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REVENUE BOOK CIRCULAR

SECTION I—SERIAL No. 1

SUBJECT.—*The collection and account of revenue and cesses*

PART I.—GENERAL INSTRUCTIONS REGARDING THE RECOVERY OF REVENUE

The main principles underlying the Government system of collection and account of revenue of all descriptions are—

- (1) that the person from whom the demand is due is responsible for its payment into the Government treasury on the date fixed;
- (2) that failure in such payment will ordinarily justify Government in the issue of a summary process for its recovery as an arrear;
- (3) that the wasil-baki-navis or departmental accountant merely maintains the departmental ledgers showing the demand and collection and has nothing to do with the actual money payments;
- (4) that the treasury department deals with the money brought in on account of revenue, and that the account of such receipts is kept in the treasury books.

2. In pursuance of these principles, every person from whom revenue is due, before making a payment on account of revenue into the treasury, takes his chalan to the wasil-baki-navis, who enters the details of the payments about to be made in the proper departmental register and initials the chalan in token of having done so.

As it is desirable to ensure the early discovery of any failure on the part of a payer of revenue to deposit his money in the treasury after securing the entry of the payment in the departmental registers by the wasil-baki-navis, the Treasury or Sub-Treasury Officer will forward all chalans for payments on account of land revenue and revenue other than land revenue to the wasil-baki-navis at the close of the day, and the latter officer will enter the treasury number of the chalan in his departmental register against each payment.

No alterations may be made in the departmental accounts to bring them into accord with the details of the treasury accounts without the special orders of the Deputy Commissioner.

If the wasil-baki-navis finds that any payment has been noted in his ledgers or khationis, and that the amount has not

1-1.—Collection and account of revenue and cesses]

been deposited in the treasury, he must at once bring the matter to the notice of the Tahsildar or Naib-Tahsildar, who will institute inquiries.

3. Ordinarily all payments of land revenue must be made at the tahsili where the departmental accounts of demand and collection are kept, but the payer may, if he finds it more convenient, tender payment at the headquarters of the district, provided he has obtained the permission of the Deputy Commissioner not less than three months before the first payment in any revenue year falls due. In such cases, before depositing the money in the treasury, he must obtain the initials of the headquarters wasil-baki-navis to his chalan. Before initialling the chalan, the headquarters wasil-baki-navis will enter the details of the payment about to be made in the register in form I-A or I-B according as the payment is on account of land revenue or on some other account.

The Treasury Officer will forward all chalans for payments on account of land revenue and other revenue at the close of the day to the headquarters wasil-baki-navis, who will return them after entering their numbers in the appropriate column of register I-A or I-B against each item.

A copy of the entries made in these registers will be sent to the tahsili where the demand is due, for entry in the departmental accounts.

4. If the person from whom revenue is due fails to pay it into the treasury on the date fixed for payment, the demand is, in most cases, recoverable as arrears of land revenue under the Land Revenue Act, 1917, special provisions to this effect being contained in the various fiscal Acts, as for instance, in section 36 of the Income Tax Act, 1918, section 23 of the Opium Act, and section 64 of the Excise Act, 1915.

5. Under section 30 of the Land Revenue Act the cost of serving any notice, or of enforcing any process for the recovery of an arrear, is recoverable from the defaulter at the following rates :—

	Ra. a. p.
(1) For a notice sent by post	0 8 0
(2) For a notice sent by a process-server	1 0 0
(3) For a warrant of attachment of movable property]	1 8 0
(4) For a warrant of attachment of immovable property.	3 0 0
(5) For a warrant of arrest in respect of each person	4 0 0

The Governor in Council has directed that the stamp duty payable on a *sipurdnama*, which would, but for its being executed in favour of Governor be required to be stamped, shall be recovered from the defaulter. The duty payable is 8 annas as for an agreement. When attached property is brought to the tahsili, all expenses of carriage, etc., shall invariably be paid by the Tahsildar from a permanent advance given to the naib-nazir for the purpose, and this too shall be recovered with the arrear under section 30 of the Land Revenue Act. On no

**Amendment to the Revenue Book Circular I-1 (Central Provinces
Revenue Manual, Volume II)**

No. 81, dated Nagpur, the 8th June 1937.

PAGE 2

After the word "Sipurdnama" in clause 2 of paragraph 5 of
the Circular *insert* the words "in Form III-A".

S. SANYAL,
Under Secy. to Govt., C. P. & Berar,
Revenue Department.

PAGE 2

From clause 1 of paragraph 5 *delete* the words "at the following rates" and the schedule of rates and *insert* the following after the word "defaulter":—

"at the rates prescribed from time to time by rules under section 227 of the Land Revenue Act."

1. *Insert* the following for the last five sentences of clause 3 of paragraph 5 :—

“ The naib-nazir will make an advance to the jamadar out of his permanent advance for attachment charges, showing the amount in the contingent register as an advance. He will keep with him a memorandum signed by the Tahsildar or Naib-Tahsildar showing the amount of advance paid and the particulars of the case, while the jamadar will keep the original vouchers. The details of the charges incurred will be noted by the jamadar in column 7 of the register of attached property in Form D. The jamadar will bring the sale proceeds in the first instance to the naib-nazir who should deduct therefrom the amount advanced by him on account of attachment charges to the jamadar and adjust the same by credit entry in the contingent register. The original vouchers will be checked by the Tahsildar, who will initial the total of the entries in the attachment register, deface the vouchers so that they cannot be used again and file them with the recovery case. On no account should these vouchers be sent to the district office for recoupment of the permanent advance. Payment will not be made to a sipurddar until the property is finally disposed of. In cases where property is attached but not sold, any charges incurred in effecting the attachment will be recovered from the defaulter.

2. From the penultimate sentence of clause 2 of paragraph 5 *omit* the words “ and charges ”.

[No. 20, dated the 24th November 1933.]

1. *For* the last sentence of sub-paragraph 1 of paragraph 6 *substitute* the following :—

“ Any money recovered by him will be credited into the sub-treasury and an intimation thereof will be sent to the Tahsildar on whose behalf the recovery was made. The process fees realized shall be accounted for separately as instructed in paragraph 5 above. ”

2. *For* the third sentence of sub-paragraph 2 *substitute* the following :—

“ He will remit the amount collected after deducting the cost of processes to the Collector issuing the certificate, either by a remittance transfer receipt granted under rule 453 of the Financial Rules or by a money order at the cost of the defaulter and will at the same time return the certificate with an endorsement showing the action taken. ”

[No. 21, dated the 28th November 1933.]

For the words “ Deputy Commissioner ” in the last sentence of paragraph 5 *substitute* the words “ Sub-Divisional Officer ”.

**Amendment to Revenue Book Circular V-1 (Central Provinces
Revenue Manual, Volume II)**

No. 72, dated Nagpur, the 5th September 1936.

PAGE 3

**Add the following note at the end of paragraph 12 of the
Circular:—**

**"NOTE.—Clause (a) above should not in any way be taken to authorize any
relaxation of the age-limit at the time a candidate is actually appointed."**

V. G. MATTHEWS,

*Under Secretary to Government,
Central Provinces.*

**Amendment to the Central Provinces Revenue Manual,
Volume II, 1932**

No. 79, dated Nagpur, the 13th February 1937.

Substitute the annexed pages for the existing ones.

S. SANYAL,

*Under Secretary to Government,
Central Provinces*

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account are services taken from outside persons in connection with the attachment of movable property to be allowed to go unpaid. Any money recovered must be first credited to the cost of the process or other attachment charges, and only the balance is to be taken to account of the arrear. Details of the demand on account of such fees and of their recovery are entered in the register in form II, a separate section being set aside for each head of revenue. The Tahsildar will submit on the 3rd of the month statements of collection and demand on this account for each head of revenue separately in form III.

The cost of processes will be credited to treasury accounts head "XVI-A—Law and Justice" against the minor head "*Court-fees realized in cash*". The stamp duty, if any, will be similarly credited under head "IV—Stamps" against the minor head "*Duty on impressing documents*". The naib-nazir will make an advance to the jamadar out of his permanent advance for attachment charges, showing the amount in the contingent register as an advance. He will keep with him a memorandum signed by the Tahsildar or Naib-Tahsildar showing the amount of advance paid and the particulars of the case, while the jamadar will keep the original vouchers. The details of the charges incurred will be noted by the jamadar in column 7 of the register of attached property in Form D. The jamadar will bring the sale proceeds in the first instance to the naib-nazir who should deduct therefrom the amount advanced by him on account of attachment charges to the jamadar and adjust the same by credit entry in the contingent register. The original vouchers will be checked by the Tahsildar, who will initial the total of the entries in the attachment register, deface the vouchers so that they cannot be used again and file them with the recovery case. On no account should these vouchers be sent to the district office for recoupment of the permanent advance. Payment will not be made to a sipurddar until the property is finally disposed of. In cases where property is attached but not sold, any charges incurred in effecting the attachment will be recovered from the defaulter.

Any irrecoverable items may be remitted under the sanction of the Sub-Divisional Officer.

6. If the arrear cannot conveniently be recovered in the tahsil where it is due, the Tahsildar should report the fact to the Sub-Divisional Officer, stating where the defaulter resides. If he is a resident of another tahsil in the same district, and the Sub-Divisional Officer approves, this report will be forwarded to the Tahsildar of that tahsil, who will take action thereon as though the arrear were due in his own tahsil. Any money recovered by him will be credited into the sub-treasury and an intimation thereof will be sent to the Tahsildar on whose behalf the recovery was made. The process fees realized shall be accounted for separately as instructed in paragraph 5 above.

If the demand is to be recovered in another district, the Deputy Commissioner will issue a certificate under the Revenue Recovery Act, 1890, to the Collector of that district. The latter

[Pages 3—4-A substituted by amendment No. 79, dated the 13th February 1937.]

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officer will recover the arrear as though it had fallen due in his district. He will remit the amount collected after deducting the cost of processes to the Collector issuing the certificate, either by a remittance transfer receipt granted under rule 453 of the Financial Rules or by a money order at the cost of the defaulter and will at the same time return the certificate with an endorsement showing the action taken. The Tahsildar, after making a report to the Deputy Commissioner for collection of revenue in another tahsil, must give timely information of any recoveries made in his tahsil, subsequent to the date of his report, in order to guard against a demand being collected twice over.

7. In order to facilitate the comparison of the departmental accounts with those of the treasury and the preparation of tautzis, the tahsil wasil-baki-navis will maintain a general classification register showing the total receipts under each head of revenue day by day. A copy of the daily totals made in it will be sent along with the monthly tautzis to the Deputy Commissioner every month in support of the figures of receipts shown against each side head of the various tautzis. Local peculiarities render it undesirable to prescribe the form of classification register for the province as a whole, and the exact details must be prescribed by the Commissioner of the division for each district. A sample of such a register in two parts is given in form IV, but it may be found possible to omit some columns in some districts, while in others columns may have to be sub-divided or additional columns prescribed. The wasil-baki-navis will also maintain in form IV-A a register of adjustment of advance collections of land revenue and cesses. From this latter register will be obtained the details of advance collections and their adjustment for entry in the tautzi of collection of land revenue and cesses in form A-5. Any amount received in excess of the first kist should be credited towards the second kist and only that amount which is in excess of both the kists should be shown as advance collection.

8. The ordinary monthly tautzis are mainly intended to enable controlling officers to check the departmental figures with the treasury returns, and hardly afford the Deputy Commissioner sufficient information regarding the action of Tahsildars in collecting revenue. For this purpose a simplified tautzi in form V, showing the demand outstanding on account of revenue of all kinds and the collections during the fortnight, should be submitted by Tahsildars on the 15th and last day of each month. The Deputy Commissioner should carefully examine these, and issue such instructions to Tahsildars as may seem necessary, to secure prompt realizations of arrears.

PART II.—SPECIAL INSTRUCTIONS REGARDING LAND REVENUE

9. Land revenue receipts fall under three heads—

A.—Ordinary land revenue on the roll,—fixed collections of the treasury accounts.

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B.—Ordinary land revenue not on the roll,—raiyatwari collections and fluctuating collections of the treasury accounts.

C.—Miscellaneous land revenue.

10. Ordinary land revenue on the roll consists of—

- (1) the jamas or quit-rents of all malguzari villages as fixed at settlement;
- (2) the jamas of all lapsed or resumed muafi or ubari grants brought on the roll before the commencement of the year, as sanctioned by the Commissioner, whether such amount corresponds with or differs from the jama entered in the settlement record;
- (3) the jamas of all villages leased for a term of years, including villages farmed out in process of recovery of arrears of revenue;
- (4) zamindari takolis.

11. The demand on account of malguzari and zamindari villages is fixed at settlement for a term of years. Intermediate changes in this demand may occur owing chiefly to (1) the lapse

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account are services taken from outside persons in connection with the attachment of movable property to be allowed to go unpaid. Any money recovered must be first credited to the cost of the process or other attachment charges, and only the balance is to be taken to account of the arrear. Details of the demand on account of such fees and charges and of their recovery are entered in the register in form II, a separate section being set aside for each head of revenue. The Tahsildar will submit on the 3rd of the month statements of collection and demand on this account for each head of revenue separately in form III.

The cost of processes will be credited to treasury accounts head "XVI-A—Law and Justice" against the minor head "*Court-fees realized in cash.*" The stamp duty, if any, will be similarly credited under head "IV—Stamps" against the minor head "*Duty on impressing documents.*" Attachment charges will on recovery be taken towards the recoupment of the naib-nazir's permanent advance. The naib-nazir should keep a khatawar register, as for civil processes, for all costs thus incurred. When the animals or goods are finally disposed of, he will adjust the advance, which will then, and not till then, be shown as expenditure in the cash-book and in form II. Payment will not be made to a *sipurddar* until the property is finally disposed of, and the amount will come on to the cash-book and on to form II then and there. The khationi should show the demand in respect of warrant fees, cost of attachment, etc., so that the wasil-baki-navis may see at a glance what the defaulter has to pay.

Any irrecoverable items may be remitted under the sanction of the Deputy Commissioner.

6. If the arrear cannot conveniently be recovered in the tahsil where it is due, the Tahsildar should report the fact to the Sub-Divisional Officer, stating where the defaulter resides. If he is a resident of another tahsil in the same district, and the Sub-Divisional Officer approves, this report will be forwarded to the Tahsildar of that tahsil, who will take action thereon as though the arrear were due in his own tahsil. Any money recovered by him, other than on account of process-fees, will be remitted to the headquarters wasil-baki-navis by tahsil cash order, and will be dealt with under paragraph 3 above.

If the demand is to be recovered in another district, the Deputy Commissioner will issue a certificate under the Revenue Recovery Act, 1890, to the Collector of that district. The latter officer will recover the arrear as though it had fallen due in his district. He will remit the amount collected, after deducting the cost of processes, to the Collector issuing the certificate, by a remittance transfer receipt granted under paragraph 143 (a) (1) of the Civil Account Code, and will at the same time return the certificate with an endorsement of the result of the action taken. The Tahsildar, after making a report to the Deputy Commissioner for collection of revenue in another tahsil, must give timely information of any recoveries made in his tahsil, subsequent to the date of his report, in order to guard against a demand being collected twice over.

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7. In order to facilitate the comparison of the departmental accounts with those of the treasury and the preparation of tauzis, the tahsil wasil-baki-navis will maintain a general classification register showing the total receipts under each head of revenue day by day. Local peculiarities render it undesirable to prescribe the form of classification register for the province as a whole, and the exact details must be prescribed by the Commissioner of the division for each district. A sample of such a register in two parts is given in form IV, but it may be found possible to omit some columns in some districts, while in others columns may have to be sub-divided or additional columns prescribed. The wasil-baki-navis will also maintain in form IV-A a register of adjustment of advance collections of land revenue and cesses. From this latter register will be obtained the details of advance collections and their adjustment for entry in the tauzi of collection of land revenue and cesses in form A-5.

8. The ordinary monthly tauzis are mainly intended to enable controlling officers to check the departmental figures with the treasury returns, and hardly afford the Deputy Commissioner sufficient information regarding the action of Tahsildars in collecting revenue. For this purpose a simplified tauzi in form V, showing the demand outstanding on account of revenue of all kinds and the collections during the fortnight, should be submitted by Tahsildars on the 15th and last day of each month. The Deputy Commissioner should carefully examine these, and issue such instructions to Tahsildars, as may seem necessary, to secure prompt realizations of arrears.

PART II.—SPECIAL INSTRUCTIONS REGARDING LAND REVENUE

9. Land revenue receipts fall under three heads—

- A.—Ordinary land revenue on the roll,—fixed collections of the treasury accounts.
- B.—Ordinary land revenue not on the roll,—raiyatwari collections and fluctuating collections of the treasury accounts.
- C.—Miscellaneous land revenue.

10. Ordinary land revenue on the roll consists of—

- (1) the jamas or quit-rents of all malguzari villages as fixed at settlement;
- (2) the jamas of all lapsed or resumed muafi or ubari grants brought on the roll before the commencement of the year, as sanctioned by the Commissioner, whether such amount corresponds with or differs from the jama entered in the settlement record;
- (3) the jamas of all villages leased for a term of years, including villages farmed out in process of recovery of arrears of revenue;
- (4) zamindari takolis.

11. The demand on account of malguzari and zamindari villages is fixed at settlement for a term of years. Intermediate changes in this demand may occur owing chiefly to (1) the lapse

**Amendment to the Central Provinces Revenue Manual,
Volume II**

No. 43, dated Nagpur, the 14th February 1935.

REVENUE BOOK CIRCULAR I-1

PAGE 4

Add the following after the first sentence of paragraph 7:—

" A copy of the daily totals made in it will be sent along with the monthly tautis to the Deputy Commissioner every month in support of the figures of receipts shown against each side head of the various tautis."

[No. 43, dated the 14th February 1935.]

H. L. VARMA,

*Under Secretary to Government,
Central Provinces.*

GPN—2474—RS—19-2-35—1,000.

Amendment to the Central Provinces Revenue Manual, Volume II

No. 38, dated Nagpur, the 24th November 1934.

REVENUE BOOK CIRCULAR I-1

PAGE 4

At the end of paragraph 7, add the following :—

“Any amount received in excess of the first kist should be credited towards the second kist and only that amount which is in excess of both the kists should be shown as advance collection.”

[No. 38, dated the 24th November 1934.]

H. L. VARMA,

Under Secretary to Government,

Central Provinces.

GPN—1803—RS—30-11-34—1,000.

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or resumption of muafi or ubari grants and the consequent addition of the revenue assessed on them, or (2) the acquisition of land for public purposes and the remission of revenue to a proportionate extent. In the former case changes can be made only with the sanction of the Commissioner; in the latter the sanction of the Deputy Commissioner will suffice.

The duty of stating the demand to be collected each year will rest with the Deputy Commissioner, who will maintain a standard kistbandi in form A-1.

The first line of figures in the statement will be the demand as finally announced by the Settlement Officer: the details of kists should correspond with the figures furnished by that officer and should be verified as correct by the Deputy Commissioner, who should initial the entry. Subsequent changes will be entered as sanctioned from time to time, and initialled by the Deputy Commissioner after reference to the orders sanctioning them. The net results of all changes will be brought forward in the beginning of each October.

For villages where no change has been made, no fresh entries will be required, the existing demand standing good for succeeding years unless and until some change is made. Villages not near a large town or road, and containing no muafi holdings, in which, therefore, changes are likely to be of very rare occurrence, should be allotted half a page. Villages in which mahals are numerous or changes are likely to be frequent, may require two pages at least left free for the record of changes.

A separate volume of the standard kistbandi will be maintained in the district office for each tahsil.

An abstract on the last page should be entered in the tahsil copy showing the totals for that tahsil, and in the district copy showing the totals of all the tahsils.

The headquarters wasil-baki-navis will also maintain a register in form A-2 showing the changes in demand in each mahal in the tahsil. It will be the duty of the Assistant Superintendent to see that the entries in the register are brought on to the standard kistbandi.

12. The Commissioner is responsible that no changes are made in the kistbandi without proper sanction and that the demand on account of land revenue is correctly stated in the tauzi and recovered in full. For this purpose a register in form A-2 will be maintained in the Commissioner's office. The original entries in this register will consist of the totals for each tahsil by kists as fixed at settlement. These figures will be supplied by the Deputy Commissioner. Subsequent changes in the demand on account of any village in the division will be entered as sanctioned from time to time by the Governor in Council or Commissioner, or reported by the Deputy Commissioner, as the case may be. Deputy Commissioners will submit to the Commissioner by the 15th October a copy of the entries in register A-2 showing the demand for the ensuing year, and this will be checked with the register maintained in the Commissioner's office, and any discrepancies reconciled.

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PAGE 5

Delete paragraph 12 of the circular and renumber subsequent paragraphs.

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13. A kistbandi in form A-1 will be maintained in each tahsili. The first kistbandi will be furnished by the Deputy Commissioner. On the 15th October of each subsequent year the Deputy Commissioner will forward to each Tahsildar a mahalwar statement showing all changes to be made in the demand in form A-2. The Tahsildar will cause the necessary entries to be made in his copy of the standard kistbandi and file the mahalwar statement in his office for record.

14. On completion of the kistbandi, the wasil-baki-navis will prepare the khationi in form A-3 for each mahal, showing the demand for the current year, and any surplus payments that have yet to be adjusted; if any arrears are outstanding and are entered in a previous register, he will enter a reference to the year for which arrears are outstanding. No entries are made against the heads "Suspended" or "Unsuspended" unless suspensions have been actually ordered. The Tahsildar will see that the register is ready by the 1st December at the latest.

The register covers four years. For each year space is provided in which to enter the collections on current account and subsequent collections on account of any arrears due at the close of the year. Instructions for filling in the khationi are appended to form A-3.

Payments made on account of any mahal shall be taken to account, firstly, in settlement of arrears due on that mahal, secondly, in settlement of the demand due on account of cesses, and, lastly, in settlement of the current year's demand on account of land revenue, provided that the Commissioner of the division may, under special circumstances, direct that payments be taken first in settlement of the current demand on account of cesses and land revenue. But in villages held, under section 128 (c) of the Land Revenue Act, under direct management for the payment of arrears of land revenue, the surplus profits, after defraying the cost of attachment and management, are to be applied first to the payment of the current revenue demand and cesses and then to discharging the arrears on account of which the attachment was made.

15. The circumstances which cause unpunctuality in the payment of land revenue are too diverse to be formulated, and revenue officers must rely on their own judgment in deciding which of the various processes permitted by law should be adopted for the recovery of an arrear.

The following instructions may, however, prove useful:—

- (a) Notices of demand should generally be issued in the case of persons who are ordinarily punctual payers, and who may therefore fairly be given a warning before a process of arrest or attachment is issued.

The issue of informal notices or *hukumnamas* should be discouraged. Malguzars are, for the most part, well aware of the dates on which their payments fall due, and the effect of such informal notice is to induce them to delay payment, as they know that they will receive a notice free of cost before any measures are taken against them as defaulters.

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- (b) The issue of a warrant of arrest is ordinarily only appropriate in the case of a malguzar who is a habitual defaulter, not from lack of means but from carelessness or contumacy. In such cases arrest may serve to prevent unpunctuality in future, as well as to compel payment at the time.
- (c) Usually a warrant of attachment of movable property is the most appropriate form of process. It is generally as efficacious as a warrant of arrest, and it causes less trouble to the defaulter.
- (d) Revenue chaprassis employed in executing warrants of attachment of movable property are forbidden to accept arrears in cash. It is most necessary to maintain the responsibility of malguzars for themselves paying their land revenue into the treasury, and the tahsil chaprassi establishment is not to be used as a collecting staff. In order, however, to obviate unnecessary trouble in connection with the attachment of movable property, it is directed that when a warrant of attachment has been issued, and the defaulter produces the arrear and in the presence of the serving officer despatches it to the treasury or to the nearest post office, the warrant need not be executed. If the defaulter produces a respectable *sipurddar*, the attached property need not be taken to the tahsili.
- (e) When movable property has been attached for an arrear of land revenue, application should be made forthwith for the sanction of Revenue officers authorized by rule IV-B of the rules promulgated under Notification No. 16, dated the 1st September 1917, to sell it, the period of fifteen days required by rule 68 of Order XXI of the first schedule of the Civil Procedure Code, Act V of 1908, being in each case observed before sale actually takes place. The object of the attachment is not to frighten the defaulter into paying, but to realize the arrear by distress and sale.

15-A. In mahals consisting of more than one patti the sadar lambardar collects the land revenue from the lambardars and is responsible for its payment to Government. If lambardars default in payment the remedy of sadar lambardar lies in applying to a Revenue Officer under section 157 of the Land Revenue Act for recovery of the amount. This procedure, however, can only be used after the sadar lambardar has paid the revenue due from the defaulter from his own pocket. Where the practice of lambardars withholding payment till after the due date is common this may be a source of some hardship to sadar lambardars. In order to check any such tendency Revenue Officers should enforce in suitable cases the provisions of section 157 (3) as regards the recovery of costs and interest. In case of persistent default a penal rate of interest might well be

I-I.—Collection and account of land revenue and cesses]

imposed, or the lambardar may be removed from his office under section 189 (c) read with section 188 (1) (a) of the Land Revenue Act. The proper use of these provisions should do much to remove any real grievance of the sadar lambardars.

16. While unpunctuality in payment should be checked as far as possible, any attempt to force the payment of revenue before the due date is equally to be deprecated. Such payments are often said to be voluntary and made without compulsion, but even where this is the case they are undesirable and should be discouraged.

17. In order to accelerate collections a mahalwar list should be maintained in each tahsil showing the processes which it has been necessary to issue in order to realize the land revenue. This list should be prepared in form A-4, and the various processes issued in each case should be entered in it at the time of issue.

The Tahsildar should overhaul the register in October at the close of each revenue year in order to keep his knowledge of persistent defaulters up to date.

Mahals should be arranged alphabetically. The name of the lambardar need not be entered, but if a mahal has changed hands during the year, the previous entries against it should be crossed out in red ink, so as to have a clean score against the new lambardar.

From an examination of this register, a new Tahsildar can at once see which malguzars are habitual defaulters, and he can direct the issue of a more severe form of process than a notice of demand, which latter would probably fail to secure the payment of the arrear.

18. In order to enable the Commissioner to control the collection and account of land revenue, the Deputy Commissioner will submit on the 10th of each month a tauzi in form A-5, the details for each tahsil being furnished by Tahsildars in the same form by the 3rd of the month. This tauzi will show the details of the demand and collection on account of land revenue and cesses. The Commissioner of the division will receive a monthly statement of receipts, except cesses, according to the treasury accounts from the Accountant General and will be responsible for the reconciliation of any discrepancies between the two accounts.

19. Ordinary land revenue not on the roll consists chiefly of the following receipts:—

- (1) Raiyatwari revenue.
- (2) Revenue of lapsed or resumed muafi or ubari grants collected previously to being brought on the roll.
- (3) Income from malik-makbuza escheats, where settlement has not been made with the malguzar and where the demand has not been brought on the roll.
- (4) Receipts from outright sales of malik-makbuza escheats and milkiyat-sarkar plots.

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In line 3 of present paragraph 18 of the circular *after* the words and figure "in form A-5" *insert* the words "with a brief memorandum explaining the variations therein".

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At the end of the first sub-paragraph of paragraph 17 *add* the following :—

"In respect of the absentee malguzars residing in tahsils other than those in which their villages are situated, the Tahsildars of the tahsils in which their land revenue is realized under paragraph 6 should maintain a similar list of the processes issued against them. For this purpose separate pages should be allotted at the end of the entries for the tahsil proper with a distinctive heading 'Processes issued at the instance of other Tahsildars'."

**Amendment to the Central Provinces Revenue Manual,
Volume II—R. B. C. V-1**

(Issued under Endorsement No. 46, dated the 2nd March 1935.)

No. 66, dated Nagpur, the 25th May 1936.

PAGE 9

Substitute the following for items (1) to (6) of punishments given in paragraph 27 of the circular :—

- (1) Censure.
- (2) Withholding increments or promotion, including stoppage at an efficiency bar.
- (3) Reduce to a lower post or time-scale, or to a lower stage in a time-scale.
- (4) Recover from pay of the whole or part of any pecuniary loss caused to Government by negligence or breach of orders.
- (5) Suspend.
- (6) Remove from service which does not disqualify from future employment.
- (7) Dismiss from service which ordinarily disqualifies from future employment.

Explanation.—The discharge of a person appointed on probation during the period of probation does not amount to removal or dismissal within the meaning of this rule."

S. SANYAL,
*Under Secretary to Government,
Central Provinces.*

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[I-1.—Collection and account of land revenue and cesses

Items (2), (3) and (4) are classed as fluctuating collections in the treasury accounts.

Besides these main heads there are also a few other sources of income of only local importance, such as the receipts from the Burha nazul forest in the Balaghat district.

20. The receipts from raiyatwari revenue are in many districts of great importance, and the statement of the demand on their account and the collection of the revenue require special treatment.

The main principles followed are—

- (1) The demand is settled raiyat by raiyat, as each individual is personally responsible for the revenue and arrears due on his holding.
- (2) The patwari is responsible for the maintenance of the detailed accounts of demand, collection and arrears on account of all occupied numbers in the raiyatwari villages of his circle.
- (3) The total payments are credited into the treasury, the patel, who is the Government agent for collection, receiving a percentage on the money which he has succeeded in collecting.

21. Allotment of land is made on a definite system by the Deputy Commissioner or Settlement Officer on direct application by the raiyat or through the patel or, in special cases, through a revenue inspector or other suitable agency, under the rules framed under section 211 of the Land Revenue Act, and unauthorized cultivation is prohibited. The raiyat under section 215 (1) of the Act is legally responsible for the payment of the land revenue assessed on his survey number, unless he has given notice of relinquishment in accordance with the rules made under that section, such notice taking effect from the commencement of the agricultural year next following; but it is frequently found in practice that notice of relinquishment is not given. The raiyat merely absconds, leaving arrears of revenue as well as current demand unpaid, and these items are usually irrecoverable.

Sub-Divisional Officers have the power to write off arrears arising from the following causes:—

- (i) The raiyat absconding and abandoning the holding.
- (ii) The death of the raiyat without heirs.
- (iii) The poverty of the raiyat, provided that he has been ejected from, or has surrendered, the holding.

Proposals to remit raiyatwari arrears for any other reasons must be reported for the orders of the Commissioner.

22. The preparation of the detailed kistbandi khationi is the duty of the patwari.

The patwari will go round all survey numbers in the month of November and prepare in form B-1 a kistbandi khationi asamiwar for each raiyatwari village by the 15th of December.

I-1.—Collection and account of land revenue and cesses]

The kistbandi will comprise entries—

- (1) for all holdings including abadi baris assessed to revenue in the occupation of raiyats at the beginning of the agricultural year;
- (2) for holdings newly allotted for the first time in the year previous to the 1st July;
- (3) for all relinquished holdings which have been re-allotted up to the end of October, if actually cultivated. At the end the patwari should enter the totals of columns 6 and 7 for the whole village against the side-heads 1st kist and 2nd kist. He should leave sufficient space between these totals to allow several entries to be made in columns 9 to 16 and 20 to 22. At the end he should note (1) newly allotted survey numbers, (2) all survey numbers held on *pagras*, that is, free of revenue or on a reduced revenue for a term of years sufficient to allow the land to be brought under cultivation, with the amount of revenue assessed and released and the year in which the *pagras* will expire.

23. Any cultivator found in unauthorized possession of any survey number or numbers will also be brought on the kistbandi, and the case will be reported at once by the patwari to his revenue inspector, who will report the fact to the Tahsildar. The Tahsildar, after making such inquiry as may be necessary, will report the case to the Sub-Divisional Officer for orders.

24. The importance of checking this work on the spot cannot be too much insisted on, and revenue inspectors should be required to check about 33 per cent of the entries in each village, while Tahsildars and their Naibs should also arrange to visit the villages while the kistbandis are being prepared.

25. As soon as the kistbandi in form B-1 is ready for all raiyatwari villages in the circle, its abstract, *i.e.*, the total for each village, should be entered by the patwari in the kistbandi mauzawar in form B-2 and submitted to the Tahsildar through the revenue inspector. The kistbandi must reach the tahsili by the 1st January.

The asamiwar kistbandi khationi in form B-1 of the previous year should be deposited in the tahsili by the 1st of February. The patwari will forward it through the revenue inspector after noting at the foot of it in red ink all the changes that have occurred since it was prepared; the revenue inspector will send it on after comparing it with the current year's asamiwar kistbandi and recording on it a certificate of comparison to the effect that all changes have been duly brought forward. On receipt of the asamiwar kistbandi in the tahsili, the Tahsildar should cause 10 per cent of the entries in it to be compared with the register of survey numbers occupied and unoccupied and take steps to reconcile any discrepancies noticed.

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26. On receipt of the mauzawar kistbandi B-2 in the tahsili, the wasil-baki-navis will carefully compare and check the—

- (1) numbers relinquished, area, revenue;
- (2) numbers allotted, area, revenue;
- (3) details of *pagras*;

with the register of survey numbers occupied and unoccupied.

This register is prepared at settlement by the Settlement Officer in form A-50 on schedule No. XX—(a) Revenue—Vernacular. It is made over to the Tahsildar on the completion of the settlement, and the Tahsildar is responsible for keeping it up to date. As the papers regarding the allotment or relinquishment of all survey numbers pass through the tahsil, the necessary entries regarding each survey number should be made. When a *pagras* is approved in the case of any number, the details should be entered below the name of the occupant and should be repeated each year until the full revenue is payable. So maintained, the register will show at any time the amount of revenue due from the village. The wasil-baki-navis will check the “last year’s demand” with the tahsil kistbandi of the previous year and verify the figures in columns 14 to 16 of form B-2. He will also check the details of all survey numbers held on *pagras*.

27. After checking the kistbandi form B-2 as above, the wasil-baki-navis will prepare a consolidated kistbandi mauzawar for the whole tahsil in form B-3 which will be submitted by the Tahsildar to the Deputy Commissioner by the 1st March. These kistbandis will be filed in the Deputy Commissioner’s office. From form B-2 the wasil-baki-navis will prepare, in form B-4, the kistbandi khationi mauzawar for keeping the account of collections.

28. As soon as the kistbandi asamiwar is ready in form B-1, the patwari will furnish the patel with a list in form B-5 to enable him to make collections accordingly. This statement will include assessment on abadi baris. As far as it is possible, the patel must enter against the name of each raiyat on the list the date and amount of collection as it is made.

29. In every village, unless payment has been ordered to be made direct by the raiyats into the Government treasury, as is sometimes done in the vicinity of large towns, a patel should be appointed through whom the raiyats will pay their revenue; he will receive a commission on all revenue collected by him as a recompense for his trouble. He is not, however, in any way responsible for arrears, and in case of default action must be taken not against the patel but against the defaulter. It is, therefore, necessary to localize arrears, and the demand and collections are shown holding by holding and not village by village.

When the patwari goes to the village he must inquire which raiyats have made payments, and fill up entries in his kistbandi asamiwar form B-1, and the raiyats’ rasid bahis. On the completion of this, the patwari will draw up the treasury remittance chalan in Part I of form B-6 and also write up Part II of the same form, entering in the latter the names of raiyats and the details

I-1.—Collection and account of land revenue and cesses]

of revenue and cesses paid by each, and hand them over to the patel who will take them with the money to the tahsili for credit into the treasury. The patel will also collect the miscellaneous revenue due in raiyatwari villages from tile-makers, melon-growers, etc., and pay it into the treasury after deducting his usual commission.

The patel must always be provided with a sufficient supply of treasury chalan forms.

30. On arrival at the tahsili the patel will show the treasury chalan to the wasil-baki-navis who will return it after entering the collection in lump in his kistbandi khationi mauzawar, form B-4, and will at the same time inform the patel of the exact amount due, after deducting the patel's commission from the revenue. The patel will credit the amount due into the treasury, the treasury remittance chalan in Part I being left at the treasury, and return to the village with Part II of the form containing asamiwar details after obtaining on it the acknowledgment of the Sub-treasury Officer and the Tahsildar. He will show Part II of the form to the patwari who will fill up columns 14 to 16 in his kistbandi, form B-1, and also note collections in columns 7 and 8 or 12 and 13 of the patel's list of demand in form B-5.

31. If a patel does not go to the tahsili but sends a remittance by revenue money-order, the patwari will note collections in columns 9 to 13 or 20 to 22 in his kistbandi, form B-1, and fill up the year, the kist and the total of revenue and cesses on the reverse of the money-order chalan for the information of the wasil-baki-navis in the subjoined form.

Name of village.	Year.	First kist.		Total.	Second kist.		Total.
		Revenue.	Cesses.		Revenue.	Cesses.	
1	2	3	4	5	6	7	8

Only the net amount due, less the patel's commission, will be remitted, as explained in paragraph 36. On receipt of the postal acknowledgment, the patwari will fill up columns 14 to 16 in his kistbandi, form B-1, and also note collections in columns 7 and 8 or 12 and 13 of the patel's list of demand, form B-5.

32. While on tour, the Tahsildar, the Naib-Tahsildar and the revenue inspector should carefully check the patwari's kistbandi khationi and the raiyats' rasid bahis in the following manner :—

- (a) Compare kistbandi form B-1 with the khasra to see if any raiyat has been omitted.

[I-1.—Collection and account of land revenue and cesses

- (b) Compare with the entries of collection on the reverse of the treasury chalan—
- (1) entries of collection in the patwari's kistbandi khationi asamiwar, form B-1;
 - (2) entries of collection in the patel's list of demand, form B-5;
 - (3) entries of collection in the raiyats' rasid bahis.

They will date and sign the kistbandi and the rasid bahis in token of their check and will also take such steps on the spot as may be necessary to collect the arrears.

33. Under section 124 of the Land Revenue Act and notification No. 7 of the 1st September 1917, the date of payment of land revenue by Government raiyats to patels in raiyatwari villages has been fixed so as, in most cases, to coincide with the date of payment of rent by tenants in malguzari villages. Patels should ordinarily be allowed one month from this date in which to collect and pay the revenue into the treasury, so that the date for crediting payments into the treasury will, in most cases, coincide with the date fixed for the payment of land revenue of malguzari villages. All payments made to the patel by raiyats must invariably be credited into the treasury within one month.

After the expiry of one month from the date on which the kists are due from raiyats, the patwari will draw up in form B-7 a list of defaulters and submit it to the Tahsildar. The patwari should inquire from the patel into the whereabouts of absconding raiyats and enter information on this point in the list in order to assist the Tahsildar in making recoveries from them.

These lists will be carefully preserved in the tahsili and action taken thereon by the Tahsildar from time to time to collect the arrears.

All such direct collections must be noted by the wasil-baki-navis in form B-7, and their details communicated to the patwari to enable him to complete his entries in the kistbandi khationi in form B-5, and in the raiyats' rasid bahis.

31. If a patel sends any amount of arrear collections to the tahsili by revenue money-order, he must inform the patwari, who will write up the money-order chalan as in paragraph 30 and will also give the necessary details to the wasil-baki-navis to enable him to complete his entries in the defaulters' form B-7.

The instructions about the payment of land revenue and rent by revenue and rent money-orders are printed in appendices A and B respectively.

35. The commission payable to the patel is calculated on the revenue payments made by the patel into the treasury—

- (a) on account of land held by raiyats,
- (b) on account of land held by himself.

The rate of commission is ordinarily fixed by the Settlement Officer at settlement as follows:—

- one anna in the rupee as the minimum,
- two annas in the rupee as ordinary, and
- three annas in the rupee as the maximum.

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For villages established during the currency of a settlement the Deputy Commissioner will fix the commission. In special cases, whether at settlement or at other times, Commissioners of divisions may sanction a rate not exceeding four annas, and the commission payable to watandari patels will always be fixed by the Commissioner, subject to a maximum of four annas. No commission will be paid on cesses.

36. The chalan used for the payment of land revenue by patels and of commission to them shows the gross revenue and cesses, the rate and amount of commission allowed, the net payments into the treasury, *i.e.*, gross payments *minus* commission, and the patel's acknowledgment of the commission received. As stated in paragraph 30, one copy of the chalan will be retained in the treasury, and the other will be returned, duly attested, to the patel. A consolidated voucher of all commission paid in form B-8 will be submitted to the Accountant General with the treasury accounts.

Every payment of land revenue made by the patel and the amount of commission will be entered in form B-4. If payment is direct, the amount of commission is, as stated above, deducted in crediting the collections. If payment is by money-order, it is only necessary that the patel should remit the net amount due. Further procedure in such a case is described in paragraph 31.

37. For each raiyatwari village the forms used in the tahsil should be stitched together and the papers bound up into volumes of convenient size.

38. A tauzi of collections of revenue will be sent in form A-5 by the 3rd of each month. The demand on account of land revenue will not be shown in the tauzi as being due until one month after the date fixed for its payment by Government raiyats to patels, this interval being ordinarily allowed to patels for collecting the revenue due from Government raiyats (see paragraph 33). A foot-note showing the total amount on account of drawback paid to patels during each month should be added to form A-5. From the statement in form A-5 the Deputy Commissioner will prepare consolidated returns in the same form, giving details by tahsils and will endorse on it the total amounts paid on account of commission and the amounts remaining to be paid. This return should be forwarded to the Commissioner by the 10th of the months. The Commissioner will receive from the Accountant General every month, a statement showing (a) the total collections on account of raiyatwari cultivation and (b) the total payments on account of commission. The departmental returns will be checked with these in the Commissioner's office, and any discrepancies reconciled.

39. No patwari shall collect or retain with him any amount on account of revenue and cesses.

40. No majmua rasid bahian will be maintained for any raiyatwari village.

**Amendment to the Central Provinces Revenue Manual,
Volume II (Edition of 1932)**

No. 77, dated Nagpur, the 18th January 1937.

REVENUE BOOK CIRCULAR I-1

PAGE 15

After paragraph 44, insert the following as paragraph 44-A:—

“44-A. The wasil-baki-navis, with the help of the nazul surveyor, will compare the court registers with the premium register (Form I as prescribed in paragraph 32 of Revenue Book Circular IV-1) quarterly and will make a note to that effect in the court registers. He will also compare these registers with the general classification register. This check will be carried out under the supervision of the nazul officer.”

S. SANYAL,

*Under Secretary to Government,
Central Provinces.*

[I-1.—Collection and account of land revenue and cesses

41. The other receipts credited to land revenue not on the roll are of less importance, and a similar procedure is sufficient in their case.

In some cases, the demand is fixed before the commencement of the year, but the exact demand on account of many of the items cannot be determined in advance.

No detailed kistbandi is therefore possible, but an estimate based on the actuals for the past three years should be prepared in form C-1 for each tahsil.

42. Collections will be brought to account in the khationi form C-2. This provides for the record of the demand as it arises, and of the collections as they are made. Separate sections should be allotted for each head of revenue, and at the close of the year a line should be ruled across the page, and the entries of the next year on account of the same head of revenue commenced, any arrears due for previous years being brought forward. A fresh register will thus not be required each year.

43. On the 3rd of each month the Tahsildar will submit a tauzi in form C-3 to the Deputy Commissioner, separate details being given for each head of revenue.

The Deputy Commissioner will have a consolidated tauzi for the whole district prepared in the same form, and will forward a copy of it to the Commissioner by the 10th of each month. This will be checked in the Commissioner's office with the statement of receipts furnished by the Accountant General, and any discrepancies reconciled.

The amount of the receipts should be checked with the estimate in form C-1, and inquiry should be made into any great variation under any head.

44. Miscellaneous land revenue includes receipts of various descriptions. No exact definition is possible, but the following list includes most items:—

The general heads adopted are—

- (1) Receipts from mines and quarries which are not situated in Government forest.
- (2) Mutations fees.
- (3) Revenue record-room receipts.
- (4) Fines and forfeitures of revenue courts.
- (5) Others, *e.g.*—
 - (a) Rents of railway class C and; of land relinquished by railways; of roadside cultivation, etc.
 - (b) Receipts from orchards, groves, etc., which are not nazul; from the sale of forest produce confiscated under section 202 of the Land Revenue Act, etc.
 - (c) Half of the sale-proceeds of tents and old furniture and of the diet-money of Government servants in the Land Revenue Department.

[1.—Collection and account of land revenue and cesses]

45. The instructions contained in paragraphs 41 to 43 govern the collection of miscellaneous land revenue, the same registers and returns being used.

Deputy Commissioners have the power of remitting irrecoverable arrears of miscellaneous land revenue except arrears of revenue due on mines when the amount does not exceed Rs. 500. Proposals to remit miscellaneous land revenue exceeding Rs. 500 must be submitted for the orders of the Commissioner who will sanction them and report the amounts remitted for the information of the Local Government. In the case of arrears of revenue due on mines, the Commissioner is authorized to sanction remission of arrears not exceeding Rs. 1,000 in any one case, but proposals to remit in excess of Rs. 1,000 must be reported for the order of the Governor in Council.

46. In order to enable the Tahsildar to recover any fines that may be inflicted under the penal sections of the Land Revenue Act, the Revenue Officer ordering a fine will enter it in the prescribed register of fines in form D and, whether the fine be paid or not, will send a statement of the amount to be recovered to the Tahsildar in whose tahsil the offender lives. On receipt of such a statement, the Tahsildar will cause the necessary entries to be made in the kistbandi khationi, form C-2, and will return the statement to the Revenue Officer issuing it, with a certificate that such entry has been made.

If the fine is paid in at the time of ordering it, the amount will be sent to the head quarters wasil-baki-navis for disposal under paragraph 3, and a note that the money has been recovered made on the statement sent to the Tahsildar.

47. The wasil-baki-navis also maintains the following registers:—

- (1) Registers prescribed in connection with the recovery of income-tax.
- (2) Detailed register of monthly excise license fee demand and collection (form G-2, page 203, of the Excise Manual, Volume II).
- (3) Monthly abstract register of license fee collections on account of current and previous years (form G-3, page 204, of the Excise Manual, Volume II).
- (4) Account and purchase of stationery in the local market (appendix D, rule 4, of the Stationery Rules).
- (5) Stock book of stationery (appendix F, rules 23 and 26 of Stationery Rules).
- (6) Stock list of vernacular forms.
- (7) Demand register for permanently leased nazul land.
- (8) Demand register for temporarily leased nazul land.

48. Cesses are recoverable under sections 48 and 49 of the Local Self-Government Act, II of 1920, and the rules made thereunder.

**Amendment to Central Provinces Revenue Manual
Volume II**

No. 32, dated Nagpur, the 10th July 1934.

REVENUE BOOK CIRCULAR I-1

PAGE 16

Delete entry No. (1) under paragraph 47 and renumber other entries as (1) to (7).

H. L. VARMA,
*Under Secretary to Government,
Central Provinces.*

GPN-715-RS-16-7-34-1,005.

**Amendment to Central Provinces Revenue Book Circular I—1
of Central Provinces Revenue Manual, Volume II**

No. 50, dated Nagpur, the 7th September 1935.

PAGE 16

*Delete entry No. 2 under paragraph 47 and renumber
entries (3) to (7) as (2) to (6).*

[No 50, dated the 7th September 1935.]

H. L. VARMA,
*Under Secretary to Government,
Central Provinces*

REVENUE BOOK CIRCULAR

SECTION I—SERIAL No. 2

SUBJECT.—*Instructions regarding revenue-free or quit-rent grants.*

In every district office a complete printed register of revenue-free and quit-rent grants in the district shall be maintained in form A. A separate portion of the register will be set apart for each tahsil, divided into four sections for the separate entry of the four classes of grants—

A.—For life or lives.

B.—For a fixed period.

C.—Subject to definite and particular conditions.

D.—Subject to indefinite conditions, or to none at all.

In making entries under these heads, the order to be followed should be—

I.—Whole villages.

II.—Parts of villages.

III.—Plots.

A copy of this register for each district of the division will also be kept in the Commissioner's office.

NOTE.—Lands such as roads and sites of hospitals, dispensaries and schools and the like which yield no return to private individuals and are devoted to public purposes, may, so long as they are utilized for the purposes of the character indicated be exempted from assessment of land revenue under orders of the Local Government. No record of such grants need be maintained in the muafi register of the district. Government of India, Department of Revenue and Agriculture, letter No. 660-277 d. 2-8-11.

2. A copy of the portion of the district muafi register (form A) relating to his tahsil will be maintained by the Tahsildar in each tahsil. Changes in possession will be brought to the notice of the Tahsildar through the kanungo on reports received from patwaris, or may come to light in the course of his annual verification (see paragraph 5). On becoming aware of such change or of the death of a grantee, the Tahsildar will make a detailed report as to the admissibility of the transfer or the legality of the succession, mentioning whether the conditions of the grant are continuing to be observed. The Deputy Commissioner will decide under section 103, Land Revenue Act, whether the case should be reported to the Commissioner for resumption, in which event he will open a regular resumption case under head I-5. On receipt of the order of the Deputy Commissioner or Commissioner as the case may be, the Tahsildar will enter the newly recognized occupant in column 15 of the register, and the district register will be similarly corrected.

When such changes occur in respect of a muafi which is a whole village or share, a regular mutation case must also be opened.

I-2.—Revenue-free or quit-rent grants]

3. An abstract in form B should be added at the end of the register showing the total amount of revenue alienated according to the entries as they stood at the date the register was prepared, subsequent changes being added or subtracted as they occur, and progressive totals and balances being struck.

4. The Land Revenue Act of 1917 made considerable changes in the law regarding inquiries into claims to hold free of revenue as against the Government. Section 73 of the Act gives power to the Settlement Officer to inquire into the case of any estate, mahal or land released conditionally or for a term from the payment of the whole or part of the land revenue and to fix a kamil-jama. He is also authorized to report cases, in which conditions of the grant have been transgressed direct to the Commissioner of the division for orders, without the intervention of the Deputy Commissioner, and to assess the estate, mahal or land to land revenue, if it is found that the term of the grant has expired. Under section 103 of the Act, the Deputy Commissioner is bound to make inquiry annually into all grants, and his powers of resumption are the same as those of the Settlement Officer. To avoid overlapping, the Settlement Officer should inform the Deputy Commissioner each year in what area he proposes to verify grants, and in that area the Deputy Commissioner should make no inquiry.

5. On the 1st October of each year the Deputy Commissioner should issue a general order to Tahsildars reminding them of the necessity of inquiring into these grants. A lengthy inquiry is not necessary, and the result only need be recorded.

On the 15th of September of every year, the Tahsildar should submit to the Deputy Commissioner through the Sub-Divisional Officer, a report in the sub-joined form of all cases inquired into during the last twelve months ending on the 31st August. The Deputy Commissioner should then see that those muafis not verified during the year are verified between October and January.

Serial No. of the tahsil muafi register	Results of inquiries.

Grants should be classed according to classes A, B, C and D of the register, and details should be given in all cases regarding the life of the grantee, or the alienation, either permanent or temporary, of the subject of the grant, and in the case of conditional grants, regarding the fulfilment or non-fulfilment of the conditions.

18-A

[I-2.—Collection and account
of revenue and cess

This report will be accompanied by a progress return in the
following form :—

Grants (1)	Class A (2)	Class B (3)	Class C (4)	Class D (5)
Total number of inquiries ..				
Inquired into during the year ..				
Balance for inquiry ..				

Dated

Tahsildar.

REVENUE BOOK CIRCULAR

SECTION I—SERIAL No. 2

SUBJECT.—*Instructions regarding revenue-free or quit-rent grants*

In every district office a complete printed register of revenue-free and quit-rent grants in the district shall be maintained in form A. A separate portion of the register will be set apart for each tahsil, divided into four sections for the separate entry of the four classes of grants—

A.—For life or lives.

B.—For a fixed period.

C.—Subject to definite and particular conditions.

D.—Subject to indefinite conditions, or to none at all. In making entries under these heads, the order to be followed should be—

I.—Whole villages.

II.—Parts of villages.

III.—Plots.

A copy of this register for each district of the division will also be kept in the Commissioner's office.

NOTE.—Lands such as roads and sites of hospitals, dispensaries and schools and the like which yield no return to private individuals and are devoted to public purposes, may, so long as they are utilized for the purposes of the Government, be exempted from assessment of Land Revenue under orders of the Local Government. No record of such grants need be maintained in the register of the district.

Government of India, Department of Revenue and Agriculture, letter No. 660-277-2, dated the 2nd August 1911.

