.	248-249	76-77
	2. Assessment of the pepper vine as a garden crop in South Kanara district.	250-252	77-78
	3. Cancellation of the extra charge of one rupee per acre in the coastal villages of South Kanara.	253-255	78-79

<i>Chapter.</i>	<i>Subject.</i>	<i>Paragraphs.</i>	<i>Pages.</i>
IV	Some Special Problems relating to Malabar and South Kanara districts— <i>cont.</i>		
	4. The case of 81 villages disadvantageously situated in the South Kanara district.	256-258	79-80
	5. Charge for dry lands left waste in holdings in South Kanara district.	259-261	80-81
	6. The distinction between old and new holdings in Malabar.	262-263	81-82
	7. Certain land revenue matters relating to Wvnaad (Malabar).	264-269	82-86
V	Reform of the Machinery for Land Revenue Administration.	270-311	86-99
VI	Land Revenue Code	312-343	99-105
VII	Applicability of the recommendations to the areas coming under the Madras Act XXVI of 1948.	344-360	106-109
VIII	Financial aspect of our Recommendations	361-378	109-117
IX	Summary	1-99	117-143
Dissenting minutes—			
	1. Sri K. M. Desikar, M.L.C.		144-147
	2. Sri V. I. Munishwami Pillai, M.L.A.		147-148
	3. Sri B. Ramachandra Reddi		148-155
Appendices—			
	I. Terms of Reference		156-158
	II. } to } VI. } Statements		159-167
VII.	Extract from the Proceedings of the Board of Revenue No. 3009 (Confdl.) Mis., dated 22nd October 1939 ..		168-175
VIII.	Copy of the Report of Sri N. Raghavendra Rao regarding revision of ground rent		176-182
IX.	Copy of the the Memorial submitted to the Government by the Wynad Ryots' Association, Kalpatta, Malabar ..		183-185
X.	Financial Aspects (working sheets, etc.)		186-205