2. A copy of that portion of the register relating to his tahsil will be maintained in each tahsili as a guide to the Tahsildar in his annual inquiries into grants. Changes in possession will be brought to the notice of the Tahsildar through the kanungo on reports received from patwaris and will be verified by the Tahsildar, who will then record them in column 15 of form A.

3. An abstract in form B should be added at the end of the register showing the total amount of revenue alienated according to the entries as they stood at the date the register was prepared, subsequent changes being added or subtracted as they occur, and progressive totals and balances being struck.

4. The Land Revenue Act of 1917 made considerable changes in the law regarding inquiries into claims to hold free of revenue as against the Government. Section 73 of the Act gives power to the Settlement Officer to inquire into the case of any estate, mahal or land released conditionally or for a term from the payment of the whole or part of the land revenue and to fix a kamil-jama. He is also authorized to report cases, in which conditions of the grant have been transgressed direct to the Commissioner of the division for orders, without the intervention of the Deputy Commissioner, and to assess the estate, mahal or land to land revenue, if it is found that the term of the grant has expired.

1-2.—Revenue-free or quit-rent grants]

Under section 103 of the Act, the Deputy Commissioner is bound to make inquiry annually into all grants, and his powers of resumption are the same as those of the Settlement Officer. To avoid overlapping, the Settlement Officer should inform the Deputy Commissioner each year in what area he proposes to verify grants, and in that area the Deputy Commissioner should make no inquiry.

5. On the 1st October of each year the Deputy Commissioner should issue a general order to Tahsildars reminding them of the necessity of inquiring into these grants. A lengthy inquiry is not necessary, and the result only need be recorded.

On the 15th of September every year, the Tahsildar should submit to the Deputy Commissioner through the Sub-Divisional Officer, a report in the subjoined form of all cases inquired into during the last twelve months ending on the 31st August. The Deputy Commissioner should then see that those muafis not verified during the year are verified between October and January.

Serial no. of the tahsil muafi register.	Results of inquiries.

Grants should be classed according to classes A, B, C and D of the register, and details should be given in all cases regarding the life of the grantee, or the alienation, either permanent or temporary, of the subject of the grant, and in the case of conditional grants, regarding the fulfilment or non-fulfilment of the conditions.

This report will be accompanied by a progress return in the following form :—

Grants.	Class A.	Class B.	Class C.	Class D.
1	2	3	4	5
Total number of inquiries ... Inquired into during the year ... Balance for inquiry ...				

Dated

Tahsildar.

**Amendment to Revenue Book Circular I—2 of the Central
Provinces Revenue Manual, Volume II (1932)**

No. 51, dated Nagpur, the 14th September 1935.

PAGE 19

Add the following as sub-paragraph to paragraph 5 :—

“Commuted muafis which are heritable and freely transferable and not held subject to any conditions, need not be verified every year. A separate register of such muafis shall, however, be maintained at the tahsil offices and the tahsildar shall be responsible for keeping it up to date.

[No. 51, dated the 14th September 1935.]

H. L. VARMA,
Under Secretary to Government,
Central Provinces.

**Amendment to the Central Provinces Revenue Manual, Volume II
(Edition of 1932)**

REVENUE BOOK CIRCULAR I—2

No. 69, dated Nagpur, the 22nd August 1936.

PAGES 17 AND 19

(1) For paragraph 2, substitute the following :—

“ 2. A copy of the portion of the district muafi register (Form A) relating to his tahsil will be maintained by the Tahsildar in each tahsili. Changes in possession will be brought to the notice of the Tahsildar through the kanungo on reports received from patwaris, or may come to light in the course of his annual verification (see paragraph 5). On becoming aware of such change or of the death of a grantee, the Tahsildar will make a detailed report as to the admissibility of the transfer or the legality of the succession, mentioning whether the conditions of the grant are continuing to be observed. The Deputy Commissioner will decide under section 103, Land Revenue Act whether the case should be reported to the Commissioner for resumption, in which event he will open a regular resumption case under head I—5. On receipt of the order of the Deputy Commissioner or Commissioner as the case may be, the Tahsildar will enter the newly recognized occupant in column 15 of the register, and the district register will be similarly corrected.

When such changes occur in respect of a muafi which is a whole village or share, a regular mutation case must also be opened.”

(2) Delete paragraph 6.

(No. 69, dated the 22nd August 1936).

S. SANYAL,

*Under Secretary to Government
Central Provinces.*

GPN—1301—RS—27-8-35 -1 000.

[I-2.—Revenue-free or quit-rent grants

In the past numerous cases have come to light of grants, which were liable to resumption, having remained unresumed for years. Sub-Divisional Officers must therefore keep a close check on the work of Tahsildars, and when it is found that a grant which should have been resumed has remained unresumed, the Commissioner should call for the yearly returns so as to fix the responsibility for the omission.

To facilitate the preparation of this report and return and to enable inspecting officers to see whether annual verifications are being carried out properly, the Tahsildar will maintain a check register in the form below, and will enter in the appropriate column against each entry the date of verification as it is carried out.

Register of annual verifications of revenue-free or quit-rent grants.

Serial number of grant on tahsil muafi list, patwari circle number and name of village.	Whether whole village or plot; if the latter detail of khasra numbers.	Area of grant.	Name of occupant.	Conditions of grant in brief.	Date or annual verification with Tahsildar's signature.										Changes and remarks.									
					19	19	19	19	19	19	19	19	19	19		19	19							
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6. Whenever it is reported that the grantee has died, or that possession of the land has been transferred, a separate detailed report should be made, which will form the nucleus of a resumption case.
7. Under sections 73 and 103 of the Act, the Commissioner of the division has power to decide authoritatively whether a grant shall be resumed or not, and all cases in which the conditions of any grant have been transgressed will be reported for his orders by the Settlement Officer or Deputy Commissioner, as the case may be.
8. Cases of alienation present some difficulty, and no fixed principles can be laid down. Broadly speaking, resumption will not follow an alienation, either permanent or temporary,

I-2.—Revenue-free or quit-rent grants]

provided the intention of the grant is still fulfilled. Grants in perpetuity or for more than one life were always made by the Government even though no condition was expressed, with the object of maintaining the family of the grantee in a suitable station of life. It was not intended that any holder for the time being should be able to realize the whole benefit for himself, and alienation should therefore be followed by resumptions. In the case of grants subject to loyalty and good conduct, or any similar condition of a personal nature, resumption of the grant should be ordered on transfer of the land. In other cases, the grants should be allowed to continue in favour of the transferee, provided that the conditions are fulfilled. When the Deputy Commissioner, at the instance of a civil court, sells land held on a privileged tenure, it is desirable that the purchaser should know whether or not the land, after sale, will be liable to full revenue or not. Before sale the Deputy Commissioner should therefore hold an inquiry on the point and report the case for the Commissioner's order.

9. No definite orders can be issued regarding the effect of temporary alienation of the grant by lease or usufructuary mortgage, and each case must be dealt with on its merits. An arrangement by which the grantee remains out of possession for a long term of years may defeat the object of the grant as effectually as a permanent transfer; and all transfers by usufructuary mortgage or by a lease for more than five years must be reported for the Commissioner's orders.

An exception should, however, be made in the case of quit-rent grants by commutation. In 1866 the Government allowed certain revenue-free grantees the option of exchanging their privileges for a perpetual quit-rent grant; some grantees accepted the terms, and such commutation grants are freely transferable. The privilege conceded was ordinarily the right to hold on payment of a fixed proportion of the revenue assessed on the holdings, and the actual amount of the quit-rent has not been fixed in perpetuity.

10. The following rules have been laid down by the Government of India regarding the lapse and continuance of revenue-free grants:—

(1) Except as provided hereafter, no grant of which the conditions have been defined by any general or special order of the Government of India, or by an order of the Governor in Council acting under general powers conferred by the Government of India, may be continued on lapse at the end of the term specified in the order, or otherwise modified in favour of the grantee, without the previous sanction of the Government of India.

(2) Grants for village service or for religious, charitable or other analogous institutions which, under orders passed prior to these rules by the Government of India, or by the Chief Commissioner in accordance with general powers conferred by the Government of India are resumable on the expiry of a life or lives or some other period specified in the order, may on lapse be continued by the Governor in Council without reference to

Government of India, Revenue and Agriculture Departments, resolution no. 5, dated the 26th October 1905, and their circular no. 12-328-3, dated the 17th August 1906, as amended by endorement no. 226-78-2, dated the 23rd March 1917.

[I-2.—Revenue-free or quit-rent grants

the Government of India, for such period as the service is rendered or the institution is kept up and the assignee is well behaved.

(3) Other grants which, under orders passed prior to the issue of these rules, are resumable on the expiry of a life or lives or some other period specified in the order, may be renewed by the Governor in Council without previous reference to the Government of India, for one generation after the death of the grantee or last grantee under the original order in favour of one or more of the heirs of the grantee or last grantee under the original order, and in such proportions as the Governor in Council may think fit.

Provided that—

- (i) If any portion of the grant is renewed in favour of a single person, it shall be continued to him for the period of his life or any shorter period.
- (ii) If any portion of the grant is renewed and distributed among several persons, the share of each person may be continued to him for his life or any shorter period.
- (iii) The portion of the grant renewed in favour of one person or the aggregate of the portions renewed in favour of two or more persons shall not exceed—
 - (a) Rs. 50, if the portion or aggregate of the portions of the grant renewed exceed half the sum enjoyed by the late holder, or
 - (b) Rs. 1,000, if the portion or aggregate of the portions renewed does not exceed half the sum enjoyed by the late holder.
- (4) Applications for the continuance of a grant under rules (2) and (3) should be made as soon as possible after the death of the holder. If not made within two years thereof they will be rejected, unless the delay is sufficiently explained.
- (5) Applications for the renewal of a grant should not be made unless—
 - (i) the family of the deceased holder is in destitute or greatly reduced circumstances; or
 - (ii) the members of the family are unable to support themselves; or
 - (iii) the deceased holder has rendered important public services of a special kind; or
 - (iv) there are sufficient political reasons for exceptional liberality, based upon the history of the family and its services to the State, or its position in the country, or its claims upon the compassion of the British Government by reason of misfortunes beyond the control of the survivors.
- (6) All applications for the renewal of a grant should be accompanied by a pedigree table of the family, and it should be clearly stated—
 - (i) What heirs or other relatives who depended upon him for support have been left by the deceased grantee or pensioner.

I-2.—Revenue-free or quit-rent grants]

- (ii) What means of subsistence these persons severally have.
- (iii) Whether any of them by reason of tender years, sex, or infirmity are unable to earn their own livelihood.
- (iv) In favour of which members of the family renewal is recommended, and in what shares.
- (v) As regards each member of the family in whose favour the renewal of a portion of the grant is recommended, whether it should be continued to him for life or for any shorter period.

NOTE.—For minors it will usually be efficient to continue share of boys till they reach the age 25 and of girls till they are married.

- (vi) In the case of minors, to whom their share of the grant should be payable and on what conditions, if any.
- (vii) whether the deceased holder has any special claim on Government for good services rendered which still call for recognition.

(7) When proposals are made to continue any part of a revenue-free assignment on personal grounds, Government will not ordinarily be prepared to consider favourably recommendations for the continuance of a larger share than the Governor in Council is empowered to continue.

11. All cases in which the Commissioner thinks a grant should be continued, in whole or part, as indicated in the rules in paragraph 10 above, beyond its original term, must be reported for the orders of the Governor in Council.

12. Where grants have been made for a specific purpose or subject to loyalty or good behaviour, the condition of the grant must be strictly fulfilled. Thus, in the case of grants for the maintenance of groves, or for such time as trees remain standing, the condition implies that the grove is open to the public and that dead trees are replaced. Where the condition is loyalty and good behaviour, the conviction of the holder of any cognizable criminal offence would render the grant liable to resumption.

13. When the conditions of any grant have been broken, all that the Deputy Commissioner is required to do is to report and pending final orders, no revenue will be assessed or arrears collected. Where, however, the grant is for a term or for a life or lives and the term has expired or the last person entitled to hold the estate, mahal or land has died, the Deputy Commissioner, unless he proposes to make a special recommendation in accordance with the rules contained in paragraph 10 above, will assess the revenue and collect arrears. It is important to notice, that where grants have been made to two or more persons jointly for one or more lives, and no separate shares are specified, no portion of the grant is liable to resumption until the death of the last person entitled to the privilege.

14. The holdings of Government grantees situated in estates or mahals of which the revenue has been assigned in whole or in part are liable to payment of revenue on lapse or resumption,

**[I-2.—Revenue-free or quit-re-
grants**

exactly like holdings situated in estates or mahals the revenue of which has not been assigned. There may be special reasons for holding that the revenue of the plot forms part of the assignment of the revenue of the estate or mahal, and such reasons would, of course, influence officers in deciding whether a lapse had occurred or a resumption was justified. But when once it has been decided that the revenue-free grant has lapsed, or is liable to resumption, the procedure in dealing with such plots should be the same as that followed in dealing with plots situated in estates or mahals the revenue of which has not been assigned.

15. When a grant is resumed on the death of a grantee, it will ordinarily be desirable, as a matter of grace, to levy revenue only from the second kist payable after the death of the grantee, so as to give time to his heirs to make arrangements for meeting the new demand. It may happen that the liability of a grant to resumption is not discovered at the time, and in such cases it would be hard to levy arrears, unless the holder had actively concealed the liability. Ordinarily therefore arrears for more than one year should not be collected.

16. Reports of privileged grants which have lapsed and been settled by the Deputy Commissioner, or of grants which appear liable to resumption will be submitted for the confirmation or orders of the Commissioner of the division in Form C, in duplicate, as each inquiry is completed. When the resumption of a grant is proposed, the persons in possession of the land should be called on to show cause why it should not be resumed, and their objections, if any, should be briefly stated in the form. The Commissioner will notify all resumptions ordered to the Secretariat and the Commissioner of Settlements.

After orders have been passed by the Commissioner, resumptions will be noted in all copies of the register.

17. A commission should be allowed to the malguzar for the collection of revenue of resumed plots at the rate of 2 annas in the rupee, fractions of an anna being neglected.

18. Cesses are leviable and should be collected on the kamil-jama assessed on all grants of estates, mahals, shares or lands. They will be calculated to the nearest 4 annas.

REVENUE BOOK CIRCULAR

SECTION I—SERIAL No. 3

SUBJECT.—*Settlement of milkiyat and malik-makbuza plots which have escheated to Government.*

The following instructions are issued in order to ensure that escheats of malik-makbuza and milkiyat sarkar plots (whether assessed to revenue or muafi) are promptly brought to light, and that proper arrangements are made for their disposal.

2. If the Tahsildar has reason to believe that a malik-makbuza on milkiyat sarkar plot has escheated to the Government on account of failure of heirs, he should report the fact to the Deputy Commissioner, who, if he is satisfied that there is no heir to the deceased holder, will order the plot to be treated as property of Government and disposed of under this circular. If however the plot is claimed by any person whom the Deputy Commissioner holds not to be an heir, action for selling it should be deferred until the disputed ownership is settled.

3. It is not advisable to lease out an escheated plot to an individual for the period of the current settlement, as the management of a number of small scattered plots of Government land is difficult and the lessees of such plots have often acted in the past as if they had the full rights of a malik-makbuza. Therefore, on an escheat occurring, the rights of the malik-makbuza or malik sarkar should be disposed of by auction, the assessed revenue remaining unaltered. Such auction should be conducted by an officer not below the rank of Naib-Tahsildar, and all sales will be subject to the sanction of the Commissioner.

Should there be no bidders or should a fair price not be obtainable, the holding should be made over to the malguzar for the term of settlement at the revenue assessed at settlement.

4. The preparation of a comparative list of malik-makbuza and milkiyat sarkar holdings "as at last settlement" and "as at present" forms part of the procedure preliminary to the preparation of the record-of-rights at every settlement; and advantage should be taken of the occurrence of a settlement to verify and deal with all cases of escheat in the district which have not already been finally disposed of. The action to be taken at settlement will be as follows:—

A.—When the plot is held by a person who is not at the time of inquiry a malguzar of the village—

- (i) if the Settlement Officer finds the person with whom the plot was settled at the last settlement of the district or his legal heir still in cultivating possession, he should offer him proprietary rights at 20 times the new assessment. Should the offer be accepted, the holder will be recorded as a malik-makbuza; should it be refused, he will be recorded as a Government

I-3.--Settlement of escheated malik-makbuza plots]

raiyat at a slightly higher revenue than would be paid by a malik-makbuza;

- (ii) if the person in possession is not in cultivating possession or is a new-comer in the last settlement, the malik-makbuza rights should be put up for sale at an auction to be conducted by the announcing Assistant Settlement Officer, the sale being subject to confirmation by the Commissioner.

B.—When the plot is held by a malguzar of the village—

- (i) if he is cultivating it himself, he should be offered proprietary rights at 25 times the revenue to be newly assessed, the land thereupon to become sir land, the rental value being incorporated in the malguzari assets of the mahal; should the offer be refused, the malguzar will continue as a Government raiyat, the revenue being fixed at a slightly higher rate than would be paid by a malik-makbuza;
- (ii) if he is not cultivating it himself, but has let it to another, the plot should be auctioned, malik-makbuza rights being conferred on the purchaser, the sale being subject to the confirmation of the Commissioner.

Proposals for the settlement of such plots should be submitted to the Divisional Commissioner in Form A.

NOTE.—In plots falling under A (ii) and B (ii) where the person in possession has established some claim to favourable consideration, e.g., by the excavation of a well or the establishment of a garden, he may be put on the same footing as those who have the privilege of purchase at a fixed multiple of the new assessment. Further, if there are sub-tenants actually cultivating the fields, their claims to favourable treatment should be considered, e.g., if a sub-tenant is found to be cultivating without interruption from the last settlement or to have reclaimed the holding from waste or substantially improved it, he should be offered malik-makbuza rights at 20 times the revised assessment and no auction should be held. Each such case should be considered on its merits.

5. No land, however, should be sold which is required or likely to be required for Government purposes or for town expansion.

6. In disposing of a plot in a *makta* and *mokasa* village, it is desirable when the revenue of the plot is alienated already to the assignee of the village, that the Government should divest itself of the ownership of it either by sale to the revenue assignee or by public auction. The revenue assignee should be given the option of purchasing at 25 times the revenue assessed, and if he purchases the plot, he will, as proprietor of the mahal, take it in his general proprietary right. Should he refuse to purchase, the ownership should be auctioned. The purchaser, if not the proprietor of the mahal, would then become a malik-makbuza.

7. When a malik-makbuza plot is mortgaged and while subject to the mortgage escheats to the Government, the mortgage in not extinguished by the escheat. All that Government obtains is the right and interest of the ex-proprietor subject to any charges created by him.

**Amendments to Central Provinces Revenue Manual, Volume II
(Edition of 1932)**

No. 84, dated Nagpur, the 16th June 1937.

From the Table of Contents under section 1 *delete* the following entry :—

“4. Exemption of improvements from assessment ... 27—30”

PAGES 27—30

Cancel the existing Revenue Book Circular I-4 on the subject of exemption of improvements from assessment.

S. SANYAL,

*Under Secy. to Govt., C. P. & Berar,
Revenue Department.*

REVENUE BOOK CIRCULAR

SECTION I—SERIAL No. 4

SUBJECT.—*Exemption of improvements from assessment.*

The Government of India have laid down the instructions for the exemption of improvements from assessment which are printed in full as appendix C. When the productive capacity of land has been increased by the making of a durable improvement, such increase will not be taken into account in assessing the land at the next following settlement and the revenue will not be raised above the sum to which the land would have been assessed if the improvement had not been made. The period during which no enhancement shall be made on account of this improvement shall not be less than 20 years. For specially expensive works the period of exemption may be extended by the Governor in Council on the representation either of the Deputy Commissioner of the district or the Settlement Officer. Whenever the expenditure exceeds Rs. 1,000, the Deputy Commissioner or Settlement Officer should calculate the approximate annual profits due to the improvement and the number of years in which such profits will pay off the capital cost with interest.

2. The works to which exemption will be extended are—
 - (1) Irrigation works consisting of—
 - (a) tanks or ponds,
 - (b) canals,
 - (c) durable wells,
 - (d) durable lifts on the banks of streams;
 - (2) Substantial embankments for rabi crops;
 - (3) Specially expensive embanking and levelling of rice fields, which cannot be considered to be carried out in the ordinary course of agriculture;
 - (4) Any other work involving a substantial outlay of money or labour which is covered by the definition of improvement in section 2 (5) of the Central Provinces Tenancy Act except reclamation of land from waste which may be assessed to land revenue at the next succeeding settlement.

Explanation

A repair to an existing improvement or work sometimes amounts to a separate improvement, *e.g.*, where an unlined well is lined with masonry, or a low wheat embankment is raised considerably.

Works which have been made since the last settlement should be noted in the remarks column of the village khasra by the patwari, the year of construction and cost and the name of the

I.4.—Exemption of improvements from assessment]

person who constructed them being entered against the field numbers affected.

The revenue inspector will attest all such entries after a careful local inquiry and examination of the settlement records, and will submit a report to the Deputy Commissioner giving full details of the improvement, when it was made, by whom, what lands it benefits, and its approximate cost.

3. On the receipt of such a report or on the application of the person who made an improvement, the Deputy Commissioner will cause inquiries to be made by an officer not below the rank of Naib-Tahsildar, and if they show that the maker is entitled a sanad exempting the improvement from assessment, he will issue one, in the form appended to this circular, whether an application has been made or not. No sanad can however be granted for an improvement made before the last preceding settlement and the improvement must be a substantial one. The minimum outlay on field embankments which entitle a man to a certificate should ordinarily be Rs. 50, and except for special reasons no certificate should be given for any class of improvement when the expenditure is less than this. The area entered in the certificate as improved should be as shown by local inquiry, subject to the condition that except for irrigation works credit should not ordinarily be given for a larger area than one acre for every Rs. 15 of outlay. For irrigation works the khasra numbers, or parts of khasra numbers, actually commanded should be entered as improved.

4. During settlement operations, the Settlement Officer instead of the Deputy Commissioner will deal with improvements.

5. The construction of substantial new irrigation tanks by landlords is hampered by the claims of tenants whose land is submerged and sometimes by the obstruction of co-sharers. To minimise these difficulties, the Governor in Council is prepared to remit a portion of the revenue corresponding with the rental value of the area submerged, on condition that the rents on any portion which is included in the holdings of tenants are remitted. The inquiry directed by paragraph 3 will therefore extend in the case of a new tank to the area submerged by it, the rent payable thereon, and the amount of revenue which corresponds to such rent. The assent of the proprietor to the remission of the rent will be secured, and the Deputy Commissioner will apply for the sanction of the Governor in Council to the remission of the corresponding portion of revenue for the remainder of the term of settlement. Section 98 of the Tenancy Act may be employed to facilitate the acquisition of tenant land by the landlord for the construction of a tank.

6. With the approval of the Government of India, the Government has authorized a special concession, to which value is known to be attached by public opinion, to the construction of a large irrigation tank. In addition to the exemption already provided for, a malguzar who constructs an irrigation tank which is found to have cost Rs. 5,000 or more will immediately receive

[I-4.—Exemption of improvements from assessment

a remission of revenue amounting to not less than one-eighth and not more than one-fourth of the revenue from time to time payable in respect of the area actually benefited by the improvement, and such remission of revenue, with the modifications due to resettlement, will continue so long—

- (a) as the tank is maintained in proper repair;
- (b) as the tank and irrigated area remain in the possession of the grantee or his heir by inheritance.

That is to say, if the grantee and his heirs repair the tank and do not alienate it, the concession continues in perpetuity. If a Deputy Commissioner or Settlement Officer is satisfied that a tank has been constructed which is entitled to this concession, he will mark off on the map the normal area irrigable from it and will record the khasra numbers included in that area; he will calculate the revenue due on the normal area irrigated and will recommend an immediate remission of one-eighth of that revenue. The grant will be made only under the orders of the Governor in Council and a durable sanad will issue under his signature, and the grant will be entered in the district maufi register. Special arrangements will be made with the assistance of the Irrigation Department for the proper calculation of the area normally irrigated from the tank. In the *wajib-ul-arz* of the village, details will be entered of the khasra numbers normally irrigated from the tank, of the revenue due in respect of those khasra numbers, and of the one-eighth share remitted. In the village map the line enclosing the area normally irrigated from the tank will be maintained so long as the grant continues. Such grants may be known as *tukum* grants.

The grant may be made for a tank constructed with a loan taken under the Land Improvement Loans Act, but not for a tank constructed with a grant-in-aid from Government.

If a substantial irrigation tank is constructed by a plot proprietor, no simple rule can be laid down, but the Governor in Council will consider the merits of every such case, which should be reported for orders.

Substantial irrigation tanks constructed by a tenant are rare, and as the tenant has no proprietary right, this concession cannot be extended to tenants.

At revision of settlement, the Settlement Officer will ascertain whether the tank and lands are held by the lawful heirs of the grantee and whether the tank is in proper repair. If he is satisfied, he will recalculate the revenue due on the area originally marked off as the normally irrigated area and will allow a remission of not less than one-eighth and not more than one-fourth, as before.

Should a concession of this kind lapse, the Deputy Commissioner or Settlement Officer, in reporting the lapse, will especially mention whether the existing assets justify the imposition of the full revenue.

If, when the exemption for an improvement ceases, the increase in rent is large, a drawback should be allowed.

A form of sanad is annexed below.

I-4.—Exemption of improvements from assessment]

Sanad for improvement of land

[See paragraph 3]

It is hereby certified that

Description of work	Khasra Nos.

son of _____, caste _____, of _____ has, with the object of improving the land noted in the margin in mauza _____ of the _____ tahsil of the _____ district expended the sum of Rs. _____ on the work noted in the margin, which was commenced on _____ and finished on _____. At the next settlement, in making the assessments of his fields of which the productive power shall be found to have been increased by means of this work the improvement effected will

not be taken into account, and the revenue will not be raised higher than the revenue to which the land would have been assessed if the improvement had not been made. The period during which no enhancement shall be made on account of this improvement shall not be less than 20 years.

Dated

19

(Signature)

Deputy Commissioner.

Sanad for the construction of a substantial irrigation tank

[See paragraph 6]

Whereas it has been brought to the notice of the Governor in Council, Central Provinces, that _____, son of _____, caste _____, proprietor of mauza _____, settlement no. _____, in the _____ tahsil of the _____ district, has constructed an irrigation tank known as _____ at a cost of Rs. _____

Pursuant to the desire of the Government of India announced in their Revenue and Agriculture Department letter No. 799-193.9, dated the 24th May 1906, to grant concessions to persons making such improvements with a view to encouraging private enterprise in that direction the Governor in Council is pleased to grant and does hereby grant to the said _____, his lawful heir or heirs in perpetuity, subject to the conditions hereinafter appearing, a remission of Rs. _____ (_____) which is approximately _____ of the land revenue assessed at the settlement just concluded on the lands described in the schedule hereinafter given, which lands are, in the opinion of the Governor in Council benefited by the said tank.

*The Deputy Commissioner should initial the numbers shown in this column.

The amount of remission hereby granted shall be subject to revision at the revision of land revenue which may take place at each succeeding settlement and shall continue only as long as:—

- (i) the said _____, or his lawful heir or heirs hold the said tank and the lands benefited thereby described in the schedule in proprietary right; and
- (ii) the said tank is maintained in proper repair.

Schedule

Khasra numbers and area of the lands benefited by the said tank.

Khasra No.	Class I Irrigation.	Class II Irrigation.	Class III Irrigation.	Total.
	Acres.	Acres.	Acres.	Acres.
Grand Total ..				

Governor in Council,
Central Provinces.

**Amendment to Revenue Book Circular 1-4 in the Central
Provinces Revenue Manual, Volume II**

No. 44, dated Nagpur, the 22nd February 1935.

PAGE 28

(1) In lines 1 and 2 between the words "field numbers" *insert* the words "or survey".

[No. 44, dated the 22nd February 1935.]

(2) In lines 17 and 18 of paragraph 3 of the circular *after* the words "Khasra" wherever it occurs *add* the words "or survey".

[No. 44, dated the 22nd February 1935.]

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In lines 14, 23 and 24 *after* the word "Khasra" *add* the words "or survey".

[No. 44, dated the 22nd February 1935.]

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(1) In the form of sanad for improvement of land *for* the heading "Khasra numbers" *substitute* the following:—

"Khasra or survey numbers."

[No. 44, dated the 22nd February 1935.]

(2) In the form of sanad for the construction of a substantial irrigation tank *for* the words "Khasra numbers" wherever they occur *substitute* the words "Khasra or survey numbers".

[No. 44, dated the 22nd February 1935.]

H. L. VARMA,

Under Secretary to Government,

Central Provinces.

REVENUE BOOK CIRCULAR

SECTION I—SERIAL No. 5

SUBJECT.—*Settlement of land acquired under the Land Acquisition Act (I of 1894) but no longer required for public purposes*

The Government of India have laid down that agricultural or pastoral land which has been acquired for public purposes, either by private purchase or by compulsory acquisition and is no longer required by Government should be disposed of in accordance with the instructions given in paragraph 3, below.

2. There are four kinds of rights, which may be extinguished when land is taken up, *viz.*—

- (1) proprietary rights;
- (2) statutory occupancy rights, whether belonging to the occupant under a rayatwari tenure or to a protected tenant under a landlord;
- (3) rights under a contract such as those of a mortgagee or leaseholder; and
- (4) interest in the Government revenue arising from a grant.

No action need be taken as regards classes (3) and (4). The holders of these rights have received money compensation, and there is nothing to be gained by reviving their former status. But the revival of proprietary and occupancy rights is of more importance. When land is compulsorily acquired, it is often the actual cultivator who suffers the greatest loss, and the restoration of his rights should first be aimed at. The Crown Grants Act (XV of 1895) gives the Government power to subject its grant of proprietary right to the owner to the revival of occupancy right to the tenant, and this power should be exercised wherever necessary.

It must, however, be distinctly understood that restoration to the owners of rights once acquired by the Government is merely an act of grace, and it is wholly within the pleasure of the Government to grant or to refuse such concession in any particular case.

3. The following instruction will be followed in the disposal of such lands. They apply to agricultural and pastoral lands only and not to building sites or town lands:—

- (1) When any department, company or local body, on whose behalf land has been acquired for public purposes by the Government, either by private purchase or under the provisions of the Land Acquisition Act finds that any portion of such land is no longer required, the Deputy Commissioner of the district should be requested to arrange for its disposal.
- (2) Unless it be specially ordered by the Government to the contrary, such land should be restored to the

[I-5.—Settlement of land relinquished
after acquisition]

owners and tenants (other than sub-tenants) from whom it was acquired or purchased, or to their heirs, successors or legal representatives* as the case may be, on terms the basis of which should be the price paid by Government when acquiring the land less the 15 per cent in excess of the value which may have been paid if the acquisition was compulsory, and the restoration of the proprietary rights should be subject to the restoration of the rights of the tenant, unless there is any strong reason to the contrary.

- (3) If the land has deteriorated for agricultural or pastoral purposes while it was in the occupation of the Government, the price which should be demanded of the original owners, their heirs, successors or legal representatives, should be proportionately less than the sum paid by the Government. The price may, however, fairly be increased when—
- (a) the restoration of the land is being offered to persons who are only remote descendants or distant relatives of the late holders.
- (b) the lands by reason of their size or shape are practically of no value to any one but the owners of the adjoining land who have no title to their restoration to them.

In such cases alone the market value of the land should be demanded. And in the disposal of land specified in clause (b), the offer of the neighbouring holder of the land should always have preference over that of an outsider.

- (4) No general rules can be laid down when the market value of the land to be relinquished has risen very largely during the period of the Government occupation. Such cases must be separately referred for the orders of the Commissioner.
- (5) On the receipt of the requisition referred to in paragraph 3, instruction (1), the Deputy Commissioner will issue notice to the parties concerned, and on their appearance in person or by an agent, explain to them the terms on which the land will be restored to them. If the offer is accepted, the Deputy Commissioner will record the tenant as holding the land in the same right as that in which he previously held it, and will fix the rent payable by him and the revenue payable by the *malguzar* on the basis of the rent and revenue previously remitted, provided that if during the term of occupation, the district has been re-settled, the Deputy Commissioner may, with due regard to the rents assessed on similar lands fix a higher rent and revenue.

*NOTE.—If A owns 50 acres of land of which the Government acquires 20, and then sells the remaining 30 acres to B, B does not thereby become A's representative in respect of the 20 acres which he never possessed. The representatives of A to whom the 20 acres should be offered, if no longer needed, are his heirs and successors.

[1-5.—Settlement of land relinquished
after acquisition

- (6) If the proprietor refuses and the tenant accepts the offer, the latter shall be recorded as the malik-makbuza of the land on his paying the total compensation paid by the Government.

If the proprietor accepts and the tenant refuses the offer, the land should be made over to the proprietor on payment of the total compensation paid by Government, both for proprietary and cultivating rights, subject to any deduction made under instruction (2). Revenue will be assessed in the usual way.

- (7) If neither proprietor nor tenant nor other persons specified in clause (b) of instruction (3) accept the proposals the land may be sold by auction or otherwise dealt with, as may appear advisable.
- (8) All proposals for the disposal of land should be submitted through the Commissioner of the division, for the approval of the Governor in Council, in Form A:

Provided that land which does not exceed 50 acres in area or Rs. 500 in value may be disposed of by the Deputy Commissioner without reference to any higher authority.

REVENUE BOOK CIRCULAR

SECTION I—SERIAL No. 6

SUBJECT.—*The alienation or exchange of State lands*

Lands which are the property of the State may be disposed of in the following various ways :—

- (i) By sale at full market value;
- (ii) By sale on favourable terms to a public body or association or to an individual for a public purpose;
- (iii) By gift or grant to—
 - (a) a public body or association or to an individual for a public purpose;
 - (b) private individuals in remuneration for public services to be performed;
 - (c) private individuals for their private benefit without reference to future services.

But except as provided for in paragraph 2 below, no State land may be disposed of without the sanction of the Government of India.

NOTE.—Under head (iii) (c) is included sale of land to an individual on favourable terms for his private benefit. (Government of India, Revenue, Agriculture and Commerce Department, resolution No. 1-651, dated the 31st August 1877.)

2. The Local Government has full power to dispose of lands which are the property of the State for the purposes specified, without previous reference to the Government of India in the following cases :—

- (1) Land sold for full value, where such full value does not exceed Rs. 25,000.
- (2) Land which is alienated in exchange for land which is private property and is of equal value to the land given up by the State, when the value of each plot does not exceed Rs. 5,000. If the value of the area to be received in exchange appears to be lower than that of the area to be surrendered, the sanction of the Government of India must be obtained.
- (3) Land sold on favourable terms for a public purpose, but for a price not less than half the full market value, and when the full value does not exceed Rs. 25,000.
- (4) Land gifted or granted as a site for the construction of schools, hospitals, dispensaries or other public works at the cost of recognized local funds, when the value of the grant does not exceed Rs. 10,000.
- (5) Land gifted or granted for any other public purpose or to a private individual for services to be rendered to the State, where the value does not exceed Rs. 1,000.

NOTE.—The grants made "for any other public purpose" referred to in sub-paragraph 5 should be held to include only such grants as are intended to assist an object ordinarily defrayed from public as opposed to local or private revenues, while the services to be performed to the community should be considered as covering those services which are ordinarily met by local or private expenditure, vide Government of India, Revenue and Agriculture Department, letter No 864-43-4, dated the 8th November 1911

Government of India, Department of Agriculture, Revenue and Commerce, resolution No. 1-147 dated the 6th February 1877 as amended by Revenue and Agriculture Department, resolution No. 1-127-4, dated the 28th February 1912.

Government of India, Revenue and Agriculture Department, letter No. 196 231-2, dated the 28th July 1896 as amended by letter No. 383 292-3, dated the 5th March 190

I-6.—Alienation or exchange of state lands]

Government of India, Revenue and Agriculture Department, circular No. 8—29-3, dated the 29th May 1906.

- (6) Land gifted or granted to a private individual for services to be rendered to the community, where the value of the grant does not exceed Rs. 500.
- (7) The grant of a piece of forest land less than 100 acres in area, given without equivalent to rectify a forest boundary in the interest of the neighbouring villages.
- (8) The gift of land of a value not exceeding Rs. 500 to a private person or to a village headman or watchman or to his heir or widow in recognition of special service rendered to the police or to the criminal administration by such person, or of an assignment of land revenue not exceeding Rs. 15 a year for one life or for a term of twenty-five years, whichever period may be the longer. The grant may be made partly in the form of a gift of land and partly in the form of assignment, either of the land revenue of that land or of other land; but the total estimated value of the grant should not exceed Rs. 500. The grant should be made on the condition that it be not alienated without the sanction of the Deputy Commissioner, and when it is in the form of an assignment of land revenue, it should be subject to the condition of loyalty and good conduct.

Government of India, Department of Finance and Commerce (Accounts and Finance) No. 914-A, dated the 19th February 1907.

3. Whenever a grant is made of any land for any of the purposes mentioned in paragraph 2, it shall be granted expressly on the following conditions, in addition to any others that may be settled in particular cases, *viz.* :—

- (1) that the property shall be liable to be resumed by the Government, if used for other than the specific purpose or purposes for which it is granted;
- (2) that, should the property be at any time resumed by the Government, the compensation payable therefor shall not exceed the amount (if any) paid to the Government for the grant, together with the cost or the present value, whichever is less, of any buildings erected or other works executed on the land by the grantees;
- (3) that, if the property was granted to an educational institution, it shall be liable to resumption, if the institution is not conducted to the satisfaction of Government;

Government of India, Educational Department, circular letter No. 460-470, dated the 19th March 1914.

- (4) that should the property be resumed by the Government in consequence of a breach of the conditions of the grant on the part of the grantee, the Government shall have the option of (a) taking over any buildings erected on the land on payment of their cost or present value, whichever is less, or (b) requiring the grantee to remove the buildings and to restore the land to its original condition within a

Government of India, Finance Department, No. 1050-A, dated the 3rd October 1913, to the Punjab Government.

[I-6.—Alienation or exchange of state lands]

reasonable period to be fixed by the Government. Should the grantee fail to comply with the requisition, the buildings shall lapse to the Government.

NOTE.—In cases such as those of school play-grounds, where the erection of any expensive buildings would be inconsistent with the object of the grant, it will be sufficient to attach to the grant, instead of condition (4), a condition that the grant will be liable to forfeiture without any compensation, if buildings are erected without the sanction of the Local Government or other specified authority.

4. Sales of land at less than the full market price or leases on payment of a reduced premium or at less than the full rent are grants on favourable terms within the meaning of the rules; in such sales the value of the grant is the difference between the sale price and the market price; in such leases, the value of the grant may be found by deducting from the market value of the land as a freehold the premium, if any, payable under the lease, together with 25 years purchase of the rent reserved.

REVENUE BOOK CIRCULAR

SECTION I—SERIAL No. 7

SUBJECT.—*Transfer of State lands and buildings between the Government of India and the local Governments*

His Majesty's Secretary of State for India in Council has been pleased to prescribe the following rules to regulate the transfer of State lands and buildings between the Government of India and the local Government of any Governor's province:—

NOTES.—All the rules in this Resolution are applicable to lands as well as to buildings and have effect from the 19th November 1925, the date of the Secretary of State's Despatch on the subject.

(2) Adjustments between Railway Administrations and local Governments in the case of land transferred prior to 19th November 1925 should be governed by the old rules then in force. The rules will, however, be applicable to those cases in which though the transfers were effected prior to 19th November 1925, the settlement of the pecuniary terms of the transfer had been deliberately kept in abeyance with a view to its determination under these rules.

1. The ownership of land now or hereafter in the occupation of the Government in India vests in the Crown; the Government of India or the local Government, as the case may be, has the right of user for the effective discharge of its duties under the Government of India Act, and section 30 of the Government of India Act has no application to transfers between Government and Government.

2. (a) The Government of India have the right to remain in undisturbed possession of any land in their occupation in any province on the 1st April 1921, subject to the conditions then ruling, so long as such occupation is necessary for the effective discharge of their duties.

NOTE.—The Government of India, and not the local Government, should be regarded as having been in occupation on the 1st April 1921, of any property used on that date for the discharge by a local Government of its functions as agents of the Government of India administering a Central subject.

(b) A local Government has no power without the consent of the Government of India to alienate or in any way to interfere in regard to land situate within the provincial boundaries which is in the occupation of the Central Government.

3. If the local Government is of opinion that land in the occupation of the Government of India is not being used for the purposes originally intended and is not required by that Government for the effective discharge of its duties, the local Government shall be entitled to make a representation on the subject to the Government of India and in the event of a difference of opinion arising between the two Governments to request that the matter may be referred for the decision of the Secretary of State in Council.

Government of India, Finance Department Resolution No. D-3428 A, dated the 10th December 1925 and subsequent notes received with Finance Department letter No. D-2091-A, dated the 5th August 1929, and No. D300-9-A, dated the 28th October 1929.

I-7.—Transfer of state lands and buildings between G. of I. and L. Gs.]

4. When the Government of India no longer require land which is in their possession, the local Government of the province in which it is situate shall be given the option of assuming possession of the whole or any portion thereof, subject to the conditions laid down in the following clauses; provided that,—

- (i) when the local Government desires to assume possession of only a portion of the land surrendered, it shall only be entitled to do so if the value of the land not taken over is not materially reduced by the division;
- (ii) A local Government shall not be entitled to demand the surrender of isolated plots of land within cantonment or other areas on the ground that such plots are not actually required for the discharge of specific military duties.

5. In the case of land acquired by the Government of India in any province before the 1st April 1921 and surrendered after that date to the local Government the amount of compensation, if any, payable to the Government of India by the local Government to whom possession is surrendered in any given case shall be determined in accordance with the principles set out below :—

I.—(A) In any case of land other than that relinquished by a Railway administration if the surrender of land results in expenditure to the Government of India for the acquisition of an alternative site, or if, in the case of land surrendered by the military authorities, the land was actually being used by them for the effective discharge of their duties, the amount of compensation payable by the local Government shall be limited to the market value of the buildings, if any, plus—

- (a) the cost, if any, of acquisition and improvements of the land, or
 - (b) half the market value of the land,
- whichever is greater.

(B) In other cases the amount payable by the local Government shall be limited to the market value of the buildings, if any, plus—

- (a) the cost, if any, of acquisition and improvements, or
 - (b) the market value of the land,
- whichever is less :

Provided that in the case of land surrendered by the military authorities in Presidency towns, Rangoon, Karachi, or any cantonments in which the land, has a specially high value, the terms on which the land shall be transferred shall be decided by mutual arrangement under rule 10 below.

II.—In the case of land relinquished by a Railway administration, the local Government shall be required to pay the Government of India or the Railway administration, as the case may be, the market value of the land and buildings surrendered.

6. The local Government will be at liberty to sell or lease to a third party land of which it assumes possession under rule 5 but if such sale or lease takes place within five years from the

[I-7.—Transfer of state lands and buildings between G. of I. and L. Gs.]

date of such assumption and the purchase price or the capitalized value of the full market rent (including land revenue or ground-rent) is more than double the amount payable by the local Government under rule 5, the amount so payable shall be raised to half the purchase price or the capitalized value of the rental as the case may be. Provided that (i) in exceptional cases, where special reasons exist, the Government of India shall be entitled to claim a larger share, or even the whole, of the purchase price or the capitalized value of the rental, and (ii) if improvements have been effected by the local Government during the period of its occupation of the land, the disposal value of such improvements shall be deducted from the purchase price before division of the sale-proceeds.

NOTE.—The expression "purchase price" in proviso (ii) should be interpreted to mean purchase price or the capitalized value of the rental as the case may be.

7. In the case of land acquired by the Government of India in any province after the 1st April 1921, the amount payable by the local Government on re-transfer shall be the market value of the land and buildings.

NOTE.—'Market value' in rules 5 and 7 means the market value on the date of transfer to the local Government and includes the capitalized value of land revenue if such capitalized value was included in the value of the land at the time of its acquisition for the Central Government.

8. If the local Government does not desire to assume possession on the foregoing terms, the Government of India shall be free to dispose of the land to a third party in such manner as it thinks fit after consultation with the local Government regarding the manner of disposal and conditions, if any, which should be laid down for the use of the land after sale.

NOTES.—The principles laid down in the Resolution of the Government of India in the Department of Revenue and Agriculture, *No. 13-44-13, dated the 30th October 1896, may be observed in making recommendations to the Government of India for the disposal of land under this rule.

(2) Land sold by the Central Government to third parties becomes subject to the provisions of the provincial land revenue enactments, except in those cases where the capitalized value of land revenue has been paid to the local Government. In the latter class of cases, the Central Government is entitled to dispose of the land as a revenue free holding if the local Government does not repay the capitalized value of land revenue.

(See also notes under rule 9.)

9. A local Government shall be bound to acquire and hand over to the Government of India any land in the province required by the Government of India for the effective discharge of their duties on payment (a) if the land is not in immediate occupation of the local Government, of the costs of acquisition, or (b) if the land is in its immediate occupation, the market value: provided that the Government of India shall have the right to refer to a competent tribunal, or with the agreement of the local Government to arbitration, the question of the reasonableness of the payment demanded.

NOTE.—The capitalized value of land revenue assessable on the land should be included in the payment to be made to a local Government for land acquired

*These principles have been embodied in paragraph 3 of the Revenue Book Circular 1-5.

I-7.—Transfer of state lands and buildings between G. of I. and L. Gs.]

under this rule only in cases where the transfer of the land to the Government of India causes actual loss of land revenue to the local Government. Where lands are at the disposal of a local Government and the latter does not derive any land revenue therefrom, it can have no claim in equity to compensation for a loss which does not arise.

(2) A local Government cannot charge land revenue on land transferred to the Government of India, as land which vests in the Crown and is at the disposal of the Government of India cannot constitutionally be treated as liable to land revenue, the ultimate reason being that the local Government could only effect recovery in the name of the Secretary of State in Council, while recovery could only be effected from the Government of India under the same name.

(3) In cases where rights in the land required by the Government of India vest in part in a local Government and in part in a private party, the expression 'cost of acquisition' means the market value of the land *plus* the outlay incurred by the local Government in the land acquisition proceedings *minus* the market value of the right extinguished by the land acquisition proceedings.

(4) Although the acquisition of land by a Provincial Government on behalf of the Central Government is a function appertaining to the Provincial subject of 'Land acquisition' and cannot be treated as an agency function, a Provincial Government may be reimbursed the cost of any special establishment employed on the work connected with such acquisition.

(5) All waste lands not in the occupation of the Government of India in respect of which there are no rights adverse to the Crown may be regarded as being in the immediate occupation of a local Government.

10. The foregoing rules shall not be held to preclude a settlement by mutual arrangement between the Government of India and the local Government or Government concerned, even though the terms of the settlements may be inconsistent with them.

11. If any question arises between the Government of India and a local Government in regard to the application of these rules, the matter shall be referred to the Secretary of State in Council for decision, if the local Government so desire.

REVENUE BOOK CIRCULAR

SECTION I—SERIAL No. 8

SUBJECT.—*Instructions for the guidance of officers in submitting proposals for the sale of villages or shares of villages for the recovery of arrears of land revenue*

Revenue Officers, when proposing the sale of land for the recovery of arrears of land revenue, do not always sufficiently realize the serious consequences of such a step to the defaulter, and the grave responsibility that rests upon them in suggesting such a course. It is often thought sufficient to report that so much land revenue is in arrears, and that other processes for its recovery have failed, and to ask for sanction to the sale of the defaulter's share as a matter of course.

2. In prosperous times, when arrears are hardly known and such proposals are extremely rare, this procedure is open to little objection, for the presumption is strong that default is due to the defaulter's own *laches*. But after a serious failure of crops special care must be taken, before enforcing the extreme penalty of the permanent loss of an estate, to make sure that the Government is acting justly in insisting on the immediate payment of the arrear.

3. Before proposing the sale of land for the recovery of land revenue, the Revenue Officer should carefully examine the circumstances which have led up to the default. He should compare the assets on which the current assessment was based with those of the present time, and should examine the details of cropped area in the village, and consider whether, on the facts thus brought to light, there has been any such deterioration as would justify leniency. He should ascertain how far rents have been paid by the tenants, and whether, taking into consideration the nature of the crops, the malguzar has collected as much as was possible, or whether he is himself in any way responsible for the short collections.

4. If after weighing all these circumstances, the Revenue Officer is of opinion that the default is due to the malguzar's own extravagance, neglect or dishonesty, he should first consider whether milder measures than sale would not secure the recovery of the arrear, such as a temporary transfer to a shareholder who has paid his share of the revenue [Section 128 (d)], or direct management on farm [Section 128 (c) and (e)] of the Land Revenue Act.

If the estate is so encumbered that no one can be found willing to accept such transfer or farm, the Revenue Officer

I-8.—Sales of villages for arrears of revenue]

should consider whether there is any hope of the owner ultimately redeeming it. If there is, an attempt should be made, with the consent of the parties, not only to recover the arrears of revenue but also to liquidate the debts by a lease. If this is impossible, sale free of all encumbrances, by which the defaulter retains an occupancy right in his *sir* land, may be of advantage both to the Government and to the defaulter.

5. It must, however, be remembered that the final responsibility in ordering sale of land for arrears of revenue rests with the Deputy Commissioner and it is therefore essential, in order to enable him to discharge it, that in addition to the facts required by paragraph XIV of notification No. 16, dated the 1st September 1917 issued under section 227 (2) (k) of the Land Revenue Act, the Revenue Officer's report should clearly show that the proposed sale is justified and unavoidable and that the default is not caused by temporary deterioration due to bad seasons. In submitting his report the Revenue Officer should therefore include a statement of the results of his inquiries under paragraphs 3 and 4 of this circular.

6. To add definiteness to this report it should be accompanied by Form A fully filled in as directed. When it is proposed to sell the share of a co-sharer who is not the *sadar-lambardar* or *lambardar* the Revenue Officer should further ascertain and report the area of the *sir* and *khudkhasht* land in the possession of each co-sharer, the extent to which the other co-sharers have paid the land revenue demand on the village, and why it is proposed to proceed only against a single co-sharer, and not against the *lambardar* or the whole body of proprietors. The area of the *sir* and *khudkasht* land in the possession of each co-sharer can be taken from the last *jamabandi* filed in the *tahsili*, unless there is reason to suppose that changes have subsequently taken place.

REVENUE BOOK CIRCULAR

SECTION I—SERIAL No. 9

SUBJECT.—*Principles regulating the suspension and remission of land revenue*

The following instructions on the suspension and remission of land revenue are based on the orders of the Government of India as contained in their resolution in the Revenue and Agriculture Department No. 3-99-2, dated the 25th March 1905, printed as appendix D with which all revenue officers should make themselves acquainted.

2. The assessment of land revenue in this province has been framed so as to allow, so far as the assessing officers could judge, for ordinary seasonal variations during the period of settlement, and the demand ought in theory to be paid in good and bad years. Experience has, however, shown that in practice this theory must be modified; and as rigidly of collections in adverse seasons produces serious evil effects, a system of granting suspensions and remissions is recognized as a measure purely of grace and not of right as an integral part of the revenue policy of Government.

3. Suspensions and remissions of land revenue are allowed for—

- (1) widespread calamities, such as famine, drought and general failure of crops, and
- (2) local or isolated calamities, such as are occasioned by hail, floods, locusts and the like.

Paragraphs 4 to 21 deal with calamities of the first class. Paragraphs 23 to 26 indicate the modifications to be adopted in dealing with those of the second.

4. Relief must be prompt and must be promptly announced so as to put heart into the people and give them early intimation of how they stand, so that they may not be exposed to harassment and loss.

5. On learning that there has been such a general failure of crops in any part of his district as to make it probable that relief will be required, the Deputy Commissioner should cause early inquiries to be made into the condition of the affected tract and the degree of crop failure in each village or group of homogenous villages. For crops for which forecasts are submitted the early forecasts will indicate the tracts in which fuller inquiries are necessary, but for kodo-kutki, which are very important food crops in many districts, no forecasts are prescribed by circular III-3. When therefore a failure of these crops is anticipated, the Deputy Commissioner should order for his own information that the land record staff should make the inquiries

I.9.—Suspension and remission of land revenue]

prescribed for forecast of crops and should submit forecasts for them. For all crops which are expected to be poor concrete evidence of outturn should be obtained through experimental cuttings by the revenue inspectors and superior staff. In order that mistakes due to ill-judged selection of crops may cancel out, revenue inspectors should be required to make a considerable number of experiments: the number will vary with the length of the harvest period, but should not be less than one per day of that period. These experiments will be found most useful in the event of unreasonable claims for suspension or remission of revenue being made.

6. As the first kist of rents is often payable within six weeks of the date when the need for suspension is first recognized, it is no easy task to obtain by actual inquiry even reasonably accurate statistics of the areas under the different crops in time to announce suspensions by the proper date, and this is especially the case in the rice tracts and in the more backward districts, where distances are great and communications difficult. For the kharif kist, therefore, the first step should be a rapid inspection of the affected tract with a view to frame, village by village, an estimate of (1) the area short sown and (2) the general outturn in annas of the kharif crops sown. The estimate should be prepared separately both for kharif and rabi crops in Forms A and A-I, the details of the kharif crop being substituted for those of rabi, in the Form A.

7. The Deputy Commissioner should then report the result of the inquiry to the Commissioner with his recommendation on the extent and the character of the relief required. In case of necessity, the suspension of the first kist can be based on these estimates, but if this is done, suspension should be ordered only up to the date of payment of the second kist, and the whole revenue demand of the year should be reconsidered on the accurate crop statistics which will then be available. The Commissioner may order a detailed inquiry into the state of the kharif crops in any district where he considers this desirable.

8. In order to simplify accounts, suspensions and remissions of revenue should be calculated to the nearest four annas and of rents and cesses to the nearest anna.

9. In order that there may be sufficient time to calculate and announce suspensions, the Deputy Commissioner's report should reach the Commissioner, if possible, at least three weeks before the date of payment of the next instalment of rents.

10. No attempt should be made to differentiate between the circumstances of individuals, and the degree of relief should be the same throughout each village or homogenous tract.

11. On receipt of the Deputy Commissioner's report the Commissioner should pass orders determining the character and degree of the relief. He is empowered to order suspensions of the demand to such extent as he may consider necessary, reporting his action for confirmation by the Governor in Council. If

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he considers remission necessary, he should submit his proposals for the previous sanction of the Governor in Council.

12. Suspension orders should be announced to the people affected before the next instalment of rent in malguzari and zamindari, and of revenue in raiyatwari, estates falls due. If for any cause it appears probable that the Commissioner's orders cannot be received in time to allow of announcement before that date, the Deputy Commissioner may, after obtaining the requisite authority beforehand from the Commissioner, and subject to such restrictions as that officer imposes, pass orders himself sanctioning the suspensions required.

13. The revenue of a malik-makbuza is payable through the malguzar, and a separate order of suspension or remission of such revenue should, therefore, be passed at the same time as the order of suspension or remission of the revenue of the mahal or estate in which the holding lies. In the absence of such order the revenue will be payable by the malik-makbuza to the malguzar, and by the malguzar, less his commission, to the Government. Under section 158, sub-section (1), of the Central Provinces Land Revenue Act, an inferior proprietor or thekadar is not relieved from the payment of land revenue, malikana or theka-jama, merely by reason of the fact that land revenue of an estate or mahal has been suspended, or remitted, and a general or special order should therefore always be passed in accordance with this section as soon as any suspension or remission of land revenue payable in respect of any estate or mahal is sanctioned under the above paragraphs.

14. The Deputy Commissioner should also, unless for special reasons to be approved by the Commissioner, pass an order under section 65 of the Tenancy Act, so as to extend the benefit of the concession to tenants, including sub-tenants. A copy of every such order, together with the list of the villages concerned, should be sent to every civil court in the district having jurisdiction to try a suit for arrears of rent.

15. In announcing suspensions as sanctioned by the Commissioner, the Deputy Commissioner may, subject to immediate report, modify the ratio of relief prescribed by that officer over a tract or a group of villages, if information subsequent to his report gives reason for believing that the agricultural conditions of any village were incorrectly reported.

16. Relief should ordinarily be given in the first instance by means of suspension but with the sanction of the Governor in Council it may be given from the first in the form of remission, if the revenue which it is decided not to collect immediately is such that, when considered with reference to the recent history and present condition of the tract, it is practically certain that it cannot subsequently be collected.

17. Relief is not ordinarily required in any tract when there is half a normal crop.

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18. The scale of relief will depend on the previous revenue history of the tract. Where a tract has had a good crop over a series of years, less relief is required than in one in which there has previously been a failure. The following two scales of relief are therefore provided. The *A* scale will be used in tract in which the revenue history is normal, and the *B* scale where the tract has suffered from recent crop failures or deterioration. In tracts in which there has been a general suspension or remission of revenue on account of the crops of the previous year, the Deputy Commissioner will apply the *B* scale as a matter of course. In other tracts in which he considers that the application of the *B* scale is required owing to the previous failure of crops or deterioration, he will submit his proposals, as soon as it becomes clear that suspensions of revenue are likely to be needed, for the orders of the Commissioner, and the Commissioner will decide to what tracts the *B* scale should be applied. The *A* and *B* scales of relief are as follows:—

A Scale.

State of crop (normal = $13\frac{1}{2}$ annas).	Degree of relief.
6 annas or over ...	Nil
4 annas and less than 6 annas ...	$\frac{1}{2}$
Less than 4 annas ...	All.

B Scale.

State of crop (normal = $13\frac{1}{2}$ annas).	Degree of relief.
8 annas or over ...	Nil.
Less than 8 annas and not less than 6 annas ...	$\frac{1}{2}$
Less than 6 annas ...	All.

The following instructions should be borne in mind in applying the scales of relief:—

(i) Where there is a serious shortage in the cropped area as compared with the preceding year, or, if the preceding year was a bad year, with the nearest previous year in which there was no crop failure, this fact as well as the character of the crop must be considered by the Deputy Commissioner in calculating the relief to be given.

(ii) Where the *siwai* income of a village is important and has not been unfavourably affected by the season, the Deputy Commissioner should calculate the amount of revenue payable on account of agricultural assets and of *siwai*. He should apply the

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relief scale only to the former sum but should make the whole amount assessed in *stwai* recoverable. His order under section 65 of the Tenancy Act should extend relief to tenants proportionately to the suspension of revenue based on agricultural assets.

(iii) The instalments of revenue fixed by the Settlement Officer are based on very general considerations and are often only suited to normal years. Especially in the cotton country, the kharif kist may be fixed deliberately at a lower proportion than the crop warrants so as to allow cultivators plenty of time to market their produce to advantage. In calculating suspensions, therefore, the Deputy Commissioner should consider how far instalments are really in accord with the cropping of the village in a time of stress. The following instances are given as illustrations :—

Village A.

Kharif area, 500 acres	... Rabi area, 20 acres.
Instalment fixed at settlement, 12 annas	... 4 annas.

Village B.

Kharif area, 20 acres	... Rabi area, 500 acres.
Instalment fixed at settlement, 4 annas	... 12 annas.

Village C.

Kharif area, 260 acres	... Rabi area, 260 acres.
Instalment fixed at settlement, 8 annas	... 8 annas.

In village *A* the rabi kist in ordinary years is paid out of the proceeds of the kharif crops, part of which has been kept and sold late. In village *B* the kharif kist is paid out of the proceeds of the previous rabi harvests which have been saved. In village *C* the kharif crops pay the kharif kist and the rabi crops pay the rabi kist. In the case of a failure of the kharif crops in village *A* a suspension of the kharif kist would be granted, but unless relief was given in regard to the rabi kist also, it would be difficult for the people to pay the kist out of the proceeds of 20 acres of rabi—unless the crop was an abnormal one. At the time of making the kharif suspensions the Deputy Commissioner should note such villages for reconsideration when proposals are submitted for suspension of the rabi kist, and if necessary propose further suspension, noting the reason for his action. In village *B*, if the kharif crops failed, it would be undesirable to collect the kharif kist without consideration of the probable outturn of the rabi crops, and the course to be adopted would be to suspend this kist provisionally up to the date of payment of the rabi kist. If the rabi crops on the 500 acres were good, it would then be possible to collect the whole 16 annas of revenue. If the rabi crops failed, suspension would be calculated on the whole 16 annas and not merely on the rabi kist. In village *C* no readjustment of the instalments is necessary, and when the suspensions

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of the kharif kist have been calculated on the outturn of the kharif crops, the balance should be collected. The amount of the rabi kist to be collected should be considered on the outturn of the rabi crops.

These instances are given as examples, but Deputy Commissioners and Commissioners must exercise their discretion in deciding what action should be taken in each individual case.

(iv) It has also to be borne in mind, especially in cotton villages, that though the kharif crop has failed, the land may be re-ploughed and re-sown with rabi crops. If this has occurred, it should be known at an early date and the kharif instalment should be postponed for consideration on the outturn of the rabi crops, unless the condition of the remaining kharif crops justified the collection of some portion of it.

19. A report should be submitted to the Commissioner for the remission of part or the whole of the suspended revenue—

- (1) when the revenue which it is sought to remit has been suspended for three years;
- (2) when, in such tracts as may from time to time be specified but in no others, the amount suspended exceeds the annual revenue demand.

In this case the amount in excess of the annual demand will ordinarily be remitted.

In cases when it is clear from the condition of the tract and people that it would be inadvisable to collect the suspended revenue or any part of it, a report for the remission of part or the whole of the suspended revenue must however be submitted for the orders of the Governor in Council.

20. No revenue which has been suspended should ordinarily be collected until one fair harvest subsequent to the failure has been reaped in the affected tract.

21. As the character of each successive harvest becomes known, the Deputy Commissioner, subject to any instructions he may receive from the Commissioner, should determine the amount of the suspended revenue to be collected along with the ordinary demand and should announce it before the date fixed for the payment of the ordinary revenue. The amount collected, if any, should be equal to a fourth, a half or the whole of the year's demand as circumstances justify.

Suspension and remission of revenue in mahals and estates which do not pay full revenue to Government.

22. As it is essential that when the crops fail, relief should be given to the tenants of mahals and estates in which the revenue is assigned, either in whole or in part, such mahals and estates will be dealt with on the same lines as mahals in which the revenue is fully realizable, the calculations being made on the kamil-jama and the relief being extended to the tenants accordingly. If part of the revenue is realizable, the suspension or remission of that part will be proportional to the suspension or remission of the kamil-jama. In large zamindari or jagir estates,

**Amendment to the Central Provinces Revenue Manual,
Volume II**

No. 52, dated Nagpur, the 16th September 1935.

REVENUE BOOK CIRCULAR I—9

PAGE 51

Delete the comma after the figure Rs. 2,500 in line 7 of rule 24
and *add* the following :—

“ in connection with any single calamity. ”

[No. 52, dated the 16th September 1935.]

H. L. VARMA,
*Under Secretary to Government,
Central Provinces.*

[I-9.—Suspension and remission of land revenue

however, in which *siwai* often forms a large portion of the assets, special attention should be paid to instruction (ii) contained in paragraph 18 above.

23. For local calamities, such as damage by hail or rust, the principles laid down above should be modified as follows:—

Instead of being based on general estimates the relief should be given as a rule according to the results of a field-to-field inspection, showing the damage done to each holding, and its ratio to the demand may vary for each holding. The Tahsildars should direct the preparation of a list in form B showing field by field the whole of the land in each tenant's holding which has been sown with crops of the harvest affected. In this list, it is unnecessary to enter holdings in which the area affected is so small in proportion to the total cultivated area as not to entitle the cultivator to any appreciable concession.

24. The Deputy Commissioner will decide whether suspension or remission is necessary, but remission is usually the best course to adopt, and ordinarily therefore a report should be made for the remission of the revenue which it is considered should not be collected. The Deputy Commissioner is authorized to remit land revenue up to Rs. 1,500, and the Commissioner up to Rs. 2,500 in connection with any single calamity, provided that all such remissions are reported for the information of the Governor in Council. Pending receipt of the orders of the higher authority, the revenue when it exceeds Rs. 2,500 may be suspended by the Deputy Commissioner.

25. The scales of relief used should be the same as those prescribed for general calamities. An example of the calculations is given in form B. In deciding the question whether the A or the B scale should be adopted, it is unnecessary and would cause delay, to inquire into the past revenue history of each particular village. The Deputy Commissioner's inquiries on this point will be limited in each village to the single question whether in respect of the previous year's crops the village was or was not granted any suspension or remission of revenue. If any such concession was granted, the B scale will be used; otherwise the A scale will invariably be employed.

26. Paragraph 10 does not apply to local calamities but no minute inquiries into the circumstances of individuals with a view to discrimination in the grant of relief should be made. It is sufficient to have regard to the property or holding in which the field in which the crop lies is contained. 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 his loss is small compared with the total income of his holding, no relief need be given.

Reduction of revenue for failure of improvement, diluvion, etc.

27. In accordance with the principles which have been laid down by the Government of India, the Deputy Commissioner is

[Pages 51—52-A substituted by amendment No. 79, dated the 13th February 1937.]

I-9.—Suspension and remission of land revenue]

authorized under section 104 of the Central Provinces Land Revenue Act II of 1917, to take action for the reduction of revenue when the productiveness of land has been impaired.

28. If an improvement ceases to be of use, relief is usually granted at the next revision of settlement by assessing the land at the rates for unimproved land. In raiyatwari villages, however, if a raiyat is paying at a higher rate on account of irrigation (whether provided by himself or by the State) and irrigation permanently ceases to be available, the Deputy Commissioner will propose the reduction of the raiyat's revenue to the rate payable on unirrigated land. In malguzari villages, if a malik-makbuza is paying at the rate for the irrigated land or if sir or khudkasht is assessed at irrigated rates, and irrigation permanently ceases to be available, the Deputy Commissioner should, in case of hardship, recommend the reduction of the revenue to the unirrigated rate or an abatement of revenue proportionate to the difference between the rental value of the home-farm at irrigated and dry rates. And in malguzari villages where tenants are paying at irrigation rates, if a permanent failure of the water-supply causes hardship, the Deputy Commissioner may recommend a reduction of revenue conditional on the reduction of rents paid at irrigation rates to dry rates, whether the tenants have applied for reduction under section 57 of the Tenancy Act or not, provided that the failure of the water-supply be not due to the wilful neglect of the malguzar or to his applying the land to some other profitable use.

29. Similar action for the reduction of revenue in the case of raiyats, malik-makbuzas and tenants of affected villages may be taken when the quality of land on which revenue was assessed is permanently lowered by diluvion, the deposit of sand, water-logging or other natural calamity beyond the cultivator's control.

Cesses.

30. Suspensions and remissions of cesses are governed by the provisions of section 52 of the Central Provinces Local Self-Government Act, II of 1920. Although the terms of this section preclude the suspension or remission of district council dues on the occurrence of local calamities affecting scattered small areas or individual cultivators, where the calamity affects a large area, recommendations for relief under this section may properly be made.

As the proceeds of all cesses, fees, toll, tax or rate, etc., are vested in the district council under sections (1) (a) and (2) of section 54 of the Act, the concurrence of that body is necessary before any cess can be suspended or remitted. The approval of the district council concerned, therefore, should always be obtained before any proposals for such suspension or remission are submitted.

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[1-9.—Suspension and remission of land
revenue

Report to the Accountant General.

31. Remissions and suspensions aggregating more than Rs. 1,00,000 for the whole province will be specially brought by the Secretariat to the notice of the Accountant General and of the Deputy Controller of Currency, Bombay, who will decide whether the effect on the estimates of this, and any other remissions or suspensions that may have been granted is sufficiently important to be reported to the Government of India. Remissions or suspensions of sums which have not been included in the estimated land revenue receipts of the current financial year need not be reported.

however, in which *siwai* often forms a large portion of the assets, special attention should be paid to instruction (ii) contained in paragraph 18 above.

23. For local calamities, such as damage by hail or rust, the principles laid down above should be modified as follows:—

Instead of being based on general estimates the relief should be given as a rule according to the results of a field-to-field inspection, showing the damage done to each holding, and its ratio to the demand may vary for each holding. The Tahsildar should direct the preparation of a list in form B showing field by field the whole of the land in each tenant's holding which has been sown with crops of the harvest affected. In this list, it is unnecessary to enter holdings in which the area affected is so small in proportion to the total cultivated area as not to entitle the cultivator to any appreciable concession.

24. The Deputy Commissioner will decide whether suspension or remission is necessary, but remission is usually the best course to adopt, and ordinarily therefore a report should be made for the remission of the revenue which it is considered should not be collected. The Deputy Commissioner is authorized to remit land revenue up to Rs. 1,500, and the Commissioner up to Rs. 2,500, provided that all such remissions are reported for the information of the Governor in Council. Pending receipt of the orders of higher authority, the revenue when it exceeds Rs. 2,500 may be suspended by the Deputy Commissioner.

25. The scales of relief used should be the same as those prescribed for general calamities. An example of the calculations is given in form B. In deciding the question whether the A or the B scale should be adopted, it is unnecessary, and would cause delay, to inquire into the past revenue history of each particular village. The Deputy Commissioner's inquiries on this point will be limited in each village to the single question whether in respect of the previous year's crops the village was or was not granted any suspension or remission of revenue. If any such concession was granted, the B scale will be used; otherwise the A scale will invariably be employed.

26. Paragraph 10 does not apply to local calamities but no minute inquiries into the circumstances of individuals with a view to discrimination in the grant of relief should be made. It is sufficient to have regard to the property or holding in which the field in which the crop lies is contained. 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 his loss is small compared with the total income of his holding, no relief need be given.

Reduction of revenue for failure of improvement, diluvion, etc.

27. In accordance with the principles which have been laid down by the Government of India, the Deputy Commissioner is

I-9.—Suspension and remission of land revenue]

authorized under section 104 of the Central Provinces Land Revenue Act II of 1917, to take action for the reduction of revenue when the productiveness of land has been impaired.

28. If an improvement ceases to be of use, relief is usually granted at the next revision of settlement by assessing the land at the rates for unimproved land. In raiyatwari villages, however, if a raiyat is paying at a higher rate on account of irrigation (whether provided by himself or by the State) and irrigation permanently ceases to be available, the Deputy Commissioner will propose the reduction of the raiyat's revenue to the rate payable on unirrigated land. In malguzari villages, if a malik-makbuza is paying at the rate for irrigated land or if sir or khudkasht is assessed at irrigated rates, and irrigation permanently ceases to be available, the Deputy Commissioner should, in case of hardship, recommend the reduction of the revenue to the unirrigated rate or an abatement of revenue proportionate to the difference between the rental value of the home-farm at irrigated and dry rates. And in malguzari villages where tenants are paying at irrigation rates, if a permanent failure of the water-supply causes hardship, the Deputy Commissioner may recommend a reduction of revenue conditional on the reduction of rents paid at irrigation rates to dry rates, whether the tenants have applied for reduction under section 57 of the Tenancy Act or not, provided that the failure of the water-supply be not due to the wilful neglect of the malguzar or to his applying the land to some other profitable use.

29. Similar action for the reduction of revenue in the case of raiyats, malik-makbuzas and tenants of affected villages may be taken when the quality of land on which revenue was assessed is permanently lowered by diluvion, the deposit of sand, water-logging or other natural calamity beyond the cultivator's control.

Cesses.

30. Suspensions and remissions of cesses are governed by the provisions of section 52 of the Central Provinces Local Self-Government Act, II of 1920.

Report to the Accountant General

31. Remissions and suspensions aggregating more than Rs. 1,00,000 for the whole province will be specially brought by the Secretariat to the notice of the Accountant General and of the Deputy Controller of Currency, Bombay, who will decide whether the effect on the estimates of this and any other remissions or suspensions that may have been granted is sufficiently important to be reported to the Government of India. Remissions or suspensions of sums which have not been included in the estimated land revenue receipts of the current financial year need not be reported.

REVENUE BOOK CIRCULAR I-9

PAGE 52

To paragraph 30 of the circular *add* the following :--

"Although the terms of this section preclude the suspension or remission of District Council dues on the occurrence of local calamities affecting scattered small areas or individual cultivators, where the calamity affects a large area, recommendations for relief under this section may properly be made.

The District Council concerned should be consulted before any proposals for the suspension of a cess, fee, toll, tax or rate are submitted but, if the Council fails to reply within a reasonable period, the Deputy Commissioner may suspend recovery of the cesses pending receipt of the Government's orders on his proposals. In the rare cases in which the Deputy Commissioner recommends suspension or remission of District Council dues not recoverable through official agency, he should request the District Council not to effect recovery pending receipt of Government's orders."

**Amendment to the Central Provinces Revenue Manual,
Volume II**

No 39, dated Nagpur, the 24th November 1934.

REVENUE BOOK CIRCULAR I-9

PAGE 52

For the third sub-paragraph of paragraph 30, substitute the following:—

"As the proceeds of all cesses, fees, toll, tax or rate, etc., are vested in the district council under sections (1) (a) and (2) of section 54 of the Act, the concurrence of that body is necessary before any cess can be suspended or remitted. The approval of the district council concerned, therefore, should always be obtained before any proposals for such suspension or remission are submitted."

H. L. VARMA,
*Under Secretary to Government,
Central Provinces.*

Amendment to Central Provinces Revenue Book Circular I-10

No. 59, dated Nagpur, the 30th March 1936.

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(i) For the word "markets" occurring in line 1 of paragraph 2 (b) of Revenue Book Circular I-10 *substitute* the words "open markets".

(ii) For the words "at rates similar to those adopted for neighbouring non-agricultural land" occurring in the fourth line of paragraph 2 (b) of Revenue Book Circular I-10 *substitute* "which should be calculated on an acreage basis taking into consideration the importance of the town, the usual value of non-agricultural land in the locality and the income derived by the local body from the land. Such rates as a rule vary between Rs. 30 and Rs. 5 per acre."

(iii) *Add* the following sentence at the end of paragraph 2 (b) of Revenue Book Circular I-10 :—

"Land used for building purposes and not exempted from assessment will be assessed at one anna in the rupee or half its freehold value."

[No. 59, dated the 30th March 1936.]

T. C. S. JAYARATNAM,
Secretary to Government,
Survey and Settlement Department,
Central Provinces.

GPN—190—SS—16-4-35—1,000.

REVENUE BOOK CIRCULAR

SECTION I—SERIAL No. 10

SUBJECT.—*Liability of local bodies to pay revenue for land in their possession*

This circular deals with—

- (1) Such Government land as is in the possession of a municipality or district council for local purposes.
 - (2) Land which is the property of a municipality or district council through public or private acquisition and which has been paid for with municipal or district council money.
2. Both classes of land are ordinarily liable to pay land revenue, but in the case of the first class, exemption may be granted in accordance with the following principles.
- (a) Lands, such as roads and sites of hospitals, dispensaries, schools and the like, which yield no return to the municipality or district council and are devoted to public purposes, will be exempt from assessment to land revenue subject to the conditions:—
 - (i) that when the value of the land revenue proposed to be remitted, capitalized at 4 per cent, exceeds the limits laid down in Government of India resolution No. 1-141-151, dated the 6th February 1872, as modified by resolution No. 1-127-4, dated the 28th February 1912, the substance of which is reproduced in circular I-6, the previous sanction of the Government of India must be obtained to such remission; and
 - (ii) that the exemption will continue only for such time as the condition upon which it is made is fulfilled.
 - (b) Lands appropriated for markets, cartstands and similar objects from which an income is obtained will contribute their share of land revenue and are liable to assessment at rates similar to those adopted for neighbouring non-agricultural land.
3. For land of the second class, which a municipality or district council holds in proprietary right, land revenue and cesses will ordinarily be recovered from the municipality or district council, but where the land is devoted to public purposes of the character mentioned in paragraph 2 (a), which yield no return, the land, so long as it is utilized for those purposes, may be exempted from assessment by the specific order of the Commissioner in each case. Except when the nazul assessment of the town is under revision.

I-10.—Liability of L. B. to pay revenue for land in their possession]

When agricultural land in a raiyatwari village is acquired for a local body for a non-agricultural purpose, *e.g.*, as a building site, the local body must formally obtain the permission of the Deputy Commissioner under section 208 of the Central Provinces Land Revenue Act, 1917, before appropriating the land to such purpose; and it will be liable under that section to pay the premium and the revised land revenue from the date on which such appropriation takes place. When agricultural land in a malguzari village is so acquired, the revised assessment made on that land under proviso (ii) to section 88 of the said Act will be payable by the local body from the date of the diversion. As previous permission to divert is not required, the land records staff will be responsible for reporting when diversion takes place.

REVENUE BOOK CIRCULAR

SECTION I—SERIAL No. 11

SUBJECT.—*Instructions regarding the treatment and record of plots sold in proprietary right without any share of the proprietary profits in the rest of the mahal*

Plots of land in a mahal are frequently sold or otherwise transferred by malguzars in proprietary right to persons who have no share in the proprietary profits of the mahal. This practice is becoming increasingly common in some districts and especially in the vicinity of industrial towns, with the result that an anomalous class of proprietors has sprung up. The transfer of possession of a definite plot of land does not separate it from the mahal to which it belongs. Such separation could only be effected by a perfect partition or by his being declared a malik-makbuza under section 67 of the Land Revenue Act. Legally, therefore, the transferee becomes jointly or severally responsible for the land revenue of the mahal even if no mutation case is opened and his name does not appear in the mutation register.

In order to do away with the anomalous class of such plot proprietors section 106 of the Land Revenue Act has been amended by Act II of 1930, so as to empower the Deputy Commissioner to take action under section 67 during the currency of the settlement.

2. It is the duty of the land records staff to report the existence of all such plot proprietors and also future cases as soon as they occur. On receipt of such report proceedings under section 106 (b-1) should be started. It must, however, be remembered that such action cannot be taken where a person, who has acquired proprietary right over a definite area of a mahal, is already entitled to a share in the proprietary profits of the remainder of such mahal. It is left to the discretion of the Deputy Commissioner not to declare a plot proprietor a malik-makbuza where such a course would be detrimental to the interest of the proprietor and might be resented by him. This particularly applies to holders of *Bhaiyachara sir*. In such cases the plot proprietor should be called upon to show cause why he should not be declared a malik-makbuza and if he shows reasonable cause he should be left alone. It should further be remembered that the primary object of taking action under section 106 (b-1) is to simplify the settlement record and not to increase the revenue.

3. The title deed of the transferee should invariably be examined carefully at the commencement of the proceedings in order to ascertain if there has actually been a transfer of *proprietary rights*. It frequently happens that the deed of transfer is

I-11.—Record of proprietary plots]

obscurely worded and the intention of the parties is not apparent, *e.g.*, a deed may purport to transfer proprietary rights, and yet may bind the transferee to pay to the malguzar the full rent (not the revenue), fixed at the last settlement, and also any increase that may be imposed at subsequent settlements. Such a condition implies a tenancy and not a transfer of proprietary right. It may be intentional or it may have been inserted owing to the ignorance of the parties. In such cases unless the transferer agrees to allow the transferee to be responsible for paying only the land revenue, all further action should be dropped.

4. Where for any reason action is not taken under section 106 (b-1) of the Land Revenue Act, the transferee will continue to be recorded in the annual patwari papers, both khasra and jamabandi, as proprietor; the plot will be entered as *sir* if it was held in *sir* right and sanction to the transfer was obtained; in all other cases it should be entered as "plot proprietor". If there were tenants on the land at the time of the transfer their rights will not be affected. Unless *sir* rights have been acquired with due sanction, any new tenant taking land from the plot proprietor will become an occupancy tenant and will be so recorded.

5. The land records staff will also be responsible for reporting all cases where land outside the *abadi* not already assessed at non-agricultural rates, is used for non-agricultural purposes, so that action under section 88, proviso (ii), may be taken to revise the land revenue, simultaneously with the conferral of malik-makbuza rights under section 67. Where no diversion has taken place, the newly declared malik-makbuza will be assessed to land revenue in accordance with section 81, read with section 106 (a) of the Land Revenue Act and section 10 of the Central Provinces Settlement Act No. VI of 1929. Where a plot proprietor claims to hold the land free of revenue, his claim should be rejected under section 75 of the Land Revenue Act and the land should be assessed when malik-makbuza right is conferred.

6. The proceedings will not be complete until the land revenue of the mahal is readjusted. If the land transferred in proprietary right was assessed to a rental at the last settlement, the malguzari assets of the remainder of the mahal will be reduced to that extent. The land revenue of the latter should, therefore, be proportionately reduced. In cases where the malik-makbuza revenue is made payable through the malguzar he should be allowed the usual drawback, the net balance being added to the revised revenue of the mahal.

REVENUE BOOK CIRCULAR

SECTION I—SERIAL No. 12

SUBJECT.—*The preparation and submission of the district land revenue budget*

As the estimates of District Officers form the groundwork for the preparation of the provincial budget under the head "V.—Land Revenue," it is essential that they should afford all the information necessary for a quick and correct decision on their appropriateness or otherwise.

2. The form of the budget estimate under land revenue is printed as form I. Printed copies are supplied annually by the Finance Department in the first week in August, and in filling up this form the Deputy Commissioner should bear in mind the following remarks:—In the second column (actuals for the past year) should be shown the gross collections actually credited into the treasury during that year. The third column should show the figures of estimates for the current year as finally reported by the Deputy Commissioner subject to changes, if any, communicated by the Commissioner or the Revenue Department. The fourth column should be carefully filled up by Deputy Commissioners with reference to the latest ascertained facts and prospects. This should not be difficult, as when the budget is prepared the collections on account of the rabi harvest are known and the prospects of the kharif harvest are approximately certain.

3. In filling up the fifth column Deputy Commissioners will be guided in regard to fixed collections (current demand) mainly by the demand of the current year, after due consideration of any alterations to be made therein owing to resummptions, remissions, abatements or the introduction of a new settlement.

For fluctuating and miscellaneous revenue, the actuals for the past year and the revised estimate for the current year should be taken as guides. But the subject should be carefully considered, so that if the past year and the current year do not appear normal, or if the coming year seems likely to be in any way singular, the necessary allowances may be made.

4. The estimate of collections on account of arrears requires careful consideration owing to the difficulties which arise from the grant of suspensions due to failure of crops or other causes and the consequent variation of the demand. The rental and revenue collections of the kharif kist will, in ordinary seasons, be completed before the close of the financial year, and no part of the demand should be shown as outstanding at the close of the year.

I-12.—Land revenue budget]

5. With the budget the Deputy Commissioner will submit a supplementary statement in form III showing the demand, collections, suspensions and remissions on account of ordinary land revenue only under V.—Land Revenue. This information has been specially called for by the Auditor General and the Government of India, and the Deputy Commissioner should satisfy himself that distinct accounts of suspended and unsuspended arrears are always maintained in his district, so that the necessary figures may be readily available.

In submitting statements in forms I and II the Deputy Commissioner will explain the figures he has adopted for columns 4 and 5 in a memorandum commenting on the increase or decrease in the revised estimates as compared with the actuals of the previous year or in the budget estimates as compared with the revised estimates. The memorandum should be sufficiently full to explain variations in figures and at the same time to exhibit the general suitability of the revised estimates. Commissioners should see that Deputy Commissioners of their divisions comply with these orders before transmitting the budgets to the Secretariat.

6. Commissioners should carefully scrutinize the budgets of the districts in their divisions, and make any changes which they may consider necessary. In forwarding them to the Governor in Council, they should submit also the reviews of the Deputy Commissioners and a short note explaining their own proposals when these differ from those originally proposed by District Officers.

7. The district budgets are due in the Secretariat on the 10th November and Commissioners are responsible that absolute punctuality is observed by the Deputy Commissioners in the submission of these budgets as the absence of a single district budget prevents and delays the compilation of the provincial estimates for transmission to the Finance Department. The district budgets should accordingly be submitted by the Deputy Commissioners so as to reach the Commissioner of the division on the 20th October and should be forwarded by the latter to the Revenue Department not later than the 10th November. The preliminary edition of the provincial estimates referred to in rule 525 of the Financial Rules will be prepared and furnished by the Revenue Department to the Finance Department by the 1st December. The Revenue Department will refer any budgets in districts where a settlement is or has been recently in progress to the Settlement Commissioner before the preliminary budget is framed, if there is time, otherwise before the first edition of the budget.

In order to secure greater accuracy for the second edition of the budget the Deputy Commissioners should submit to the Commissioner of the division by the 15th December a report stating whether any changes are necessary in the budget and a similar report should be submitted by the Commissioners to the Revenue Department by the 5th January.

8. In order to secure accuracy in the figures of the actuals for the preceding (accounts) year entered in from III of the

**Amendment to the Central Provinces Revenue Manual,
Volume II (Edition of 1932)**

No. 54, dated Nagpur, the 25th October 1935.

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At the end of the second sub-paragraph of paragraph 7,
add the following :—

“ If for any reason any alteration in the revised estimates submitted by the Deputy Commissioner on the 15th December is considered necessary, the Deputy Commissioner should communicate the changes by telegram direct to the Secretariat, a copy being at the same time forwarded to the Commissioner, not later than the 15th January.”

[No. 54, dated the 25th October 1935.]

H. L. VARMA.

*Under Secretary to Government,
Central Provinces.*

budget, showing the demand, collections, suspensions, remissions, etc., of ordinary land revenue under V.—Land Revenue, Deputy Commissioners should see that the following instructions are carefully observed:—

(i) Under the head "Demand" should be shown the total demand of ordinary revenue on account of the year, less the advance collections made in the previous year. But any advance collections made on account of the subsequent year should not be included. They will be deducted from the "Demand" of the subsequent year.

(ii) Under the head "Collections" should be shown the actual amount realised during the year on account of ordinary revenue. This will consist of—

- (1) As much of "Arrears" and "Demand" as is collected during the year.
- (2) Advance collections on account of the subsequent year.

The amount of advance collections so included should be shown in a footnote.

The account will thus be balanced as follows:—

Total collections and remissions *less* advance collections =
total demand including arrears *less* total balance
(suspensions and arrears).

The same principles apply to revised estimates and budget estimates.

(iii) On no account should advance collections made during the year be deducted from the "Balance" remaining uncollected at the end of the year on account of current and old arrears or suspensions.

(iv) Items expressly belonging to miscellaneous revenue and cesses should not be shown as ordinary land revenue.

(v) The adjustments of items intimated in the monthly discrepancy statements by the Accountant General should receive proper attention from departmental officers.

**Amendment to the Central Provinces Revenue Manual,
Volume II**

No. 42, dated Nagpur, the 25th January 1935.

PAGES 61—72

1. For the existing Revenue Book Circular I-13, *substitute* the enclosed circular.

2. In the table of contents for serial No. 13 under Section I, *substitute* the following :—

"13	The duties of revenue officers in respect of the assessment, collection and credit to Government of revenue from irrigation works managed by the Irrigation Department, under the Central Provinces Irrigation Act, 1931, and the rules and executive instructions thereunder.	61—65"
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H. L. VARMA,
*Under Secretary to Government,
Central Provinces.*

REVENUE BOOK CIRCULAR

SECTION I—SERIAL No. 13

SUBJECT.—*The duties of Revenue Officers in respect of the assessment, collection and credit to Government of revenue from irrigation works managed by the Irrigation Department, under the Central Provinces Irrigation Act, 1931, and the rules and executive instructions thereunder.*

GENERAL DUTIES OF REVENUE OFFICERS

1. It is the general duty of all revenue officers to support and assist the Irrigation Department and to co-operate both with irrigation and agricultural officers to encourage the use of irrigation and to remove misunderstandings, to see that the collections are properly made by the panchayat and that the sarpanch is fully acquainted with his duties. If complaints are made to them with regard to the assessment of water-rates, revenue officers should refer the petitioners to the Irrigation Department. Any general grievance regarding rates of assessment or the conduct of irrigation subordinates which are calculated to affect the contentment of the district should be reported to the Deputy Commissioner.

2. Revenue officers should make themselves familiar with the Central Provinces Irrigation Act, and with the rules and executive instructions issued thereunder.*

IRRIGATION REVENUE

3. The revenue obtained from the works of the Irrigation Department is of two main classes, direct and indirect. Instructions regarding the indirect revenue are given in paragraphs 10 to 13 below. Direct revenue may be sub-divided into—

- (i) that obtained from the assessments made for the supply of water, that is, from water-rates, and
- (ii) miscellaneous revenue, such as that obtained by leasing fishing rights, and the rights to cut grass on irrigation lands and to cultivate in tank beds, etc.

Water-rates are sanctioned by Government after considering the opinions of irrigation and revenue officers and are leviable under different rules and instructions on—

- (a) land that is under a long term irrigation agreement known as "land under agreement";
- (b) land which is irrigated on the demand system known as "irrigation on demand", water being supplied for one season only;
- (c) land irrigated unauthorizedly.

*A statement showing the more important matters with which they may be concerned is appended.

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Sections 37, 39 and 40. Special water-rates are fixed also for the supply of water to private tanks, and, occasionally, to commercial concerns.

ASSESSMENT, COLLECTION AND CREDIT OF REVENUE FROM WATER-RATES

Executive instruction 11 under sections 59, 62, 63 and 93. 4. The Executive Engineer in charge of a division is responsible for the assessment, through his staff, of the direct revenue from the irrigation works in his charge. He is assisted by a revenue staff, working under the Canal Deputy Collector, and by his sub-divisional officers and their section subordinates. The Canal Deputy Collector is responsible for the supervision generally of the collection by panchayats of the irrigation revenue obtained from water-rates.

Executive instructions under section 47. 5. After the assessment has been checked and after allowance has been made, in the cases of areas irrigated under agreement or on demand, for the sanctioned remissions of water-rates, and, in the cases of areas assessed for unauthorized irrigation, for the revisions found necessary under the orders on appeal, the Canal Deputy Collector prepares for each village the kistbandi khataoni (form E), in which is shown the amount due from each occupier. At the same time an abstract kistbandi khataoni is prepared in form F, showing the amount due from each village, and is sent to the Tahsildar, who will intimate the total amount to be collected in his tahsil to the Deputy Commissioner for entry in his demand register.

Executive instructions under sections 59, 62, 63 and 93. 6. Collections are made up to specified dates by the sarpanch and panchas, or, in the cases of villages not under an irrigation agreement or in which no irrigation panchayat is established, by the mukaddam or patel. The amounts collected are remitted by them into the treasury either direct or by miscellaneous revenue money order. When an amount is remitted direct a chalan in form H will be prepared in duplicate by the wasil-baki-navis and signed by the person making the payment. One copy will be given to him and one copy retained in the treasury. No detailed accounts of payments made by each occupier will be kept in the tahsil and all amounts received will be entered in the abstract kistbandi khataoni.

Executive instruction 5 under sections 59, 62, 63 and 93. 7. As soon as the period fixed for collections has expired the Canal Deputy Collector has the defaulters' lists prepared in form EE and, after compiling them by works separately for each tahsil, forwards them to the Tahsildar who, immediately on receipt, will check the amount of revenue received from each village as recorded in column 9 of form F with the total amount shown in column 2 of form EE. If any discrepancies are found he will at once report them to the Executive Engineer concerned who will have them reconciled and inform the Tahsildar of the necessary corrections. The Tahsildar will then arrange to collect the outstandings as arrears of land revenue.

Executive instruction 6 under sections 59, 62, 63 and 39. 8. A tauzi, in form I, showing revenue collections, will be prepared from the tahsil khataoni in form F and submitted

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monthly by the Tahsildar to the Deputy Commissioner who will prepare a consolidated tauzi for all tahsils and will send copies thereof to the Accountant General, the Executive Engineer and the Commissioner of the division.

9. A register of the names of sarpanchas and members of panchayats, in form A, will be maintained in the tahsil. Executive instruction 3 under sections 62 and 93.

CREDIT OF INDIRECT IRRIGATION REVENUE

10. The Irrigation Department should be kept informed of additions made to the land revenue demand due to the construction of Government irrigation works. This share of land revenue should be credited to irrigation revenue and deducted from V.—Land Revenue, *vide* paragraph 656 of the Audit Code.

11. In malguzari villages, as the revenue is fixed on the whole village and remains unchanged from settlement to settlement, no amount can be taken as indirect revenue until the first settlement after the construction of a work, and the amount then estimated remains stationary until the next settlement. The Settlement Officer should make an estimate of the revenue derived from land which, but for the construction of the work, could not have been brought into cultivation, and should add to the figure so obtained an estimate of the increase of revenue obtained owing to his having been able, through the greater security given to the tract by the construction of the project, to fix rents higher than would otherwise have been fixed. The total of these two sums should be intimated to the Irrigation Department and will represent the yearly indirect revenue from the privately owned villages in the tract.

12. In ryotwari villages the total of the land revenue is not fixed from settlement to settlement, but depends on the number of survey numbers in occupation in any particular year. The figure of indirect revenue will, therefore, be a variable sum, and there is no necessity to wait till a new settlement before giving any credit to a project for indirect revenue. If a survey number is such that it could not have been brought under cultivation without the help of the project, the whole of the land revenue assessed on it should be shown as indirect irrigation revenue immediately it is occupied. If cultivation was possible without the project but has been made more valuable or secure by its construction, no indirect revenue can be assessed until the land revenue of the village is re-assessed at the next settlement, even though the survey number is first occupied after the project is completed. The indirect revenue then taken on all holdings rendered more secure by the project will be the figure representing the difference between the revenue as actually assessed and the revenue which would have been assessed had a lower unit rate been imposed to allow for the insecurity of cultivation. Thus if the revenue actually payable be Rs. 10 and the unit rate 1·00 while if the work had not been constructed, the unit rate would have been ·75, the amount to be taken as land revenue due to irrigation will be Rs. $10 - \frac{10 \times 75}{100} = 2-8-0$.

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At each settlement the Settlement Officer should fix the lower rate which would have been adopted had the project not been constructed. The Deputy Commissioner will then be able, year by year, to intimate to the Executive Engineer the amount of indirect revenue to be credited to the project both from land rendered cultivable by it and from land merely rendered more secure. For purposes of these calculations the whole demand of the year should be taken, whether it is actually to be recovered in that year or not.

13. The construction of a Government irrigation work may obviate the necessity of remitting or abating the revenue in times of scarcity or famine, but the Government of India have ruled that the revenue thus saved should not be taken into account in calculating indirect revenue.

Statement showing the more important matters contained in the Irrigation Act with which Commissioners, Deputy Commissioners or Revenue Officers may be concerned, and the section, rule or executive instruction applicable.

Matter.	Reference.
(1) Rights in water ...	Sections 26—30.
(2) Compensation for damage done in connection with the construction or maintenance of canals.	Sections 31 (2) and 32 (2).
(3) Power to prohibit or remove obstructions.	Sections 33 and 34.
(4) Provision of means of crossing canals.	Section 35 and the rules or executive instructions thereunder.
(5) Proposals for the fixation of or changes in water-rates.	Executive instruction under section 37.
(6) Supply of water in a village tank to prevent calamity.	Executive instruction 2 under section 39.
(7) Appeal against assessment for unauthorized use or waste of water.	Section 44 (6) and rules 1, 2, 3 and 7 under section 44.
(8) Remission of water-rates	Rule 3 under section 47 and executive instructions 5, 6 and 7 under section 47.
(9) Collection of canal revenue. (i) Due date of payment; arrears. (ii) Procedure to be followed by revenue officers.	Sections 59, 60, 61 and 64. Rule 1 under sections 59 and 63. Executive instruction 1 under sections 59, 62, 63 and 93. (ii) Executive instructions 4, 5, 6, 11 and 13 under sections 59, 62, 63 and 93.

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irrigation revenue**

Matter.	Reference.
(10) Constitution, duties, powers, etc., of irrigation panchayats.	Section 62. Rules 1, 2, 5—10 and 17 under sections 62 and 93. Executive instructions 1 and 3 under sections 62 and 93, and 3 under section 99 (3).
(11) Appeals	... Section 23 } Rules under sections 23 and 24 read with section 93 (c).
Revision	... Section 24 }
(12) Construction and maintenance of private irrigation works.	Sections 77—90.

REVENUE BOOK CIRCULAR

SECTION I—SERIAL No. 13.

SUBJECT.—*Instructions for the assessment, collection and credit to Government of revenue from irrigation works managed by the Irrigation Department*

APPOINTMENT OF PANCHAYATS

1. When the construction of a State irrigation work is sufficiently advanced to allow irrigation to be commenced, the Executive Engineer will send to the Deputy Commissioner a list of the villages which can be irrigated from it. For each village the Deputy Commissioner will, on the recommendation of the Executive Engineer, appoint a panchayat consisting ordinarily of a sir-panch and two or more members. In the case of a small village or where a small part of a village is commanded it will suffice if a sir-panch only is appointed. The mukaddam, or in ryotwari villages the patel if he is suitable, will ordinarily be the sir-panch. A register of the names of sir-panches and members of panchayats will be kept in the tahsili in form A. A similar register will be maintained by the officers of the Irrigation Department. It will be corrected every six months on the 1st June and 1st December from information supplied by the amins. The Executive Engineer will also maintain a record of the delinquencies of panchas which, after investigation, are established. This register will be consulted by him when the question of the amount of payment to be made to them for administrative work is under consideration (paragraph 3).

DUTIES AND PUNISHMENT OF PANCHAYATS

2. The duties of panchayats are—
- (a) To organize and control the distribution of water beyond the outlet.
 - (b) To assist in the construction of water-courses and to make all arrangements for their repair and maintenance.
 - (c) To prepare form J with the assistance of the amin, if necessary, and to assist the officials of the Irrigation Department in making measurements and crop experiments, recording and checking irrigation and in settling disputes.
 - (d) To collect water rates, grant receipts to cultivators for money received and to pay the amounts received into the sub-treasury.
 - (e) To assist the officials of the Irrigation Department in the detection and prevention of encroachments on

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canal lands and damage to channels and masonry works, and to report to them cases of encroachment or wilful damage that may occur.

- (f) To safeguard all movable property of the department which may be placed in their charge.

Any member of a panchayat who fails to perform his duties satisfactorily may be removed from his appointment by the Deputy Commissioner on the recommendation of the Executive Engineer. Should the Deputy Commissioner consider that the case is one in which reduction of commission is sufficient punishment, he should inform the Executive Engineer accordingly.

SCALE OF REMUNERATION OF PANCHAYATS

3. Panchayats are remunerated by the grant of commission, which is calculated separately for the collection of revenue and for administrative work. For collection the calculation of the total amount due to each village is made separately for each kist at the rate of 6 pies per *rupee for first Rs. 1,000 collected by the panchayats and at 3 pies per rupee on all sums in excess of this amount (see paragraph 9). If any revenue collected by a panchayat is subsequently refunded, no recovery of commission will be made as the panchayat has already had the trouble of collection (see also paragraph 7).

Commission for administrative work is payable at the discretion of the Executive Engineer, who determines the amount to be paid on a consideration of the efficiency of the work of the panchayat. The maximum rate at which the sum to be paid is calculated is Re. 0-1-6 per *acre assessed or irrigated free of charge (see paragraph 9).

ASSESSMENT OF WATER RATES

4. On first appointment each amin will make a tracing from the patwari map of those portions of all villages in his charge that are commanded. He will, annually, compare these tracings with the patwari maps and will correct them as necessary. The khasra shudkar will be maintained by the amin on form B separately for each outlet. Columns 2 to 4 will be completed for the whole area under command whether it is irrigated or not. The amin will, as far as possible, obtain from the patwari the information required to complete these columns. He will also annually, during July and August, ascertain by personal enquiry in the villages in his charge, with the patwari, if necessary, what changes among occupiers have taken place since the previous year, and will correct his khasra shudkar accordingly. Any further corrections that may be found necessary in these columns as a result of corrections made in the parchas will be carried out when the parchas are corrected.

*NOTE.—For the purpose of calculating the commission payable to the panch on account of collection, a sum of eight annas and below should be neglected and a sum above eight annas should be treated as a rupee. Similarly in calculating the commission for the administrative work of the panch .50 of an acre or less of the area on which the calculation is based should be disregarded and an area above .50 of an acre should be treated as one acre.

Amendment to Central Provinces Revenue Manual, Volume II

No. 45, dated Nagpur, the 28th February 1935.

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- (1) On the margin against paragraph 5 for the word and figure "and 3" substitute "and 93".
- (2) On the margin against paragraph 8 for the figure "39" substitute the figure "93".

H. L. VARMA,

*Under Secretary to Government,
Central Provinces.*

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The remaining columns will be completed as transplanation or irrigation progresses, *vide* note at the foot of form B. From the khasra shudkar the amin prepares, for each occupier who is liable to assessment, an irrigation ledger. There are two forms of irrigation ledger C-1 and C-2. Form C-1 is intended for use generally in Chhattisgarh and in the summary at the foot of each page of this form is shown the total amount due for the crops of each season. A copy of this summary in the appropriate form (D-1, D-2, or D-3) is delivered by the 31st August for the kharif kist in the case of agreement villages, and immediately after the first watering is given in the case of non-agreement villages, and in all cases of rabi irrigation, to each occupier, or to the sir-panch for distribution to absentees. Form C-2, which is intended for use in area other than Chhattisgarh, is similar to form C-1, but the provision for a summary is omitted, the accounts of a number of cultivators can be entered on each page and the summary is made in the body of the form at the end of each cultivator's account. To simplify the accounts, all water rates are subject to a general notification that the amount due from each occupier shall be calculated to the nearest anna. No entry of pies will, therefore, appear in any of the accounts. Any occupier who is in doubt regarding the correctness of the total demand is at liberty to inspect the registers maintained by the amin.

In order to enable the amin to compare and to bring his maps and khasra shudkar into accord with patwari records, patwaris of circles, where there is Government irrigation, will be present at their headquarters between the 5th and 10th July each year. Amins will arrange to visit them between these dates and will be permitted to inspect their records and to extract such information from them as they require.

PREPARATION AND CHECK OF THE KISTBANDI KHATAONI

5. The amins working under the supervision of the Irrigation Inspectors will prepare separately for the kharif and rabi kists a kistbandi khataoni in Form E. This form shows for each village the amount due from each occupier, the amounts collected and paid into the treasury and the remissions, if any, sanctioned. It is essential that columns 1, 2 and 3 of this form should be completed by the 1st December for the kharif kist and the 15th March for the rabi kist.

This form is then checked by the Canal Deputy Collector with the amin's ledgers; the ledgers must previously have been checked by the Canal Deputy Collector with the khasra shudkar in regard to areas assessable and the khasra shudkar must have been checked with the village agreements in regard to the classification of areas. This check, to ensure that amounts due are correctly stated and that remissions sanctioned have been entered (*vide* paragraph 6), must ordinarily be completed by the 10th January for the kharif kist and the 10th April for the rabi kist.

REMISSIONS

6. Application for the remission of water rates will be made by cultivators to the panchayat who, with the assistance of the

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amin, if necessary, will prepare form J. One application will usually be submitted for the whole area in each village on which a remission is claimed. These applications must be submitted to reach the Irrigation Inspector by the 31st October for the kharif and the 15th February for the rabi kist, or 14 days before the crop is cut, whichever is earlier. No remission will ordinarily be granted unless an application is submitted under these rules. The Irrigation Inspector will as far as possible inspect all areas in respect of which an application for remission has been made and only in exceptional cases may this duty be delegated to the Section Subordinate. He will inform the sir-panch in advance of the date fixed for his inspection and will, when he visits each village, record any further applications for remission that may then be made, provided good reasons are advanced for their omission from the original application. He will, after his inspection, which will be made in collaboration with the panchayat and leading cultivators, and after making such crop experiments as may be considered necessary and feasible, enter his remarks and recommendations in form J with the opinion of the panchayat recorded over their signatures and submit it immediately to the Canal Deputy Collector to reach him not later than the 15th November and the 1st March*. The Canal Deputy Collector will, after such inspection and experiment as may be possible, submit the application to the Executive Engineer within 14 days of its receipt by him. The Executive Engineer will pass orders and communicate them to the Canal Deputy Collector by the 15th December for the kharif kist and the 1st April for the rabi kist. The Canal Deputy Collector will then have the necessary entries made in the kistbandi khataoni or, if it has been forwarded to the Tahsildar and it is too late to make the entry therein, he will prepare a refund statement on form M and submit it to the Executive Engineer for sanction. He will, as remissions are sanctioned, prepare a statement in form L separately for each village and forward it to the Irrigation Inspector for communication of the remissions to the applicants. The thumb marks of all persons to whom remissions are granted will be taken on this form and their parchas will at the same time be corrected. If a parcha has been lost, a duplicate will be issued, but it must be clearly marked as such. When the Irrigation Inspector cannot conveniently perform these duties himself, Section Subordinates, and, if necessary, amins may be required to assist. Should it not be practicable to follow this procedure owing to the unwillingness of the cultivators to appear or to produce their parchas, the remissions sanctioned will, after due notice, be declared by the Irrigation Inspector or Section Subordinate in each village in the presence

*In exceptional cases when the Canal Deputy Collector is unable to visit all villages in which he anticipates that considerable claims for remission may be made, the Executive Engineer may, on application from the Canal Deputy Collector, order that the forms J of specified villages should be submitted by the Irrigation Inspector to the Sub-Divisional Officer and that the Sub-Divisional Officer shall then perform in those villages the duties prescribed for the Canal Deputy Collector. Such orders must be issued so as to reach the Sub-Divisional Officer and the Canal Deputy Collector concerned not later than the 5th November. The Canal Deputy Collector is responsible for communicating the orders to the Irrigation Inspector.

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of such members of the panchayat and cultivators as attend, and the parchas produced by them will be corrected. A certificate to the effect that this has been done, signed by the members of the panchayat present, will be submitted by the subordinate, making the declaration to the Canal Deputy Collector. The Canal Deputy Collector, after preparing form L, will then return the original applications to the Executive Engineer who will prepare an abstract under the following heads for each work separately, and will submit it to the Superintending Engineer for information and such action as he may consider necessary :—

- (1) Name of work.
- (2) Amount originally assessed under the work.
- (3) Amount of remission granted.
- (4) Brief reason for the grant of remission.

COLLECTION OF WATER RATES BY PANCHAYATS AND PAYMENT BY THEM INTO THE SUB-TREASURY

7. The kistbandi khataoni, completed in regard to the entry of remissions, will be sent by the Canal Deputy Collector through the Irrigation Inspector and amin to reach the sir-panch by the 15th January for the kharif kist and by the 15th April for the rabi kist. Revenue on account of the kharif and rabi kists, which is outstanding on the 15th February and 15th May, respectively, will be treated for collection as arrears of land revenue unless an extension of these dates has been allowed by the Superintending Engineer. No extension will be allowed unless it is recommended by the Deputy Commissioner and when an extension is granted the Executive Engineer will at once inform the Tahsildar of the date fixed. Immediately after sending the kistbandi khataoni to the sir-panch the Canal Deputy Collector will forward to the Tahsildar an abstract kistbandi khataoni on form F after completing columns 1—6. This form will be used by the Tahsildar as his khataoni. The Tahsildar will, on receipt of all forms F, intimate the total amount to be collected in his tahsil to the Deputy Commissioner for entry in his demand register. The sir-panch and members of the panchayat, on receipt of the kistbandi khataoni, will at once proceed to collect the revenue. As each payment is made, the amount paid (both in words and figures) and the date of payment will be entered in the parcha and a receipt will be given by the sir-panch or member of the panchayat on this form in the space provided for this purpose. He will also complete columns 6 and 7 of form E. If a parcha cannot be produced, the receipt will be given in manuscript. Form E (kistbandi khataoni) is kept by the sir-panch, who will produce it when required by other members of the panchayat who make payments into the sub-treasury and will, if he absents himself from the village or is incapacitated, hand it over temporarily to a member of the panchayat who will perform his duties.

As collections are made, the sir-panch or member of the panchayat who makes the collection will, from time to time, arrange to credit them in the sub-treasury and will complete columns

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9 to 12 of form E when he does so. Such credits may be made either direct into the sub-treasury or by *miscellaneous revenue money order through the post office. If the amount is remitted by money order, the person making the payment will deduct the cost of the money order commission and will remit the balance. In no case may any deduction be made on account of commission for collection, the payment of which will be made separately by the officers of the Irrigation Department. When collections are paid direct into the sub-treasury the chalan on form H will be prepared in duplicate by the Wasil-baki-navis and will be signed by the sir-panch or member of the panchayat making the payment. One copy will be retained in the sub-treasury and the other will be given to the member of the panchayat or other person who makes the payment into the sub-treasury.

The name of the work and of the village concerned and the amount deducted as money order commission must be stated on the form of money order, in order to enable the Tahsildar to complete his entries in form F. No detailed accounts of payments made by each occupier will be kept in the tahsili and all sums received will be entered in form F.

In cases where the amount collected by the panchayats is remitted by money order the gross amount, *viz.*, the amount actually received at the treasury plus the money order commission, should be shown as receipts in the Treasury Schedule (Forms Nos. XXII-264 Treasury and XXII-265 Treasury) of Public Works Receipts, the money order commission being also shown separately therein, so that they can be intimated by the Audit office to the Executive Engineers concerned for adjustment in their divisional accounts to the correct head of account.

By the date fixed on which amounts that are outstanding are to be dealt with as arrears of land revenue, the sir-panch or members of the panchayat who have made payments into the sub-treasury will, with the help of the amin, have entered in the kistbandi khataoni all amounts collected. Members of the panchayat will, however, be allowed five days from this date within which they must either pay into the treasury or despatch by money order through the post office any sums collected by them up to the 15 th February or later date fixed for collection. No collection of revenue may on any account be made by a panchayat after that date.

COLLECTION AND CHECK OF KISTBANDI KHATAONIS AND ARRANGEMENT FOR THE COLLECTION OF ARREARS

8. Within five days of the above dates, the amin will collect the kistbandi khataonis from the sirpanchas. He will at once prepare the defaulters' list in form E. E. and submit it with the kistbandi khataonis (through the Section Subordinate, if necessary); or take it, if this is more convenient, to the Irrigation

*Postmasters are obliged to assist Pachayats, without fee, in the preparation of miscellaneous revenue money orders.

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Inspector, who should receive these documents by the ^{22nd February}_{22nd May} or seven days from the date fixed by the Superintending Engineer, up to which water-rates may be collected.

The Irrigation Inspector will check the figures in column 8 of the kistbandi khataonis and will compare them with the figures in the defaulters' list. He will, after entering therein the names of members of the panchayats who are not entitled to receive payment of commission for collection (*vide* paragraph 9), forward these documents to reach the Canal Deputy Collector by the ^{25th February}_{25th May} or ten days after the date fixed by the Superintending Engineer. The Canal Deputy Collector will then compile the defaulters' lists by works separately for each tahsil and will forward them with a certificate by the Executive Engineer that they are correct to reach the Tahsildar before the ^{1st March}_{1st June}. Should he find that any excess collections have been made, he will enter them in red ink in the remarks column of the defaulters' list.

In the case of scattered works, when ordered to do so by the Executive Engineer, the Section Subordinate will perform the duties of the Irrigation Inspector, and in that case, the kistbandi khataonis and the defaulters' list will be sent direct by the Section Subordinate to the Canal Deputy Collector.

From the kistbandi khataoni, which will be filed in the Executive Engineer's office, the Canal Deputy Collector will then complete this mauzawar statement on form N and will prepare on form O the statement of commission payable to panchayats for collection, *vide* paragraph 9. The Tahsildar, immediately on receipt of the defaulters' list, will check the amount of revenue received from villages as recorded in column 9 of form F, with the total amount shown in column 2 of form E. E. Should any discrepancies be found, he will at once report them to the Executive Engineer concerned, who will have them investigated and will inform the Tahsildar of the result. If any excess payments of commission have been made or entered on form O, the Executive Engineer will recover the excess or correct the entry on form O. The Tahsildar will then arrange to collect all outstandings as arrears of land revenue (*vide* section 45 of the Northern India Canal and Drainage Act of 1873). In order to assist the Tahsildar in issuing warrants, selected amins, under an Irrigation Inspector, may be deputed by arrangement with the Deputy Commissioner, to attend the tahsili and prepare warrants. If, owing to the death or absconding of a defaulter or for any similar reason, it is impossible to recover such arrears or any part of them, the amount due may be remitted by the Deputy Commissioner, who shall inform the Executive Engineer of amounts so remitted.

PAYMENT OF COMMISSION

9. As stated in paragraph 8, after receipt of the kistbandi khataoni from the panchayat, the Canal Deputy Collector will

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prepare, from column 10, a statement in form O of commission payable to members of panchayats. The statement will be prepared by works for each sub-division and will be submitted to the Executive Engineer who will authorize payment by Sub-Divisional Officers or otherwise as may be convenient. Receipts for payments will be taken on hand receipts. Payment of commission for collection will be made twice a year after panchayats have made their collection of the kharif and rabi kists. It is essential that no delay should be allowed to occur in making these payments and very desirable that they should be completed by the 31st March and the 31st October. Commission will be calculated by villages at the rates prescribed in paragraph 3. Of the total sum payable, the sirpanch is entitled to two shares and each member of the panchayat to one share. Members of the panchayat who have taken no part in the collection, due to their absence from the village at the time it was made or to their being otherwise occupied, will receive no payment, but the total sum due to the panchayat, as a whole, will not be reduced. In order that the Executive Engineer may have information regarding the members of panchayat who were absent or who did not take part in the collection, their names will be noted by the Irrigation Inspector on the kistbandi khataoni concerned.

Payment of commission for administrative work on form K will also be made twice a year at the rates prescribed in paragraph 3 and should be completed by the 31st March and 31st October. Of the total sum payable, the sir-panch is entitled to two shares and each member of the panchayat to one share.

INQUIRIES PRIOR TO THE GRANT OF REMISSION OF WATER RATES

10. Remissions under sub-paragraph 1 of paragraph 11 of this Circular will be made by the Executive Engineer and under sub-paragraph 2 of that paragraph by the Superintending Engineer. When, owing to the general failure of the monsoon, it is anticipated that rents and revenue will have to be widely suspended, enquiries into the outturn will be made by both the Irrigation and Revenue Departments. The subordinate revenue staff will make the usual inquiries prescribed by Revenue Book Circular I-8, but, when submitting estimated village outturns to the Deputy Commissioner, will distinguish between the average outturn of the area irrigated from a Government irrigation work and the outturn in the rest of the village. The Executive Engineer* will make investigation on applications from villages submitted in accordance with paragraph 6 and when necessary before these applications are received (*vide* paragraph 11), and will furnish the Deputy Commissioner with a statement prepared by the Irrigation staff showing the range of outturns and the average for the area under agreement in each village investigated. The Deputy Commissioner will, in consultation with the Executive Engineer, consider the returns furnished by the revenue staff and by the Executive Engineer and, if possible, reconcile any discrepancies that may occur, joint inspection of a few villages being undertaken, if necessary. If these

*NOTE.—In such cases the applications need not state the khasra number and area of each field, but generally the position and area of the holdings on which remissions are requested.

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estimates of outturn as finally adopted by the Deputy Commissioner and the Executive Engineer agree, the Executive Engineer will proceed to grant remission of water rate in accordance with the scale prescribed for these outturns in paragraph 11 below. The outturn will be estimated by the Irrigation officer for each group of fields and not from an average for the whole irrigated area in a village. Remission will be given by fields according to the estimated outturn of the various groups. The grouping of the fields will depend on the circumstances of each case.

If unanimity is not achieved the case will be reported by the Deputy Commissioner and the Executive Engineer to the Commissioner of the Division and the Superintending Engineer, respectively, who will settle the matter in consultation, if possible. If, however, these officers are unable to agree, the case will be referred by the Superintending Engineer through the Commissioner for the orders of Government in the Irrigation Department.

It is of great importance that no delay in the grant of remissions should be allowed to occur and, though it may not always be possible to complete entries for remissions and send the kist-bandi khataoni to the panch by the 15th January for the kharif kist, this date should be adhered to as far as possible even in years of general failure of the monsoon.

In the case of local damage in small areas or in a few villages due to hailstorms, insects or other similar causes, if the Deputy Commissioner grants a remission of land revenue, he will inform the Executive Engineer who will grant a similar remission of the irrigation revenue in the same area.

NOTE.—The object of this order is to obviate the necessity of double inquiry by both Revenue and Irrigation officers in the case of purely local calamities. When large areas are affected, the procedure to be adopted is that applicable to a general failure of the monsoon.

SCALE OF REMISSION OF WATER RATES

11. In the case of irrigation on demand half remission of water rates will be granted in all areas in which the crop is less than a six-anna and more than a four-anna wet crop and full remission will be granted in all areas in which the crop is a four-anna wet crop or less. In the case of irrigation under agreement, half remissions of irrigation revenue will be granted in all areas in which the crop is less than an eight-anna and more than a five-anna wet crop and full remission will be granted in all areas in which the crop is a five-anna wet crop or less.

When, owing to a defect in the headworks or distribution system and not to shortage of supply, water is not delivered when required in certain areas, remissions may be granted even though they are not admissible according to the scales prescribed. The principle to be observed in such cases is that all villages that have entered into agreement or that have been permitted to take water on demand are entitled to an equal share of the water available in proportion to the area to be irrigated and remissions, though not necessarily full remission, should be granted if Government fails to ensure equitable distribution of the supply available up to the outlet from Government channels.

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No distinction is made between the basis on which remissions are granted in a year of general failure of the monsoon and a normal year. In the case of a year of general failure remissions will, however, usually be necessary on a comparatively large scale, and in such year it is essential that the officers concerned should undertake preliminary enquiries to establish the extent to which remissions are necessary at as early a date as possible. The Commissioner will, by the 1st October, declare that a year is to be regarded as a year of general failure, and in such years the investigation detailed in paragraph 10 will be undertaken at once, even though applications for the grant of remissions have not been received.

TAUZI

12. A tauzi in form I showing revenue collections will be prepared from the tahsil khataoni in form F and submitted monthly by the Tahsildar to the Deputy Commissioner. A consolidated tauzi for all tahsils will be prepared in the Deputy Commissioner's office in quadruplicate by means of carbon paper. A copy of the consolidated tauzi will be sent to the Accountant General, to the Executive Engineer and to the Commissioner of the Division by the 10th of the following month to which it relates.

MISCELLANEOUS REVENUE

13. For the right to cut grass on irrigation lands and to cultivate in tank beds and for similar rights, the Irrigation Department grants leases and makes its own arrangement for collecting the sums due. Each Executive Engineer will maintain a register of amounts due and recoveries made.

He is responsible, when it is necessary, under the instructions stated below, that proper enquiry is made into the financial status of the lessee, that the number and dates of instalments fixed for the payment of sums due to Government are suitable and that prompt action is taken to collect dues and to effect the recovery of overdue instalments through revenue officers as arrears of land revenue.

In the case of land leased for cultivation to local cultivators, the whole sum due should be recovered on the date fixed for the collection of the kist of the crop concerned. Should, however, the lease be regarded as in any way speculative or should the lessee not be a local cultivator, the recovery should be made by instalments, the last of which should fall due before the crop is cut. In all cases when payments are recovered by instalments, the first instalment must be paid at the time the bid is accepted and the agreement is signed.

In the case of unimportant leases, not exceeding Rs. 20 in value, and not on account of land leased to cultivators, the whole sum will be recovered at the time the agreement is signed. When the amount of the lease exceeds Rs. 200 and there is doubt as to the financial stability of the lessee, the opinion of an officer of the Revenue Department, who is competent to advise in the

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matter, must be obtained. Should it then be considered desirable, the officer accepting the lease should obtain the security of a third party.

When, in the interests of Government, it is considered desirable to do so or when the failure of a crop is not due to any fault of the cultivator concerned, remission of rent on account of lands leased for cultivation may be granted as follows :—

Half remission in areas in which the crop is less than an eight-anna and more than a five-anna dry crop and full remission when the crop is a five-anna dry crop or less.

If land leased for cultivation is not cultivated, the full rent will be recovered in accordance with the terms of agreement. Applications for remission in such cases will be made on form J. The form will, however, be submitted to the section subordinate instead of to the Irrigation Inspector and will ordinarily be dealt with by the Sub-Divisional Officer instead of by the Canal Deputy Collector.

In the case of leases other than those of land leased for cultivation, applications for remission will be dealt with under the instructions on page 242 (b) of the Irrigation Manual.

The power of an Executive Engineer to grant remissions under this paragraph is limited to Rs. 20 and that of a Superintending Engineer to Rs. 500 in each case.

DUTIES OF REVENUE OFFICERS

14. It is the general duty of all revenue officers to support and assist the Irrigation Department and to co-operate both with irrigation and agricultural officers to encourage the use of irrigation and remove misunderstandings, to see that the collections are promptly made by the panchayat and that the sir-panch is fully acquainted with his duties. If complaints are made to them with regard to the assessment of water rates, revenue officers should refer the petitioners to the Irrigation Department. Any general grievance regarding rates of assessment or the conduct of irrigation subordinates which are calculated to affect the contentment of the district should be reported to the Deputy Commissioner. Complaints dealing solely with the conduct of the panchas should be enquired into on the spot and reported to the Deputy Commissioner for orders.

CREDIT OF INDIRECT IRRIGATION REVENUE

15. The Irrigation Department should be kept informed of additions made to the land revenue demand due to the construction of Government irrigation works. This share of the land revenue should be credited to irrigation revenue and deducted from V—Land Revenue, *vide* paragraph 656 of the Audit Code.

16. In malguzari villages, as the revenue is fixed on the whole village and remains unchanged from settlement to settlement, no amount can be taken as indirect revenue until the first settlement after the construction of a work, and the amount than

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estimated remains stationary until the next settlement. * The Settlement Officer should make an estimate of the revenue derived from land which, but for the construction of the work, could not have been brought into cultivation, and should add to the figure so obtained an estimate of the increase of revenue obtained owing to his having been able, through the greater security given to the tract by the construction of the project, to fix rents higher than would otherwise have been fixed. The total of these two sums should be intimated to the Irrigation Department and will represent the yearly indirect revenue from the privately owned villages in the tract.

17. In ryotwari villages the total of the land revenue is not fixed from settlement to settlement, but depends on the number of survey numbers in occupation in any particular year. The figure of indirect revenue will, therefore, be a variable sum, and there is no necessity to wait till a new settlement before giving any credit to a project for indirect revenue. If a survey number is such that it could not have been brought under cultivation without the help of the project, the whole of the land revenue assessed on it should be shown as indirect irrigation revenue immediately it is occupied. If cultivation was possible without the project but has been made more valuable or secure by its construction, no indirect revenue can be assessed until the land revenue of the village is re-assessed at the next settlement, even though the survey number is first occupied after the project is completed. The indirect revenue then taken on all holdings rendered more secure by the project will be the figure representing the difference between the revenue as actually assessed and the revenue which would have been assessed, had a lower unit rate been imposed to allow for the insecurity of cultivation. Thus, if the revenue actually payable be Rs. 10 and the unit rate 1.00, while if the work had not been constructed, the unit rate would have been .75, the amount to be taken as land revenue due to irrigation will be

$$\text{Rs. } 10 - \frac{10 \times .75}{1.00} = \text{Rs. } 2-8-0.$$

At each settlement the Settlement Officer should fix the lower rate which would have been adopted, had the project not been constructed. The Deputy Commissioner will then be able, year by year, to intimate to the Executive Engineer the amount of indirect revenue to be credited to the project both from land rendered cultivable by it and from land merely rendered more secure. For purposes of these calculations the whole demand of the year should be taken, whether it is actually to be recovered in that year or not.

18. The construction of a Government irrigation work may obviate the necessity of remitting or abating the revenue in times of scarcity or famine, but the Government of India have ruled that the revenue thus saved should not be taken into account in calculating indirect revenue.

REVENUE BOOK CIRCULAR

SECTION I.—SERIAL No. 14

SUBJECT.—*The management and disposal of mahals or proprietary shares which have escheated to Government.*

Government should assert its claim to escheat in the case of mahals or proprietary shares, left without legal heirs, in the same way as it does in the case of malik-makbuza plots. The following instructions are, therefore, issued so that such escheats may be brought to light promptly and that proper arrangements may be made for the management or disposal of the escheated property.

2. If during the course of mutation proceedings or at any other time the Tahsildar has reason to believe that the last holder died without legal heirs, he should report the fact to the Deputy Commissioner, after having enquired carefully whether anybody has succeeded in establishing actual possession under a claim of right as owner and also whether there are any possible claimants. In cases where the property is important intimation regarding the suspected escheat should be sent to the Deputy Commissioner pending completion of this enquiry. As Government obtains the right and interest of the ex-proprietor subject to any charges created by him, one of the points to which enquiry should be directed is whether the property is so heavily encumbered as not to make it worthwhile for Government to assert its claim to escheat. The Deputy Commissioner, after making such further enquiry as he may deem fit, should submit a report through the Commissioner for the orders of Government.

3. If none of the claimants is in possession, a notification declaring the property as having lapsed to Government will be issued by Government, and the Deputy Commissioner will be authorized to enter into possession after having the substance of the notification proclaimed in the locality. This instruction is not intended to preclude the Deputy Commissioner entering into possession in anticipation of Government's sanction when for any reason, e.g., to prevent seizure by a claimant whose title is obviously invalid, he considers it desirable to do so. The period of limitation for a suit by claimants for the establishment of their right is twelve years from the date of taking over possession by Government. If the claimant is a minor, this period is liable to extension under sections 6 and 8 of the Limitation Act. In order, therefore, to expedite matters and to obtain a clear title it may be desirable to file a suit against the possible claimants for a declaration of title. If on the other hand anybody has succeeded in establishing actual possession under a claim of right as owner, Government will decide whether it should enforce its rights by filing a civil suit claiming a declaration of title against all known claimants to the succession together with pos-

[Pages 72-A—72-B substituted by amendment No. 79, dated the 13th February 1937.]

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mahals]

session against the one actually in possession. The procedure to be adopted will be decided in the light of the facts of each particular case.

4. No action for the disposal of escheated property should ordinarily be taken until the period of limitation has elapsed or until the result of any litigation concerning title or possession that may have been instituted is known. Each case, however, must be decided on its merits, and should be reported to Government for orders. If the inconvenience of managing a small estate for a long period outweighs the risk of litigation against Government in the distant future, it might be expedient to dispose of the escheated property forthwith. If its disposal is postponed for the period indicated above, the property should be managed by the Tahsildar on the analogy of section 133 of the Central Provinces Land Revenue Act like an attached estate or mahal, and separate accounts of receipts and expenditure should be maintained, a personal ledger being opened in the treasury. Arrangements should also be made with the Accountant General, if the property is large or important enough for periodical audit of accounts by the local audit department. Where the estate is large enough special establishment for its management may have to be entertained.

5. After Government has obtained a clear title to the property, the surplus income should be credited to provincial revenue. As it is not convenient to manage small shares, the proprietary rights therein should ordinarily be disposed of by auction, the assessed revenue being unaltered. The auction should be conducted by an officer not below the rank of Naib-Tahsildar and all sales will be subject to the sanction of the Governor in Council. Full villages on the other hand can ordinarily be managed more advantageously as ryotwari villages, and unless there are reasons to the contrary action should be taken under section 213 of the Land Revenue Act to confer the appropriate ryoti status prescribed by that section on the tenants and malik-makbuzas.

6. In regard to an escheated estate the Government's position really is that, the estate does not belong to any one and the Crown as ultimate heir has assumed possession. If a claimant comes forward and establishes his claim to an escheated estate mesne profits will be allowed to him subject to the principle laid down in *Umashankar vs. Pandit Ramlal* (I. L. R. 20, N. L. R. 112), viz., "ordinarily in calculating the amount of profits, payments made by defendants for rent, revenue or cesses must be deducted, but the Court should not allow to the defendants the expenses of collecting the profits unless they entered on the property in exercise of a *bona fide* claim of right. As Government takes possession after full enquiry and the publication of a notification, it enters on the property in the exercise of a *bona fide* claim of right and it would, therefore, be fair to deduct and credit to Government the reasonable expenses of management every year. A proper account of these items should, however, be maintained.

REVENUE BOOK CIRCULAR

SECTION I.—SERIAL NO. 14

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3. If none of the claimants is in possession, a notification declaring the property as having lapsed to Government will be issued by Government, and the Deputy Commissioner will be authorized to enter into possession after having the substance of the notification proclaimed in the locality. This instruction is not intended to preclude the Deputy Commissioner entering into possession in anticipation of Government's sanction when for any reason, e.g., to prevent seizure by a claimant whose title is obviously invalid, he considers it desirable to do so. The period of limitation for a suit by claimants for the establishment of their right is twelve years from the date of taking over possession by Government. If the claimant is a minor, this period is liable to extension under sections 6 and 8 of the Limitation Act. In order, therefore, to expedite matters and to obtain a clear title it may be desirable to file a suit against the possible claimants for a declaration of title. If on the other hand anybody has succeeded in establishing actual possession under a claim of right as owner, Government will decide whether it should enforce its rights by filing a civil suit claiming a declaration of title

72-B

against all known claimants to the succession together with possession against the one actually in possession. The procedure to be adopted will be decided in the light of the facts of each particular case.

4. No action for the disposal of escheated property should ordinarily be taken until the period of limitation has elapsed or until the result of any litigation concerning title or possession that may have been instituted is known. Each case, however, must be decided on its merits, and should be reported to Government for orders. If the inconvenience of managing a small estate for a long period outweighs the risk of litigation against Government in the distant future, it might be expedient to dispose of the escheated property forthwith. If its disposal is postponed for the period indicated above, the property should be managed by the tahsildar on the analogy of section 133 of the Central Provinces Land Revenue Act like an attached estate or mahal, and separate accounts of receipts and expenditure should be maintained, a personal ledger being opened in the treasury. Arrangements should also be made with the Accountant General, if the property is large or important enough for periodical audit of accounts by the local audit department. Where the estate is large enough special establishment for its management may have to be entertained.

5. After Government has obtained a clear title to the property, the surplus income should be credited to provincial revenue. As it is not convenient to manage small shares, the proprietary rights therein should ordinarily be disposed of by auction, the assessed revenue being unaltered. The auction should be conducted by an officer not below the rank of naib-tahsildar and all sales will be subject to the sanction of the Governor in Council. Full villages on the other hand can ordinarily be managed more advantageously as ryotwari villages, and unless there are reasons to the contrary action should be taken under section 213 of the Land Revenue Act to confer the appropriate ryoti status prescribed by that section on the tenants and malik-makbuzas.

**Amendment to Revenue Book Circular I-14 (Central Provinces
Revenue Manual, Volume II)**

No. 57, dated Nagpur, the 7th March 1936.

PAGE 72-B

Add the following as paragraph 6 :—

"6. In regard to an escheated estate the Government's position really is that, the estate does not belong to any one and the Crown as ultimate heir has assumed possession. If a claimant comes forward and establishes his claim to an escheated estate mesne profits will be allowed to him subject to the principle laid down in *Umashankar vs. Pandit Ramlal* (I.L.R. 20, N.L.R. 112) viz., 'ordinarily in calculating the amount of profits, payments made by defendants for rent, revenue or cesses must be deducted, but the Court should not allow to the defendants the expenses of collecting the profits unless they entered on the property in exercise of a *bona fide* claim of right,' and the publication of a notification, it enters on the property in the exercise of a *bona fide* claim of right and it would, therefore, be fair to deduct and credit to Government the reasonable expenses of management every year. A proper account of these items should, however be maintained."

[No. 57, dated the 7th March 1936.]

H. L. VARMA,

*Under Secretary to Government,
Central Provinces.*

GPN-2739-RS-12-3-36-1,000.

Amendments to the Central Provinces Revenue Manual, Volume II

No. 29, dated Nagpur, the 21st May 1934.

PAGE 1

To the table of contents under Section I—Land Revenue and Settlement *add* the following as serial No. 14 :—

14	The management and disposal of mahals or proprietary shares which have escheated to Government.	72-A and 72-B.
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PAGES 72-A AND 72-B

Insert the enclosed as Revenue Book Circular I—14 after the Revenue Book Circular I—13.

[No. 29, dated the 21st May 1934.]

H. L. VARMA,
*Under Secretary to Government,
Central Provinces.*

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[No. 29, dated the 21st May 1934.]

**H. L. VARMA,
Under Secretary to Government,
Central Provinces.**

Amendment to the Central Provinces Revenue Manual, Volume II

No 68, dated Nagpur, the 9th July 1936.

REVENUE BOOK CIRCULAR I-14

PAGE 72-B

In line 11 of paragraph 6 of the circular as inserted by amendment No. 57, dated the 7th March 1936, *substitute* "full stop" for "comma" after the word "right" and *add* the following :—

'As Government takes possession after full enquiry'

S. SANYAL,

*Under Secretary to Government,
Central Provinces.*

GPN-964-RS-16-7-36-1,000.

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**Amendment to the Central Provinces Revenue Manual,
Volume II**

No. 36, dated Nagpur, the 14th November 1934.

Insert the enclosed as Revenue Book Circular I-15 after the Revenue Book Circular I-14.

[No. 36, dated 14th November 1934.]

2. To the table of contents under section I—Land Revenue and Settlement *add* the following as serial no. 15 :—

15 | The assessment of land revenue on land diverted to non-72-C—72 F. agricultural purposes during the currency of a settlement. |

[No. 36, dated 14th November 1934.]

T. C. S. JAYARATNAM,
*Secretary to Government,
Survey and Settlement Department.*

REVENUE BOOK CIRCULAR

Section I.—Serial No. 15.

SUBJECT.—*The assessment of land revenue on land diverted to non-agricultural purposes during the currency of a settlement.*

1. The right of Government to assess non-agricultural lands, *i.e.*, lands not wholly let or occupied for agricultural purposes or for purposes subservient thereto, is laid down in section 56 of the Central Provinces Land Revenue Act, which recites that all land to whatever purpose applied and wherever situate is liable to the payment of revenue to Government unless exempted from such liability. Under section 88 of the same Act, once the assessment of an estate, mahal or land, has been accepted, the land revenue is payable unaltered for the period of settlement, but the second proviso to that section makes the specific exception that if any land has been appropriated to any purpose other than that to which it was appropriated when the settlement was made, the land revenue assessment may be revised in accordance with the altered value of such land.

It should be noted that it must be demonstrated, in order to establish liability for revision of assessment of land revenue, not only that the land is used for a new purpose but that its value has been altered thereby. It should also be noted that the Land Revenue Act imposes no restriction on the meaning of "land" such as occurs in the definition given in section 2 (6) of the Central Provinces Tenancy Act.

2. Before determining the revised land revenue it is necessary to determine the revised assets on which the revenue is based. When the Central Provinces Settlement Act was drafted, principles for the assessment of non-agricultural land were intentionally excluded therefrom. The basis of all assessment, however, whether for land revenue or rent, must be the value of the land for the purpose for which it is used and this is made sufficiently clear both in the wording of proviso (ii) to section 88 of the Land Revenue Act referred to above and of section 63-A of the Central Provinces Tenancy Act. In Berar under section 83 (4) the "fair assessment" is limited to half the letting value, and the same may be taken as the normal limit in the Central Provinces. In revising the assessment of land diverted to non-agricultural purposes during the currency of settlement therefore Government considers that the most appropriate method to adopt is that all such land shall be assessed in the same way as Government land, *i.e.*, qazul land already occupied which is due for reassessment or of which the lease has fallen in for renewal (*vide* Revenue Book Circular IV-1). This pitches the level of the assessment at one anna in the rupee of the leasehold value or in other words at six pies in the rupee of its

freehold value and will give half the letting value. The figure so obtained for a particular piece of land may be termed the "deduced assessment" of that land and is to be regarded as the maximum limit to the assessment. It need not necessarily be worked up to but should not be exceeded. In order to fix the actual assessment this deduced assessment needs to be modified with reference to the income accruing or estimated to accrue to the holder from the land, to the history of the land, to his title over it and to the method in which he has acquired that title. Special consideration must be given to cases where the land has recently been purchased and malik-makbuza rights have been conferred upon the purchaser who, because of the prospective value of the land, has been made to pay a heavy premium for it. Thus a large portion of the increment in the value of the land has gone into the pocket of the previous owner, who, as the law stands at present, does not pay anything to Government. A margin may suitably be given for this in such cases when fixing the new assessment. At the same time purchasers of such lands must be made to understand that they enter into these transactions subject to the liability that the land revenue will be enhanced on diversion, and the premia they pay should be pitched accordingly.

The calculation of the freehold value (the leasehold value is half of the freehold value) may present some difficulty. If there have been auctions of nazul land of similar characteristics in the vicinity, it can be obtained from the auction premia by applying twice the average premium rate obtained therefrom. If there have been sales of such nazul or other land, freehold values can be calculated by adding to the amounts of the sale considerations the capitalized values of the rents received, using a multiple of 16. If there have been no auctions or sales there may be leases of plots on annual payments. These annual payments will give freehold values by applying the multiples of 16.

3. Non-agricultural land generally falls under one of the three broad headings according as it was before diversion to non-agricultural purposes :—

- (i) Land which was not occupied for cultivation, e.g., abadi or waste land.
- (ii) Malguzari or malik-makbuza land occupied for cultivation.
- (iii) Tenants holdings.

4. The revised assessment of all these different classes of land should be arrived at in the manner prescribed in paragraph 2 above, but the fixation of the revised land revenue will vary according to the right in which each plot is held. Generally speaking where proprietary rights in the plot diverted to non-agricultural purposes are retained by the proprietors of the mahal, the revised assessment finally determined on the plot or the excess of the sum so determined over the sum assessed at

settlement should be added to the assets of the mahal and the revised land revenue calculated at the fraction of assets adopted at settlement. Where proprietary rights have been parted with, steps should be taken to confer malik-makbuza rights under section 67, Land Revenue Act, read with section 106 (b) (i) Land Revenue Act on the new proprietor. In the latter class of case the revised assessment fixed in accordance with the principles laid down in paragraph 2 above will be the revised land revenue, minus a suitable drawback allowed to the malguzar for collection.

5. The case of tenancy holdings diverted to non-agricultural purposes is dealt with in section 63-A of the Central Provinces Tenancy Act. In such cases the revised rent, permitted by the section, should be fixed in the way indicated in paragraph 2 above. After the revised rent has been fixed, the increase therefrom will merge in malguzari assets and will be liable to pay land revenue at the percentage of assets taken for the mahal at settlement. The proposal for revising the land revenue assessment requires the sanction of the local Government and should not be submitted until after the revised rent has been fixed.

6. The case of malguzari waste or home-farm leased out by the proprietor is one requiring some care. If the lease is originally an agricultural lease and diversion takes place some time subsequently, the provisions of section 63-A, Central Provinces Tenancy Act will apply, and the case should be treated as in paragraph 5 preceding. If, however, the land is actually leased originally for a non-agricultural purpose in the first instance section 63-A of the Tenancy Act will not apply, as that section has no application to leases which are non-agricultural in the beginning. The fixation of rent will therefore be a matter between the proprietor and the lessee, though Government is entitled to a revised land revenue under section 88-A, Land Revenue Act. A revised assessment should therefore be calculated on the plot in the same way as in other cases and this sum should be included in the assets of the mahal for the purpose of fixing the revised land revenue as explained in paragraph 4.

7. Abadi land is not included in agricultural land and ordinarily the land revenue, if any, on the abadi site will have been included at settlement in the siwai assessment. Generally, therefore, any lease of an abadi plot during settlement should be ignored. It is possible, however, that a plot may during settlement be diverted from residential to industrial purposes and revision of the land revenue assessment on it will then be permissible under proviso (2) to section 88 of the Land Revenue Act. In such cases the procedure should be as indicated in paragraph 4.

8. Raiyatwari holdings require special treatment. On application permission to divert may be given by the Deputy Commissioner under section 208 of the Land Revenue Act to a

raiyat, who wishes to appropriate his holding to non-agricultural purposes and the Deputy Commissioner can revise the assessment and may realize a premium; normally, the assessment should be fixed as if the land were diverted tenancy land and no premium should be realized. If a raiyat diverts his holding without permission or transfers any right in his holding for a non-agricultural purpose, then the Deputy Commissioner can eject the raiyat or the transferee under section 216 of the Act; if it is not desired to resort to ejection, then Government is at liberty to impose any terms it likes on the raiyat or the transferee to allow him to retain possession; normally, the land should be treated as unoccupied nazul and the person with whom it is settled should be required to pay premium and rent according to the nazul rules. A raiyat who thus pays premium and an enhanced assessment for diversion becomes lessee of a nazul plot and will receive a regular nazul lease.

9. Cases sometimes arise in which agricultural land is vested in local bodies for use as markets, cart stands and purposes of a similar nature not involving the use of the land for building purposes. When income is derived from the use of the land it is usual for Government to impose a ground rent, and in such cases the rent should be calculated on an acreage basis taking into consideration the importance of the town, the usual value of non-agricultural land in the locality, and the income derived by the local body from the land. Such rates as a rule vary between Rs. 30 and Rs. 5 per acre.

REVENUE BOOK CIRCULAR

SECTION II—SERIAL No. 1

SUBJECT.—*Revenue case work register and returns.*

REVENUE CASE WORK

The proceedings of revenue officers under the Land Revenue and other allied Acts as well as certain proceedings relating to general administration constitute revenue cases, which are classified under the subject heads given in Appendix E.

2. A revenue case is instituted on receipt of an application, report or order, requiring enquiry or action by a revenue officer. Under the Land Revenue Act no officer can take cognizance of any case unless he has power to dispose of it finally or has had the particular case or the class of cases to which it belongs made over to him by special or general order under section 19 of the Act.

3. As a general rule the enquiry into a case should be held by the court having powers to pass final orders. But in certain cases, *e.g.*, where local enquiry is necessary, the case may be sent for enquiry to a lower court.

Section 19 of the Land Revenue Act permits any officer not lower than the rank of Tahsildar to make over by general order any class of case to a subordinate officer for enquiry. But it is important that the Deputy Commissioner should be aware of any such general orders passed by officers subordinate to him. It must also be remembered that whilst certain classes of cases may have been by a general order made over to subordinate officers, particular cases falling within those classes may in certain circumstances be better kept for enquiry by the superior officer.

4. An order sheet in form A should be attached to the record of each revenue case, original or appellate, and should be used by officers holding enquiry preliminary to report, as well as by officers empowered to dispose of the case. The object of the order sheet is to show in compact form the course of the case from beginning to end. It should show amongst other matters the date on which the case was opened, orders for summonses to parties and witnesses and for the payment of diet money, and witnesses examined. It should also contain a note of every application received and all executive orders passed during the progress of the case, also the notes of the court readers, kanungo and others passing the papers backwards and forwards to be noted after the final order has been passed.

5. No order or report should be endorsed on a petition except an order or report summarily rejecting the petition for reasons obvious at the time of presentation, *e.g.*, as time barred

II-1.—Registration and disposal of revenue cases]

vexatious or frivolous. All other reports and orders should be written on separate sheets and be placed in chronological order in the record, but a note of every such order and of the date on which it was made should be entered in the order sheet. Entries in the order sheet should be made by the revenue officer at the time as the case proceeds. Notes of proceedings and routine orders may be initialled by him, but other orders must be signed in full. The signature of parties or their pleaders should be taken in the margin of the order sheet against orders fixing date for hearing or directing anything to be done by them.

6. All orders except those of a purely routine nature should be recorded by revenue officers in their own hand.

7. The notice to be issued by a revenue officer for the attendance of any person before him should contain in brief the nature of the cause and the purpose for which the attendance is required. All inspecting officers, *viz.*, the Commissioner, the Deputy Commissioner, and the Sub-Divisional Officer, should satisfy themselves during their inspections that these instructions are complied with.

8. No final order should be passed by a revenue officer to the detriment of any person without giving him an opportunity to be heard and hearing him if he so desires, and where the conflicting rights and interests of two parties are concerned they should ordinarily be given such an opportunity.

In accordance with the above principle, in contested cases and in all cases where penal action is recommended, the enquiring officer should communicate to the parties the substance of the report he is making to the superior authority and should ascertain from them whether or not they wish to be heard by the officer passing final orders. It should not be necessary to order another hearing for this purpose. In many cases the enquiring officer will be in a position to inform the parties what recommendation he proposes to make at the conclusion of the enquiry. If he is unable to do this he should fix a date for the submission of his report and leave it to the parties to attend or not as they please. In such cases he should record their wishes as to being heard in the higher court at the conclusion of the enquiry before making his report. In every case he should note in the Order Sheet whether he has communicated the substance of the report and whether the parties do or do not wish to be heard. Similar action should be taken in all cases in which the rights or interests of a large body of persons are involved.

In every case in which the enquiring officer has noted that the parties wish to be heard, the superior revenue authority should issue notices to the parties as a matter of course.

9. (i) There is no statutory provision in the Land Revenue Act for pronouncing orders in open court similar to that in section 366 of the Criminal Procedure Code or Order XX, rule 1 of the Civil Procedure Code. It is desirable, however, that in revenue cases also orders should be passed as far as possible in

[II-1.—Registration and disposal of
revenue cases]

the presence of the parties. For this purpose revenue cases may be classified as follows :—

- (1) Cases in which the final order is passed by the officer who makes the enquiry.
- (2) Cases enquired into by a subordinate officer in which notices are issued to the parties under paragraph 8 of the circular by the officer passing final orders.
- (3) Cases in which orders are passed on an enquiry made by a subordinate officer without a notice being issued to the parties by the officer passing final orders.

(ii) In all cases of classes (1) and (2) the revenue officer after the case has been heard, should pronounce the order at once or on some future date of which due notice should be given to the parties or their pleaders, who if present should be required to sign the order sheet. In cases of class (3) on receipt of the record from the superior officer the officer making the enquiry should use his discretion whether to notice the parties in order to communicate the order to them or to communicate the order by parwana or service post card.

(iii) There are some cases in which the parties may be left to find out the result themselves if they do not care to attend on the date fixed for the purpose. Such cases will ordinarily be those under sections 49 (1), 165, 166 and 169 of the Land Revenue Act and sections 6, 14, 50 and 100 of the Tenancy Act. There are on the other hand cases in which it is necessary for administrative reasons to communicate the orders to the parties even if they do not attend on the date fixed. Such cases will ordinarily consist of the appointment, removal and punishment of village officers and orders inflicting fines and penalties or ordering ejection under section 219 of the Land Revenue Act. In such cases if the parties do not attend, the orders should be communicated by means of parwanas, which with the acknowledgment of the parties should be filed with the record. The parwanas should be legibly written and should show in clear detail the order passed. The orders in patwari cases can conveniently be communicated through revenue inspectors. In all cases the fact and method of communication of orders should be noted on the order sheet before the record is filed.

10. Commissioners must insist on the prompt disposal by revenue officers of the cases before them, and should inquire closely into causes of delay, insisting on clear circumstantial explanation of it. Cases of such different varieties come before revenue officers that no general period can be laid down up to which cases may remain pending without explanation. But in cases regarding proprietary mutations or the appointment of lambardar or sadar-lambardars, much time may be saved by the Tahsildar proceeding *ex parte*, if the parties fail to attend after due notice and the issue of the proclamation required by the rules framed under the Land Revenue Act. The attendance of the person whose name is to be removed from the register of proprietary mutations, or of all co-sharers in a case for the

II-1.—Registration and disposal of revenue cases]

appointment of a lambardar or sadar-lambardar, need not be insisted on, and if after receiving notice of the proceedings any person fails to attend, his wishes may be neglected, but the Tahsildar will note the names of the absent parties. It will be, of course, open to the officer before whom the case comes for final orders to direct that further steps be taken to secure the attendance of any person. Much, however, will depend on the discretion of the controlling officer and the care with which the returns are scrutinized. But when explanation is needed, real and adequate explanation must be insisted on.

REVENUE COURT REGISTERS AND RECORDS

11. Before any enquiry is started or action taken a revenue case must first be registered by the court dealing with it in the first instance. Where the court has powers of disposal the entry in the revenue court register will be made in black ink, otherwise in red ink. When a case, after being registered by a court having power of disposal, is sent to a lower court for enquiry and report, it should be entered in the register of the lower court in red ink. In respect of such cases, a separate serial number should not be given in the enquiring officer's court register but in column 1 of the register the number of the court of the officer who has the power of final disposal should be shown and below that the name of such court, e.g. ² Deputy Commr.'s Court, columns 5 and 6 should also be left blank. However, where thought necessary, the names of parties may be entered in column 5.

In cases which are enquired into under a general order passed under section 19 of the Land Revenue Act the enquiring officer may proceed with the enquiry after giving them serial numbers of his own. Such cases on being received in the court having powers of final disposal should be registered in that officer's court register in black ink before orders are passed. Nazul cases should, however, be registered only in the registers of the nazul officers and not in that of the Deputy Commissioner.

12. The following registers will be maintained by the revenue courts :—

- (1) Register of revenue cases in form B.
- (2) Register of appeals in form C. in Commissioners and Deputy Commissioners' Courts and in the courts of Sub-Divisional Officers empowered to hear appeals. Cases taken up on revision by the Commissioner or the Deputy Commissioner will also be entered in this register.
- (3) Register of fines imposed by revenue officer in form D.

NOTE 1.—In the register of revenue cases a sufficient number of pages should be allotted for each class of case to be entered in it.

NOTE 2.—It is not necessary at the end of revenue year to copy out all the entries of pending cases in the register for the next year. Only the serial numbers of such cases should be written across the page allotted to each head thus :—

Pending from 1928-29 Nos. 24, 37 and 40.
Pending from 1929-30 Nos. 13 and 20.

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[II-1.—Registration and disposal of
revenue cases]

Entries regarding disposal will be made in the original register. The register should not be sent to the record-room until the Presiding Officer has satisfied himself that all the cases entered in it have been disposed of.

NOTE 3.—The object of register B is to register cases—not papers. The paper which initiates proceedings, whether it is an order of a revenue officer or a report from a village officer or a Government servant, or the petition of a private person, must be registered as a case. Subsequent papers or fresh applications connected with the case will simply be filed in the case as they come in, and will not be entered in the register.

13. Cases regarding the collection of revenue by coercive processes have to be carefully classified for the annual land revenue report, but cannot be fully classified until final orders

[II-1.—Registration and disposal of revenue cases

the presence of the parties. For this purpose revenue cases may be classified as follows :—

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(ii) In all cases of classes (1) and (2) the revenue officer after the case has been heard, should pronounce the order at once or on some future date of which due notice should be given to the parties or their pleaders, who if present should be required to sign the order sheet. In cases of class (3) on receipt of the record from the superior officer the officer making the enquiry should use his discretion whether to notice the parties in order to communicate the order to them or to communicate the order by parwana or service post card.

(iii) There are some cases in which the parties may be left to find out the result themselves if they do not care to attend on the date fixed for the purpose. Such cases will ordinarily be those under sections 49 (1), 165, 166 and 169 of the Land Revenue Act and sections 6, 14, 50 and 100 of the Tenancy Act. There are on the other hand cases in which it is necessary for administrative reasons to communicate the orders to the parties even if they do not attend on the date fixed. Such cases will ordinarily consist of the appointment, removal and punishment of village officers and orders inflicting fines and penalties or ordering ejectment under section 219 of the Land Revenue Act. In such cases if the parties do not attend, the orders should be communicated by means of parwanas, which with the acknowledgment of the parties should be filed with the record. The parwanas should be legibly written and should show in clear detail the order passed. The orders in patwari cases can conveniently be communicated through revenue inspectors. In all cases the fact and method of communication of orders should be noted on the order sheet before the record is filed.

10. Commissioners must insist on the prompt disposal by revenue officers of the cases before them, and should inquire closely into causes of delay, insisting on clear circumstantial explanation of it. Cases of such different varieties come before revenue officers that no general period can be laid down up to which cases may remain pending without explanation. But in cases regarding proprietary mutations or the appointment of lambardar or sadar-lambardars, much time may be saved by the Tahsildar proceeding *ex parte*, if the parties fail to attend after due notice and the issue of the proclamation required by the rules framed under the Land Revenue Act. The attendance of the person whose name is to be removed from the register of proprietary mutations, or of all co-sharers in a case for the

II-1.—Registration and disposal of revenue cases]

appointment of a lambardar or sadar-lambardar, need not be insisted on, and if after receiving notice of the proceedings any person fails to attend, his wishes may be neglected, but the Tahsildar will note the names of the absent parties. It will be, of course, open to the officer before whom the case comes for final orders to direct that further steps be taken to secure the attendance of any person. Much, however, will depend on the discretion of the controlling officer and the care with which the returns are scrutinized. But when explanation is needed, real and adequate explanation must be insisted on.

REVENUE COURT REGISTERS AND RECORDS

11. Before any enquiry is started or action taken a revenue case must first be registered by the court dealing with it in the first instance. Where the court has powers of disposal the entry in the revenue court register will be made in black ink, otherwise in red ink. When a case, after being registered by the court having power of disposal, is sent to a lower court for enquiry and report it will be entered in the register of the lower court in red ink. Similarly when a case is enquired into under a general order passed under section 19 of the Land Revenue Act it should, on receipt in the court having powers of final disposal, be registered in black ink before orders are passed.

12. The following registers will be maintained by the revenue courts:—

- (1) Register of revenue cases in form B.
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- (3) Register of fines imposed by revenue officer in form D.

NOTE 1.—In the register of revenue cases a sufficient number of pages should be allotted for each class of case to be entered in it.

NOTE 2.—It is not necessary at the end of revenue year to copy out all the entries of pending cases in the register for the next year. Only the serial numbers of such cases should be written across the page allotted to each head thus:—

Pending from 1928-29 Nos. 24, 37 and 40.

Pending from 1929-30 Nos. 13 and 20.

Entries regarding disposal will be made in the original register. The register should not be sent to the record-room until the Presiding Officer has satisfied himself that all the cases entered in it have been disposed of.

NOTE 3.—The object of register B is to register cases—not papers. The paper which initiates proceedings, whether it is an order of a revenue officer or a report from a village officer or a Government servant, or the petition of a private person, must be registered as a case. Subsequent papers or fresh applications connected with the case will simply be filed in the case as they come in, and will not be entered in the register.

13. Cases regarding the collection of revenue by coercive processes have to be carefully classified for the annual land revenue report, but cannot be fully classified until final orders

Amendment to the Central Provinces Revenue Manual, Volume II

No. 71, dated Nagpur, the 2nd September 1936

REVENUE BOOK CIRCULAR II—1

PAGES 77 AND 78

Substitute the annexed pages for the existing pages 77 and 78.

S. SANYAL,

*Under Secretary to Government,
Central Provinces.*

have been passed. They should be classified at once under the proper minor heads, and a distinguishing letter added when the final order is passed to facilitate the preparation of the returns. Where two processes are issued in one case, it will be classified as one case only and included under the sub-head showing the most stringent process adopted.

14. When a file is complete in every respect, *i.e.*, when the Revenue Officer has passed final orders in the case and the orders have been carried out, the judicial muharrir will prepare it for the record-room. No muharrir should keep back any case for more than a week after its disposal.

NOTE.—Some cases, such as grants of waste land and the assumption of management of estates, should be regarded as disposed of when final orders have been passed on the main question at issue, *e.g.*, when a grant has been sanctioned or refused, or the estate has been taken under management. But cases regarding loans under the Agriculturists' Loans Act, or the Land Improvement Loans Act, must not be struck off until all the procedure in respect to the making of a loan is complete, nor should cases in which attached immovable property has been leased by the Collector under the Civil Procedure Code, for a term of years be struck off the pending file until the term of lease expires or the judgment debt is recovered.

15. Cases in which mutations have been sanctioned and cases relating to the appointment, dismissal and punishment of lambardars, mukaddams, patels, kotwars and patwaris should be sent after disposal to the kunungo, who should make the necessary entries in the registers maintained by him and should record a note on the order-sheet to the effect that he has amended the register according to the orders passed. The records should then be returned to the court concerned to be sent to the record-room. The record-keeper should not receive any such case into the record-room unless the kanungo has made the prescribed entry on the order-sheet. Cases in which further action has to be taken should not be deposited unless the orders have been complied with.

16. Revenue records, except a few in which applications were dismissed or rejected, are divided into two files as indicated below :—

FILE A,

- (1) Order sheets.
- (2) Petitions, plaints, pleadings, reports or other papers forming the basis of the case.
- (3) List of exhibits, unreturned exhibits and receipts for returned exhibits.
- (4) Answer of the opposite party.
- (5) Papers relating to measurement, allotment or assessment.
- (6) Maps and plans.
- (7) Reports of the record office.
- (8) Accounts filed by the parties and by officials.
- (9) Awards of arbitrators or *razinumas*.

[Pages 77 to 78-A substituted for pages 77 and 78 by amendment No. 71, dated the 2nd September 1936]

II-1—Registration and disposal of revenue case]

- (10) Reports of local inquiry.
- (11) Depositions taken by Revenue Office rs.
- (12) Decisions, original and appellate.
- (13) Reports of execution.
- (14) Other papers acknowledging effect given to the decision.
- (15) Notices issued under section 24 (2) of the Central Provinces Tenancy Act.
- (16) Sale papers and proclamation of sale.

FILE B.

Papers to be destroyed after one year.

- (1) Petitions of third parties.
- (2) Engagements to arbitrate.
- (3) Receipts for monyes or accounts or deeds returned.
- (4) Power of attorney for the recovery of money, and after such recovery, documents relating to the same.
- (5) Petitions on points not material to the issue, such as intimations of attendance of parties or witnesses, praying for time, etc.
- (6) Processes except notices under section 24 (2) of the Tenancy Act.
- (7) Reminders and explanations of delays.
- (8) Papers relating to attendance of witnesses, diet money, etc.
- (9) Chalans.
- (10) Papers connected with the progress of the case not material to the points at issue.
- (11) Petitions for copies or supplementary evidence.
- (12) Applications for the return of documents.
- (13) Memoranda calling for records.
- (14) Annexures of reports from subordinate officers.
- (15) Powers of attorney.

The revenue File A consists of two separate parts. The first part consists of the order sheets in Form A referred to in paragraph 4. The order sheet should contain in the right hand margin reference to the page of the record at which any paper (e.g., application, map, report of revenue inspector, etc.), referred to therein is to be found, e.g.—

<p>4th February 1936. Reference—Deputy Commissioner's order of 26th January 1936 calling for further report. Further statements of the applicant and non-applicant and their witnesses have been taken and the revenue inspector has submitted a fresh sketch.</p>	<p>P. 6 order sheet. Pp. 35-44 correspond- ence. P. 25 correspondence.</p>
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A. B. Tahsildar.

[II-1—Registration and disposal
revenue cases

The *second* part of the A file consists of the remaining items noted above arranged in chronological order of receipt and may be called "Correspondence".

As flags are liable to become disengaged very quickly their use for references is to be deprecated. It is unnecessary to use flags if files are paged properly.

All papers should be paged on both sides in pencil, separate paging being given to the order-sheet and to each file. The record should be kept in proper order from the very beginning of the case and not left to be re-arranged just before being sent to the record-room.

17. If there is any doubt regarding the classification of any paper, the judicial muharrir should take the orders of the Revenue Officer deciding the case.

18. For records which are to be destroyed after one year, a single file will be made. All other cases will be divided into two files A and B.

19. Every file registered, except cases listed in Appendix H as a case will have a fly-sheet, even if the record be only a single paper.

[II-1.—Registration and disposal of revenue cases

have been passed. They should be classified at once under the proper minor heads, and a distinguishing letter added when the final order is passed to facilitate the preparation of the returns. Where two processes are issued in one case, it will be classified as one case only and included under the sub-head showing the most stringent process adopted.

14. When a file is complete in every respect, *i.e.*, when the Revenue Officer has passed final orders in the case and the orders have been carried out, the judicial muharrir will prepare it for the record-room. No muharrir should keep back any case for more than a week after its disposal.

NOTE.—Some cases, such as grants of waste land and the assumption of management of estates, should be regarded as disposed of when final orders have been passed on the main question at issue, *e.g.*, when a grant has been sanctioned or refused, or the estate has been taken under management. But cases regarding loans under the Agriculturists' Loans Act or the Land Improvement Loans Act must not be struck off until all the procedure in respect to the making of a loan is complete, nor should cases in which attached immoveable property has been leased by the Collector under the Civil Procedure Code for a term of years be struck off the pending file until the term of lease expires or the judgment debt is recovered.

15. Cases in which mutations have been sanctioned and cases relating to the appointment, dismissal and punishment of lambardars, mukaddams, patels, kotwars and patwaris should be sent after disposal to the Kanungo who should make the necessary entries in the registers maintained by him and should record a note on the order sheet to the effect that he has amended the register according to the orders passed. The records should then be returned to the Court concerned to be sent to the record-room. The record-keeper should not receive any such case into the record-room unless the Kanungo has made the prescribed entry on the order sheet. Cases in which further action has to be taken should not be deposited unless the orders have been complied with.

16. Revenue records, except a few in which applications were dismissed or rejected, are divided into two or three files, as indicated below—

To facilitate this arrangement all proceedings which are to be filed in separate files should be written on separate sheet of paper, the papers pertaining to the case should be placed in their appropriate files as the case proceeds. All papers should be paged on both sides in pencil, separate paging being given to the order sheet, and to each file.

FILE A—

Papers to be retained permanently unless they can be destroyed earlier in accordance with appendix G.

Order sheets.

Petitions, plaints, pleadings, reports or other papers forming the basis of the case.

List of exhibits, unreturned exhibits and receipts for returned exhibits.

II-1.—Registration and disposal of revenue cases]

Answer of the opposite party.
 Papers relating to measurement, allotment or assessment.
 Maps and plans.
 Powers of attorney.
 Awards of arbitrators or *razinamas*.
 Reports of local inquiry.
 Decisions, original and appellate.
 Reports of execution.
 Other papers acknowledging effect given to the decision.

FILE B—

Papers to be retained for 12 years, or destroyed earlier in accordance with appendix G.

Petitions of third parties.
 Accounts filed by parties or by officials.
 Reports of the record office.
 Depositions taken by Revenue Officers.
 Engagements to arbitrate.
 Receipts for moneys or accounts or deeds returned.
 Power of attorney for the recovery of money, and after such recovery documents relating to the same.
 All papers not included under A or C.

FILE C—

Papers to be destroyed after one year.

Petitions on points not material to the issue, such as intimations of attendance of parties or witnesses, praying for time, etc.
 Processes.
 Reminders and explanations of delays.
 Papers relating to attendance of witnesses, diet money, etc.
 Chalans.
 Papers connected with the progress of the case not material to the points at issue.
 Petitions for copies or supplementary evidence.
 Applications for the return of documents.
 Reports of proclamations issued or certificates of issue.
 Memoranda calling for records.
 Annexures of reports from subordinate officers.

17. If there is any doubt regarding the classification of any paper, the judicial muharrir should take the orders of the Revenue Officer deciding the case.

18. For records which are to be destroyed after one year a single file will be made, while for records which are to be destroyed after three, five or six years, two files will be formed, the A file including papers listed as A and B, and the C file papers listed as C. All other cases will be divided into three files A, B and C.

19. Every file registered, except cases listed in appendix H as a case will have a fly-sheet, even if the record be only a single paper.

II-1.—Registration and disposal of revenue cases

This fly-sheet is intended to show—

- (1) all the papers originally in the file ;
- (2) the date and reason for the removal of any paper.

The fly-sheet for files A and B will be in form E.

The fly-sheet for file C will be in form F.

If under the preceding paragraph the record is not divided into three files, the fly-sheet in form E will be used.

For cases listed in appendix H no fly-sheet is necessary. Such cases will, at the end of each month, be made into a bundle with a memorandum of contents placed at the top of it, and sent to the record-room. All cases in the bundle will be preserved for three years and then eliminated.

On the fly-sheet for fly A the muharrir should enter the time for elimination of the record.

20. Besides the registers mentioned in paragraph 12 each muharrir will maintain a record pass-book in form G to show the papers transferred to other officers, and no papers should be sent out without being entered in this register.

21. Any officer dealing with a case may pass an order directing any specified paper or papers in a file, or the whole file, to be retained for a longer period than that laid down in appendix G. A note of such order shall be made in red ink on the fly-sheet as a guide in elimination work.

22. When a final order is communicated to a party he should at the same time be informed that he will be at liberty to take back any original document after the period of appeal has expired or the appeal has been decided and that any such document not taken by him within one year will be liable to be destroyed with the case when it falls due for elimination. A note should be made in the order sheet of every case in which documents have been produced that such action has been taken.

REVENUE RETURNS

23. On the 31st March and 30th September every revenue officer will prepare a statement of long pending revenue cases in form H and forward it to the Deputy Commissioner. The Deputy Commissioner will after examining the statements and explanations return them to the Revenue Officer concerned. The Deputy Commissioner will have a similar statement prepared for his own office and for his appellate work in the same form and have these statements filed in his office with such remarks recorded thereon or on a separate sheet of paper attached for the use of inspecting officers.

The statement should be so prepared that it should not be necessary to repeat all cases over again on a subsequent return and the explanations already given in the former return in regard to delay, etc., should not be written in the remarks column of the statement, but on separate sheets attached thereto, sufficient space

II-1.—Registration and disposal of revenue cases]

being allowed for each case appearing in the statement to permit of the writing of a further explanation for a case which may appear for more than one quarter.

INSPECTION OF RECORDS

24. Rules for the inspection of records and proceedings maintained under section 226 of the Land Revenue Act have been issued. These rules will apply *mutatis mutandis* to all records and proceedings kept in the record-room which are open to inspection.

The following other records and proceedings are open to inspection subject to these rules :—

- (a) All proceedings under the Central Provinces Tenancy Act.
- (b) The following miscellaneous proceedings :—
 - (1) Proceedings for the acquisition of land under the Land Acquisition Act.
 - (2) Proceedings of the Collector in execution of civil court decrees transferred to him.
 - (3) Cases under the Treasure Trove Act.
 - (4) Proceedings under the Land Alienation Act, 1916.
 - (5) With the special sanction of Deputy Commissioner, the proceedings in any other case.

**Amendments to the Central Provinces Revenue Manual,
Volume II**

No. 31, dated Nagpur, the 7th July 1934.

REVENUE BOOK CIRCULAR II-1

PAGES 77 AND 78

1. For paragraph 16, substitute the following :—

“16. Revenue records, except a few in which applications were dismissed or rejected, are divided into two files as indicated below :—

To facilitate this arrangement, all proceedings which are to be filed in separate files should be written on separate sheets of paper, the papers pertaining to the case should be placed in their appropriate files as the case proceeds. All papers should be paged on both sides in pencil, separate paging being given to the order sheet, and to each file.

File A

Order sheets.

Petitions, plaints, pleadings, reports or other papers forming the basis of the case.

List of exhibits, unreturned exhibits and receipts for returned exhibits.

Answer of the opposite party.

Papers relating to measurement, allotment or assessment.

Maps and plans.

Reports of the record office.

Powers of attorney.

Accounts filed by the parties and by officials.

Awards of arbitrators or razinamas

Reports of local inquiry.

Depositions taken by Revenue officers.

Decisions, original and appellate.

Reports of execution.

Other papers acknowledging effect given to the decision.

Notices issued under section 24 (2) of the Central Provinces Tenancy Act.

File B

Papers to be destroyed after one year.

Petitions of third parties.

Engagements to arbitrate.

Receipts for moneys or accounts or deeds returned.

Power of attorney for the recovery of money, and after such recovery, documents relating to the same.

Petitions on points not material to the issue, such as intimations of attendance of parties or witnesses, praying for time, etc.

Processes except notices under section 24 (2) of the Tenancy Act.

Reminders and explanations of delays.

Papers relating to attendance of witnesses, diet money, etc.

Chalans.

Papers connected with the progress of the case not material to the points at issue

Petitions for copies or supplementary evidence.

Applications for the return of documents.

Reports of proclamations issued or certificates of issue.

Memoanda calling for records.

Annexures of reports from subordinate officers.

PAGE 78

2. For paragraph 18, substitute the following :—

“For records which are to be destroyed after one year, a single file will be made. All other cases will be divided into two files A and B.”

[No. 31, dated the 7th July 1934.]

PAGE 79

3. For the sentence “The fly-sheet for files A and B will be in Form E”, substitute the following :—

“The fly-sheet for file A will be in Form E.”

In the fifth line on page 79 for the words “file C” substitute the words “file B”, and in the seventh line for the words “three files” substitute the words “two files”.

[No. 31, dated the 7th July 1934.]

H. L. VARMA,

*Under Secretary to Government,
Central Provinces.*

**Amendment to Revenue Book Circular II-1 (Central Provinces
Revenue Manual, Volume II)**

No. 56, dated Nagpur, the 5th December 1935.

PAGES 77-78

In paragraph 16 of the circular as inserted by amendment No. 31, dated the 7th July 1931, under the head "File A" delete the following entry :—

"Powers of attorney".

(2) At the end of entries under File B add the following :—

"Powers of attorney".

[No. 56, dated the 5th December 1935.]

H. L. VARMA,

*Under Secretary to Government,
Central Provinces.*

(PN-48-Rs-19-12-35-1,000.

Amendment to Central Provinces Revenue Manual, Volume II

No. 61, dated Nagpur, the 17th April 1936.

REVENUE BOOK CIRCULAR II-1

PAGE 73

At the end of paragraph 3, sub-paragraph 1, *add* the following:—

“Cases should not be sent to lower courts for enquiry as a matter of course. If they are so sent, the points on which the lower court's report is desired should be stated specifically.”

PAGE 76

For paragraph 11 *substitute* the following:—

“11. Before any enquiry is started or action taken a revenue case must first be registered by the court dealing with it in the first instance. Where the court has powers of disposal the entry in the revenue court register will be made in black ink, otherwise in red ink. When a case, after being registered by a court having power of disposal, is sent to a lower court for enquiry and report, it should be entered in the register of the lower court in red ink. In respect of such cases, a separate serial number should not be given in the enquiring officer's court register but in column 1 of the register the number of the court of the officer who has the power of final disposal should be shown and below that the name of such court, e.g. “² Deputy Commissioner's Court” columns 5 and 6 should also be left blank. However, where thought necessary, the names of parties may be entered in column 5.

In cases which are enquired into under a general order passed under section 19 of the Land Revenue Act the enquiry may proceed with the enquiry after giving them powers of his own. Such cases on being received powers of final disposal should be registered in black ink before orders should, however, be registered only in the court register in black ink before orders should, however, be registered only in the officers and not in that of the Deputy Comm

[No. 61, dated the 17th April 1936.]

**Under Secretary to G
Central**

REVENUE BOOK CIRCULAR

SECTION II—SERIAL No. 2

SUBJECT.—*Instructions for the registration and disposal of revenue records.*

REGISTRATION AND DISPOSAL OF REVENUE RECORDS

The record-room will be in charge of an officer not below the rank of an Extra-Assistant Commissioner, who will be styled the Record-room Officer.

No person will be allowed to enter the record-room except—

- (1) the record-keeper and his assistant;
- (2) any person specially authorized by the Sub-Divisional Officer by an order in writing;
- (3) officers whose duty it is to inspect the records.

2. All revenue records fall under one or other of the following heads:—

- (1) Settlement records;
- (2) Registers, periodical returns and accounts;
- (3) Mauzawar records, *i.e.*, papers referring to *villages*;
- (4) Kulliyat records, *i.e.*, papers referring to *subjects* which are not capable of such classification.

3. Settlement records will be arranged according to the instructions issued from time to time by the Settlement Commissioner, and the work of elimination in regard to them will be carried out under separate orders issued by that officer, subject to the approval of the Governor in Council.

4. All registers and periodical returns received in the record-room will be entered in a register in the record-room. Registers will be entered separately and periodical returns will be made into bundles by the officer who sends them to the record-room and each bundle will be accompanied by a list of its contents signed by the officer concerned. The periods for which the various registers and returns are to be retained are given in Appendices I and J.

5. Mauzawar and kulliyat records are classified under major and minor heads as shown in appendix G. Land acquisition and Collector's cases will be treated as kulliyat records and not filed in the mauzawar bundles, but a memorandum should be placed in the mauzawar bundle of each village affected, giving a reference to the kulliyat bundle in which the proceedings have been filed. For land acquisition cases, this memorandum should state the area acquired and the amount of revenue remitted. Particulars of this memorandum will be entered in the record-room register in form C.

[2.—Registration and disposal of revenue records]

6. The record-keeper will maintain two registers which will show all the cases deposited in the record-room.

The register in form B will contain details of all cases filed in the mauzawar bastas. The register will be kept mauzawar, a sufficient number of pages being allotted to each mauza.

The register in form C will relate to kulliyat cases. A fresh register will be opened on the 1st October of each year and a fresh series of record-room numbers begun. Cases will be entered according to major heads, a sufficient number of pages being allotted for each major head in the register.

7. (i) Mauzawar cases relating to every village must form a separate basta wherein cases will be arranged chronologically in order of each major head. Each basta will have a label showing the name and settlement number of the village and tahsil. In the case of small villages which have few records, a single basta may contain the records of more villages than one, while in big villages more than one basta will be used. The bastas of each tahsil will have a distinctive colour and will be arranged in order according to their settlement numbers. Each rack or compartment should have a ticket showing the numbers of the villages whose bundles are placed thereon.

(ii) Cases relating to nazul lands in towns where they have been regularly surveyed and settled will, however, form an exception to this rule. At the time of survey and settlement, all old mauzawar cases relating to the lands in question will have been taken out and arranged by map sheets, the cases relating to each plot number being put together; the old cases of each plot will have been stitched to the settlement cases of that plot. These stitched cases will then have been arranged in separate bastas according to the map sheet and plot numbers of the lands to which they refer. Each bundle of cases relating to a particular sheet or to several sheets, where the number of cases is small, will be treated as a mauzawar bundle and will be given a fly index bearing the sheet, final plot and Chalta numbers. Each fly sheet will bear the sheet and plot numbers and a reference to any case will be by these numbers. The sheet bundles will bear labels showing sheet and plot numbers of the cases they contain. Within each sheet bundle the plot bundle will be arranged according to plot numbers.

Post settlement cases will be filed according to their sheet numbers in the settlement bundles. They will, however, be kept separate from the settlement cases, which being required for reference only rarely and which being old are liable to be damaged, if handled too frequently, should be put between two stout pieces of card board. These post settlement cases should be arranged within the bastas in chronological order. In each map sheet basta should be placed an index volume consisting of 25 copies of Form B bound in strong paper cover and in this fly index volume the

Amendment to the Central Provinces Revenue Manual (Volume II)

No. 34, dated the 8th September 1934.

R. B. C. II-2

PAGE 83

1. In paragraph 9, line second, for the letters "A, B and C" *substitute* the letters "A and B".

2. In paragraph 14, for the words "B papers" *substitute* the words "old B files" and for the letter "C" in lines third and fourth *substitute* the letter "B".

[No. 34 dated, the 8th September 1934.]

H. L. VARMA,
Under Secretary to Government,
Central Provinces.

[II-2.—Registration and disposal of revenue records.

post settlement cases should be registered. The number, which a case bears in the fly index volume, will be its record-room number and will be entered in red ink on its fly-sheet. To render form B suitable for records of cases relating to town lands in place of number and name of mauza and tahsil in column 2, sheet number and plot number should be entered.

(iii) Each basta must be easy to handle and should be flat on the racks. All bastas should be of the pattern used in judicial record-rooms, *i.e.*, it should be tied by means of a newar tape stitched firmly at one corner along the diagonal.

8. Kulliyat cases, other than cases regarding the land record staff, will be filed according to major heads of Kulliyat records, a separate bundle or bundles being allotted for each major head.

Each bundle will bear a label showing the number and name of the major head of the papers contained in it and the year to which they relate. For cases concerning patwaris and revenue inspectors personal files should be opened, one for each officer to which all papers concerning him should be added from time to time.

9. The record-keeper is responsible for checking the classification of papers in files A, B and C and the correctness of the period of elimination marked on the case, before the record is deposited, and should bring any mistake to the notice of the record-room officer. When the record contains documents belonging to private persons, the record-keeper should see that the orders in paragraph 22 of Revenue Book Circular II-1 have been complied with, and, if not, should submit the case for the orders of the Record-room Officer.

10. Miscellaneous papers not registered as revenue cases and not likely to be required for future reference will be tied in monthly bundles for each year, marked "Monthly bundles for the year—". Such bundles will be eliminated after one year.

11. A register in form D will be kept by the record-keeper to show records sent out of the record-room, with separate pages for each officer. A similar but separate register will be kept for records sent to the copying branch. Whenever a record is removed from the record-room, a memorandum in form E shall be placed in the bundle from which it has been withdrawn.

ELIMINATION OF REVENUE RECORDS

12. Before any revenue record is destroyed, care should be taken to separate therefrom all documents belonging to Government which have not been superseded by the final order in the case or impounded. In particular, care should be taken that no paper relating to a Government right or title is destroyed. Such documents will be forwarded to the Deputy Commissioner for his orders, with a statement of the facts.

H-2.—Registration and disposal of revenue records]

13. The work of elimination will be carried on throughout the year under the supervision of the Record-room Officer and a monthly statement will be submitted to the Deputy Commissioner showing the progress of the elimination work.

14. The record-keeper will from time to time consult the registers of records and ascertain in what bundles there are B papers of more than 12 years. C papers are filed in a separate bundle immediately on their receipt, marked "C files of year—", and these papers should be eliminated after one year.

The record-keeper will remove from the bundles all such files and papers and in the case of B papers will note in the record-room register and on the fly-sheet of the case as well the fact and date of elimination of each file.

15. In order to facilitate the elimination of records relating to cases under the Land Improvement and Agriculturists' Loans Acts, Tahsildars should submit, in form F to the Deputy Commissioner, every year in April and October, lists of loans which have been recovered in full and the fact of the repayment of the loan should be entered by the revenue record-keeper in red ink in column 7 of the record-room register, form B.

16. Old Marathi revenue records should in no case be destroyed without the previous sanction of the Governor in Council.

17. The destruction of eliminated papers will be carried out by tearing them up, care being taken to see that court-fee stamps are duly cancelled. Thereafter, the papers will be disposed of under the orders of the Deputy Commissioner.

APPELLATE RECORDS IN COMMISSIONERS' COURTS

18. The records of appeals in the Commissioners' Court should be preserved for a period of three years from the date of the Commissioner's orders. At the time of elimination, the Commissioner's order, together with the order of the Governor in Council, if any, should be separated from the record and retained in a yearly bundle which should be destroyed after a period of 2 years.

APPELLATE RECORDS IN DEPUTY COMMISSIONERS' COURTS AND IN THE COURTS OF SUB-DIVISIONAL OFFICERS

19. The records of appeal in the Deputy Commissioner's Court and in the Court of the Sub-Divisional Officer should be filed with the records of the original case and destroyed along with the latter.

No. 24, dated Nagpur, the 10th March 1934.

REVENUE BOOK CIRCULAR II-2

PAGE 84

For the figure "2" before the word "year" at the end of paragraph 18 substitute the figure "12".

No. 25, dated Nagpur, the 21st March 1934.

PAGE 84

At the end of paragraph 15 delete the fullstop and insert the words "and on the record of the case relating to the grant of the loan".

**Amendment to Central Provinces Revenue Manual, Volume II,
Revenue Book Circular II-2 (Reprint Edition of 1932)**

No. 33, dated Nagpur, the 18th August 1934.

PAGE 84

Insert the words "except khasras and jamabandis" after the words "papers" in the first line of paragraph 17 of the instructions and *add* the following as clause second :—

"The eliminated khasras and jamabandis will be sold by public auction. The sale proceeds should be credited to Government as record room receipts."

T. C. S. JAYARATNAM,
*Secretary to Government,
Land Records Department,
Central Provinces.*

REVENUE BOOK CIRCULAR

SECTION II—SERIAL No. 3

SUBJECT.—*Instructions regarding court-fee stamps in revenue offices.*

With reference to Notification No. 1050, dated the 14th February 1902, printed as appendix K, the following instructions for the use of court-fee stamps and labels are issued for the guidance of all Revenue Officers, and of the public. Due publicity should be given to these instructions, and a translation of them should be hung up in every Revenue office. Officer should not refuse to receive documents which have not been prepared or stamped in the manner directed by these instructions; but they should impress upon parties and pleaders the necessity of observing the instructions, if they wish to protect their own interests and to avoid delay:—

- I.—With a view to facilitate the examination, under section 6 of the Court-Fees Act, VII of 1870, of the stamp fees paid on any document, any adhesive label or labels used in addition to an impressed stamp in order to make up the required value should be affixed to the right-hand upper corner of the first page of the document immediately below the engraved portion of the stamp paper.
- II.—When two or more impressed stamps are used to make up the amount of the fee chargeable under the Court-Fees Act, a portion of the subject-matter shall ordinarily be written on each stamped sheet. Where this is impracticable or seriously inconvenient, the document shall be written on one or more sheets bearing impressed stamps of the highest value, and the remaining stamps shall be punched and cancelled and filed with the record, a certificate being recorded on the face of the first sheet of the document to the effect that the full court-fee has been paid in stamps. The writing on each stamped sheet shall be attested by the signature of the person or persons executing the document.
- III.—Documents should be written on that side of the paper only which bears the stamp. When one or more impressed stamps used to denote a fee are found insufficient to admit of the entire document being written on the side of the paper which bears the stamps, so much plain paper may be joined thereto as may be necessary for the complete writing of the document. The writing on this plain paper, as well as the writing on the impressed stamps, should be attested by the signature of the person or persons executing the document.

In the last line of paragraph 2 for the word "registers" substitute the word "register" and delete the words "and A-I".

REVENUE BOOK CIRCULAR

SECTION II—SERIAL No. 4

SUBJECT:—*Registers of property made over to the nazir otherwise than in criminal cases to be maintained by nazirs and of revenue processes and diet-money by revenue muharrirs, nazirs and tahsil jamadars*

The nazir at the headquarters of each district and the naib-nazir at each tahsili will maintain a register in form I of property made over to him otherwise than in criminal cases. This register is to be sub-divided so as to show separate entries of receipts under each of the following detailed heads :—

- Sale proceeds of unclaimed and confiscated property.
- Sale proceeds of old furniture and tents.
- Sale proceeds of old stores and materials.
- Sale proceeds of stationery boxes.
- Other items, e.g., sale proceeds of skin of wild animals.

All sales should be approved of by the officer in charge of the nazarat who will attest the entries in the sale register and the nazir should, on completion of the sale, send the sale papers for deposit in the record room.

2. For the purpose of exercising a complete check over the work of tahsil chaprasis the following registers should be maintained and the chaprasis leaving headquarters provided with work-tickets similar to those issued for civil processes. Registers in forms A, B, C and D will be maintained by the tahsil jamadar, to whom all processes to be served within the tahsil will be sent. All processes in which payment of diet-money is involved will be sent to the jamadar through the nazir at headquarters and the naib-nazirs at tahsils. The nazir and naib-nazir will maintain a register in form A-1. The reader should be enjoined to inscribe on the processes such information as is required to enable columns 2, 3, 6 and 7 of registers A and A-1 to be filled up.

3. The procedure prescribed for civil courts regarding the grant of receipts for diet-money received and account of diet-money received and returned, should also be adopted by Revenue Officers. As soon as a petition with diet-money is presented in any court, the muharrir of the court will enter the amount in one of the forms of the "Book of receipts for money" (form F) numbered in serial order. Each receipt shall be in duplicate, and the office copy shall be prepared simultaneously with the original by means of carbon paper. The original which shall bear the same serial number as the carbon copy will be torn off at the perforated line and presented to the payer as his receipt.

4. A register of processes issued by Revenue Officers in revenue cases, other than processes for the recovery of arrears of

II-4.—Maintenance of registers by nazirs, revenue muharrirs and jamadars]

revenue, will be maintained by the muharrir in form E in which will be entered all processes issued for the attendance of parties and witnesses, etc. Process-fees will be levied at the rates prescribed by the rules framed under section 227, sub-section (2), clause (k) (iii) and clause (v), of the Land Revenue Act in notification No. 17, dated the 1st September 1917. If any process is issued by a Revenue Officer free of cost, a note to that effect will be made in the column provided for remarks. When diet-money is to be paid, this money will be made over to the nazir or naib-nazir, whose initials will be taken in column 16 of form E. When this money is deposited in camp the revenue muharrir will retain it, and send the processes with a slip to the nazir or naib-nazir, stating that the money will be handed over on return to headquarters. When the money or a voucher for its payment is handed over, the slip will be returned to the muharrir.

5. A separate register of returned diet-money, in the form prescribed for civil courts, will be kept by the nazir in the district office, and by naib-nazirs at tahsilis. The procedure to be observed in keeping this register will be as prescribed for nazirs in the Judicial Commissioner's Civil Circular No. IV-1.

6. All processes should be correctly marked at the top in red ink by the official concerned with the serial number that the process bears in the register maintained by that official. Processes in which diet-money is to be paid will thus be marked with three serial numbers each, viz., those of the Revenue Officer's register, the nazir's register and the jamadar's register, while others will bear only two numbers, viz., those of the Revenue Officer's register and of the jamadar's register.

PAGE 88

In line 12 of paragraph 2 for the figure "16" substitute the figure "9".

3. Delete paragraph 5 and renumber paragraph 6 as paragraph 5.

[No. 16, dated the 3rd October 1933.]

REVENUE BOOK CIRCULAR

SECTION II—SERIAL No. 5

SUBJECT.—*Annual revenue report.*

Deputy Commissioners will submit to Commissioners of divisions an annual report on the land revenue administration of their districts for the year ending the 30th September. This report should reach the Commissioner's office by the 16th November. The report should be in narrative form, and its length should not exceed 4,500 words.

Commissioners will then prepare a similar report for their divisions and forward it under a separate covering letter, which should not form part of the report, with the district reports to the Secretariat, which it should reach in type on the 16th January. The length of the consolidated Provincial report should not exceed 50 pages in print.

They will also send for their divisions a copy of all the prescribed statements, for the accuracy of which they will be solely responsible, showing details by districts and totals by divisions.

In preparing the statements the following general principles should be observed :—

- (1) Any figure for the current year which ordinarily corresponds with a figure in the previous year, either in the same column of the same statement or in a different column, should be checked with the printed report for the previous year, and any difference should be explained in a footnote.
- (2) In cases of suspensions or remissions, the amount and authority should be quoted in a footnote.
- (3) In money columns of the statements fractions of a rupee less than eight annas should be neglected and eight annas or more treated as a rupee, and in area columns, fractions of an acre less than .50 should be omitted and those of .50 or more treated as one acre.

2. The subjects to be treated in this report are as follows :—

PART I.—THE AGRICULTURAL CONDITIONS OF THE YEAR

(1) *Character of the season.*—General remarks regarding the amount and distribution of the rainfall and the outturn of the principal crops of the district.

(2) *Area and rental statistics of the year.*—Marked differences between the returns for the present and those for the past year should be commented on, and the causes leading to such differences explained. Rental collections should be specially noticed.

II-5.—Revenue report]

(3) *Condition of the agricultural classes.*—The condition of the cultivating classes should be briefly reviewed, and mention made of any matters bearing on the progress of the agricultural community. Examples of such would be the introduction of new methods of cultivation and the extent to which sanads for improvements have been claimed and granted. The relations between malguzars and tenants should be commented on.

The working of the Central Provinces Land Alienation Act, 1916, II of 1916, in the areas to which it has been extended, and the necessity or otherwise of its application to other areas should be briefly noticed.

The subject of the protection of crops from, and the method adopted for the destruction of wild pig should also be briefly noticed.

(4) *Loans granted under the Agriculturists' Loans Act.*—Notice should be made of the extent to which action was taken under the Act during the year and of the progress effected in making advances and recoveries.

(5) *Loans granted under the Land Improvement Loans Act.*—Similar information should be given, and if loans have been largely taken for any special purpose, e.g., for irrigation works the nature of the latter should be briefly referred to.

PART II.—LAND REVENUE COLLECTION

(6) The changes in the demand of land revenue on the roll should be explained and enhancements under Statements C and D. leases for terms of years, as well as under settlements included. Collections and balance of land revenue on roll, cesses, land revenue not on roll, and miscellaneous land revenue should be discussed and the receipts compared with those of the previous year. Suspensions and remissions, if any, should be noticed.

(7) Coercive processes used in the collection of land revenue should be reviewed. Special mention Statement E. should be made of the processes contained in columns 5 to 7 of the statement, if these have been employed.

PART III.—REVENUE COURT WORK

(8) *Transfer of proprietary rights.*—Details regarding transfers should be given and commented upon. Statement F.

It will be observed that the statement is intended to furnish a record not of the amount of mutation work transacted but of the extent to which proprietary rights changed possession under sales, leases and mortgages. Transfers due to inheritance or to orders of a court in disputed succession cases, etc., will be omitted. The extent to which existing encumbrances have affected prices realized on transfers of proprietary rights should be noted.

(9) This statement deals with the action of Deputy Commissioners as Revenue Officers under certain sections of the Land Revenue and Tenancy Statement G.

Acts. Any large increase in the number of cases should be noticed and explained, and special notice should be taken of proceedings under the more important sections, such as transfer of sir land, rent enhancement, ejection of tenants, and recovery of possession of holdings.

(10) In this connection should be noticed the extent to which landholders and tenants have had recourse to the civil courts under the Tenancy Act.

Statement H.

PART IV.—OTHER HEADS OF REVENUE ADMINISTRATION

(11) *Land acquisition.*—Long-pending cases should be noticed and the cause of delay explained.

(12) *Lambardars.*—The working of the lambardari system should be dealt with, and the extent to which lambardar-gomashtas have been appointed should be mentioned.

(13) *Mukaddams.*—The way in which mukaddams have performed their duties under the Act should be specially noticed, and allusion should be made to the action taken to secure the adequate remuneration of mukaddam-gomashtas.

(14) *Kotwars.*—The work done by kotwars should be commented on, and it should be noted how far it has been necessary to take action to secure them in possession of their service holdings or to help them in the recovery of their dues.

(15) *General revenue business of the year.*—Care must be taken to see that the figures given in this statement are compiled on the same system in all districts. Commissioners will see that uniformity in the respect is obtained.

Statement I.

(16) *Appeals and revisions.*—Any large increase or decrease should be explained and any important rulings should be noticed.

(17) *Tours and inspections.*—The amount of touring done by the Deputy Commissioner, his Assistants and Tahsildars, should be stated. Inspections of tahsil offices should be noted.

(18) *Development of Government estates.*—Under this head should be shown succinctly the progress made in developing raiyatwari villages, and what is further required and contemplated in the same direction, and the funds allotted, spent and required for this purpose. Among other subjects, the following should be specially commented upon:—

- (1) the progress made in the allotment of raiyatwari land, the area, if any, relinquished, with the causes of relinquishment, and the balance of area available for allotment;
- (2) the manner in which the patels of villages held under the rice land rules have acted up to their obligation;
- (3) the amount of loans granted to patels and raiyats under the Agriculturists' Loans and Land Improvement Loans Acts;
- (4) the improvement effected at Government expense in the development of particular villages, or of a

II-5.—Revenue report]

- raiyatwari tract as a whole, in the way of water-supply, irrigation, communications, education, etc;
- (5) the cost of these and the resulting increase in revenue;
 - (6) further similar requirements and their cost and probable return, and proposals for undertaking some or all of them in the immediate future;
 - (7) the extent to which revenue has been paid through patels without intervention from tahsil officials;
 - (8) the amount of commission allowed to patels, their profits, and the manner in which they discharged their duties to the villagers and to the Government, both in extending and improving cultivation, and in the executive management of the village as mukaddams.

REVENUE BOOK CIRCULAR

SECTION II—SERIAL No. 6

SUBJECT.—*Annual agricultural returns*

The orders of the Government of India contained in Resolution No. 1920, dated the 20th July 1891, as subsequently modified by Circular No. 241-317, dated the 29th March 1919, prescribe the submission of annual agricultural returns. These returns are for the agricultural year ending the 31st May, and their compilation in the forms prescribed having been entrusted to the Director of Land Records, Deputy Commissioners, or Settlement Officers in districts where settlement operations are in progress, are required to prepare and submit to him the tables appended hereto, *viz.*—

- (1) *Table I.*—Total area.
- (2) *Table II.*—Classification of area in column 6 of table I.
- (3) *Table III.*—Area irrigated crops irrigated and progress of irrigation.
- (4) *Table IV.*—Total area sown with crops.
- (5) *Table V.*—Number of live-stock, ploughs and carts.
- (6) *Table VI.*—Incidence of land revenue assessment on area and population.
- (7) Appendix to the returns of agricultural statistics.

With a view to the early publication of the annual volume of the agricultural statistics of British India, the Government of India are particularly desirous that the statistics dealing with this subject should reach them annually by the 15th October. The returns should therefore be forwarded by Deputy Commissioner to the Director of Land Records not later than the 24th July, to permit of their compilation and submission to the Director General of Commercial Intelligence and Statistics on the due date.

2. Careful attention is invited to the instructions which are appended as footnotes to each of the tables. They are intended to afford as much guidance as possible to officers upon whom devolves the work of compilation. It is, however, desirable to invite special attention in the body of this circular to certain important matters of detail.

3. *Table I.*—The only area to be shown in column 3 is that of unsurveyed zamindari villages, *i.e.*, of villages classed as C (2) below. In column 5 should be included the district forest area as given by the Forest Officer less the area of any villages, malguzari, thekadari or raiyatwari, which, though nominally included in the forest area, are practically unconnected with it and for which statistics are given in tables II and IV. If no area statistics are available for such villages, *i.e.*, if they fall into classes D (2), E (3) and F, their area should be included in the forest area. Care should be taken to exclude any forest area which

II-6.—Agricultural returns.]

lies outside the district though within the reserves controlled by the District Forest Officer, and conversely to include forest lands lying within the district though managed by the Forest Officer of the adjacent district.]

4. *Table II.*—The district forest area similarly calculated should be separately shown in column 1.

5. The area statistics contained in tables II, III and IV cover ground partly occupied by statements II-A, III-A and IV of the annual season and crop report (circular II-7), both sets of statements being based on the village *milan khasras* and *jinswars*. Care should be taken that figures which correspond are in precise agreement. One compilation should serve the purpose of both sets of statements. In table III, part II, the number of "crops irrigated" has been amplified by the specification of "other irrigated crops." This should entail no extra labour on the reporting agency. To obtain accurate figures all that a patwari has to do is to sub-divide the columns provided for each crop in the *jinswar* statement so as to show separately the irrigated and the unirrigated area, in case any part of the area under a crop is found to have been irrigated.

6. For the purpose of these returns villages may be classed as below:—

A.—Ordinary *malguzari* (whether held wholly or partly free of revenue or on full *jama*), including clearance-lease villages in which proprietary rights have been earned.

B.—Waste land grants.

C.—Zamindari villages—

(1) which have been surveyed and for which agricultural returns are forthcoming;

(2) which have not as yet been surveyed.

D.—Thekadari villages, including *gaontiahi* villages—

(1) which have been surveyed and for which agricultural statistics are forthcoming.

(2) which have not as yet been surveyed.

E.—Raiyatwari villages the revenue of which is credited in the Revenue Department.

F.—Forest villages, the revenue of which is credited to the Forest Department.

In the footnotes to the tables, villages are referred to according to this classification.

7. Separate lines of statistics should be given in the appropriate columns of table II for—

A.—*Malguzari* villages,

B.—Waste land grants,

C.—Zamindari villages surveyed,

D.—Thekadari villages surveyed,

E.—Raiyatwari villages regularly settled,

and a line of totals should be struck for the district.

**Amendment to the Central Provinces Revenue Manual, Volume II
(Revenue Book Circular II-6)**

No. 53, dated Nagpur, the 18th September 1935.

PAGE 95

For the mixture "Linseed-gram" mentioned below the first sentence of paragraph 8 substitute "Linseed mixtures, such as, linseed-gram, urad-linseed, teora (lac)-linseed, etc." and insert the following at the end of the paragraph.

"The areas of individual crops in the mixtures of linseed other than linseed-gram for which proportions have not been fixed should be resolved according to the local conditions prevailing in each district."

[No. 53, dated the 18th September 1935.]

T. C. S. JAYARATNAM,
*Secretary to Government,
Land Records Department,
Central Provinces.*

8. *Crop mixtures.*—The patwari's *jinswars* provide for the entry as mixture of—

Juar-tur	Wheat-gram.
Cotton-tur	Linseed-gram.

Kodon-arhar.

These are all important mixtures, and the areas under them must for the purpose of these returns be distributed between the two crops.

The proportions in which these mixtures should ordinarily be distributed are as follows :—

Name of mixture—Wheat-gram.	Wheat per cent.	Gram per cent.
Districts of the Nagpur and Chhattisgarh Divisions ...	85	15
Jubbulpore district ...	65	35
Mandla „ ...	65	35
Betul „ ...	65	35
Chhindwara „ ...	65	35
Seoni „ ...	70	30
Hoshangabad „ ...	60	40
Saugor „ ...	75	25
Damoh „ ...	75	25
Narsinghpur „ ...	75	25
Nimar „ ...	75	25

For linseed-gram mixture, the proportion should be linseed 80 per cent and gram 20 per cent; for juar-tur mixture, juar $\frac{6}{7}$ and tur $\frac{1}{7}$. For cotton-tur mixture, the proportion should be cotton $\frac{6}{7}$ and $\frac{1}{7}$, except in the following districts, where the proportion to be taken should be as follows :—

	Cotton.	Tur.
Chanda ...	$\frac{5}{6}$	$\frac{1}{6}$
Nimar ...	$\frac{9}{10}$	$\frac{1}{10}$
Chhindwara, Sausar tahsil ...	$\frac{14}{15}$	$\frac{1}{15}$
Chhindwara, remainder ...	$\frac{9}{10}$	$\frac{1}{10}$
Nagpur ...	$\frac{8}{9}$	$\frac{1}{9}$

For kodon-arhar mixture, the proportion to be taken should be kodon $\frac{4}{5}$ and arhar $\frac{1}{5}$.

These formulæ are of course very rough, and if it is considered that they can be improved, representations to this effect should be made to the Director of Land Records.

II-6.—Agricultural returns.]

9. *Table V.*—The figures in this table will comprise all cattle in the district, *i.e.*, the live-stock found within areas included in patwari circles, cantonments, municipal and notified areas, Government agricultural farms and forest villages. The figures for areas in patwari circles will be available from the returns of village live-stock maintained by the patwari and in other areas except those situated in forest villages and the encampments of Banjaras and other nomad tribes within the limits of Government forests, from the special cattle survey conducted annually between November and March for the purpose. Deputy Commissioners will arrange with the authorities concerned for this annual enumeration of cattle. The Director of Land Records will, in consultation with Deputy Commissioners, prepare and maintain in his office a register showing the method of enumeration followed and the assistance, if any, required in cantonment, municipal and notified areas. Arrangements will also be made by the District Officer to obtain figures from the Agricultural Department of any Government cattle farm in the district. In forest villages and in the encampments of Banjaras and other nomadic tribes within the limits of Government forests, enumeration should be effected by the Forest Department before 31st May each year. For the cattle in forest villages Divisional Forest Officers should submit to the Director of Land Records through the Deputy Commissioners in May each year a statement in the form of table V showing the number of agricultural stock belonging to forest villagers. The figures for the encampments of Banjaras, etc., should also be submitted by the Divisional Forest Officer to the Director of Land Records through the Deputy Commissioners along with those for forest villages. Village cattle in *gowaris* and *daihans* need not be enumerated by the Forest Department, as they will be included in the list for the villages from which they come.

10. *Table VI.*—It will be observed that the heading of column 4 (*b*) refers to the net area sown.

11. *Appendix.—Explanatory memorandum of differences in excess of 10 per cent.*—A clear explanation should be furnished of all differences in excess of 10 per cent between the figures of current year's and previous year's returns.

REVENUE BOOK CIRCULAR

SECTION II—SERIAL No. 7

SUBJECT.—*Annual season and crop report*

Under the orders of the Government of India information concerning the agricultural conditions and produce of the year is published annually by the Director of Land Records in a season and crop report.

2. The Government of India are particularly desirous that statistics dealing with this subject shall reach them in the month of July in each year. Since it is not possible to compile and issue the report and statistics at so early a date, a preliminary edition of the statistics is issued on the 15th July and the season and crop report, with the final edition of the statistics, is issued on the 15th September.

3. In order to give effect to these orders preliminary statements for the year ending the 31st May should be submitted by all Deputy Commissioners direct to the Director of Land Records on the 25th June. These preliminary statements will consist of—

(1) Statement II-A showing the area as classified with details of area under cultivation.

(2) Statement III-A showing the cropped area of the year.

N. B.—Land which has borne two crops in the year should be reckoned only once in Statement II, but twice in Statement III-A.

(3) Statement V, showing the outturn in anna notation and total produce.

It is very important that strict punctuality should be observed in the submission of these preliminary statements, as the early publication of the information contained in them is especially desired. No note will accompany these statements.

4. With the help of these preliminary statements the Director of Land Records will compile a preliminary edition of the statistical tables of the season and crop report in the prescribed form. This preliminary edition will be submitted by him direct to the Government of India on the 15th July.

5. A revised edition of the preliminary statements should be forwarded by Deputy Commissioners to the Director of Land Records not later than the 24th July. These will be accompanied by brief explanatory memoranda upon any striking

II-7.—Season and crop report.]

difference between the returns of the year and those of the previous year. A separate copy of both statements and memoranda will simultaneously be forwarded by Deputy Commissioners to the Commissioner of the division, who will send to the Director of Land Records a copy of any remarks which he may wish to make.

6. The Director of Land Records will publish after the approval by the local Government, by the 15th September in each year, the season and crop report. The tables will be compiled in his office in the prescribed forms. The subjects with which the report will deal will be as follows:—

Statement I.

I.—Character of the season.

A review of the seasons, the amount and distribution of the rainfall at different times of the year and the consequent course of agricultural operations and the harvests. Any calamity of importance will be noticed.

Statement II.

II.—Area under cultivation.

Under this head should be noticed any important increase or decrease in the cultivated area.

Statement III.

III.—Cropped area of the year.

Any considerable increase or decrease, as compared with the normal area of the cropped area as a whole or of the area under any important crop, should be explained. Any important change in the system of cropping followed in any district should be noticed.

Statement IV.

IV.—Irrigated area of the year.

The extent to which available sources of irrigation were utilized during the year and the construction of new sources of irrigation should be noticed.

Statement V.

V.—Outturn in anna notation and total produce.

The outturn of the principal crops, and differences from the previous year's outturn and from the normal, should be discussed.

Statement VI.

VI.—Harvest prices, trade and stocks.

A general comparison should be made between the prices of the year under report and those of previous years.

A brief account should also be given of the distinctive features of the trade of the year and of the relation of trade to prices.

Trade statistics of the imports and exports of the year should be compared with the estimates of total produce of the previous year in order to see whether they give any indication that the estimates were wrong, so that similar mistakes may be avoided in future.

II-7.—Season and crop report.]

Any information which is procurable regarding grain stock, should be given.

VII.—Agricultural stock.

Statement VII.

Any important variations in the number of agricultural stock should be explained.

The general condition of the cattle and any unusual mortality or the prevalence of any disease of importance will require comment.

VIII.—Agricultural prosperity or deterioration.

Separate notice should be taken of any tracts in which there seems reason to fear that the standard of agricultural prosperity is being permanently lowered, with the causes of the deterioration and the measures taken or recommended to remedy it:

IX.—Condition of the agricultural population.

Under this head may be given any available information regarding wages and the state of the labour market so far as it affects agricultural labourers.

REVENUE BOOK CIRCULAR

SECTION II—SERIAL No. 8

SUBJECT.—*Annual report on the operations of the Settlement and Land Records Departments*

An annual report on the operations of the Departments of Settlements and of Land Records for the year ending the 30th September will be prepared by the Settlement Commissioner and Director of Land Records. In order to assist him in preparing the portion of this report, which deals with the Department of Land Records, Deputy Commissioners will submit statements in forms A, B, C, D and E, together with a brief forwarding note on such of the subjects mentioned below as call for special remark. The paragraphs dealing with each subject should not be copied in continuation of each other but on separate sheets of paper. Deputy Commissioners will submit the notes with the statements to Commissioners of Divisions by the 1st November and Commissioners will forward them so as to reach the Director of Land Records by the 15th November, whose report will be sent to Government on the 15th January.

The report should notice briefly the various activities of the department, the steps taken to improve efficiency and to secure economy and the adequacy or otherwise of the work done by the Land Records establishment.

The statements A, B, C and E will be consolidated and printed with the report the length of which should not exceed 10 pages of print in years in which the number of districts under settlement is normal.

2. The subjects which will be dealt with in the land records part of the report are as follows:—

I.—LAND RECORDS ESTABLISHMENT

- (1) Revision of establishment and alterations in the halkabandi.
- (2) Measures taken to improve the prospects of the staff.

II.—LAND RECORDS WORK

- (1) Changes in the system of land records.
- (2) Condition of village boundary marks, traverse and sub-traverse marks and boundary marks of survey numbers in raiyatwari villages and steps taken to inspect boundary and survey marks, to replace missing and displaced marks, to fix new marks where required and to enforce repair of old and dilapidated marks (*vide* statement A).

II-8.—Settlement and Land Records report]

- (3) Revision of classification of villages for survey purposes.
- (4) Condition of village maps, including progress made in transferring maps from tracing cloth to squared sheets and in renewing old sheets, map correction and resurvey done and partial lines runs, mentioning revenue inspectors who have done well or badly and whether the check of Superintendents of Land Records and their assistants was adequate or otherwise (*vide* statement B).
- (5) Testing of village papers (*vide* statement C) by—
 - (a) Revenue Inspectors,
 - (b) Superintendents and Assistant Superintendents of Land Records,
 - (c) Tahsildars and Naib-Tahsildars, and
 - (d) Assistant and Extra-Assistant Commissioners and Deputy Commissioners.
- (6) Extent to which khasras were renewed according to roster.
- (7) Degree of punctuality observed in filing patwari papers and whether action taken by Tahsildar for late or short filing was adequate or otherwise.
- (8) Condition of kanungos' offices. Inspections by officers.
- (9) Touring by Superintendents of Land Records and their assistants mentioning whether it was methodical and adequate and giving reasons if it fell short of the standards fixed.
- (10) Conditions of Land Records offices. Inspections by officers.

III.—CONDUCT OF LAND RECORDS STAFF

- (1) Residence of patwaris within their circles, mentioning the numbers of non-resident patwaris at the close of the previous year and at the close of the year under report and indicating how many patwaris were non-resident without permission at the close of the year.
- (2) Training of patwari candidates and retraining of inefficient patwaris.
- (3) Conduct and discipline of patwaris (*vide* statement D).
- (4) Revenue Inspectors, their qualifications, conduct and discipline (*vide* statement D).
- (5) Superintendents of Land Records and Assistant Superintendents of Land Records, their qualifications, conduct and discipline.

IV.—UTILIZATION OF LAND RECORDS

- (1) Circle note book.
- (2) Village note book.
- (3) Raiyatwari journals and raiyatwari register Form J.
- (4) Famine note book.
- (5) Other heads.

[II-8.—Settlement and Land Records report

V.—MISCELLANEOUS

- (1) Issue of sanads for agricultural improvements.
- (2) Sale of quinine.
- (3) Applications for the correction of annual papers and their disposal by Superintendents of Land Records.
- (4) Check of registration of vital statistics, by Superintendents of Land Records and their Assistants.
- (5) Check of grazing certificates, mentioning whether revenue inspectors did the prescribed amount of checking and whether the check by Superintendents of Land Records and Assistant Superintendents of Land Records was well distributed and adequate.
- (6) Check of forms accounts and replacement of unserviceable instruments with patwaris.
- (7) Inspection of daftars of Revenue Inspectors by Superintendents of Land Records, Assistant Superintendents of Land Records, Tahsildars and Naib-Tahsildars.
- (8) Progress and results of enquiries into the profits of agriculture and into the values of land prescribed by section 6 of the Settlement Act.
- (9) Siwai notes, their check by Land Records and Revenue Officers and the condition of siwai note books.
- (10) Extent to which revenue inspectors were employed on work other than land records.
- (11) Rewards paid to patwaris.
- (12) Conduct and discipline of Nazul Surveyors, maintenance of regularly surveyed and settled nazul, its inspection by Superintendents of Land Records and their Assistants and inspection of nazul not regularly surveyed and settled by revenue inspectors and the Superior Land Records staff (*vide* statement E).

VI.—INSPECTIONS BY THE DIRECTOR AND DEPUTY DIRECTOR OF LAND RECORDS

- (1) Land Records Offices.
- (2) Kanungos' Offices.
- (3) Nazul Surveyors' Offices.

VII.—

- (1) Notice of Officers.

REVENUE BOOK CIRCULAR

SECTION II—SERIAL No. 9

SUBJECT.—*Reciprocal service of summonses between the Central Provinces and territories outside British India*

PART I.—*Service by Revenue Officers in the Central Provinces of summonses issued by courts in territories outside British India*

The provisions of section 29 of the Code of Civil Procedure, 1908 (or section 650-A of Act XIV of 1882), have been declared to apply to the territories named in the accompanying schedule by the notifications mentioned against each. Summonses issued by courts in these territories will be transmitted direct to the Deputy Commissioner within whose local jurisdiction the person to whom they are addressed resides and will be accompanied by a translation in English or in the language of the district and will be endorsed with a note attested by the signature of the Revenue Officer and the seal of the court issuing the summonses to the effect that the necessary fee has been levied.

2. The Deputy Commissioner on receipt of any such summons shall cause it to be served as though issued by himself and shall return the summons to the court by which it was issued with the endorsement of the process-server showing in what manner service has been effected, or if service has not been effected the reason of non-service. If any summons returned under rule 17, order V, of the Code of Civil Procedure, 1908, has not been verified by the affidavit of the process-server, the requirements of rules 19 and 20 (1), order V, shall be complied with.

SCHEDULE

(i) *Hyderabad*—

Foreign Department Notification No. 752-I-B, dated the 17th March 1899.

(ii) *Central India*—

- | | |
|----------------|--|
| 1. Gwalior ... | } No. 663-I-V, dated the 15th March 1912, <i>Central Provinces Gazette</i> , 1912, Part I, page 300, as amended by Notification No. 2235, dated the 28th September 1915, <i>Central Provinces Gazette</i> , Part I, page 1207. |
| 2. Indore ... | |

(ii) *Rajputana*—

- | | | | | |
|----------------|----------------|---------------|---------------|--|
| 1. Raipur. | 6. Partabgarh | 11. Bharatpur | 16. Tonk. | Foreign Department
Notfn. No.
1344—I-B.,
dated the 30th
June 1911. |
| 2. Kishangarh. | 7. Jodhpur. | 12. Karauli. | 17. Alwar. | |
| 3. Mewar. | 8. Bikaner. | 13. Dhur. | 18. Kotah. | |
| 4. Dungarpur. | 9. Sirohi. | 14. Bundi. | 19. Jhalawar. | |
| 5. Banswara. | 10. Jaisalmar. | 15. Shahpura. | | |

-9.—Reciprocal service of summonses]

Home Department (Judicial) Notification No. F.-290-25, dated the 6th June 1923.

(iv) *Iraq*—

Home Department (Judicial) Notification No. F.-576-M, dated the 15th August 1925.

(v) *Nepal*—

Home Department (Judicial) Notification No. F.-840-25, dated the 30th May 1928.

(vi) *Persia*—

PART II.—Service outside British India of processes issued by Revenue Courts in the Central Provinces

All summonses issued by Revenue Officers in the Central Provinces shall be forwarded if intended for service outside British India to the court within whose local jurisdiction the person to whom they are intended resides.

2. The name of the district, taluq, village and moholla in which the person to be summoned resides, should, as far as possible, be entered in full in the summons.

3. Summons issued by officers subordinate to the Deputy Commissioner shall be transmitted through him.

4. Every summons intended for service outside British India shall be accompanied by a translation in English or vernacular of the territory to which the summons is ordered to be sent. But in the case of summons for service in the Gwalior and Indore States it should be written in Hindi. It should also be endorsed with a note under the signature of the officer to the effect that the necessary process fee has been levied.

5. When the summons is for the appearance of any party as a witness, the diet money shall be remitted along with the process either in postage stamps or currency notes or by money order.

I.—HYDERABAD

6. All summonses issued by Revenue Officers in the Central Provinces shall be forwarded, if intended for service in the city of Hyderabad, to the Revenue Secretary, His Exalted Highness' Government; if intended for service in the district of Atraf-i-Baldah, Hyderabad (*i.e.*, excluding the city of Hyderabad), to the first Taluqdar Atraf-i-Baldah; if intended for service in any district, to the Taluqdar of the district.

[II-9.—Reciprocal service of summonses.

The names of the districts comprised within each division are appended for facility of reference:—

(1) Aurangabad division	{	Aurangabad. Bhir. Parbhani. Nander.
(2) Gulbarga division	{	Gulbarga. Raichur. Osmanabad. Bidar.
(3) Warangal division	{	Warangal. Karimnagar. Adilabad.
(4) Gulshanabad-Medak division	{	Medak Nizamabad. Mahbubnagar. Nalgonda.

7. For summons to be served in the city or district of Hyderabad, not less than five weeks, and in the case of summonses to be served in the interior not less than two months, shall be allowed for return of service.

8. Summonses will be returned in covers duly franked and marked as *On His Exalted Highness the Nizam's Service*.

II.—GWALIOR

9. For summonses to be served in the Gwalior State, not less than two months shall be allowed for return of service. The districts comprised in the State are:—

Gwalior, Bhind, Tawargarh, Nawar, Sheopur, Isagarh, Bhilsa, Shajapur, Ujjain, Mandsuar and Amjhera.

10. Summonses will be returned in covers duly franked and marked as *On His Highness the Maharaja of Gwalior's Service*.

III.—INDORE

11. For summonses to be served in the Indore State, not less than two months shall be allowed for return of service.

These are the following five districts and tahsils (pergans):—
Indore district.—(Indore).

Tahsil.—1. Indore, 2. Depalpur, 3. Sawer, 4. Mhow, 5. Petlawad.

Mehidpur district.—(Mehidpur).

Tahsil.—1. Mehidpur, 2. Tarana, 3. Alampur, 4. Sundersi.

Nimar district.—(Khargone).

Tahsils.—1. Khargone, 2. Bhikangaon, 3. Maheshwar, 4. Kasrawad, 5. Sendhwa, 6. Nisarpur, 7. Burwaha, 8. Segaon.

Nimawar district.—(Kannod).

Tahsils.—1. Kannod, 2. Kantaphod, 3. Khategaon.

Rampura Bhanpura district.—(Garoth).

Tahsils.—1. Rampura, 2. Bhanpura, 3. Garoth, 4. Sunel, 5. Manasa, 6. Zirapur, 7. Nandwai.

NOTE.—The officer of the district is designated as "Subha" and that of a tahsil (pergana) as "Amin".

II-9.—Reciprocal service of summonses.]

12. Summonses will be returned in covers duly franked and marked as *On His Highness the Maharaja of Indore's Service*.

IV.—RAJPUTANA

13. Summonses for service in the undermentioned States shall be forwarded to the authority specified against the name of each and not less than two months shall be allowed for return of service :—

Name of State.	Authority.
Jaipur	... The Registrar, Chief Court, Jaipur.
Kishangarh	... The Secretary, Darbar, Kishangarh.
Mewar	... The Secretary, Mahendraj Sabha, Udajpur.
Dungarpur	... The Civil Judge, Dungarpur State, Dungarpur.
Banswara	... The Diwan, Banswara State, Banswara.
Partabgarh	... The Diwan, Partabgarh State, Partabgarh.
Jodhpur	... The Political and Judicial Member, State Council, Jodhpur.
Bikaner	... The High Court of Judicature, Bikaner.
Sirohi	... The Chief Minister, Sirohi.
Jaisalmer	... The Diwan, Jaisalmer State, Jaisalmer.
Bharatpur	... The Deputy Collectors of Bharatpur and Dig.
Karauli	... The Chief Member, State Council, Karauli.
Dholpur	... The Judicial Secretary, Dholpur.
Bundi	... The State Council, Bundi.
Shahpura	... The Musahib Ala, Shahpura.
Tonk*	... The State Council, Tonk.
Alwar	... Court of the District Judge, Alwar.
Kotah	... The Judge at Kotah.
Jhalawar	... The Chief Minister, Jhalawar State.

*NOTE.—Urgent communications should be addressed to the Revenue Member of State Council, Tonk.

V.—IRAQ

14. Summonses issued by Revenue Officers in Central Provinces for service in Iraq shall be addressed direct to the particular Court concerned in Iraq or, if the correct designation of the Court concerned is not known, to the Iraq Ministry of Justice, Baghdad. Such summonses before issue shall be countersigned by the Secretary to Government, Central Provinces, in the Legal Department, and bear the seal of his office. Documents intended for service in Iraq shall be accompanied by a translation in English and in such cases the date of hearing shall be fixed at least three months subsequent to the date of despatch of the document.

**Amendment to the Central Provinces Revenue Book
Circulars II-9 (Revenue Manual, Volume II)**

No. 28, dated Nagpur, the 11th May 1934.

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In paragraph 13 of Part II of the Circular under head IV—
Rajputana against the Bikaner State *for the existing authority*
substitute the following :—

**"The Secretary, Foreign and Political Department,
Bikaner State, Bikaner."**

H. L. VARMA,
Under Secretary to Government,
Central Provinces.

15. Summonses for service in the undermentioned Amini Courts in Nepal shall be forwarded to the British Post Office specified against the name of each Court:—

List of Nepalese Courts.

Name of Amini Court.	Names of British Post Offices on the border nearest to the Amini Courts.
<i>Under the Birganj Goshwara Court—</i> Birganj Amini Courts of district Parsa . Kalaia Amini Court of district Bara ... Kadarbana Amini Court of district Rautahat.	Raxaul (district Champaran). Adapur (district Champaran). Bairagnia (district Muzaffarpur).
<i>Under the Mahotari Sarlahi Goshwara Court—</i> Jaleshwar Amini Court of district Mahotari. Sarlahi Amini Court of district Sarlahi	Madhwarpur (district Darbhanga). Sonbarua (district Darbhanga).
<i>Under the Saptari Goshwara Court—</i> Hanumannagar Amini Court of district Saptari Siraha Amini Court ...	Kanauli Bazar (district Bhagalpur). Jainagar (district Darbhanga).
<i>Under the Morang Biratnagar Goshwara Court—</i> Biratnagar Amini Court of the Morang Rangeli district.	Jogbani (district Purnea).
<i>Under the Morang Jhapa Goshwara Court—</i> Jhapa Amini Court of district Jhapa ...	Dighalbank (district Purnea).
<i>Under the Bethari Goshwara Court—</i> Bethari Amini Court of district Majhkhanda. Parasi Amini Court of district Parasi ... Butwal Chhoti Court of district Butwal Bazar	Nautanwa Bazar (district Gorakhpur). Thuthihari (district Gorakhpur). Shohratganj (district Basti).
<i>Under the Butwal Taulihwa Khajni Goshwara Court—</i> Taulihwa Amini Court of Khajahni ... Shiuraj Chhoti Court of Shiuraj ... Dhudhwa Pahar Amini Court ...	Shohratganj (district Basti). Shohratganj (district Basti). Jarwa (district Gonda).
<i>Under the Negalganj Bankey Bardia Goshwara Court—</i> Bankey Amini Court of district Bankey Bardia Amini Court of district Bardia...	Rupaidiha (district Bahaich). Katarniaght (district Bahaich).
<i>Under the Trinagar Goshwara Court—</i> Kailali Amini Court of district Kailali Kanchanpur Amini Court of district Kanchanpur. Darchula Amini Court of district Baitadi	Dudhuaghat (district Kher). { Raliyakalan } (district Pilibhit) { Tanakpur } Jhula Ghat (district Almora).
<i>Under the Dhankuta Januda Ilaga—</i> Taplejung Amini Court ...	Sukhia Pokhari (district Darjeeling).
<i>Under the Ilam Jaunda Ilaga—</i> Ilam Amini Court ...	Sukhia Pokhari (district Darjeeling).

16. Summonses issued by Revenue Officers in the Central Provinces for service in Persia shall be issued in English and should be sent to the British Legation at Tehran for transmission to the Persian Government.

REVENUE BOOK CIRCULAR

SECTION II—SERIAL No. 10

SUBJECT.—*Kanungos and their duties.*

The duties of a kanungo are of great importance, and fall, for practical purposes, under three main heads:—

- I.—Land Records.
- II.—Village Officers.
- III.—Miscellaneous.

I.—Land Records.

2. Under the first head, he is responsible for the registration in the circle note books prescribed in circular II-11 of certain important statistics which he abstracts from the returns annually filed by patwaris through their revenue inspectors. As the village registers formerly maintained by kanungos have been abolished, the punctual and accurate maintenance of these note books is of the highest importance, for in them the village statistics are reduced to a summarized and accessible form. If they are neglected much of the work performed by the Land Records staff is rendered useless. So long as a district is under settlement, the writing of the note books must remain partially in abeyance, but on the completion of the settlement, the work should be resumed without delay. The kanungo also maintains registers of nazul and other Government-owned land, and of muafi plots and villages.

Secondly, he maintains the registers of proprietary mutations and makes entries in them under the orders of Revenue Officers, informing the Tahsildar of his receipt of these orders.

Thirdly, he is the channel through whom instruments, forms, stationery and rasiid bahis are distributed to revenue inspectors for the use of patwaris, and for all these he maintains registers of receipts and issues. He signs acknowledgments in the patwaris' diaries for the written reports which they are bound to make to him when they visit the tahsili, and at the same time he communicates any orders which are awaiting them. He also provides revenue inspectors with the information necessary to enable them to write up statements II, III and IV of the village note book prescribed by circular II-12.

II.—Village Officers.

3. He records in the prescribed registers all appointments and changes of village officers, and communicates the orders

II-10.—Kanungos and their duties]

received on these subjects to the revenue inspectors and police station-house officers concerned.

III.—Miscellaneous.

4. He has charge of the rain-gauge, and registers the rainfall. He collects information about and maintains a record of market prices for the preparation of the fortnightly return of prices prescribed by circular III-9. He checks the estimates framed by patwaris of damage done to crops by camps of exercise.

He is, besides, the tahsil revenue record-keeper and is responsible for the correct and orderly arrangement of village records, as well as for the maintenance of complete and accurate index lists of the malguzari, zamindari, thekedari and raiyatwari villages of the tahsil. All land records should be arranged in the kanungo's office in bundles by patwari circles, the papers relating to all the villages of each circle being filed together in one bundle and each bundle tied in a basta. The bastas of each revenue inspector's circle should have a distinctively coloured cloth. Records should be eliminated in accordance with the instructions contained in appendix G.

5. The kanungo should not on any account be employed on reader's work or as an assistant to the Tahsildar or his Naib in miscellaneous local enquiries, to the detriment of his proper work.

6. The following registers only will be maintained by kanungos, and no others may be added without the previous sanction of the Governor in Council.

In addition to these he will keep a well bound volume in which inspection notes will be written or pasted page by page. In it will also be copied extracts, relating to the kanungo's office, from notes written in the tahsil inspection book.

Land Records

Circle note books.—These are compiled in the forms attached to circular II-11 from the returns annually filed by patwaris through their revenue inspectors. Entries will be made by patwari and revenue inspectors' circles, a separate volume being maintained for each revenue inspector's circle, the name of which will be clearly pasted on the cover. The general alphabetical list of villages in form O will serve as an index to the entries in the circle note books.

7. To economize time, the writing up of the circle note books should not be undertaken until August, when all the returns have come in. All the entries should be made at one time. A patwari should be called in to dictate the entries to the kanungo. The columns will be written as follows, and all the entries should be completed by the 15th October.

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Insert the following in continuation of the words "of milan khasra" against column 10 in the table of references for filling up the Circle Note-Book after deleting the full stop :—

"in the case of irrigation from private sources and in the case of irrigation from Government works from the figures supplied by the Canal Deputy Collector of the irrigation department (*cf.* paragraph 3 of Revenue Book Circular II-12)".

[No. 19, dated the 24th November 1933.]

**Amendment to Revenue Book Circular II-10, Central
Provinces Revenue Manual, Volume II.**

No. 74, dated Nagpur, the 25th September 1936.

PAGE 113.

1. *Substitute "6+12+18+24" for "4+6+8+11+13" appearing against item 13—(Number of plough cattle) under "formal-guzari and surveyed jagir and zamindari villages".*

2. *Substitute "6+12+18+24" for "4+6+8+11+13" appearing against item 8—(Number of plough cattle) in Form B (B)—Annual statistics of raiyatpuri villages.*

W. H. SHOOBERT,
*Secretary to Government,
Land Records Department,
Central Provinces.*

**FOR MALGUZARI AND SURVEYED JAGIR AND ZAMINDARI
VILLAGES**

Column 2	Occupied area ...	from col. 1 ...	of jamabandi abstract.
" 3	Home-farm area ...	cols. 2+3 ...	" "
" 4	Tenants' and malik- makbuza area.	" 5+8+13+16	" "
" 5	Net cropped area ...	col. 2 ...	of milan-khasra.
" 6	Double cropped area	" 11 ...	" "
" 7			
" 8	Three principal crops (as selected by the Deputy Commissioner).		Kharif and rabi jinswars.
" 9			
" 10	Irrigated area ...	from col. 13 ...	of milan-khasra.
" 11	Total kharif ...	col. 34 ...	of kharif jinswar
" 12	" rabi ...	" 24 ...	of rabi "
" 13	Number of plough cattle	cols. 4+6+8+ 11+13.	of titamma milan-khasra.
" 14	Rental demand in- cluding malik- makbuza revenue.	" 6+10+14+ 17.	of jamabandi abstract.
" 15	Rental collection in- cluding malik-mak- buza revenue up to 30th September.	" 23 and 34 ...	" "

FOR RAIYATWARI VILLAGES

Form B (A)—Settlement statistics.

Column 1	Whole village ...	from col. 1 ...	of milan-khasra of set- tlement msl.
" 2	Occupied at settle- ment.	cols. 2+3+4...	" "
" 3	Available for occu- pation at settlement.	col. 5 ...	" "
" 4	Minhai ...	cols 6+7+8+ 9+10.	" "
" 5	Total assessment on all survey numbers occupied and unoc- cupied.	From information to be supplied by Superin- tendent of Land Records.	

Form B (B)—Annual statistics.

Column 2	Occupied area ...	from cols. 2+3+4	of milan-khasra.
" 3	Net cropped area ...	col. 2 ...	" "
" 4			
" 5	Three principal crops (as selected by the Deputy Commissioner).		From kharif and rabi jinswars.
" 6			
" 7	Irrigated area ...	col. 13 ...	of milan-khasra.
" 8	Number of plough cattle	cols. 4+6+8+11 +13.	of titamma milan-khasra.
" 9	Revenue demand ...	col. 6 ...	of form B-1 k'stban l. khatoni.
" 10	Collections ...	" 11 ...	" "

On the page following the entries for the last village of the circle will be entered the total figures for the whole circle, columns 7—9 being left blank if the headings vary from village to village.

[I-10.—Kanungos and their duties]

After the next settlement of each district or portion of a district, these note books will be kept by settlement groups, a separate sheet being allotted to each village and the sheets for all the villages in a group being bound together in one volume in the order of their group numbers. On a sheet at the end of each volume will be entered the group totals of each column.

When the entries are completed, the annual returns from which they are abstracted should be filed in the patwari circle bundles to which they belong, and retained till the close of settlement.

When the jamabandi is received in the tahsil, the copy of the *fehrist tabdilal* of the same year, which will have been received one year earlier, should be attached to it and filed by the kanungo. The kanungo will examine the *fehrist tabdilal* to see that the revenue inspector has duly certified on it that it agrees with the jamabandi, but will make no comparison between the two unless so ordered by the Tahsildar or the Superintendent of Land Records for some special reason as, for example, which it is suspected that the revenue inspector has been scamping the check of the *fehrist tabdilal* prescribed in instruction 26, part II, section II, of the Land Records Manual, volume II.

The revenue inspector will obtain from the kanungo the details necessary for filling up columns 16 and 17 of his patwaris' register prescribed by paragraph 5 of instructions in section II, part II, volume II, of the Land Records Manual.

8. *Register of Proprietary Mutations.*—This register is maintained in form A. At each settlement it will be prepared by the Settlement Officer at the time of the announcement of each tahsil and will constitute the result of his enquiries under section 66 of the Land Revenue Act as brought up to date to the time of announcement. The villages will be entered in the register by patwaris' circles, the circles following the order of the halkabandi. Inside each circle the villages will be arranged in alphabetical order. The kanungo will keep the register up to date by correcting the relevant entry as the Tahsildar passes orders in mutation cases. An entry which has become obsolete will be neatly crossed out by a line in red ink and the revised entry made below all the other entries. All the shares will be given serial numbers and these serial numbers will be continued to fresh entries. When a change occurs the entries in columns 5, 6, and 7 will be made against the obsolete entry only and not against the new entry. In column 5 and below the case number, etc., against the obsolete entry will be entered the serial number (or numbers) of the new entry thus "see serial No. " In all cases of changes in joint shares the whole entry should be rewritten below all existing entries and not corrected piecemeal. No record of mutation cases will be accepted in the district record-room unless the kanungo has entered on the order-sheet that he has amended his register according to the order passed. The register will be prepared in loose sheets and before binding blank sheets numbering 10 per cent of those used will be added so that when by numerous changes the entry for any village

becomes obscure it may be completely rewritten on one of the blank pages. When this is done the original entries will be entirely cancelled and a reference given to the page at the end of the register where the new entries are made. As the register should ordinarily last from one settlement to the next, the loose forms should be sent for binding to the Superintendent, Government Printing, who is able to supply a specially durable binding. This register will be compared once a quarter with the court registers, and the kanungo will initial the remarks column of the registers in token of having done so.

9. *Tahsil muafi list*.—This list prescribed by paragraph 2 of circular I-2 and is maintained by the kanungo in form C as a guide to the Tahsildar in his annual inquiries into grants. Changes in possession will be brought by the kanungo to the notice of the Tahsildar on reports received from patwaris, and will be verified by the Tahsildar in column 16 before he records the changes.

10. *Abstract of muafi register*.—This is prescribed by paragraph 3 of circular I-2. It is an abstract of the tahsil muafi list and provides information required for the annual review of the revenue administration of the province. The kanungo should maintain it in form D and enter in it the total amount of revenue alienated according to the entries as they stood at the date on which the register was prepared. He will then add or subtract subsequent changes as they occur, and strike progressive totals and balances as in the sample entries in the form. An entry should be made in this abstract every year whether there has been a change or not, to provide against omission.

11. *Register of extra-municipal nazul*.—This register is maintained by the kanungo, who is responsible for making changes and entries in it as ordered by the Deputy Commissioner. It will be prepared at settlement in form E and in it will be entered all extra-municipal lands excluding ryotwari lands, which have been classified as "nazul" in accordance with the definition of the term given in paragraph 2 of Revenue Book Circular IV-1. If any plot is in the occupation of or under the management of a local body or of a department of Government other than the Revenue Department, whether central or provincial, an entry to this effect should be made in the remarks column of the register. Where the land is in the possession of a local body the entry in the remarks column should also state the conditions on which it is held or refer to the orders of Government on the subject. The register will be written mouzawar, the villages being entered alphabetically by patwari circles, the circles following the order of the halkabandi.

12. *Register of milkiyat sarkar*.—This register like that of extra-municipal nazul is maintained by the kanungo, who is responsible for making changes and entries in it as ordered by the Deputy Commissioner. It will be prepared at settlement in form F and in it will be entered all Government lands classified as "milkiyat sarkar" in accordance with the definition contained in paragraph 2 of Revenue Book Circular IV-1. If any plot is in

I-10.—Kanungos and their duties]

the occupation of or under the management of a local body or of a department, whether central or provincial, an entry to this effect should be made in the remarks column of the register. Where the land is in the possession of a local body the entry in the remarks column should also state the conditions on which it is held or refer to the orders of the Government on the subject. The register will be written mouzawar, the villages being entered alphabetically by patwari circles, the circles following the order of the halkabandi.

At the annual visits of all patwaris (generally in October) to the tahsili to draw pay, they will compare the entries in the extra-municipal nazul and milkiyat sarkar registers with the jamabandis.

A separate report will be made of any discrepancies to the kanungo who will submit the report to the tahsildar for orders. The patwari will enter in his diary that this comparison was made and if there is any discrepancy, that a written report was given to kanungo, and take the kanungo's signature to the entry in his diary.

13. *Stock register of patwari forms and stationery.*—This is maintained in form G and the kanungo will enter in it all receipts from the Press or from the Superintendent of Land Records, and all issues, striking a balance after each day's transactions. Receipts should be taken from patwaris or revenue inspectors for every issue.

14. *Stock account of rasid bahis and instruments.*—In this register which is maintained in form H a separate set of pages should be allotted to each article kept in stock, and the balance struck after each day's transactions. If articles are issued on payment, a separate entry must be made for each patwari. But if they are given free, then all the issues made at one time to several recipients may be shown in a single entry. In all cases receipts should be taken and kept. At the end of every month, the kanungo will make the necessary deductions on this account from the patwaris' pay in the nominal roll prescribed by paragraph 20 following. A standard stock of box-wood scales, offset scales and dividers will be worked out for each tahsil in the district by the Superintendent of Land Records and included in the list of other instruments and articles for which a uniform standard has been fixed by the tahsil. This list should be signed by the Superintendent of Land Records and given to the kanungo to hang up in his office room. Indents will be only to bring the stock to the standard.

Unserviceable instruments received in the tahsil will be entered and accounted for in a register maintained in form S. A separate set of pages will be allotted to each kind of article.

15. *Check register of dates of filing patwaris' annual records.*—This is maintained in form J and the order of entry of circles in column 1 thereof will be as prescribed for the register of proprietary mutations, provided that it will not be

necessary to enter names of villages, but the total number of villages in the patwari's circle should be written after the name of the revenue inspector's circle. If the records of any circle are received short or late, the kanungo will bring the fact to the Tahsildar's notice.

Village officers.

16. (a) *Register of lambardars.*
- (b) *Register of raiyatwari patels.*
- (c) *Register of mukaddams.*
- (d) *Register of kotwars.*

In these registers which are maintained in forms K, K-I, L, and M respectively villages will be entered in the order prescribed for the register of proprietary mutations. Particular attention should be paid to the footnotes at the bottom of the forms. Entries in these registers which have become obsolete should be neatly scored out by a single line in red ink. These registers should be compared at least once a quarter with the Tahsildar's court register to provide against omissions, and the remarks column of the register initiated by the kanungo in token of having done so. Changes among village officers should be sent monthly, in the following form, to revenue inspectors and officers in charge of police station-houses:—

From the Kanungo, tahsil.
 To the { Revenue Inspector, circle,
 { Officer in charge of station-house.

Number of patwari circle.	Name and settlement number of village.	State whether lambar dar, mukaddam or kotwar (or his gumashta).	Name of the person whose name is cancelled	Name of the person whose name has been sanctioned for entry.	Date of sanction	Remarks.
1	2	3	4	5	6	7

To ensure that the entries in these registers are correct the kanungo will maintain a "check register of village officers" in form R. Patwaris who attend the tahsili monthly for pay will make entries certifying the accuracy or noting the inaccuracy of the entries relating to villages of their circles in this register once a quarter and others will make entries once a year.

II-10.—Kanungos and their dufies]

As these registers must ordinarily last throughout the currency of a settlement blank pages numbering 10 per cent of those required for actual use should be bound in at the end, so that, when a page is filled, the entries can be carried on to one of these blank pages. A reference to the number of the page on which the entries are continued should be entered on the page which is completed.

No record of lambardar, mukaddam or kotwar cases will be accepted in the record-room unless the kanungo has entered on the order sheet that he has amended his register according to the order passed.

Miscellaneous.

17. *Register of rainfall.*—The rainfall of the past 24 hours is registered at 8 a.m. daily in form N. The register should be strongly bound and entries made neatly and with punctuality. Entries should be made only when rain falls.

18. *Registers of current, retail and wholesale prices.*—These will be the office copies, stitched together, of the fortnightly returns which are submitted under circular III-9, and the kanungo should study carefully the instructions to district officers given in that circular.

19. (a) General alphabetical list of villages.
 (b) Separate alphabetical list of raiyatwari villages.
 (c) Separate alphabetical list of zamindari villages.

A register for all the villages in a tahsil will be maintained in form O, separate pages being allotted for malguzari (including thekadari), raiyatwari and zamindari villages. The lists drawn up at settlement should be followed, and the numbers given in the first column will be simply those of the settlement list. When one or two villages have been added to or taken from a tahsil, these should in the one case be inserted in their proper alphabetical position, and sub-numbers given to them, and in the other case simply scored out. In both cases a note must be made at the foot of the statement to show how many villages have been added or subtracted since it was first totalled. In short, unless there has been a large territorial rearrangement the number given in the settlement list should be maintained in the first column. When there has been such a rearrangement, there should be entire renumbering, the old settlement number being entered in column 2.

It must be distinctly understood that these lists are of villages and not of mahals, and that the mahals into which village may be sub-divided are not to be entered.

A separate alphabetical list of raiyatwari villages in each tahsil will be maintained. Records relating to raiyatwari villages will be arranged in district offices and tahsil record-rooms on shelves separate from those on which the records relating to malguzari villages are kept.

Zamindari villages are not to be mixed up with khalsa villages. Each zamindari is, for the purpose of these lists, to be looked

upon as a tahsil, and for each a separate list to be prepared. In the column of remarks of the list a note should be made against all villages of the zamindari concerned held by inferior proprietors or thekedars with protected status.

20. (i) Revenue inspectors will despatch patwaris' pay bills so as to reach the kanungo four days before the last working day of the month (*vide* paragraph 5 at page 51 of the Land Records Manual, volume II). After checking these bills with the entries regarding each man in his patwari register (form P), he will prepare from them a nominal roll (form Q), which will serve also as an acquittance roll. In this register the kanungo will note the orders received from time to time from Revenue Officers in respect of patwaris' appointment, leave, assumption or resumption of charge, deputation, promotion, suspension, reinstatement, forfeiture of increment, resignation, death or dismissal. From it he will know how much pay is due for each month to each patwari, and the revenue inspectors' bills are a check on the entries. Deductions on account of the issue of rasid bahis, or the supply of instruments ordered to be made good at the cost of a patwari in fault will be made by the kanungo himself from the register maintained by him for this purpose.

(ii) In order that kanungos may be kept informed of increments in pay earned by patwaris under the time-scale, Superintendents of Land Records will send them, in December of each year, a statement showing all increases in pay which fall due in the ensuing year, in the following form:—

Column 1.—No. of patwari circle and name of revenue Inspector's circle.

Column 2.—Name of patwari.

Column 3.—Present pay.

Column 4.—Increased pay.

Column 5.—Date from which increment takes effect.

Column 6.—Remarks, including reference to orders sanctioning increment.

(iii) The kanungo should compare these statements every month with the entries in his patwari register and make the necessary corrections as soon as an increment falls due. He should note every change in the staff, however short the period.

(iv) The nominal roll should be prepared by the kanungo on the same day as he receives the bills from the revenue inspectors or at latest the next day, and on the same day as it is ready he should get it reviewed and signed by the Tahsildar and send it to the nazir. The roll will distinguish between patwaris paid direct and those paid by money order. The naib-nazir should then from this roll make out pay bills as required, for the amounts to be paid in cash to parwaris coming in person to the tahsili and for the amounts to be remitted by money order and present them at the treasury or sub-treasury not later than the first working day of the month following. He will note in the coupon of the money order the amount as well as the *month*

II-10.—Kanungos and their duties]

for which the pay is being remitted. The money order amounts should not be drawn in cash, but paid by transfer to the credit of the "Postal" head of receipt in the books of the sub-treasury, thus appearing in both debit and credit sides of the cash-book. A chalan acknowledging the amount thus received by transfer to the credit of the Postal head and including also credit, under the same head in cash for the amount of money order commission due, will be sent together with the money orders written out by the naib-nazir to the postmaster at tahsil headquarters. The latter will accept the Tahsildar's (or Naib-Tahsildar's) signature on the chalan as evidence that the necessary credits have been made in the treasury to the departmental head of account, and forthwith issue the money orders to the post offices or sub-post offices concerned for payment as usual.

(v) The Tahsildar's signature will be taken on every pay bill in token of his having compared it with the nominal roll, and the payment order must clearly indicate which amounts are to be paid in cash and which by book transfer. Unless the number of patwaris present at headquarters is unusually large as for example when they are engaged on settlement work those residing within ten miles of the tahsili should be paid on one day. Ordinarily two bills will be prepared each month: the first for section I of the nominal roll for remittances made through the post office by the transfer credit adjustment prescribed in clause (iv), as soon as the money orders have been written out, and the second for section II, to be paid in cash at the tahsili.

When it is necessary to make cash payments to batches on different dates, only so much money should be drawn at one time as will suffice for the batch of patwaris assembled: it is irregular to draw the whole amount due for section II from the treasury and then to pay the patwaris in batches, retaining the unexpended balance with the naib-nazir. If any patwari summoned for direct payment fails to attend, his pay will be at once remitted to him by money order at his own expense.

If it is possible to pay the patwaris of section II on the same date that money orders are issued for section I, a single bill will suffice, the payment order thereon directing how much of the total is to be paid in cash and how much by transfer.

Invariably whether one bill or more be prepared, the amounts drawn on them must be endorsed *at the time* on the nominal roll, under the Tahsildar's or Naib-Tahsildar's initials, duly dated, so as to enable him to ensure that the payments do not exceed the total due on the nominal roll.

(vi) The signature of patwaris who attend the tahsili will be taken in column 12 of the nominal roll, receipt stamps being affixed for payments exceeding Rs. 20. When payments are made by money order, the naib-nazir specifies the month for which pay is to be acknowledged by the patwari when signing the receipts thereon, and no stamp is required (*vide* paragraph 17-A, Treasury Manual).

He will then note the number and date of the money order in the remarks column against the payee's name and when the payee's receipt has been received, paste it neatly into its appropriate place, in the nominal roll. The post office receipt will serve as a voucher for the commission paid. The nominal rolls will be preserved in the tahsil-room for fifteen years.

NOTE.—In districts under settlement however the procedure for the preparation of pay bills and disbursement of pay of patwaris engaged on settlement duty will be left to the discretion of the Settlement Officer.

**Amendment to Revenue Book Circular II—10, Central Provinces
Revenue Manual, Volume II (Reprint of 1932)**

No 49, dated Nagpur, the 20th August 1935.

PAGE 121

Substitute the word "five" for the word "fifteen" occurring
in the last line of paragraph 20 (vi) of the circular.

[No. 49, dated the 20th August 1935]

T. C. S. JAYARATNAM,
Secretary to Government,
Central Provinces,
Land Records Department.

REVENUE BOOK CIRCULAR

SECTION II—SERIAL No. 11

SUBJECT.—*Maintenance of circle note-books*

The following instructions are issued for the preparation of circle note-books in every district of the Central Provinces.

2. The object of the note-book is to keep the Deputy Commissioner informed of the general condition and history of every village in his charge. As he is responsible for promptly reporting any deterioration which may occur, it is of great importance that he should be provided with an index where information may be readily found regarding agricultural depression or decline.

3. The note-book will be kept in forms A and B separately for malguzari and raiyatwari villages, a page being allotted to each village. The pages for all the villages in a revenue inspector's circle will be bound together in one volume. The standard information for the heading of the forms will be the announced figures of the year of settlement. Where temporary abatements of rents or revenue have been given since settlement, these need not be entered in the heading, but where an alteration has been made for the whole period of the settlement, a second set of figures should be given in red ink below the settlement figures.

4. Detailed instructions for the maintenance of the note-book will be found in paragraphs 6 and 7 of circular II-10. In columns 7, 8 and 9 of form A will be entered statistics of the principal crops of the circle of village; the headings will be selected by the Deputy Commissioner with the concurrence of the Director of Land Records. The entry of column 15 should show the total collections of the year, including collections on arrear, current and advance accounts. When new note-books are opened, the Commissioner may order the incorporation in them of any previous year's statistics if he considers it desirable to do so.

5. The note-books will be maintained by the tahsil kanungo and should be ready for the Deputy Commissioner's inspection by the middle of October. The entries should be examined by him before he starts on his cold-weather tour. Should the Deputy Commissioner have no time to examine them himself in the first instance, he will direct one or more of his Assistants to go over the note-books of each tahsil, and note for his information any features indicated by the statistics which call for attention or for local inquiry. The second page of the form headed "Remarks" is intended for the use of the Deputy Commissioner. Entries will be made only by him or under his authority, and

11.—Circle note-book]

they should be confined to remarks of the briefest nature, explaining abnormal figures and the action, if any, taken. It will be the duty of the Director of Land Records to see that the note-books are properly maintained and are utilized for the purpose intended.

6. It has been found that the maintenance of these note-books by revenue inspector circles has militated against their usefulness for forecast and settlement purposes. It is therefore directed that after the next settlement of each district or portion of a district, these note-books shall be kept by settlement groups and not by revenue inspector circles. A separate sheet will be allotted to each village and sheets for all the villages in a settlement group will be bound together in one volume in serial order of their group numbers. On a sheet at the end of each volume will be entered the total figures for the whole group. As the settlement groups are homogenous tracts the three principal crops to be shown as the headings of columns 7, 8 and 9 will be the same for each village in a particular group.

**Amendment to Revenue Book Circular II-12 of the Central
Provinces Revenue Manual, Volume II**

No. 47, dated Nagpur, the 11th March 1935.

PAGES 125—128

*Substitute the accompanying circular for the existing
Revenue Book Circular II-12.*

T. C. S. JAYARATNAM,

Secretary to Government,

Central Provinces,

Land Records Department.

REVENUE BOOK CIRCULAR

SECTION II—SERIAL NO. 12

SUBJECT :—*Maintenance of Village Note-books.*

A village note-book in Form A will be maintained in all malguzari and regularly settled zamindari and jagir villages and in Form B in all regularly surveyed and settled raiyatwari villages. The deputy commissioner will maintain a list of villages for which a note-book is kept and will add to it from time to time as backward or newly settled villages develop. A copy of the list and of the additions thereto should be furnished to the district superintendent of police and tahsildars.

2. When a village is added for the first time to the list, the deputy commissioner will issue orders to the revenue inspector to make the original entries in statements I to IV inclusive of the book and to note the necessity for correcting and adding to these entries from time to time in accordance with the instructions below. The revenue inspector will thereupon obtain the necessary information for filling up the preliminary heading as regards (i) population, (ii) lambardar or patel and mukaddam and (iii) kotwar, and will also collect annual statistics for the previous five years so far as available for statement IV. He will fill up these statements and then deposit the note-book, bound in cloth and enclosed in a tin cylinder, with the mukaddam of the village.

At the same time the deputy commissioner will inform the district superintendent of police so that the head constable may make the original entries in statements V to VII at his next visit to the village and may note the necessity of adding to these entries from time to time in accordance with the instructions in paragraph 3 below.

3. The note-book requires periodical correction and amplification. It will be noticed that—

- (a) statements I, II and III require periodical correction;
- (b) statements IV, V, VI and VII require the addition of new entries from time to time;
- (c) additional information to be recorded on page 3 will be that prescribed by the divisional commissioner from time to time; while
- (d) the space reserved on pages 9 and 10 of the raiyatwari village note-book is for notes and suggestions, by inspecting officers.

Statements I, II and III will be written up by the revenue inspector on information obtained from the tahsili. Statement I will be revised after each census and the other two statements from time to time, as any change occurs.

Statement IV will be filled in by the revenue inspector. The information for columns 1 to 13 in the malguzari note-book and 1 to 14 in the raiyatwari note-book will be obtained from the compilation of the papers filed by patwaris in July for the

preceding agricultural year. For column 14 of the malguzari note-book and columns 15 to 17 of the raiyatwari note-book, information for the year ending the 30th September will be available with the patwari of the village in October, and the revenue inspector should abstract it from the majma or jamabandi or kistbandi or goshwara of the village.

Where abatements of rents or revenue have been given till the next settlement, a second set of figures should be given in red ink below the settlement figures indicating in the column of remarks the year from which they are to be in force.

The figures of areas irrigated by government works to be entered in column 9 of the malguzari note-book and 10 of the raiyatwari note-book will be supplied by the canal deputy collector of the irrigation department to the revenue inspector by the 1st May each year.

The headings of columns showing the principal crops should not be changed by the revenue inspector without orders from the deputy commissioner. If the deputy commissioner alters these headings, blank forms of statement IV will be supplied to the revenue inspector, who will fill up the columns for principal crops according to the revised headings for as many back years as possible by abstracting the necessary figures from the circle note-book maintained at the tahsili. The remaining columns will be filled up in the village by copying the entries from the existing village note-book. The new form will then be substituted for the old form.

Fractions of an acre and of a rupee will be omitted from statement IV. Only one entry should be made for any one year in any of the columns of statement IV. If there are malik-makbuzas in the village, the demand and collection from these should be shown separately in columns 13 and 14 in the malguzari note-book below the rental demand and collection.

Statements V, VI and VII will be entered up by head constables, who, after abstracting from their registers the necessary notes, will, when visiting the village, transcribe these into the books in the village itself. The entries for each calendar year should be effected before the 15th February in the year following, and the responsibility for their proper entry rests with the police sub-inspectors, who should themselves do a share of the transcribing in villages, and may in the rare case of a head constable being unable to write with sufficient neatness, arrange for entries to be made by the muharrir at the station-house.

The pages for notes and suggestions by inspecting officers at the end of the raiyatwari note-book are meant for use by officers of a rank not inferior to that of extra-assistant commissioner. They will be written in English either by the officer himself if the occasion for notes and suggestions arises at the time of his inspection of the village, or by the revenue inspector under the orders of such officer if the notes or suggestions are made on an occasion other than that of the officer's inspection.

4. The only regular recurring entries which the revenue inspector will have to make will be those in statement IV while the head constable will be responsible for the recurring entries in statements V, VI and VII. To make it easy both for inspecting officers and for those whose duty it is to make these recurring entries to know what has been done and what remains to be done, the following check list is prescribed :—

Check list of village note-book.

Name of village with patwari circle.	1919-20.		1920-21.	
	Statement No.	Statement No.	Statement No.	Statement No.
1	2	3	4	5

The villages in the revenue inspector's list will be entered according to patwari circles, and in the head constable's list all the villages reporting to the station-house or outpost. As each statement is completed, a cross will be put against the village to which it belongs in the year concerned. A glance will then show what villages have been completed and what remain. When new note books are opened the divisional commissioner may order the incorporation in them of any previous year's statistics if he considers it desirable to do so.

5. The revenue inspector, under the supervision of the tahsildar and naib-tahsildar, is responsible for the village note-book being correct and up to date. Under instruction 11, section II, part II, volume II, of the Land Records Manual, his village to village visitation commences on the 15th October, and from this date till the setting in of the rains he must be constantly in the field. Under rule 7, part II, section I, volume II, of the manual, he must ordinarily visit every patwari's circle once in three months and every village in his charge once in touring season. There can, therefore, be no excuse for village note-books being out of date or incorrect, and every failure to make a new entry or correction in the note-book within three months of the date when the information involving such a change or addition has been brought to the revenue inspector's notice or should have come to his notice in the course of his touring, will render him liable to censure or punishment.

6. Officers inspecting a village, including the revenue inspector himself, should invariably call for the note-book and examine the entries, seeing whether there is anything in the figures or

statements which requires explanation or correction. The information which these books afford ready to hand should very greatly facilitate inquiries for officers of the higher grades, as it will save them much time and trouble, which would otherwise be expended in questioning the people, and will direct their notice to the matters which most deserve attention.

7. As the note-book is liable at any time to be needed for reference, it is imperative that revenue inspectors and head constables, who have to make entries in it, should make them in the village itself, thus precluding the possibility of the note-book not being available for an inspecting officer whenever he may make a local inspection.

8. The revenue inspector should make all entries required to be made by him with his own hand. The patwari will record nothing in the village note-book.

9. Revenue inspectors should keep statements II and III strictly up to date by comparison with the kanungo's registers.

REVENUE BOOK CIRCULAR

SECTION II—SERIAL No. 12

SUBJECT.—*Maintenance of village note-books*

A village note-book in form A will be maintained in all villages which are fairly well settled. The Deputy Commissioner will maintain a list of villages for which a note-book is kept and will add to it from time to time as backward or newly-settled villages develop. A copy of the list and of the additions thereto should be furnished to the District Superintendent of Police and Tahsildars.

2. When a village is added for the first time to the list, the Deputy Commissioner will issue orders to the revenue inspector to make the original entries in statements I to V inclusive of the book, and to note the necessity for correcting and adding to these entries from time to time in accordance with the instructions below. The revenue inspector will thereupon obtain the necessary information for filling up the preliminary heading as regards (i) population, (ii) partition, (iii) lambardar and mukaddam, (iv) patwari and kotwar, and will also collect annual statistics for the previous five years so far as available for statement V. He will fill up these statements and then deposit the note-book, bound in cloth and enclosed in a tin cylinder, with the mukaddam of the village.

At the same time the Deputy Commissioner will inform the District Superintendent of Police so that the head constable may make the original entries in statements VI and VII at his next visit to the village and may note the necessity of adding to these entries from time to time in accordance with the instructions in paragraph 3 below.

3. The note-book requires periodical correction and amplification. It will be noticed that—

(a) statements I, II, III and IV require periodical *correction*;

(b) statements VI and VII require the *addition* of new entries from time to time, while

(c) the space for remarks of inspecting officers is reserved for notes and orders of those officers.

Statements I, II, III and IV will be written up by the revenue inspector on information obtained from the tahsili. Statement I will be revised after each census and the other three statements from time to time, as any change occurs. In statement II, when no partitions have been made, a note to this effect should be written across it.

II-12.—Village note-book]

Statement V will be filled in by the revenue inspector. The information for columns 1—17 will be obtained from the compilation of the papers filed by patwaris in July for the preceding agricultural year. For column 18 information for the year ending the 30th September will be available with the patwari of the village in October, and the revenue inspector should abstract it from the majmua or jamabandi or goshwara of the village.

The area irrigated by Government works will be entered in column 6 (a) of statement V. This figure will be supplied by the Canal Deputy Collector of the Irrigation Department to the revenue inspector by the 1st May each year.

The headings of columns 2—5 of statement V should not be changed by the revenue inspector without orders from the Deputy Commissioner. If the Deputy Commissioner alters these headings, blank forms of statement V will be supplied to the revenue inspector, who will fill up columns 2—5 according to the revised headings for as many back years as possible by abstracting the necessary figures from the village statistical register maintained at the tahsil. The remaining columns will be filled up in the village by copying the entries from the existing village note-book. The new form will be substituted for the old form.

Fractions of an acre and of a rupee will be omitted from statement V. Only one entry should be made for any one year in any of the columns of statement V. If there are malik-makbuzas in the village, the demand and collection from these should be shown separately in columns 17 and 18 below the rental demand and collection.

Statements VI and VII will be entered up by head constables who, after abstracting from their registers the necessary notes, will, when visiting the village, transcribe these into the books in the village themselves. The entries for each calendar year should be effected before the 15th February in the year following, and the responsibility for their proper entry rests with the police sub-inspectors, who should themselves do a share of the transcribing in villages, and may in the rare case of a head constable being unable to write, with sufficient neatness, arrange for entries to be made by the muharrir at the station-house.

Statement VII is intended for the inspecting officer to see what suspicious characters are residing in the village, and in order that it may not be encumbered with a long list of names and convictions stretching over many years, the police officer, when he makes the entries for the new year, should carefully erase, not merely by drawing a thin line but by blocking out, the names of those convicted more than *five* years previously except men still under police surveillance.

The pages for remarks of inspecting officers at the end of the book are meant for notes and orders issued by officers of a rank not inferior to that of Extra-Assistant Commissioner. They will be written in English, either by the officer himself if the occasion for comment or order arises at the time of his inspection of the village, or by the revenue inspector under the orders of such officer if the comment or order is passed on an occasion other than that of the officer's inspection.

4. The only regular recurring entries which the revenue inspector will have to make will be those in statement V while the head constable will be responsible for the recurring entries in statements VI and VII. To make it easy both for inspecting officers and for those whose duty it is to make these recurring entries to know what has been done and what remains to be done, the following check list is prescribed :—

Check list of village note-book.

Name of village with patwari circle.	1919-20.		1920-21.	
	Statement no	Statement no.	Statement no.	Statement no.
1	2	3	4	5

The villages in the revenue inspector's list will be entered according to patwari circles, and in the head constable's list all the villages reporting to the station-house or outpost. As each statement is completed, a cross will be put against the village to which it belongs in the year concerned. A glance will then show what villages have been completed and what remain. When new note-books are opened the Commissioner may order the incorporation in them of any previous year's statistics if he considers it desirable to do so.

5. The revenue inspector, under the supervision of the Tahsildar and Naib-Tahsildar, is responsible for the village note-book being correct and up to date. Under instruction 11, section II, part II, volume II, of the Land Records Manual, his village-to-village visitation commences on the 15th October, and from this date till the setting in of the rains he must be constantly in the field. Under rule 7, part II, volume II, of the manual, he must ordinarily visit every patwari's circle once in three months and every village in his charge once in touring season. There can, therefore, be no excuse for village note-books being out of date or incorrect, and every failure to make a new entry or correction in the note-book within three months of the date when the information involving such a change or addition has been brought to the revenue inspector's notice or should have come to his notice in the course of his touring, will render him liable to censure or punishment.

6. Officers inspecting a village, including the revenue inspector himself, should invariably call for the note-book and

II-12.—Village note-book]

examine the entries, seeing whether there is anything in the figures or statements which requires explanation or correction. The information which these books afford ready to hand should very greatly facilitate inquiries for officers of the higher grades, as it will save them much time and trouble, which would otherwise be expended in questioning the people, and will direct their notice to the matters which most deserve attention.

7. As the note-book is liable at any time to be needed for reference, it is imperative that revenue inspectors and head constables, who have to make entries in it, should make them in the village itself, thus precluding the possibility of the note-book not being available for an inspecting officer whenever he may make a local inspection.

8. The revenue inspector should make all entries required to be made by him with his own hand. The patwari will record nothing in the village note-book.

9. Revenue inspectors should keep statements II, III and IV strictly up to date by comparison with the kanungo's registers.

10. A village note-book on similar lines should be maintained for raiyatwari villages.

REVENUE BOOK CIRCULAR

SECTION II—SERIAL No. 13

SUBJECT.—*Revenue Officer's Cause Lists*

It has been found that revenue cause lists maintained by Revenue Officers for their own guidance in fixing dates for the disposal of cases are not prepared with sufficient care and attention. The following instructions are therefore issued for their guidance.

2. The commonest mistakes noticed are—

- (i) Cases are fixed for dates on which a little foresight would have shown that they cannot possibly be taken up;
- (ii) Cases are taken at headquarters when they should be taken on tour;
- (iii) Dates are so overcrowded that the officer cannot possibly get through all the work fixed.

It is recognized that all executive officers are liable to unforeseen interruptions which are liable to upset the orderly organization of their work. This contingency makes it all the more important that they should look ahead and endeavour to organize their work properly.

3. The first class of mistakes enumerated above can be largely avoided, first by ruling out at once, when the cause list is prepared, all Sundays and other holidays; and subsequently from time to time entering as soon as they are fixed, all engagements either at the officer's headquarters or away, which may affect the time available for taking up cases. The entries in the list should be filled in by the officer himself and not left to a clerk.

4. The avoidance of the second class of mistakes demands forethought on the part of the revenue officer. A common mistake is to issue a mechanical order to a revenue inspector or patwari to report, on date as a rule being fixed for the report. It is often better that there should be some preliminary delay in the starting of an inquiry, so that it can be gone into thoroughly in the first instance on the spot by a responsible officer rather than that there should be an immediate but aimless calling for reports often on subjects on which the subordinate is incapable of giving an intelligent report, or that the parties should be called into headquarters. For example, a general complaint against a patwari can only be gone into satisfactorily and promptly on the spot. Similar examples are an alleged breach of the conditions of the wajib-ul-arz or an application for a substantial sum of *taqqavi* for land improvement.

II-13.—Revenue officer's cause lists]

5. With regard to the third class of mistakes much of the evil of adjournment is due to the practice of allowing clerks to enter cases in the cause list by means of a simple stroke, which gives no idea how much work a case is going to give. Petty routine cases can be so entered in a separate column of the cause list, but if a case is going to give a substantial amount of work the entry in the cause list should indicate how much work it will give. This may be done in several ways, by giving the approximate time which it should take, or the number of persons to be examined, or the nature of the work to be done. Each officer will ordinarily use his own method and it is only necessary that it should show him at a glance whether he can fix another case on a particular day. He should avoid, so far as possible, filling up any date completely, as unforeseen work often turns up, and there is always some miscellaneous work with which he can fill in his time.

6. In fixing dates great care is also needed, especially in large tahsils to allow sufficient time for the return of processes. In case of doubt the jamadar should be called and asked what time should be allowed for service.

7. The cause list should always accompany the officer on tour, so that he may not fix dates wrongly in its absence. If unforeseen engagements upset dates already fixed, immediate steps should be taken to re-fix all the cases that will be affected. Frequently parties are allowed to waste their time coming to court when there was ample time to fix a fresh date and to issue notices informing them of it. When a tahsildar or a naib-tahsildar goes on tour, he should indicate to the one who remains at headquarters what dates should be fixed for cases that come in during his absence, so that he may not find on his return that parties have been called for dates which are already full or on which he cannot take up cases.

8. The Local Government attaches great importance to an intelligent use of the cause list. It is one of the foundations of revenue business and the manner in which it is kept usually affords a valuable criterion of the quality of an officer's work. Inspecting officers should make a point of examining it and comparing it with the revenue registers and files of disposed of cases to ascertain not only whether an officer has made the best use of his own time, but whether he has caused unnecessary inconvenience to parties or thrown an avoidable burden on his subordinates.

Amendment to Central Provinces Revenue Manual, Volume II

No. 64, dated Nagpur, the 13th May 1936.

REVENUE BOOK CIRCULAR II-14

PAGE 131

For the last sentence of paragraph 2 substitute the following:—

"Tahsildars have been invested with all the above powers of a Deputy Commissioner".

S. SANYAL,
Under Secretary to Government,
Central Provinces.

GPN-515 RS-21-5-36-1.000.

II-13.—Revenue officer's cause lists]

5. With regard to the third class of mistakes much of the evil of adjournment is due to the practice of allowing clerks to enter cases in the cause list by means of a simple stroke, which gives no idea how much work a case is going to give. Petty routine cases can be so entered in a separate column of the cause list, but if a case is going to give a substantial amount of work, the entry in the cause list should indicate how much work it will give. This may be done in several ways, by giving the approximate time which it should take, or the number of persons to be examined, or the nature of the work to be done. Each officer will ordinarily use his own method and it is only necessary that it should show him at a glance whether he can fix another case on a particular day. He should avoid, so far as possible, filling up any date completely, as unforeseen work often turns up, and there is always some miscellaneous work with which he can fill in his time.

6. In fixing dates great care is also needed, especially in large tahsils to allow sufficient time for the return of processes. In case of doubt the jamadar should be called and asked what time should be allowed for service.

7. The cause list should always accompany the officer on tour, so that he may not fix dates wrongly in its absence. If unforeseen engagements upset dates already fixed, immediate steps should be taken to re-fix all the cases that will be affected. Frequently parties are allowed to waste their time coming to court when there was ample time to fix a fresh date and to issue notices informing them of it. When a tahsildar or a naib-tahsildar goes on tour, he should indicate to the one who remains at headquarters what dates should be fixed for cases that come in during his absence, so that he may not find on his return that parties have been called for dates which are already full or on which he cannot take up cases.

8. The Local Government attaches great importance to an intelligent use of the cause list. It is one of the foundations of revenue business and the manner in which it is kept usually affords a valuable criterion of the quality of an officer's work. Inspecting officers should make a point of examining it and comparing it with the revenue registers and files of disposed of cases to ascertain not only whether an officer has made the best use of his own time, but whether he has caused unnecessary inconvenience to parties or thrown an avoidable burden on his subordinates.

Amendment to Central Provinces Revenue Manual, Volume I)

No. 64, dated Nagpur, the 13th May 1936.

REVENUE BOOK CIRCULAR II-14

PAGE 131

For the last sentence of paragraph 2 substitute the following:—

"Tahsildars have been invested with all the above powers of a Deputy Commissioner".

S. SANYAL,
Under Secretary to Government,
Central Provinces.

GPN-515 RS-21-5-36-1,000.

REVENUE BOOK CIRCULAR

SECTION II—SERIAL No. 14

SUBJECT.—*Instructions regarding the disposal of cases relating to the maintenance and repairs of survey and boundary marks*

Under paragraph 36 (a) on page 25 of the Central Provinces Land Records Manual, Volume II, revenue inspector, when he finds that survey and boundary marks have not been repaired after due notice to the mukaddam, is required to forward to the Tahsildar with a covering report a copy of the notice, which is in effect a duplicate of the Chanda certificate prepared by the patwari under paragraph 16 on page 55 of the Land Records Manual, Volume I. This certificate should be sent as soon as the inspector's verification of the marks has been made and all certificates should have reached the tahsil by the 30th of April. As the procedure followed on receipt of these certificates is not uniform, the following instructions are issued for the guidance of revenue officers.

2. The sections of the Land Revenue Act under which action can be taken are—

- (a) Section 52, which fixes the responsibility for maintenance and repair of survey and boundary marks on the occupants and provides for repair by the Deputy Commissioner if his orders are not obeyed;
- (b) Section 54, which provides for the imposition of a penalty in case of wilful destruction of or damage to a mark;
- (c) Section 198, which provides for the punishment of a mukaddam, who fails to perform the duty imposed on him by section 193 (d) of the Act of preserving such stations and marks in his village *as may be made over to his care*;
- (d) Section 199, which gives the Deputy Commissioner power to fine any person who disobeys any reasonable order made by a mukaddam to repair boundary marks in pursuance of the duty imposed on him by section 193 (d). This section can only apply in respect of marks which have been definitely made over to the care of the mukaddam; and
- (e) Section 201, under which any person shown in the Wajib-ul-arz as responsible for the repair of any particular mark *can be fined if he neglects to do so*.

Tahsildars have been invested with the powers of a Deputy Commissioner under all the above sections except section 201.

II-14.—Maintenance and repairs of survey and boundary marks]

3. In the past it has been a common practice for a Tahsildar on a receipt of a certificate to open a case against the mukaddam and tenants, to send for them and to warn them to have the defective marks repaired. The case is adjourned from time to time to await the report of the patwari that the marks have been put in order. Thus the case frequently drags on for a needlessly long time, while the action taken is ineffective in preventing further neglect in the future since no punishment has been inflicted for the failure to carry out the repairs in good time.

4. The action to be taken will depend on the entry in the Wajib-ul-arz of the village in respect of boundary marks, and the revenue inspector when making his report should be required to indicate what that entry is and on whom it fixes the responsibility for the repair of the defective marks. If the Wajib-ul-arz records that these marks have been made over to the care of the mukaddam, a case should be opened against him under section 198 of the Act. He may be able to show that he has taken proper action and issued orders, which have been disobeyed by the persons who are required to repair the marks; if so, this case should be closed and a fresh one opened against the disobedient occupants under section 199 of the Act and they should be dealt with suitably. If the Wajib-ul-arz is silent as to the mukaddam's responsibility but records that certain persons are required to repair the defective marks then a case under section 201 of the Act for violation of the rule or custom should be opened against those persons. If the Wajib-ul-arz contains no entry at all about the repair of marks, it will usually be found that the only action possible is under section 52 of the Act. In the event of it being necessary to arrange for the repair or renewal of marks, full use should be made of the penal provision, which permits the recovery of double the cost of repair or renewal.

5. Ordinarily it will suffice if one case is opened against the defaulters in each village.

REVENUE BOOK CIRCULAR

SECTION II.—SERIAL No. 15

SUBJECT.—*Maintenance of accounts of money received by Revenue Officers.*

The ordinary principle governing the receipt of money payable to Government is that it is the duty of all persons who bring money for payment to Government to credit it direct into the Treasury. Revenue Officers should not ordinarily receive such sums.

2. An exception is, however, necessary in the case of petty items not exceeding Rs. 10, which are received during the hearing of revenue cases. In addition a Revenue Officer is authorized to receive the following items, when he is satisfied that the failure to pay into the Treasury was unavoidable or that serious inconvenience will be caused to the payer if payment into court is not permitted:—

	<i>Head to which credit should be made.</i>
(1) Fines in revenue cases under the Land Revenue and Tenancy Acts.	Land Revenue and XXXV.—Miscellaneous.
(2) Fees on impounded documents (duty and penalty) under section 40 (1) (b), Stamp Act.	VII.—Stamps.
(3) Costs in partition cases, section 172, Land Revenue Act.	Land Revenue and Revenue deposits.
(4) Lease money received from receivers appointed by courts.	Revenue deposits.
(5) Sums recovered under section 157, Land Revenue Act.	Do.
(6) Sums realized under section 197, Land Revenue Act.	Do.
(7) Receipts in connection with the maintenance and erection of traverse marks.	Do.
(8) Receipts in connection with the fixation of the price of absolute occupancy lands.	Do.
(9) Receipts in connection with ejection cases.	Do.
(10) Receipts from applicants for depositing rents.	Do.
(11) Receipts from applicants for measuring fields.	Do.
(12) Deposits by purchasers under section 142, Land Revenue Act.	Do.

Such sums shall invariably be received by the Revenue Officer himself and never by his reader.

3. Sums received on these accounts by the Revenue Officer must be credited as soon as possible by him to the appropriate

head in the Treasury and the chalan filed with the B file of the revenue case. Meanwhile immediately on receipt, the Revenue Officer will have each item entered by the reader in the cash book prescribed in Finance Department letter No. 2557-165-R. X., *[reproduced below] dated the 31st August 1935, and will initial column 5 in token of correctness.

4. He must at the same time see that receipts as prescribed in the Finance Department circular letter are granted to the payers. The necessary chalans will be made out by the reader as soon as possible and the money credited into the Treasury. When this cannot be done the same day, the money will be deposited in a sealed bag with the Nazir. The Revenue Officer will initial column 9 of the cash book when the receipted chalan is returned from the Treasury. Until the money has been deposited in the Treasury, it will be regarded as in the custody of the Revenue Officer, and he will be personally responsible for any shortage.

5. When the Revenue Officer is on tour, money so received shall remain in his custody until he returns to headquarters, when it should be credited to the appropriate head in the Treasury. He will examine the cash book daily and see that the amounts received have been entered correctly by the reader. If the Revenue Officer proceeds on tour without his reader, he will take the cash book with him and make the entries in it himself.

Finance Department letter No. 2557-165-R.X, dated the 31st August 1935.

Government has decided that in order to secure uniformity in regard to the procedure observed in various offices in respect of the maintenance of a cash book the following rules should be observed by all Government servants (other than treasury officials) who are required to receive and handle money:—

- (1) Except where cash books in special form have been prescribed, e.g., fine register B for criminal courts, all cash transactions, should be entered in the cash book (Form No. I-125-Accts.) as soon as they occur.
- (2) The cash book should be closed regularly and completely checked. At the end of each month, the officer in charge of the cash book should verify the cash balance personally.
- (3) When money is received by a Government servant, a receipt should be granted to the payer. This receipt should be signed only by a responsible officer, who should satisfy himself at the time that the amount has been entered in the cash book.
- (4) In the case of payments into treasuries the disbursing officer should compare the Treasury Officer's receipt on the chalan with the entry in the cash book before initialling it, and when such payments are appreciable, he should obtain from the treasury a monthly list of payments which should be compared with the posting in the cash book.

2. The above rules should be held to supplement the existing orders in regard to receipt and handling of cash contained in the Financial Rules and the Judicial Commissioner's Civil and Criminal Circulars and do not replace them in any respect.

**Amendment to the Central Provinces Revenue Manual,
Volume II (Edition of 1932)**

No. 85, dated Nagpur, the 21st June 1937.

PAGES 132-A AND 132-B

For the existing Revenue Book Circular II-15, substitute the enclosed circular.

S. SANYAL,

*Under Secy. to Govt., C. P. & Berar,
Revenue Department.*

OPN-774-L-RS-5-7-37-1,000.

Amendment to the Central Provinces Revenue Manual, Volume II

No. 58, dated Nagpur, the 19th March 1936.

PAGE ii

In the table of contents under section II, *add* the following as serial No. 15 :—

15	Maintenance of accounts of money received by revenue officers	..	132-A and 132-B.
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After Circular No. II-14, *insert* the annexed Circular as Circular No. II-15.

[No. 58, dated the 19th March 1936.]

H. L. VARMA,
*Under Secretary to Government,
Central Provinces.*

REVENUE BOOK CIRCULAR

SECTION II—SERIAL No II-15

SUBJECT —*Maintenance of accounts of money received by revenue officers.*

It is the duty of parties bringing money for payment to Government, on any account to credit it direct into the treasury and, as far as possible, revenue officers or their readers must not receive such sums. But where this cannot be avoided the amounts received should be entered in the cash book prescribed in Finance Department letter No. 2557-165-R.X.,* dated the 31st August 1935. It should, however, be clearly understood that the revenue officer accepting the money is personally responsible for all such sums; and that it is his duty to see that receipts as prescribed in the Finance Department circular letter referred to above are granted to the payees and that the amounts are accounted for properly as soon as possible.

*Reproduced below.

2. All sums received by the revenue officers and not accounted for during the day should be kept in deposit with the Nazir or Naib-Nazir at the end of the day who should enter them in his cash book as well as in the classification register. Money received by a revenue officer on tour should be kept by him in his own custody until he returns to headquarters. A personal security of Rs. 50 should, however, be taken from the readers attached to revenue officers, as it is apprehended that the loose practice of allowing the readers to handle such money may not disappear altogether. This should not, however, be understood to imply that the personal responsibility imposed on the revenue officers themselves is to be relaxed in any way.

Finance Department letter No. 2557-165-R.X., dated the 31st August 1935.

Government has decided that in order to secure uniformity in regard to the procedure observed in various offices in respect of the maintenance of a cash book the following rules should be observed by all Government servants (other than treasury officials) who are required to receive and handle money:—

- (1) Except where cash books in special form have been prescribed, *e.g.*, fine register B for criminal courts, all cash transactions should be entered in the cash book (Form No. I-125—Accts.) as soon as they occur.
- (2) The cash book should be closed regularly and completely checked. At the end of each month, the officer in charge of the cash book should verify the cash balance personally.

II-15.—Maintenance of accounts of money received by revenue officers]

- (3) When money is received by a Government servant, a receipt should be granted to the payer. This receipt should be signed only by a responsible officer, who should satisfy himself at the time that the amount has been entered in the cash book.
 - (4) In the case of payments into treasuries the disbursing officer should compare the Treasury Officer's receipt on the chalan with the entry in the cash book before initialling it, and when such payments are appreciable, he should obtain from the treasury a monthly list of payments which should be compared with the posting in the cash book.
2. The above rules should be held to supplement the existing orders in regard to receipt and handling of cash contained in the Financial Rules and the Judicial Commissioner's Civil and Criminal Circulars and do not replace them in any respect.

REVENUE BOOK CIRCULAR III-1

PAGE 133

(1) In the third line of paragraph 2 of the circular after the words "Deputy Commissioner" *add* the following:—

"himself or in his absence from headquarters by his senior Assistant."

(2) In the first line of sub-paragraph 2 of paragraph 2 of the circular, *delete* (d) and in the third line for "subject (c)" *substitute* "subjects (c) and (d)" and *add* the following at the end:—

"Under subject (d) sporadic cattle diseases such as foot-and-mouth disease and anthrax need not be reported, but all outbreaks of rinderpest and hæmorrhagic septicæmia should be mentioned by name—the vague term 'cattle disease' should not be employed."

REVENUE BOOK CIRCULAR

SECTION III—SERIAL No. 1

SUBJECT.—*Weather and crop report*

The main object of the weekly weather and crop reports is to compare, for the information of the Local Government, the actual with the normal conditions of the season, the state and prospects of the crops, the condition of cattle, the supply of fodder and water, and the level of prices of agricultural produce.

2. The weekly report showing the actual condition and prospects of agriculture in the district should be prepared with care by the Deputy Commissioner and should notice—

- (a) the amount and general character of the rainfall of the week, and the tracts in which the total rainfall of the season has been insufficient or excessive;
- (b) the progress of agricultural operations, the state of the standing crops and the prospects and probable outturn of the harvest stated in anna notation; the condition of crops of commercial importance, such as wheat, rice, linseed and cotton, being specially noticed;
- (c) any serious damage done to crops by insects, blight, hailstorms, floods or other natural calamities, and the appearance and movements of locusts within the district;
- (d) the condition of agricultural stock, and the sufficiency or otherwise of pasturage and fodder;
- (e) the state of the grain market and the pitch and tendency of the prices of food-grains.

Subjects (a), (b), (d) and (e) should be referred to every week, together with any further particulars of interest and importance which may be considered necessary. Subject (c) will require notice only from time to time.

3. The report should be as brief as is consistent with the object in view. Unqualified, vague or incomplete statements such as "sowings of rice completed," "sowings commenced in places," "crop prospects as before," should be avoided. The report should show whether sowings are, as compared with normal conditions, satisfactory, late or restricted, whether harvest prospects and outturn are good, fair or poor, whether, prices are high or low, rising or falling and so on. For instance, possible improvements on the above examples of defective reports would be—"sowings of rice completed in good time on a normal area," "sowing unusually late for want of sufficient rain, except in a small area where the rainfall has been more favourable than elsewhere," "all crops promise a normal outturn except gram, which is seriously damaged by insects".

III-1.—Weather and crop report]

4. There are three occasions upon which useful information can be given concerning each important crop. The first occurs upon the completion of sowings, when information should be given concerning the conditions under which sowings have been made, the germination of the seed and the area sown whether larger or smaller than that of the previous year. The second is when the plants have attained their full growth, and it should then be possible to give a fairly good estimate of the prospects of the crop and the probable outturn. The third is when the crop has ripened and harvesting has commenced, when the weekly report should contain a more accurate estimate of the outturn. In particular, the report for the first week in each month should give a full and detailed account of the state of the standing crops and of the probable outturn of the harvest, and special care should be taken to make this report a complete summary of the existing agricultural conditions and prospects.

5. The object of including prices in the weather and crop report is to show the prices at which staple food-grains can be purchased by the people, and not the prices realized by the cultivator in disposing of his produce. The prices given should therefore be retail and not wholesale. The market for which prices should be given is the headquarters station of each district; it is unnecessary to give those prevailing at the headquarters of outlying tahsils, unless their relation to the normal differs considerably from that of prices prevailing at the district headquarters. The prices reported should be those of the principal food-grains of the quality ordinarily consumed by the masses. If rice is one of these, the price quoted should be that of *common* rice cleaned, and not of *dhan* (in the husk) or *bagar* (husked but not polished).

6. The rainfall of the week should include the rainfall registered at the headquarters of the district up to 8 a.m. on Monday.

7. In ordinary times the weekly reports should deal only with subjects (a) to (e) enumerated in paragraph 1, but when prospects seem serious, a brief explanation of abnormally high prices of food-grains should be given. The first indication of a probable failure of the harvest or of scarcity in a district should be communicated in these reports. Whenever the state of affairs indicates the necessity of starting relief measures, the fact should be distinctly stated in these reports, and when works have been opened, the tahsils in which they are situated and the aggregate number of persons attending them (excluding dependents and without details of age or sex) should be reported till regular relief measures have actually commenced. On the commencement of regular relief measures, particulars will be embodied in the special reports submitted under the Famine Code, the weekly season and crop report being confined to the agricultural matters with which it ordinarily deals.

8. The weekly reports for all districts will be prepared in form A and will refer to the week ending Saturday and should be forwarded by District Officers so as to reach the office of the

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No. 18, dated Nagpur, the 24th October 1933.

In the second line of paragraph 8, for the word "Saturday" substitute "Monday".

(No. 18, dated the 24th October 1933).

No. 23, dated Nagpur, the 3rd January 1934.

PAGES 134 AND 135

(i) In paragraph 6, for the word "Monday" occurring in it substitute the word "Saturday".

(ii) In the second line of paragraph 8 as amended by amendment no. 18, dated the 24th October 1933, for the word "Monday" substitute the word "Saturday" and in the 4th line for the word "Wednesday" substitute the word "Tuesday" and in the 7th and 9th lines for the word "Saturday" substitute the word "Friday".

Director of Land Records every week by Wednesday at the latest. In order to assist District Officers in compiling their reports, Tahsildars of outlying tahsils of all districts will despatch to the Deputy Commissioner on Saturday in each week a report in the same form. These reports will refer to the week ending on the Saturday of their despatch. The district reports will be published in the local Gazette.

9. Whenever serious outbreaks of insect pests are reported in the weekly crop and weather reports, intimation should be telegraphed by the Director of Land Records to the Entomologist to the Government of India at Pusa. Visitations of locusts should be reported by Tahsildars direct to the Secretary, Imperial Council of Agricultural Research, Simla, from April to October and New Delhi, from November to March, on the printed post-cards supplied by the Imperial Council of Agricultural Research, Simla, New Delhi. Supplies of these post-cards can be obtained on application to the Director of Land Records, Central Provinces.

REVENUE BOOK CIRCULAR

SECTION III—SERIAL No. 2

SUBJECT.—*Rainfall registration*

Raingauges to measure the rainfall are maintained at the stations listed in appendix L. They are of two kinds, viz. :—

- (a) Raingauges attached to observatories, which are under the control of the Director-General of Observatories.
- (b) Raingauges under the control of the Director of Land Records, which may be (1) at jails or dispensaries, where they are managed by the Superintendent of the Jail or Civil Surgeon, (2) at police stations, where they are managed by the police officer in charge, and (3) at tahsils, where the kanungo is in charge.

2. It is advisable that, so far as may be possible, the site of each meteorological observatory should be assigned in perpetuity to the department, that no action which involves a change of site or of the conditions of exposure in such an observatory should be permitted if it can be avoided without material inconvenience. Before any change is decided upon, an opportunity should be afforded to the Director-General of Observatories of stating any departmental objection to the proposal.

3. The experience of the Meteorological Department of the Government of India has proved that changes of site from one position to another, even within the limits of the same station and when the conditions of exposure are apparently similar or identical, invariably produce very considerable differences in the temperature and humidity observations, and sometimes large differences in the record of rainfall, so that a comparison of the present with the past observations is misleading.

4. Before making any change in the site of raingauge and whenever the local authorities wish to make any change in hospitals or other buildings under their charge which will necessitate a change in the site or conditions of exposure of a meteorological observatory, they should first refer their proposals with a full statement of the facts for the orders of the Director of Land Records.

5. The Director of Land Records may sanction the construction of new raingauges, but will ensure that the list of raingauges in appendix L is kept up to date.

6. (1) All changes connected with the setting up, alteration, removal or repair of raingauge platforms within the precincts of public buildings in the charge of the Public Works Department, whether required for

Inadvisability of changes in the site of observatories and raingauges.

Cost of raingauges how met.

III-2.—Rainfall registration]

meteorological or for revenue purposes, should be met from the Public Works Department budget. Allotments for this purpose will be made from the assignments for minor works placed at the disposal of Commissioners of divisions, the Director of Land Records or the Superintending Engineers. Ordinarily the cost of rain-gauge platforms required for revenue purposes will be met by the Divisional Commissioner, and for meteorological purposes by the Director of Land Records.

(2) Charges incurred by Deputy Commissioners in setting up, altering, removing or repairing rain-gauge platforms within the precincts of buildings which are not under the Public Works Department are classed under "*office expenses and miscellaneous*" of the Revenue Department and as such they are debitable to "~~3~~—Land Revenue—1—Charges of District Administration" against the allotment for contract contingencies.

(3) The cost of the gauges themselves, whether required for meteorological or revenue purposes, will invariably be borne by the Revenue Department in accordance with article 98 (p) of the Civil Account Code, except when they are required for investigation purposes by the Irrigation Branch of the Public Works Department, when their cost will be met from funds of that department.

7. All rain-gauges and measure-glasses required at rain-gauge stations in India are supplied by the Mathematical Instrument Office, Calcutta; the responsibility for their accuracy will, however, rest with the Meteorological Department, which will arrange for testing them before they are issued. A glass bottle suitable for receiver may be purchased locally and ordinary mason's level will suffice to test the level of the rim of a rain-gauge. Instructions for indenting for rain-gauges are given in appendix M.

8. The amount of the rainfall for each day should be entered immediately after measurement in a register opposite the date of the day for which the reading is taken. This register will be maintained in a strongly bound book for the due care of which the rainfall observer will be held responsible. The record of the rainfall at the station from the commencement of observation should be kept in this "rainfall book," and the entries in it should be made as neatly as possible, and every care should be taken for its preservation.

9. The instructions for the fixing and use of Symons' rain-gauge are contained in appendix N. They must be very carefully adhered to by all persons in charge of rain-gauge stations.

10. The Deputy Commissioner or his Assistants are required to inspect each rain-gauge falling under class B at least once and preferably twice a year. *Rain-gauge inspections.* Civil Surgeons, Executive Engineers and their sub-divisional officers are also required to inspect rain-gauge stations falling under

**Amendment to Revenue Book Circular III-2
Central Provinces Revenue Manual, Volume II.**

No. 60, dated Nagpur, the 17th April 1936.

PAGE 138

In line 6 of paragraph 6 (2) for the words "3.—Land Revenue 1"; substitute "22.—General Administration".

W. H. SHOEBERT,
*Secretary to Government,
Land Records Department,
Central Provinces.*

GPN-250-SLR-29 4-36 - 1,000.

class B on roads in their respective charges. Tahsildars are expected to inspect the raingauges situated at their tahsil headquarters at least 3 times and other raingauges once during the rains and occasionally at other times of the year. Deputy Directors of Land Records, Naib-Tahsildars, Superintendents of Land Records and their Assistants should inspect gauges at places they visit in the course of their tours. The reports of inspections conducted by Deputy Commissioners, and their Assistants, Deputy Directors of Land Records, Civil Surgeons, and officers of the Public Works Department should be forwarded to the Director of Land Records in form A. Reports of Tahsildars, Naib-Tahsildars, Superintendents of Land Records and their Assistants should be dealt with by Deputy Commissioners themselves. The inspection of a raingauge station should not, under ordinary circumstances, take more than 15 to 20 minutes. The inspecting officer should be fully acquainted with the instructions for the selection of sites for raingauges and for fixing them in position and the regulations necessary for keeping them in proper order.

The raingauges attached to observatories are periodically inspected by the Meteorological Department, and therefore need no inspection by local officers.

11. Deputy Commissioners are required to submit to the Director of Land Records a monthly statement in the following form showing the daily rainfall registered at each raingauge station in their districts by the 10th of the following month.

District.	Name of raingauge station.	Days of the month.	Number of rainy days.	Total rainfall for the month.	Heaviest rainfall during the month.	Total rainfall from 1st June to
1	2	3 to 33	34	35	36	37

NOTE (1).—Cents should be written in two figures after the decimal point, e.g., .04 and not 4.

NOTE (2).—In calculating the number of rainy days, those with 9 cents and below should be omitted and those with 10 cents and above should be reckoned as rainy days.

From these monthly statements a consolidated return is compiled by the Director of Land Records and submitted every month in print to the Director-General of Observatories.

12. In order to keep the Governor in Council informed of the amount and distribution of the rainfall during the monsoon months, Deputy Commissioners will send to the Director of Land Records a daily rainfall post card when the rainfall has been 20 cents or upwards.

III-2.—Rainfall registration]

These reports will be submitted from the 1st June to the 31st October by officers in charge of meteorological observatories and of raingauges at headquarters.

13. The Director of Land Records will submit on the 15th May of each year a brief report to the Director-General of Observatories, through the Local Government, showing the efficiency of the rainfall registration system under his superintendence, as indicated by the check and comparison of the rainfall statements in his office and also by examination of the inspection reports which he receives during the course of the year. To enable the Director of Land Records to make the report as complete as possible, Deputy Commissioners (in respect of class B raingauges only) will submit to him, on the 25th April of each year at the latest, a report showing (1) the number of raingauges maintained and any increase or decrease in their number during the year, (2) the number of inspections made and by whom, (3) the action taken to remedy defects (if any), and any interesting details.

14. All forms in which the returns of rainfall should be made either to the local authorities or to the Director-General of Observatories will either be supplied directly by the Director of Land Records or arrangements for their supply will be made by him with the India Meteorological Office, Calcutta. All applications for such forms should be sent to the Director of Land Records.

REVENUE BOOK CIRCULAR

SECTION III—SERIAL No. 3

SUBJECT.—*Crop forecasts*

In order to provide the mercantile community with early and accurate information of the prospects of the harvest of the commercially important crops, a regular system of crop forecasts has been established. As these forecasts are intended to be documents of considerable commercial importance, every care should be taken to secure accuracy and completeness in the estimates of area and outturn made in them.

The question was considered by the Board of Agriculture in India at the meeting held at Pusa in December 1919, and all Revenue and Agricultural Officers are recommended to study the published proceedings of the Board.

2. Each Deputy Commissioner, or if the district is under settlement, the Settlement Officer, will prepare and submit to the Director of Land Records the following forecasts on the dates prescribed for each, forwarding duplicate copies to the Director of Agriculture :—

Crop.	Districts from which required.	Preliminary forecast.		Second forecast.		Third forecast for cotton and wheat and final forecast for other crops.		Final forecast for cotton and wheat and supplementary forecast for juar (rabi).	
		Date of des-patch.	Form to be used.	Date of des-patch.	Form to be used.	Date of des-patch.	Form to be used.	Date of des-patch.	Form to be used.
1	2	3	4	5	6	7	8	9	10
Cotton ...	All districts except Mandla.	1st August.	Form A	23rd September.	Form B.	22nd November.	Form B	1st February.	Form B
Til ...	All districts	Do.	Do.	1st October.	Do.	16th December.	Do.	...	...
Wheat ...	Do. ...	1st January.	Do.	16th February.	Do.	25th March.	Form C	1st May.	Form C
Linseed ...	Do. ...	1st December.	Do.	Do.	Do.	1st May.	Do.	...	...

III-3.—Crop forecasts]

Crop.	Districts from which required.	Preliminary forecast.		Second forecast.		Third forecast for cotton and wheat and final forecast for other crops.		Final forecast for cotton and wheat and supplementary forecast for jwar (rabi).	
		Date of des-patch.	Form to be used.	Date of des-patch.	Form to be used.	Date of des-patch.	Form to be used.	Date of des-patch.	Form to be used.
1	2	3	4	5	6	7	8	9	10
Rice	Ali district	16th September.	Form A	Not required.		1st December.	Form B	...	...
Sugarcane	Do.	1st August.	Do.	1st October	Form B.	16th January	Do.	...	...
Rape and mustard.	All districts of Jubbul-pore and Chhattisgarh divisions and the district of Balaghat (remaining districts should only send a report regarding probable area and outturn).	...	...	...	...	1st May	Form C	...	...
Groundnut	Saugor, Damoh, Hoshangabad, Nimar, Betul, Chhindwara, Wardha, Nagpur, Raipur, and Bilaspur (remaining districts should only send a report regarding probable area and outturn).	...	...	...	...	1st February.	Form B	...	...

**Amendment to Revenue Book Circular III-3 (Central
Provinces Revenue Manual, Volume II)**

No. 65, dated Nagpur, the 26th June 1936.

PAGES 141 TO 143

In column 2 of the table in paragraph 2, *make* the following corrections :—

- (1) Against cotton *add* the words "and Balaghat" after the word "Mandla".
- (2) Against rape and mustard *add* in brackets the words "(except Hoshangabad and Nimar)" after "Jubbulpore". For "and the district of Balaghat" *substitute* "and the districts of Chhindwara and Balaghat".
- (3) Against groundnut *delete* the word "Damoh".
- (4) Against castor *delete* the words "Damoh, Seoni and Narsinghpur".

PAGE 144

In the second sub-paragraph of paragraph 5 *add* the words "juar, groundnut" after the word "castor" in the second line and the words "rape and mustard" after the word "wheat" in the third line.

In the fourth sub-paragraph of paragraph 5 *substitute* "Saugor" and "Chhindwara" for "Damoh" and "Seoni" respectively and *add* "(10) Mandla" under rice and "(8) Jubbulpore" and "(9) Hoshangabad" under "Sugarcane".

W. H. SHOOBERT,
*Secretary to Government,
Land Records Department,
Central Provinces.*

[III 3.—Crop forecasts

Crop.	Districts from which required.	Preliminary forecast.		Second forecast.		Third forecast for cotton and wheat and final forecast for other crops.		Final forecast for cotton and wheat and supplementary forecast for juar (rabi).	
		Date of despatch.	Form to be used.	Date of despatch.	Form to be used.	Date of despatch.	Form to be used.	Date of despatch.	Form to be used.
1	2	3	4	5	6	7	8	9	10
Castor ...	All districts except Saugor, Damoh, Jabulpore, Mandla, Seoni, Hoshangabad, Narsinghpur, and Nimar.	...	...	...	...	1st February.	Form B	...	...
Juar (kharif)	All districts except Mandla, Balaghat, Durg, Raipur and Bilaspur.	16th September.	Form A	...	...	16th December.	Form B	...	...
Juar (rabi)...	Chanda, Bhandara and Nagpur.	...	...	...	...	...	...	1st February.	Form B.

The fourth cotton forecast in Form B will be prepared only for Chanda and for any other district in which the Director of Land Records deems cold weather cotton to be of sufficient importance to justify one, but by the 1st February a report should be submitted from all other districts except Mandla and Balaghat showing to what extent, if any, the estimate submitted on the 22nd November requires modification in the light of events since its preparation, such as cold weather rain, which may materially add to the outturn.

3. The revenue inspector of each circle will submit to the Superintendent of Land Records forecasts in the forms prescribed above. He is responsible that they reach the Superintendent of Land Records a fortnight before the dates prescribed in the table, except that the preliminary and second cotton forecasts should reach that officer ten days before these dates. As it is necessary that the published forecasts should give the state of the crops as it was at the most recent date possible, the revenue inspectors' reports will go to the Superintendent of Land Records direct and

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not through the Tahsildar, but each Tahsildar should send direct to the Superintendent so as to reach him at the same time as the revenue inspectors' forecasts, a short note on the state of the crops based on his observation and knowledge gained in the course of his ordinary duties.

4. The Superintendent of Land Records is responsible for correcting and compiling the forecasts received from revenue inspectors, and for submitting them to the Deputy Commissioner a clear week before the dates prescribed in the table, except in the case of the preliminary and second cotton forecasts, which need not reach the Deputy Commissioner more than five days before the prescribed dates.

5. The preliminary forecast should give an estimate of the probable area sown with the crop as compared with the estimate of the corresponding forecast and with the actuals of *the preceding year*. The date on which the sowing of the crop was begun should be shown, and it should be stated whether that date was early, normal or late. The second forecast should similarly give an estimate of the probable area under the crop as compared with the estimate of the corresponding forecast and with the actuals of *the preceding year*.

The area shown in the final reports of the cotton, til, rice, castor and sugarcane crops must still be an estimate, but the final report of the wheat and linseed crops is compiled after the annual field-to-field inspection of patwaris is completed so that accurate statistics of area are available.

In all final forecasts the date on which general harvesting was begun should be shown, and it should be stated whether that date was early, normal or late.

Rice.	Sugarcane.	noted in the margin. From these districts regular forecasts are required. But to arrive at the approximately correct total area sown in the province, it is necessary that the remaining districts should also prepare and submit conventional forecasts for these crops based on the actual average area for the
(1) Jubbulpore.	(1) Betul.	previous five years (or of the last years for which figures are available). An assumed average outturn of the year should be determined by the Deputy Commissioner to suit the character of the harvest.
(2) Damoh.	(2) Chhindwara.	
(3) Secni.	(3) Bhandara.	
(4) Chanda.	(4) Balaghat.	
(5) Bhandara.	(5) Chanda.	
(6) Balaghat.	(6) Raipur.	
(7) Drug.	(7) Bilaspur.	
(8) Raipur.		
(9) Bilaspur.		

6. Apart from arithmetical mistakes, errors in the forecasts may be due either to (a) an error in the estimate of area or (b) an error in the estimate of outturn. The revenue inspector's estimate of area should be based upon information received from the patwaris of his circle, checked by the local knowledge gained by him in his tours from an inspection of the fields and from the

opinions of cultivators. The estimates of the Superintendent of Land Records and the Deputy Commissioner will be based upon the revenue inspector's returns, corrected in the light of any information they may possess concerning the probable areas sown. The area sown with mixtures should be reported by revenue inspectors separately from that sown with the pure crop, and should be resolved into its component parts by the Superintendent of Land Records in accordance with the formulæ prescribed in paragraph 8 of circular II-6.

7. The revenue inspector's estimate of outturns should be based upon—

- (a) information received from the patwaris of his circle;
- (b) his knowledge of the condition of the crop gained by inspection in his tours and by enquiry from the people.

An intelligent examination of the crops in a large number of fields will give a better estimate of outturn than a small number of formal crop experiments. Such examination should be directed towards checking the statements made by cultivators regarding the state of their crops. Thus it is frequently alleged that although a crop looks well, the heads of grain are few in number and the individual grains small. Such statements can be easily verified by counting the heads in numerous small areas and by rubbing out a few selected heads from each area examined. Similarly, allegations of damage to gram by insects can be tested by an examination of the pods, which, though they may look well from a distance, may contain damaged grain. It is frequently said that although the cotton plants are well grown, heavy rain at the fertilization period has caused the number of bolls to be very small. An examination of a few plants in a large number of fields will test the truth or incorrectness of such a statement. In addition revenue inspectors should make about 10 crop experiments for each crop for which forecasts are submitted, except cotton and sugarcane. The results will be a useful check on the estimate deduced from the statements of cultivators and the examination of the crops. The estimates of the Superintendent of Land Records and Deputy Commissioner will be based upon the revenue inspector's returns, corrected in the light of the information possessed by them as to the condition of the crop and of the results of crop experiments made by the supervising staff of the Land Records Department or by other members of the district staff.

The statistics of many years have shown that there is a general tendency to under-estimate the outturn of crops, and for cotton, the actual outturn of which can in the end be obtained with considerable accuracy from the statistics of rail-borne traffic and of local consumption, it has been proved that some districts rarely, if ever, report full or even a normal crop. The Board of Agriculture of 1919 therefore decided that it would be advisable to abandon the attempts which have been made in the past to impress on the reporting agency what is meant by the expression "normal crop" and that, secondly, the use of the American notation, in which 100 is meant to signify a normal crop, should be

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discontinued. The Board considered that in the long run better statistics would be obtained if the reporting agency were allowed to follow its traditional method of reporting the crop in the *anna* notation. The duties of the Superintendent and the Deputy Commissioner should be confined to seeing that the *anna* notation given by the subordinate agency is correct according to the traditional or local signification of that notation and that from no part of the district a figure is reported which is obviously inconsistent with the current expectation of the outturn. It should rest, as explained in paragraph 11 below, with the officer who finally compiles the provincial forecast to interpret the meaning of the figures reported in the light of past experience. Deputy Commissioners should freely consult in an informal way leading agriculturists and the representatives of business firms who have their own agency for estimating outturns. For important crops, Deputy Commissioners should ask for the assistance of local boards in framing their estimate of the outturn for the final report. The members are, as a rule, in close touch with the agriculture of the district, and each local board should be asked to prepare reports in Form D showing the probable outturn of the crop in the area under their control. These reports should be submitted to the Deputy Commissioner not later than one week before the date of despatch noted in the table given in paragraph 2 above.

8. Care should be taken to see that the estimated outturn is based on the *whole* area included in the forecast and not merely on the area of such fields as come to maturity. The instructions given in the Land Records Manual direct that the area sown with a crop should be recorded as under that crop, although the crop fails to come to maturity owing to defective germination or otherwise; provided that when, owing to the first sowings having failed, land is devoted to other crops, the latter sowings will be recorded and the former ignored.

9. In calculating the average outturn of the district, the Superintendent of Land Records should multiply the net area of each circle for the current year by the estimated outturn of the same circle (column 7 of Form B and column 5 of Form C), add together the products, and divide the total by the total area of the district for the current year.

10. Constant effort is required to secure accuracy in the estimates of area and outturn. In order to ensure a comparison between the estimates and the ultimate actuals, each revenue inspector will maintain a register in Form E, which should be inspected by officers on tour. The revenue inspector will record in column 9 of the register an explanation wherever the forecasted area varies by more than 10 per cent from the actual. Superintendents of Land Records should inform revenue inspectors of all alterations in their estimates of area and outturn made by the Deputy Commissioner, with the reasons for the change. A note of such changes will be made by the revenue inspector in column 14 of his register. No censure or blame should attach to a revenue inspector submitting a faulty estimate, unless it is

due to gross carelessness or neglect, as frequent or severe punishment for errors in the estimate may possibly result in the falsifying of the final actuals. The object of maintaining the register is to ensure an inquiry into the causes that lead to faulty estimates, when it is established that they are faulty, so as to make them clear to the persons responsible for them. A similar register in Form F should be maintained by the Superintendent of Land Records, a number of pages being allotted to each revenue inspector's circle.

11. The responsibility for the provincial forecast of each crop rests with the Director of Land Records. He should prepare his estimates in free consultation with the Director of Agriculture, who should place at his disposal all information in possession of the officers of the Agricultural Department. He will frame his provincial estimate of outturn in accordance with the instructions issued by the Government of India on the proceedings of the Board of Agriculture, 1919, and further orders subsequently received.

After the harvest of each crop for which a forecast is submitted, the Director of Land Records should endeavour to frame as exact a calculation as he can of what the actual outturn was. He will utilise, for the purpose of this estimate, figures of rail-borne traffic, estimates of domestic consumption and any other means which may be available. With this estimate in hand, he should analyse the accuracy of the final forecast and should publish his analysis for the benefit of Deputy Commissioners, the Director of Statistics and the mercantile community.

Each provincial forecast should mention the final area figures and the final estimates of actual outturns, as estimated above by the Director of Land Records, for the previous five years.

REVENUE BOOK CIRCULAR

SECTION III—SERIAL No. 4

SUBJECT.—*Experimental crop cuttings*

The object of making experimental cuttings of crops is four-fold. Firstly, they are a useful guide to the Deputy Commissioner in district administration, as for example, when the crops have suffered severely from drought, hail or disease and it is necessary to decide whether or not any suspension or remission of land revenue is called for. Secondly, carefully conducted series of experiments are of assistance to a Settlement Officer in determining the relative value to be given to soils. Thirdly, they are the foundation of the standard outturns and the estimates of outturn of the principal crops in any given year. Fourthly, they are a guide to the Irrigation department in determining what advantage is conferred by irrigation and hence in deciding irrigation rates. In the past these four distinct purposes have been to a large extent confused, with the result that experiments which were no doubt useful to the Deputy Commissioner for administrative purposes or to the Settlement Officer for his own particular ends have been included in the returns submitted to the Director of Land Records for the third purpose and have had to be excluded by him before he could test the current standards of outturn. In future therefore experiments of the first and second class should be used for the third purpose only as laid down in paragraphs 3 and 4. Crops have been shown as irrigated, when an examination of the experiments reveals that they have received one casual watering. They are therefore not to be compared with crops grown with assured and systematic irrigation and are useless for the purposes of the Irrigation department.

2. The following general considerations apply to all experiments, for whatever purpose they are made :—

- (1) An area of 1/10th of an acre should invariably be chosen, firstly, because being one square chain of 66 feet it can be easily, quickly and accurately measured on the ground, and secondly, because the outturn per acre can be obtained by the simple process of multiplying the outturn of the plot by 10.
- (2) The kind of the soil on which the crop is grown should be carefully entered. It can be obtained from the copy of the settlement record with the patwari.
- (3) The exact kind of the crop should always be stated. When there are many hundreds of kinds of, say rice or juari, it is not sufficient to enter merely "rice" or "juari" or even "early rice" or "kharif juari".

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- (4) The outturn should always be given by weight, as shown by the steel-yards supplied by the Director of Land Records.
- (5) When a mixed crop is cut, the outturn of each product should be determined separately.
- (6) By-products, such as straw, should be weighed, if possible.
- (7) The outturn need not be reduced to its marketable form before it is weighed. It may be returned as uncleaned, but the state in which the produce is weighed should be carefully entered in the return. The outturn of rice should be given as paddy, *i.e.*, unhusked, and of cotton as *kapas*.
- (8) Care should be taken to allow properly for driage. Past experiments have frequently shown a crop as weighed dry when only an hour or two elapsed between the beginning and the end of the experiment. No crop should be returned as weighed dry unless the experimenter is able to postpone the weighing until it is thoroughly dried. Often, especially when experiments are made for district administration purposes, he will not be able to do so. He should therefore return the crop as weighed undried, and the dry weight can be estimated by making the proportionate deduction in the gross weight indicated by the experiments in which thorough driage has been possible.
- (9) The anna estimate of the outturn should be carefully made. In the past many experiments have been vitiated by the experimenter arguing in a circle. He has found out what proportion the outturn bore to the standard outturn and has framed his anna estimate accordingly. Such a procedure is an obvious begging of the question. He should endeavour by enquiries from cultivators and other persons in a position to know to get a correct idea of what proportion the crop bears to the crop which the field may reasonably be expected to bear. A cultivator whose suspicions are aroused by enquiry regarding the crop of a particular field will probably try to mislead the experimenter. If he thinks that his reply will affect the amount of rent or revenue to be recovered during the year he may understate the anna outturn. If he thinks that it will affect an assessment of rent or revenue, he may overstate it, but the replies to more general enquiries when noted and compared will be found to give useful results. This is the only satisfactory method of estimating the anna outturn of the crop cut. It should be remembered that many cultivators consider the outturn to be the amount of produce received after wages in kind and pilferings have been deducted and they and the experimenter may therefore be talking at cross purposes.

- (10) Details of manuring and notes on the method and care of cultivation should be made, and if the crop is seldom manured a manured field should not be chosen. The character of the germination should be noticed, and if the crop is a cereal, it should be noted whether it has tillered well and spread into a bushy plant. The size of ears or pods or the number and size of the bolls, if the crop is cotton, should be observed and the character of the grain, whether it is of good size or lean and shrivelled.
- (11) The cultivator whose crop is cut should not suffer any loss by the experiment and the whole of the produce should be made over to him. If the experimenter thinks that money compensation for the trouble caused to the cultivator would be appreciated by him, he should make him a small present.

3. It is for the Deputy Commissioner to decide the number and the nature of the experiments he requires for administrative purposes, either in ordinary years or in times of crop failure. For their conduct he is at liberty to employ whatever agency he thinks best. The results are intended to be a help to his executive action and they should not be tabulated for submission to the Director of Land Records, as many of them are of no help in determining the average outturn in an average year on an average soil, but such of them as conform with the requirements of paragraph 5 may be used by the Deputy Commissioner in framing his estimate of outturn for the year.

4. The experiments made by the settlement staff are also not representative of the average outturn. The Settlement Officer should make or order the making of as many experiments as are necessary for his purpose, but while he may draw inferences from them which tend to show that the accepted standard outturns are wrong, his whole body of experiments, undertaken as they are for special purposes, may more confuse than help the Director of Land Records, but he should send to the Deputy Commissioner such results as he thinks may be helpful for forming the estimates prescribed in paragraph 5.

5. The third class of experiments are the most difficult from which to draw reliable inferences. In no district is any crop grown exclusively on one soil. All crops are grown with varying degrees of care, and general or local variations in the season introduce disturbing factors. The only really satisfactory method of obtaining a figure to represent in each district the average outturn in an average year on the average soil would be the tabulation of the results of many thousand experiments conducted over a long series of years; in which, as in insurance calculations, extremes would cancel out. As such a large series of experiments is obviously impossible, some substitute has to be employed. For the purpose therefore, of testing the standard outturn of any crop in his district, the Deputy Commissioner should determine the soil or the soils on which the crop is most commonly grown

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and he should confine experiments to that soil or those soils. Thus a series of experiments in cotton on richer soils in an area where cotton is very largely grown on inferior soils is bound to be deceptive, yet such a series has been found among the returns sent to the Director of Land Records. Where feasible, it is an advantage to have some experiments made in the same field in successive years. Having obtained his results on typical soils the Deputy Commissioner should consider to what extent the total district outturn is affected by some of the crop being grown on soils more suitable or less suitable to it than the typical soils selected. The annexures to the settlement report give details of the soils in the different parts of the district: In consultation with the Deputy Director of Agriculture of the circle he should then frame a careful estimate of the average outturns for the district for year. His estimates should be submitted to the Director of Land Records by the 15th July of each year with a short note on the climatic conditions of the year so that when the Director carries out his quinquennial review of the standard outturns he may have reliable information on hand. The note should be based on the information the Deputy Commissioner receives for his forecast report if the crop is a forecast one, as modified in the light of information gathered since the last forecast was sent in. He should state the number of experiments made in each class of soil for each crop and the agency employed in making them, and he should note to what extent the peculiarities of the rainfall of the season has affected the different crops. Thus heavy rain may appreciably diminish the outturn of cotton in the best soils and increase it on the poorest. A statement of the crops for which estimates are required in each district is appended. The current standard outturns are given in Appendix O.

6. The staff of the Agriculture department is at liberty to make what experiments it likes for its own purposes, but the results, except for sugarcane, should not be reported to the Director of Lands Records. They should be used by the Deputy Directors to help them in their discussion with the Deputy Commissioners on the average outturns of each year.

7. A list of crops about which the Irrigation department requires information for the fixing of water-rates is appended to this circular. The Deputy Commissioner should arrange his programme of experiments, except for sugarcane, in consultation with the Executive Engineer, and all experiments should be made in consultation with the local officers of the department. When crops are grown both irrigated and unirrigated, an endeavour should be made to conduct all experiments in pairs, that is to say, irrigated and unirrigated experiments should be carried out at the same time on the same soil in the same village or in adjacent ones, so that the discrepant factors which must enter in when an unirrigated experiment made on one date in one part of a tahsil is compared with an irrigated experiment made elsewhere on another date may be eliminated. In order to arrive at a correct figure for the demand rate for the irrigation of rice it is particularly necessary to have numerous parallel experiments in a year of short rainfall so that the maximum value of irrigation may be

ascertained. For other crops the demand rate is fixed on the conditions of a year of average rainfall.

8. Sugarcane experiments, which require more time and appliances than district officers have at their disposal, should all be made by the officers of the Agriculture department according to the programme settled each year by the Director of Agriculture in consultation with the Chief Engineer, Irrigation, and the Director of Land Records. He will report all the results once a year to those officers.

Statement showing by districts the crops in which experiments should be made by the district staff for estimates of average outturns.

District.	Crop.	
	Kharif.	Rabi.
Saugor	Juar, rice (broadcast, unirrigated).	Wheat (unirrigated), gram, til, linseed.
Damoh	Juar, rice (broadcast, unirrigated), kodon and kutki.	Wheat (unirrigated) gram, til.
Jubbulpore	Rice (broadcast, unirrigated), kodon, kutki.	Wheat (unirrigated) gram, til, linseed, masur.
Mandla	Do. do.	Wheat (unirrigated).
Seoni	Juar, rice (transplanted, irrigated and unirrigated, and broadcast unirrigated), kodon and kutki.	Wheat (unirrigated), gram, linseed, masur.
Narsinghpur	Juar, rice, kodon, kutki	Wheat, gram, til.
Hoshangabad	Juar, cotton	Wheat (unirrigated), gram, til, linseed.
Nimar	Juar cotton, til	Wheat.
Betul	Juar, kodon, kutki	Wheat (irrigated and unirrigated).
Chhindwara	Juar, kodon, kutki, cotton	Wheat (unirrigated).
Wardha	Juar, cotton	Do.
Nagpur	Do	Wheat (unirrigated), juar, til, linseed.
Chanda	Juar, rice (transplanted irrigated and unirrigated, and broadcast unirrigated), cotton.	Juar, til, linseed.
Bhandara	Juar, rice (transplanted irrigated and unirrigated, and broadcast unirrigated).	Wheat, juar, linseed.

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Statement showing by district the crops in which experiments should be made by the district staff for estimates of average outturns—concl'd.

District.	Crop.	
	Kharif.	Rabi.
Balaghat ...	Rice (transplanted irrigated and unirrigated, and broadcast unirrigated).	Linseed.
Drug ...	Rice (broadcast irrigated and unirrigated); kodon, kutki.	Wheat, linseed.
Raipur ...	Do. do.	Linseed.
Bilaspur ...	Do. do.	Do.

Crops in the various districts for which the Irrigation department requires information for the determination of irrigation rates.

District.	Crop.	
	Kharif.	Rabi.
Saugor (Shahgarh tract only).	Rice (transplanted and broadcast), sugarcane.	Wheat.
Damoh ...	Do. do.	Do.
Jubbulpore ...	Do. do.	Do.
Seoni ...	Do. do.	Do.
Nagpur ...	Rice (transplanted and broadcast), sugarcane, oranges, plantains and chillies.	Do.
Chanda ...	Rice (transplanted and broadcast), sugarcane.	Do.
Bhandara ...	Do. do.	
Balaghat ...	Do. do.	
Drug ...	Rice (transplanted and broadcast), sugarcane, groundnut.	Wheat.
Raipur ...	Do. do.	Do.
Bilaspur ...	Do. do.	Do.

REVENUE BOOK CIRCULAR

SECTION III—SERIAL NO. 5.

SUBJECT.—*Advances under the Agriculturists' Loans Act and the Land Improvement Loans Act.*

PART I.—PRINCIPLES ON WHICH LOANS SHOULD BE GIVEN

The instructions contained in this circular are explanatory of and subsidiary to the rules framed under section 4 of the Agriculturists' Loans Act, XII of 1884, and under section 10 of the Land Improvement Loans Act, XIX of 1883, which are printed with the Acts in Volume I.

2. Loans under the Agriculturists' Loans Act are intended primarily to relieve distress or to assist the poorer cultivators in financing their agricultural operations. They are not granted with the intention of replacing the local moneylender or of providing a cheap form of credit for substantial agriculturists. In normal conditions loans under this Act should be restricted to cultivators who are either unable to save sufficient to finance their own cultivation or cannot afford to borrow at the high rates of interest charged by the local moneylenders. In times of stress the object of granting these loans should be to give cultivators such help as is essential to keep their cultivation going. In such times it is also permissible to grant small loans to enable needy cultivators to maintain themselves while they are preparing their lands and cultivating them for the next crop.

3. Loans under the Land Improvement Loans Act are intended to encourage the improvement of agricultural land and need not in principle be restricted either to the poorer cultivators or to times of distress. The extent to which they may be granted will depend on the actual requirements of cultivators as also on the amount available for distribution, the main consideration in advancing such loans being whether the loan will result in an increased productivity and a permanent improvement in the land commensurate with the outlay involved.

4. Neither kind of taccavi is intended to replace assistance for famine relief, although both occupy an important place in the measures to be adopted for the relief of distress, since it is of the utmost importance to ensure that land will be as fully sown as possible during the ensuing season. In the earlier stages of a scarcity or famine the giving out of land improvement loans on an extensive scale will facilitate the employment of labour and may render regular relief works largely unnecessary. If loans for maintenance are found to be necessary they can be advanced under the Agriculturists' Loans Act during these early stages, loans for agricultural operations being disbursed later just before the commencement of cultivation for the next crop.

5. The distribution of loans should be so made as to ensure the satisfaction of the minimum needs of the maximum

number of cultivators. While on the one hand it is unprofitable to distribute loans in such minute amounts as to provide no real help to the agriculturists concerned, it is undesirable on the other hand to advance large amounts to a limited number of recipients in order to satisfy their requirements in full. The loan in each case should be fixed at the minimum amount necessary to enable a cultivator to sow the essential portion of his holding or, in the case of a land improvement loan, to supplement his own resources in effecting a necessary improvement.

6. In deciding whether to grant a loan or not and in fixing the amount special attention must be paid to the character and reputation of the borrower and his capacity to repay the loan. It is obviously undesirable to grant a loan to a cultivator who has made defaults in repaying previous loans or who is notorious for his improvidence or dishonesty. An estimate should be framed of the amount which the borrower can be expected to save out of his net profits of cultivation for the repayment of loans. The extent of his outside indebtedness as well as of the taccavi loans outstanding against him is also a material consideration to be taken into account. The loan should in no case exceed the probable selling value of the holding and should ordinarily be fixed at a sum well below that figure.

7. In malguzari villages there is often a tradition whereby the landlord finances the ordinary agricultural operations of his tenants. In raiyatwari villages Government must take the place of the landlord and deal with its raiyats with no less generosity. Raiyats have, however, no power to transfer their survey numbers and recoveries by sale are impossible. The problem of financing them is therefore a difficult one.

The introduction of the system of disposing of unoccupied survey numbers by auction has greatly increased the security for loans advanced to raiyats. In the last resort, if a raiyat is ejected, in villages where the auction system is in force, his holding can usually be sold for a sum far exceeding any arrears of taccavi and revenue likely to be due from him.

Generally speaking, in a settled raiyatwari tract loans may be distributed more freely than in the similar malguzari area. In the case of newly settled communities of raiyats the security is bound to be inadequate. It is, of course, futile to waste advances on migratory cultivators, but in settling a raiyatwari tract a certain amount of risk may be taken. Any loss that may have to be borne at the outset will be more than made up if colonization of hitherto waste tracts is ultimately successful. Advances may generally be given on the security of the patel or of two or more raiyats and, in the case of really settled cultivators, on the security of the raiyat himself.

The character of the help to be given in newly settled communities of raiyats will necessarily be different from that suitable for settled raiyatwari villages and must form the subject of a special reference.

8. In some backward tracts, even where villages are held in malguzari right, special circumstances may exist owing to the

absence of adequate local credit facilities, which may call for special treatment in the distribution of taccavi loans under both Acts. It is the duty of District officers to bring such cases to the notice of the Commissioner in order that the orders of Government may be obtained.

9. Loans may also be granted under the Agriculturists' Loans Act to *bona fide* agriculturists to enable them to carry on industries subsidiary to agriculture, e.g., for the purchase of small plant for such purposes as gur-making, oil-pressing, cotton ginning, paddy-husking or for other similar purposes (except weaving), provided that the loan is advanced on adequate security, that the object for which it is granted is directly connected with the agricultural produce of the borrowers and that the scheme is economically sound. These loans should however, be granted only for such operations as may be performed by an agriculturist on his own produce or for simple industries dealing with raw produce which can be carried on by individuals or small combinations of cultivators without expert supervision. The general principle to be followed is that loans should be given only to facilitate processes which are ordinarily practised by agriculturists or are necessary to the marketing of their crops.

10. In regard to the term for which loans should be granted, the principle is to make a loan recoverable in approximately the period in which the return from the expenditure incurred therefrom is received by the cultivator. It is not necessary to graduate instalments of principal, except in the case of large land improvement loans, over a long term when the return for the expenditure is deferred for several years. This should ordinarily only be done for loans sanctioned on the recommendation of the Agriculture Department and that department should invariably be consulted as regards the instalments to be fixed.

It is undesirable as a general rule to fix too large a number of instalments, as the payment of instalments after the benefit has been received and forgotten is felt as a greater burden than the repayment of larger sums while the benefit therefrom is still being enjoyed.

Subject to the provisions of rule 14 of the rules under section 4 of the Agriculturists' Loans Act and rule 20 of the rules under section 10 of the Land Improvement Loans Act, and the general principles set out above the following terms should be fixed in the following common classes of loans :—

- | | |
|--|---|
| (i) Loans taken for breaking old fallow | ... Three years. |
| (ii) Loans for the purchase of cattle | Ordinarily three and up to five years in special cases. |
| (iii) Loans for maintenance, seed, weeding, manure, etc. | ... To be repaid out of the next harvest. |
| (iv) Loans for the purchase of implements and machinery | ... 3 to 5 years. |

PART II.—SECURITY FOR LOANS

11. The Governor in Council has no desire to limit in any way the discretion of Deputy Commissioners or to forbid absolutely the grant of loans to individuals separately. But at the same time, there is no doubt that a system by which all loans under the Agriculturists' Loans Act are granted on the joint responsibility of all members of the village accepting them presents great advantages. The people themselves are in a far better position than any Government officer can be to judge both of the paying capacity and probity of the recipients, and of the amount which each really requires and their advice is a valuable guide on these points. In making recovery also joint responsibility is a most valuable aid, for it is to the interest of each recipient to see that the others who are responsible along with him make the necessary arrangements for the due repayment of their shares. When this course is adopted no mortgages need be taken.

12. Section 7 (1) (c) of the Land Improvement Loans Act makes a loan recoverable as arrears of land revenue due in respect of land for the benefit of which it has been granted. No encumbrances, therefore, can legally affect the value of the debtor's right in the land, whether as proprietor or tenant, as security for the payment of the loan, and it is not necessary to take a mortgage of that right. Nevertheless it is necessary to ascertain the existence of encumbrances, both because their existence is often a useful guide as to the intentions of the borrower, and because it is necessary to allow for them in estimating the value of the security, in case they may be maintained on grounds of equity under the discretionary power conferred on the Deputy Commissioner by section 138 (1) of the Land Revenue Act. In estimating the value of the security, the amount of the encumbrances should be deducted from the future value of the borrowers' interest in the land after the improvement has been carried out.

The provisions of section 7 (1) (c) amount to the creation of a charge upon the land. It has been held in numerous cases, two of which are cited in the margin, that a valid sub-lease or mortgage created by a tenant is not extinguished by a voluntary surrender. It appears, therefore, that the charge created by taking a loan under the Land Improvement Loans Act would not be so extinguished.

1. *Bhinsay v Vishwanath* 2. N. L. R., p. 170.

2. *Shandass v. Babel Bibi*, I. L. R., 24 All. 538.

Although mortgages of the land benefited are unnecessary, mortgages must invariably be taken when land is accepted as collateral security, and such mortgages must be attested according to law and registered.

Questions have arisen as to the precise scope of the word "benefit" in section 7 (1) (c). It has been held that, if an improvement effects a permanent increase either in the market value or in the yearly value of an estate (the word "estate" being used in its legal sense), it is an improvement to the entire estate and not simply to that particular part of it which may happen to be actually benefited, and that the loan becomes a charge on the entire estate. In filling up the description of the

land to be benefited in form C, Revenue Officer should exercise proper discretion and be guided by common sense. It is impossible to give detailed instructions which would cover every case. If the improvement affects a material portion of the village or share, it would be correct to enter the whole village or share as improved. If a well is constructed by a malguzar in his *sir*, the khasra numbers of the fields benefited should be entered; while if a well is made by a tenant of a large holding consisting of several fields, the Revenue Officer would have to consider, whether the whole holding or only a portion of it should be deemed to have been improved.

The proviso to section 7 (1) (c) safeguards all interests in the land, other than those of the borrower and those that derive their title from him, existing prior to the date of the order granting the loan. Great care should be exercised in granting loans to a person on the security of property the title to which is subject to litigation or is otherwise not clear, notwithstanding any entry in the mutation register in the borrowers' favour.

13. Under the Agriculturists' Loans Act, on the other hand, the claim of the Government does not take precedence of prior mortgages, and to make it absolutely secure, a mortgage would be necessary. Agriculturists' loans however, are nearly always given out on the joint security system, under which the personal security of the joint borrowers is all that is required. Individual loans to occupancy tenants cannot be secured by mortgage of their holdings, since such mortgages are illegal, though the right of the Government to sell the tenancy right for the recovery of advances under the Loans Acts is reserved by section 12 (3) of the Tenancy Act. The question of taking mortgages therefore arises only in the cases of proprietors and absolute-occupancy tenants. Loans under the Agriculturists' Loans Act are generally of small amount, and the possible saving of a few bad debts would be outweighed by the trouble, delay and inconvenience involved in insisting on the execution of mortgages in these cases. It has therefore been provided in rule 7 that the borrowers' interest need not be formally hypothecated.

It should be noted, however, that there is no provision in the Agriculturists' Loans Act whereby a charge on the holding is created, as under section 7 (1) (c) of the Land Improvement Loans Act, so that surrendered holdings cannot be pursued into the hands of the malguzar or succeeding tenant.

PART III.—GENERAL INSTRUCTIONS REGARDING PROCEDURE IN GRANTING LOANS

14. The preceding paragraphs lay down the principles upon which loans should be made; the succeeding instructions relate to the procedure to be followed in making these advances. It is needless to insist that promptitude in the disposal of applications is most essential to the success of the system. The maxim *Bis dat qui cito dat* (he gives twice who gives quickly) is especially applicable to an agricultural loan; and though the requirements of due caution in the disposal of Government money necessitate a more elaborate procedure than would be followed by a private lender, Deputy Commissioners are

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personally responsible that greater delays are not allowed to occur than are absolutely necessary.

15. In securing promptness of distribution it is important that the careful selection of the persons to whom loans are to be given should not be neglected. The people who are usually the promptest in applying for loans are not necessarily those who need them most.

The greatest care should be exercised in scrutinizing applications for loans from persons who themselves lend money as experience has shown that they are liable to divest the money thus borrowed from Government to support their own money-lending operations; and even if the loan is not likely to be so divested it requires stronger justification for the grant of a loan to a man who has resources of his own.

The Tahsildar should endeavour to arrange his touring so as to be able as far as possible to enquire into applications and grant advances on the spot. This is particularly necessary in times of distress when taccavi advances are being made on a large scale. In such times distribution can best be effected on tour at suitable centres, timely notice being given to the villagers who are to receive taccavi at each camp.

About two months before the date fixed for distribution the Tahsildar should invite applications, fixing definite dates for the receipt of applications in the tahsil office for different portions of his charge, if it is a large one. It is not intended that applications received after the date fixed should necessarily be refused, but it may be assumed that the majority of applications will be made about the time specified. This will enable the Tahsildar to compare the extent of the demand for loans with the amount at his disposal and to decide how far the demands can be satisfied.

16. In the case of loans under the Agriculturists' Loans Act, where grant on joint responsibility is the general rule, all applications for loans from the agriculturists of one village should be dealt with together.

17. Revenue Officers should consult local opinion freely in all preliminary inquiries into the need for taccavi and the character of the assistance likely to be necessary in the course of their ordinary village to village touring. Rule 5 of the rules under the Agriculturists' Loans Act allows Revenue Officers to employ the aid of non-official agency, wherever it is available in making inquiries and disbursing loans. Such assistance should be of particular value in estimating a borrower's real need, his character and reputation and his capacity to repay the loan.

18. It is probably impossible to verify with any high degree of accuracy the purposes to which it is proposed that agricultural loans should be applied. Nevertheless it should be possible to frame a rough estimate of a borrower's real needs, having regard to the area of land he has to cultivate, the kind of seed required, the reason why seed from the previous year has not been saved, his existing resources in the way of cattle, implements, etc. In the case of a land improvement loan sufficient data will usually be available to enable the Revenue Officer to judge whether the applicant's field really needs embanking or

clearing, whether an irrigation well is required and the like. Similarly in considering the need of an applicant for a loan for the construction of a tank the extent to which Government irrigation already protects or is capable of protecting the area intended to be benefited by the tank should be taken into consideration. This consideration would not apply to repairs to an existing tank or to works undertaken in times of scarcity primarily for the purpose of providing employment to cultivators and other village folk in distress.

19. Although the verification of the purpose to which a taccavi loan has been applied is not part of the subject matter of this part of the circular it is convenient to deal with it here on account of the confirmation it affords of the thoroughness or otherwise of the enquiry made before a loan is granted.

Rule 19 of the rules under the Land Improvement Loans Act implies that systematic enquiries should be made into the purposes to which all such loans have been applied. Tahsildars should therefore have lists prepared of the land improvement loans advanced in all the villages which they propose to visit in the course of their tour and should make a point of inspecting the work for which the loan was taken and satisfying themselves that the amount granted has been spent on it.

Reports of Revenue Inspectors or patwaris on the construction of the works for which loans were taken should be carefully verified while on tour. It is one of the duties of patwaris and Revenue Inspectors to verify that taccavi loans have been utilized for the purpose for which they were granted and to report immediately any case of misapplication of a loan. Any case of misapplication should be taken up immediately and dealt with under the rule quoted. A note should be made in the tour diaries of Tahsildars and Naib-Tahsildars of all land improvement loans works verified and the total number of land improvement loans works verified should be stated in the annual report against the number in respect of which loans are still outstanding. Special attention should be paid to this aspect of the loans during inspections of tahsil offices.

The verification of the application of agricultural loans presents considerably greater difficulty but is scarcely less important. Enquiries should be made on tour and Revenue Inspectors should also be asked to verify the purchase of cattle and implements. Cases of misapplication should be penalized in the same way as land improvement loans by immediate recovery.

20. In order to facilitate the grant of loans to cultivators for the purchase of pure seed, manure, improved implements and machinery recommended by the Agricultural Department, the following procedure should be adopted. A definite sum determined after consultation between the Deputy Commissioner and Deputy Director of Agriculture of the circle will be provided in each district budget under the Agriculturists' Loans Act and earmarked for cultivators recommended by the Agriculture Department for loans for pure seed, etc. A cultivator requiring pure seed, etc., from the Agriculture Department may apply to the Extra-Assistant Director of Agriculture or the Agricultural Assistant who will forward the application to the Extra-Assistant

Director. This officer will make the necessary enquiries with regard to the solvency of the applicant and the security to be taken from him for the payment of the loan as required by the rules under the Act and forward the result of his enquiries to the Deputy Commissioner with his recommendations. No recommendation, however, for a loan for the purchase of an implement or for machinery costing more than Rs. 250 should be made without the previous approval of the Director of Agriculture being obtained to the recommendations of the type of implement or machine. If the Deputy Commissioner is satisfied, after making such further inquiry into the solvency of the applicant and his surety as he may consider necessary, that the security is sufficient, he may at once sanction a loan of the required amount. If he is not satisfied, he may direct such further enquiry into the application by the revenue staff (Tahsildar or Sub-Divisional Officer) as he may think necessary before deciding finally whether the loan should be sanctioned or refused. The whole or any part of the special allotment provided for this purpose may be utilized in this way, but the ordinary limit prescribed by the rules under the Act in regard to the grant of individual loans will be observed. The loan will not be handed over in cash to cultivator but will be paid to the Agricultural Department by book transfer and will subsequently be recovered by the Deputy Commissioner from the cultivator in the usual way. The latter will be authorized to receive seed and implements stocked by the Agriculture Department to the value of the loan, and these will be issued to him either by the Extra-Assistant Director of Agriculture or the Agricultural Assistant.

In the case of implements or machinery not stocked by the Agriculture Department, in order to ensure that the loan is not misapplied, the order should be placed by the Extra-Assistant Director of Agriculture and supplied to the cultivator on receipt, in exactly the same way as implements kept in stock.

PART IV.—DETAILED INSTRUCTIONS REGARDING PROCEDURE

Paras. 15, 16,
17 and 18 cor-
respond to
present paras. 8
9, 10 and 11.

21. As soon as the loan is sanctioned, it is the duty of the sanctioning officer's reader to prepare the order granting the loan in English or Vernacular in duplicate in Form A or Form B and to obtain on them the signature of the sanctioning officer and the payee. The original copy of the order will be the authority for the payment of the loan from the treasury or sub-treasury as the case may be, and will be presented to the treasury officer, who after payment will return the same to the disbursing officer who will place it on the misl relating to the loan. The money may either be drawn by the borrower himself, in which case the original order should be made over to him; or it may be drawn and paid to him in the presence of the officer sanctioning the loan or of some gazetted officer. In both cases the duplicate copy of the order should be made over to the borrower to be retained by him. When immovable property is mortgaged as collateral security, the mortgage deed in Form C will be filed with the record, and no copy of it need be given to the borrower unless he asks for it. Officers while granting loan should comply with the requirements of section 89 of the Registration Act, XVI of 1908.

When advances are made on a large scale, the sheets of tahsil register B should be written up day by day in the field under the supervision of the officer making the advances. Unless this precaution is taken, there is great danger of their being prepared incorrectly, and if this happens, discrepancies arise between the departmental and treasury accounts, which are most difficult to reconcile.

22. In the case referred to above of a loan being sanctioned at headquarters for payment at a sub-treasury, the order for the loan in duplicate, together with the record of the case will be sent to the Tahsildar. The Tahsildar, or in his absence, his naib, will send for the persons concerned and will have the sanctioned sum paid to them in his presence, and, after all the documents referred to above have been signed by the payee, will dispose of them in the manner laid down in the preceding paragraph. The tahsil wasil-baki-navis will then fill in the register of loans and note on the record that he has done so. It should be borne in mind that (a) applications for loans, (b) orders granting loans and (c) security bonds executed by the payee are exempt from stamp duties. For loans under the Land Improvement Loans Act a receipt stamp is required to be affixed to the original order cashed at the treasury when the sum exceeds Rs. 20, but for loans under the Agriculturists' Loans Act no receipt stamp is required (*vide* authorities quoted in the margin).

Gazette of India
Notfn No. 4650, d. 10-9-39, clause 12.

Gazette of India
Notfn No. 2897-S. R. d. 7-6-91, section 11, clause 8 (a).

Gazette of India
Notfn No. 1474-Exc. d. 10-3-08.

23. Previously, the responsibility of checking details of loans was placed upon the treasury. It is now placed upon the Deputy Commissioner, *i.e.*, the District Officer, instead. In order to carry out this responsibility, at the end of each month, the Tahsildar (or Sub-Divisional Officer or other officer disbursing loans) should send to headquarters a list (by tahsils) of all the loans disbursed by him together with the misls which contain the original order. With this list the tahsildar (or sub-divisional officer or other officer disbursing loans) will also submit an abstract showing:—

- (1) amounts drawn from the treasury during the month;
- (2) amount actually disbursed;
- (3) balance in hand; and
- (4) disposal of balance in hand, with chalan in case of refund into treasury.

The Revenue Accountant on receipt of the lists and misls will check the lists with the loan orders contained in the misls and will therefrom make the necessary entries in his check register of loans (Form A-II). The amounts shown in the lists should also be compared with the entries in the taluq tawzis showing the amounts of loans distributed during the month. In the case of loans, under the Agriculturists' Loans Act the misls will be sent to the record room through the revenue muharrir. Misls relating to loans under the Land Improvement Loans Act will be returned to Tahsildars to verify whether the works for which the loans have been granted have been carried out.

24. Experience has shown that when the number of loans to be distributed is large, it is often impossible to disburse them in time if the system of individual cheques, payable only at a treasury, is adhered to. The Government of India have accordingly decided to allow selected officers to draw in lump sums on

abstract bills: the amounts required for advances both under the Agriculturists' Loans Act and under the Land Improvement Loans Act, and to disburse the loans in the village on the receipt of the borrower, provided the following safeguards are adopted:—

- (a) No officer disbursing loans shall be allowed to draw a second abstract bill unless he has submitted to the Deputy Commissioner a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded into the Government treasury. These bills will be scrutinized and retained by the Deputy Commissioner.
- (b) In no case shall the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn from the treasury.
- (c) The disbursing officer shall take the receipt of the payee on the spot as soon as advances have been made, and certify at the foot of the detailed bill that the advances
- (d) Deputy Commissioners shall prescribe a money limit for the amount which can be drawn on an abstract bill by each officer with due regard to the circumstances of each case.

With regard to (a), it may be explained that the undisbursed balances (if any) need not actually be returned to the treasury on each occasion on which an abstract bill is drawn. The disbursing Officer if he foresees that his advance will not be sufficient to meet the probable demands, may before it is exhausted, prepare another abstract bill for a further advance and send it to the Deputy Commissioner for countersignature with the detailed bill in which the unexpended balance of the first advance will be shown as refunded. The Deputy Commissioner should see that this balance is deducted from the amount of the second abstract bill when countersigning it. In this way the work of distribution can proceed without interruption.

The detailed bill should be accompanied by the revenue cases containing the loan orders. It will be checked in the manner described in the preceding paragraph and will after being countersigned by the Deputy Commissioner be retained in his office, corresponding entries being made in the register of loans.

In times of distress disbursing officers may with the special sanction of the Deputy Commissioner be permitted to draw a second abstract bill before the first has been submitted to him.

This system is specially appropriate to advances on joint security and to petty advances for the purchase of seed and fodder. The rules provide that advances in lump may be drawn by Deputy Commissioners and by any other Revenue Officers authorized by them, and this procedure should be freely resorted to, especially in times of distress.

The detailed instructions regarding this system contained in paragraphs 4 to 10-A of Chapter VIII of the Financial Rules (General), Volume I should be carefully observed.

25. The rules for the recovery and account of advances will be found in circular III-6, to which special attention is invited.
GPN—1383-L—RS—28.2.33—1,000.

REVENUE BOOK CIRCULAR

SECTION III—SERIAL No. 5

SUBJECT.—*Advances under the Agriculturists' Loans Act and the Land Improvement Loans Act*

PART I.—PRINCIPLES ON WHICH LOANS SHOULD BE GIVEN

The instructions contained in this circular are explanatory of and subsidiary to the rules framed under section 4 of the Agriculturists' Loans Act, XII of 1884, and under section 10 of the Land Improvement Loans Act, XIX of 1883, which are printed with the Acts in volume I.

2. In dealing with applications for *takavi*, the Deputy Commissioner must use his discretion, and should bear in mind the following principles:—

- (i) Numerous small loans confer a greater advantage on the agricultural community than a few loans of large amount.
- (ii) In no case should a large sum be advanced than is really necessary to enable a tenant to procure the necessary seed, and in exceptional cases to pay for the weeding of his crop and for his support until the harvest. For example, it will often be undesirable to give an applicant with a very large holding a loan sufficient to enable him to sow the whole of his land, and the amount may fairly be limited to such sum as will suffice to give him a fresh start in the world. Again the amount required must depend largely on the kind of crop which the applicant proposes to sow and on the area of his holding which is in cultivation and in a fit state for sowing.
- (iii) The object of the Government in granting these loans is thus not to replace the local money-lender and finance all agriculturists in the district, but only to give such help as is essential to keep the latter going in times of stress.
- (iv) In fixing the amount of the loan, special attention must be paid to the capacity of the applicant to repay.

Thus, to sum up, the principles which should guide an officer in fixing the amount of loan to be granted for the purchase of seed-grain are—

- (a) that the loan should be fixed at the minimum amount necessary to start the applicant or to enable him to sow the essential portion of his holding;

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(b) that the loan should in no case exceed the probable selling value of the holding, and except for special reasons, should be fixed at a sum well below that figure.

In deciding the amount of a loan for the purchase of plough-bullocks, the principles to be followed are much the same. It is unnecessary to give the agriculturist a sufficient sum to purchase all the cattle required for the cultivation of a large holding, and the loan should be limited to that sum which is absolutely necessary to enable him to earn a living.

In order to facilitate the grant of loans to cultivators for the purchase of pure seed, manure, improved implements and machinery recommended by the Agricultural department, the following procedure should be adopted. A definite sum determined after consultation between the Deputy Commissioner and the Deputy Director of Agriculture of the circle will be provided in each district budget under the Agriculturists' Loans Act and earmarked for cultivators recommended by the Agriculture department for loans for pure seed, etc. A cultivator requiring pure seed, etc., from the Agriculture department may apply to the Extra-Assistant Director of Agriculture or the Agricultural Assistant who will forward the application to the Extra-Assistant Director. This officer will make the necessary enquiries with regard to the solvency of the applicant and the security to be taken from him for the payment of the loan as required by the rules under the Act and forward the result of his enquiries to the Deputy Commissioner with his recommendations. No recommendation, however, for a loan for the purchase of an implement or for machinery costing more than Rs. 250 should be made without the previous approval of the Director of Agriculture being obtained to the recommendations of the type of implement or machine. If the Deputy Commissioner is satisfied that the security is sufficient, he may at once sanction a loan of the required amount. If he is not satisfied, he may direct such further enquiry into the application by the revenue staff (Tahsildar or Sub-Divisional Officer) as he may think necessary before deciding finally whether the loan should be sanctioned or refused. The whole or any part of the special allotment provided for this purpose may be utilized in this way, but the ordinary limit prescribed by the rules under the Act in regard to the grant of individual loans will be observed. The loan will not be handed over in cash to the cultivator but will be paid to the Agriculture department by book transfer and will subsequently be recovered by the Deputy Commissioner from the cultivator in the usual way. The latter will be authorized to receive seed and implements stocked by the Agriculture department to the value of the loan, and these will be issued to him either by the Extra-Assistant Director of Agriculture or the Agricultural Assistant.

In the case of implements or machinery not stocked by the Agriculture department, in order to ensure that the loan is not misapplied, the order should be placed by the Extra-Assistant Director of Agriculture and supplied to the cultivator on receipt, in exactly the same way as implements kept in stock.

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3. The principles on which advances for seed and cattle may be made to raiyats in raiyatwari villages have been the subject of frequent reference. While on the one hand, it is these raiyats who most need help from the Government and whom the Government is most bound to help, on the other, the survey numbers they hold are not transferable, and recoveries by sale are impossible. It is, of course, futile wasting advances on migratory cultivators, but when newly settled communities of raiyats need help, the character of that help must form the subject of a special reference.

In settling its raiyatwari tracts, the Government may experience a certain amount of loss at the outset, which will be more than made up if its colonization of hitherto waste tracts is ultimately successful. Advances may generally be given on the security of the patel, or of two or more raiyats and, in the case of really settled cultivators, on the security of the raiyat himself.

4. Loans may also be granted under the Agriculturists' Loans Act to *bona fide* agriculturists to enable them to carry on industries subsidiary to agriculture, *e.g.*, for the purchase of small plant for such purposes as *gur*-making, oil-pressing, cotton-ginning, *dhan*-husking or for other similar purposes (except weaving), provided that the loan is advanced on adequate security, that the object for which it is granted is directly connected with the agricultural produce of the borrowers and that the scheme is economically sound. These loans should, however, be granted for only such operations as may be performed by an agriculturist on his own produce or for simple industries dealing with raw produce which can be carried on by individuals or small combinations of cultivators without expert supervision. The general principle to be followed is that loans should be given only to facilitate processes which are ordinarily practised by agriculturists or are necessary to the marketing of their crops.

5. The Governor in Council has no desire to limit in any way the discretion of Deputy Commissioners or to forbid absolutely the grant of loans to individuals separately. But at the same time, there is no doubt that a system by which all loans under the Agriculturists' Loans Act are granted on the joint responsibility of all members of the village accepting them presents great advantages. The people themselves are in a far better position than any Government officer can be to judge both of the paying capacity and probity of the recipients, and of the amount which each really requires, and their advice is a valuable guide on these points. In making recovery also, joint responsibility is a most valuable aid, for it is to the interest of each recipient to see that the others who are responsible along with him make the necessary arrangements for the due repayment of their shares. When this course is adopted, no mortgages need be taken.

Whenever possible, therefore, all applications for loans from the agriculturists of one village should be dealt with together, and a lump sum advanced on the joint responsibility of all. In order to facilitate the adoption of this system, the best course is to fix dates for the receipt of applications for definite portions of the

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district. No application from a malguzar or tenant in a village would then be accepted for inquiry except on or before the date notified, and it would thus be secured that all applications from a given village would be dealt with together.

PART II.—SECURITY FOR LOANS

6. Section 7 (1) (c) of the Land Improvement Loans Act makes a loan recoverable as arrears of land revenue due in respect of land for the benefit of which it has been granted. No encumbrances, therefore, can legally affect the value of the debtor's right in the land, whether as proprietor or tenant, as security for the payment of the loan, and it is not necessary to take a mortgage of that right. Nevertheless, it is necessary to ascertain the existence of encumbrances, both because their existence is often a useful guide to the intentions of the borrower, and because it is necessary to allow for them in estimating the value of the security, in case they may be maintained on grounds of equity under the discretionary power conferred by section 138 (1) of the Land Revenue Act. In estimating the value of the security, the amount of the encumbrances should be deducted from the *future* value of the borrower's interest in the land *after the improvement has been carried out*.

The provisions of section 7 (1) (c) amount to the creation of a charge upon the land. It has been held in numerous cases, two of which are cited in the margin, that a valid sub-lease or mortgage created by a tenant is not extinguished by a voluntary surrender. It appears, therefore, that the charge created by taking a loan under the Land Improvement Loans Act would not be so extinguished.

Although mortgages of the land benefited are unnecessary, mortgages must invariably be taken when land is accepted as collateral security, and such mortgages must be attested according to law and registered.

Questions have arisen as to the precise scope of the word "benefit" in section 7 (1) (c). It has been held that, if an improvement effects a permanent increase either in the market value or in the yearly value of an estate (the word "estate" being used in its legal sense), it is an improvement to the entire estate and not simply to that particular part of it which may happen to be actually benefited, and that the loan becomes a charge on the entire estate. In filling up the description of the land to be benefited in Form C, Revenue Officers should exercise proper discretion and be guided by common sense. It is impossible to give detailed instructions which would cover every case. If the improvement affects a material portion of the village or share, it would be correct to enter the whole village or share as improved. If a well constructed by a malguzar in his sir, the khasra numbers of the fields benefited should be entered; while if a well is made by a tenant of a large holding consisting of several fields, the Revenue Officer would have to consider whether the whole holding or only a portion of it should be deemed to have been improved.

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It should be noted, however, that there is no provision in the Agriculturists' Loans Act whereby a charge on the holding is created, as under section 7 (1) (c) of the Land Improvement Loans Act, so that surrendered holdings cannot be pursued into the hands of the malguzar or succeeding tenant.

PART III.—PROCEDURE IN GRANTING LOANS

7. The preceding paragraphs lay down the principles upon which loans should be made; the succeeding instructions relate to the procedure to be followed in making these advances. It is needless to insist that promptitude in the disposal of applications is most essential to the success of the system. The maxim "*Bis dat qui cito dat*" (he gives twice who gives quickly) is especially applicable to an agricultural loan; and though the requirements of due caution in the disposal of Government money necessitate a more elaborate procedure than would be followed by a private lender, Deputy Commissioners are personally responsible that greater delays are not allowed to occur than are absolutely necessary.

8. As soon as the loan is sanctioned, it is the duty of the sanctioning officer's reader to prepare the order granting the loan in English or Vernacular in duplicate in Form A or Form B and to obtain on them the signature of the sanctioning officer and the payee. The original copy of the order will be the authority for the payment of the loan from the treasury or sub-treasury as the case may be, and will be presented to the treasury officer, who after payment will return the same to the Deputy Commissioner for record in the misc. The money may either be drawn by the borrower himself, in which case the original order should be made over to him; or it may be drawn and paid to him in the presence of the officer sanctioning the loan or of some gazetted officer. In both cases the duplicate copy of the order should be

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made over to the borrower to be retained by him. When immovable property is mortgaged as collateral security, the mortgage deed in Form C will be filed with the record, and no copy of it need be given to the borrower unless he asks for it. Officers while granting loans should comply with the requirements of section 89 of the Registration Act, XVI of 1908.

When advances are made on a large scale, the sheets of tahsil register B should be written up day by day in the field under the supervision of the officer making the advances. Unless this precaution is taken, there is great danger of their being prepared incorrectly, and if this happens, discrepancies arise between the departmental and treasury accounts, which are most difficult to reconcile.

*Gazette of
India Notfn.
No. 4650,
dated the
10th September
1889, clause 12.*

9. In the case referred to above of a loan being sanctioned at headquarters for payment at a sub-treasury, the order for the loan in duplicate, together with the record of the case will be sent to the tahsildar. The tahsildar, or in his absence, his naib, will send for the persons concerned and will have the sanctioned sum paid to them in his presence, and, after all the documents referred to above have been signed by the payee, will dispose of them in the manner laid down in the preceding paragraph. The tahsil wasil-baki-navis will then fill in the register of loans and note on the record that he has done so. It should be borne in mind that (a) applications for loans, (b) orders granting loans and (c) security bonds executed by the payee are exempt from stamp duties. For loans under the Land Improvement Loans Act a receipt stamp is required to be affixed to the original order cashed at the treasury when the sum exceeds Rs. 20; but for loans under the Agriculturists' Loans Act no receipt stamp is required (*vide* authorities quoted in the margin).

9-A. Previously the responsibility of checking details of loans was placed upon the treasury. It is now placed upon the Deputy Commissioner, *i.e.*, the District Office instead. In order to carry out this responsibility at the end of each month the tahsildar (or sub-divisional officer or other officer disbursing loans) should send to headquarters a list (tahsilwar) of all the loans disbursed by him, together with the misls which contain the original order. With this list the tahsildar (or sub-divisional officer or other officer disbursing loans) will also submit an abstract showing—

- (1) amounts drawn from the treasury during the month;
- (2) amounts actually disbursed;
- (3) balance in hand;
- (4) disposal of balance in hand with chalan in case of refund into the treasury.

The headquarters wasil-baki-navis on receipt of the lists and misls will check the lists with the loan orders contained in the misls and will thereafter make the necessary entries in his check register of loans (Form A-II) and the records ultimately will be sent to the record room in the usual way by the revenue muharrir. The amounts shown in the lists should also be compared with the entries in the tahsil touzis showing the amounts of loans distributed during the month.

[III-5.—Agricultural and land improvement loans

10. Experience has shown that when the number of loans to be distributed is large, it is often impossible to disburse them in time if the system of individual cheques, payable only at a treasury, is adhered to. The Government of India have accordingly decided to allow selected officers to draw in lump sums on abstract bills the amounts required for advances both under the Agriculturists' Loans Act and under the Land Improvement Loans Act, and to disburse the loans in the village on the receipt of the borrower provided the following safe-guards are adopted:—

- (a) No officer disbursing loan shall be allowed to draw a second abstract bill unless he has submitted to the Deputy Commissioner a detailed bill to account for the amounts already disbursed from the last advance taken, any balance left being at the same time refunded into the Government treasury. These bills will be scrutinized and retained by the Deputy Commissioner.
- (b) In no case shall the submission of the detailed bill be delayed beyond the end of the month following that in which the advance was drawn from the treasury.
- (c) The disbursing officer shall take the receipt of the payee on the spot as soon as advances have been made, and certify at the foot of the detailed bill that the advances were duly sanctioned by him and paid in his presence.
- (d) Deputy Commissioners shall prescribe a money limit for the amount which can be drawn on an abstract bill by each officer with due regard to the circumstances of each case.

With regard to (a), it may be explained that the undisbursed balances (if any) need not actually be returned to the treasury on each occasion on which an abstract bill is drawn. The disbursing officer if he foresees that his advance will not be sufficient to meet the probable demands, may before it is exhausted prepare another abstract bill for a further advance and send it to the Deputy Commissioner for countersignature with the detailed bill in which the unexpended balance of the first advance will be shown as refunded. The Deputy Commissioner should see that this balance is deducted from the amount of the 2nd abstract bill when countersigning it. In this way the work of distribution can proceed without interruption.

This system is specially appropriate to advances on joint security and to petty advances for the purchase of seed and fodder. The rules provide that advances in lump may be drawn by Deputy Commissioners and by any other Revenue Officers authorized by them, and this procedure should be freely resorted to, especially in times of distress.

The detailed instructions regarding this system contained in paragraphs 4 to 10-A of chapter 8 of the Treasury Manual should be carefully observed.

11. The rules for the recovery and account of advances will be found in circular III-6, to which special attention is invited.

Gazette of India Notification No. 2897-S.R., dated the 7th June 1894, Section II, clause 8 (a).

Gazette of India Notification No. 1474-Exc., dated the 10th March 1908.

Estimate of requirements.

**Amendment to the Central Provinces Revenue Manual,
Volume II**

No. 35, dated Nagpur, the 27th October 1934.

BOOK CIRCULAR III-5

PAGE 161-A

Paragraph 20.—In line 17 for the words “Deputy Commissioner” *substitute* the words “Revenue Officer empowered to sanction the loan” and in line 22 for the words “Deputy Commissioner” *substitute* the words “Revenue Officer.”

[No. 35, dated the 27th October 1934.]

H. L. VARMA,
*Under Secretary to Government,
Central Provinces.*

GPN—1614—RS—2-11-34—1,000.

PAGE 163

In paragraph 2 after the words "form A-I" insert a full stop and *delete* the subsequent word "showing" and also items (1) to (4) in this paragraph.

**Amendment to the Central Provinces Revenue Manual,
Volume II (1932)**

REVENUE BOOK CIRCULAR III—5

PAGE 161-C

No. 70, dated Nagpur, the 28th August 1936.

In the last sub-clause of paragraph 24 for "Paragraphs 4 to 10-A" *substitute* the words "rules 406 to 410".

S. SANYAL,

*Under Secretary to Government,
Central Provinces.*

REVENUE BOOK CIRCULAR

SECTION III—SERIAL No. 6

SUBJECT.—*Rules for the account and recovery of advances under the Land Improvement Loans Act and Agriculturists' Loans Act*

As the system for the account of advances under the Land Improvement Loans Act and Agriculturists' Loans Act are the same they can be dealt with together, and this circular relates to loans under both acts.

2. An allotment for loans under each Act will be made to the Commissioner who will distribute it as he thinks fit between the districts of his division. The transfer of allotment from one class of loans to the other requires the sanction of the local Government. If, therefore, any further funds are required to supplement the allotments made, a separate reference should be made by the Commissioner to the local Government. In order to frame an estimate of the requirements under each class of loan, the Deputy Commissioner will submit to the Commissioner not later than the 15th October in each year, a statement in Form A-I showing—

- (1) a revised estimate for advances in the current financial year;
- (2) an estimate of his requirements for the following financial year;
- (3) a revised estimate of the amount recoverable in the current financial year;
- (4) an estimate of the amount recoverable during the following financial year.

This statement should be accompanied by a short note explaining the figures proposed.

The Commissioner will submit a consolidated return in the same form for the whole of his division, which should reach the Secretariat not later than the 1st November. The Commissioner should use a separate form for each class of loan, and forward a short explanatory memorandum with the statements. A consolidated statement for the Central Provinces and Berar will then be prepared in the Revenue Department of the Secretariat and sent to the Finance Department by the 1st December at the latest.

3. To guard against the sanctioned allotment for loans being exceeded, the district wasil-bakinavis will maintain a check register in Form A-II in two parts for loans under each Act. Part I will show the total allotments made to the district and the distribution of the allotment among the various tahsils. Part II will show the progress made in actual disbursement of the tahsil

III-6.—Account and recovery of loans]

allotments. For Part I a single small register will suffice a dozen pages being sufficient for the entries of considerable number of years. For Part II a separate register will be written up for each tahsil. In this register it is unnecessary to show the details of the loans sanctioned but only the monthly totals of loans disbursed in the tahsil as taken from the monthly lists which have to be submitted by disbursing officers to the district office with the misls and checked by district wasil-bakinavis. At the end of each financial year a red line will be drawn across the page and the procedure continued for the next year. Loans distributed by officers other than Tahsildars must be entered in the tahsil accounts of the tahsil in which the borrowers reside and should be similarly shown against that tahsil in the district office check register. Any adjustment due to loans drawn from the treasury and subsequently refused by the applicants and refunded should be entered in red ink and the progressive total corrected, a note of the cause of adjustment being made in the remarks column. The total of loans disbursed in each tahsil during the year should be struck and the monthly and yearly totals should correspond with the figures in the monthly tauzi and in the annual accounts.

Register B.

4. Details of all advances made under each Act and of all repayments will be entered by the tahsil wasil-bakinavis in the register in Form B—a separate volume being maintained for each class of loans and a separate page allotted to each loan, a loan made on the joint responsibility of a number of persons being treated as one loan. Columns 1 to 10 will be filled up when the loan is granted and the remaining columns as repayments are made.

In order to facilitate the calculation of interest, no interest need be calculated on fractions of a rupee of the principal, and broken periods of 15 days or less may be disregarded, any period of more than 15 days being considered as a month. Thus, if a loan is given on the 12th May 1912 and repaid on the 23rd May 1913, the period up to the 12th May 1913 is 12 months, and the balance of 11 days is disregarded. But if the payment is made on the 29th May 1913, the balance of 17 days is counted as a month. Tahsildars will report annually, as soon as possible after the 30th September, for the Deputy Commissioner's orders, the total amount of instalments overdue and inquire whether penal interest at two annas six pies per rupee per annum is to be charged. The Deputy Commissioner will consider the agricultural conditions of the year, and decide whether penal interest should or should not be levied, and will issue general or special orders accordingly.

Sample entries are given in the form showing the way the register is to be maintained, and a ready-reckoner has been issued to the wasil-bakinavis from which the interest due on any loan not outstanding for more than two years can be found without calculation. When any payment is made, it should be taken first towards the interest due, the balance, if any, being applied to the reduction of the principal.

Add the following as paragraph 6-A after paragraph 6:—

“6-A. In recovering advances under the Agriculturists’ Loans Act, given on joint responsibility, the joint liability should be enforced only as a last resort and should even then be apportioned as fairly as possible. Every attempt should first be made to realize from each individual the amount separately entered as owed by him in Form C.”

[III-6.—Account and recovery of loans

The khata will be maintained in the same way, whether the loan is given out on the equated system or not. As the tables given in the rules framed under section 10 of the Land Improvement Loans Act, are approximate only, the last payment may differ slightly from the equated payment given in these tables. It will be the sum of balance of the principal due (column 14 of the khata) and the interest due (column 16).

5. Owing to the insufficiency of staff, the extremely numerous loans given out during the famines were not always correctly accounted for and consequently discrepancies between the departmental and the treasury figures arose which were very difficult to explain. In order to avoid the possibility of similar confusion in future it is necessary that the outstandings of principal shown in register B should be periodically totalled and the totals compared with the figures entered in the tauzi. The additions should be made twice a year, as soon as possible after the 31st March and the 30th September, and they should be worked out in a bound register in form A-III so as to enable inspecting officers to satisfy themselves that the work is performed regularly and with sufficient care. The figures to be entered in the register are those showing the amount, whether due or not of every loan outstanding, and their total should correspond with the amount entered against sub-head 14 of the tauzi. Whenever discrepancies are discovered, steps should at once be taken to remove them. Deputy Commissioners and Sub-Divisional Officers at their inspections should check the correctness of the totalling by adding up the entries of a few pages taken at random.

Necessity of totalling register.

6. Whenever it is proposed to sell any immoveable property for the recovery of arrears due on account of advances under these acts, the proposals should be submitted in form A-IV.

Sale of immoveable property for arrears.

7. Commissioners are responsible for the control of Deputy Commissioners in making advances and in recovering the demand on account both of principal and interest under both Acts. Deputy Commissioners will submit to Commissioners on the 15th of each month statements in form A-V showing the progress made in the recovery and advance of loans; and it is the duty of Commissioners to reconcile any discrepancies which may exist and to report to the Accountant General that his statement of the loans account furnished under article 133, Civil Account Code, agrees with the departmental accounts.

Control of Commissioners.

8. On the 30th October Deputy Commissioners will submit to the Commissioner statements in form A-VII showing the transactions on account of each class of loans during the previous revenue year. This statement should be checked with the details of monthly advances and collections communicated by the Accountant General, and a consolidated statement should be forwarded to the Secretariat with the land revenue report, of which it will form one of the statements.

Administrative account.

The preparation of this provincial account is of great importance, and much care should be taken to ensure that it is correct.

REVENUE BOOK CIRCULAR

SECTION III—SERIAL NO. 7.

SUBJECT.—*The working of the rules regulating the control and management of forest growth in estates and mahals.*

The instructions contained in this circular are explanatory of or subsidiary to the rules framed under section 202 of the Land Revenue Act regulating the control and management of forest growth and the exercise of any right of user over such forest growth in estates and mahals. The rules apply to forest growth, self-sown or otherwise, on all classes of unoccupied land except the village site recorded as such in the record of rights.

2. The duty of reporting infringements of the rules lies on mukaddams [*vide* clause (j) of the rules under section 193 of the Land Revenue Act], as also on kotwars [*vide* clause (xi) of rule 5 of the rules regarding village watchmen published in notification No. 20 of the 1st September 1917]. Patwaris are also bound to enter any infringement of the rules in their diary on the day on which it comes to their notice and to transmit such information through the Revenue Inspector to the Sub-Divisional Officer without delay. Revenue officers and officers of the Land Records Department should be on the alert to detect breaches of the law and rules and should report them to the Deputy Commissioner at once.

Instructions have also been issued to Conservators that the officers of the Forest Department should likewise report such violations of the rules as come to their knowledge in the course of their tours.

District Officers should avail themselves to the full of these various sources of information and take immediate action to proclaim the forest as protected or take it under direct management on learning of a material violation of the rules.

3. Cases started on notices in writing given in accordance with the first proviso to rule 3 (2) must be dealt with promptly, since if it is necessary to prohibit clearing the Deputy Commissioner's orders must be communicated before the two months' period has expired.

4. Rule 4 lays down that the Deputy Commissioner may refuse permission to the leasing out of any land containing forest growth or to its clearance for cultivation if he considers it desirable to do so in the public interest or in the interest of the persons who, by custom or by virtue of any entry in the *wajib-ul-arz*, are entitled to any right of user over the forest growth. The phrase "in the public interest" is one with a wide interpretation. It does not refer merely to the interest of the residents of the

village containing the forest growth, but can be construed so as to justify prohibition of clearing on scarps or rocky hills on the ground that such clearing will affect the climate of the surrounding country and the rainfall, or as a safeguard against erosion or some other natural phenomenon, or to protect nistar rights over land such as provision of open spaces for exercising cattle, grazing and the like as distinguished from the rights of nistar over forest growth. If any specific portion of the land under forest growth is reserved for communal purposes that will ordinarily be sufficient ground for prohibiting its clearance for cultivation in the public interest. Particular care should, however, be exercised in refusing permission in the interest of grazing alone. Ordinarily permission should not be withheld on this account in the case of village wastes bearing a scanty forest growth, the general principle being that the proprietor's right to break up unreserved waste land should not be interfered with. Where, however, blocks of zamindari forest serve the grazing needs of a number of adjoining villages, it might cause widespread inconvenience and hardship if grazing is unduly restricted, and the discretion allowed by rule 4 can be properly exercised. As regards nistar rights over the forest growth, the criterion should be whether, after allowing for the proposed cultivation, the forest growth left would be sufficient to provide to a reasonable extent the nistar secured by the waj.b-ul-arz.

5. *Rules 6 and 7.*—A list of forests which have been taken under the protection of Government under section 202 (4) (a) should be maintained in the district as well as in the tahsil office. Such forests should be inspected at least once in a year by the Tahsildar or his Naib, who should record a note of inspection and forward it to the Deputy Commissioner. They should also be inspected by the Patwari and Revenue Inspector. The Deputy Commissioner should arrange by mutual agreement to get the more important forests inspected by the Divisional Forest Officer or any of his gazetted subordinate officers. As regards the period of protection necessary, the professional advice of the Forest Department should be taken.

6. Rule 8 does not specify the circumstances in which a Deputy Commissioner shall take over a forest under direct management and how such management should be carried out. It must be understood that the exclusion of a proprietor from the possession of his forest is an extreme step and must be resorted to only when it is found that the proprietor's method of exploitation threatens ruin to the forest, and that its protection under rule 6 is not likely to save it from destruction. Where reckless exploitation has occurred in the past and it is clear that the forest practically requires regeneration, direct management is the obvious remedy, but it is desirable only in the case of forests which are of importance either on account of their size or commercially, or from the point of view of public nistar, and which can be managed economically. Before passing orders under sub-section (6), a

joint inspection by the Divisional Forest Officer and the Deputy Commissioner or by their responsible subordinates should always be held. This inspection should review the extent and character of the forest; the existing system of management and its reaction on the well-being of the forest and on its capacity to satisfy legitimate nistar requirements; how it could be improved; what sum it will cost; what income it will yield; and for what minimum period direct management would be necessary with a view to the restoration of the forest growth to its normal condition or to its conservation. The forests should be periodically inspected by the officers of the Revenue and Forest Department and the accounts should be explained to the proprietor from time to time. Accounts should be maintained in a personal ledger to be opened for the purpose in the Government treasury under Central Provinces Financial Rule 634 (1).

7. The cost of management leviable under sub-section (7), section 202, will include a charge not exceeding five per cent of the gross annual income of the forest. This is intended for reimbursing Government for the time of its officers taken by the additional work imposed upon them as a result of the proprietor's mismanagement of the forest. The exact percentage to be levied will vary with the circumstances of the case and should be determined by the Deputy Commissioner.

REVENUE BOOK CIRCULAR

SECTION III—SERIAL No. 8

SUBJECT.—*Rules and instructions for executing decrees transferred to Collectors by Civil Courts.*

I.—NOTIFICATION UNDER SECTION 68 OF THE CIVIL PROCEDURE CODE, 1908

No. 221-58-XII, dated the 21st January 1931.—In exercise of the powers conferred on him by section 68 of the Code of Civil Procedure, 1908, the Governor in Council is pleased to declare that the execution of decrees in which a Court has ordered the sale of any interest in land used for agricultural purposes or held on a tenure which was recognized at the time of the settlement of such land, or of houses or of other immoveable property connected with such land or interest, and used for agricultural purposes, shall be transferred to the Collectors throughout the Central Provinces.

•Notifications Nos. 119-2736-XII, dated the 9th January 1930, 57-214-S-II, dated the 30th January 1930, 116-44-S-XII, dated the 27th February 1930, and 1210-740-XII, dated the 8th April 1930, are hereby cancelled.

II.—RULES UNDER SECTION 70, SUB-SECTION (1) OF THE CIVIL PROCEDURE CODE, 1908

No. 506-325-XII, dated the 13th February 1931.—In exercise of the powers conferred on him by section 70, sub-section (1), of the Code of Civil Procedure, Act V of 1908, the Governor in Council is pleased to make the following rules providing for the matters specified in clauses (a), (b) and (c) of the said sub-section in connection with Civil Court decrees transferred for execution to the Collectors in supersession of those issued under Notification No. 2753-1548-XII, dated the 11th August 1928, as amended by Notification No. 3296-1919-XII, dated the 16th October 1930:—

1. When in the course of proceedings for the execution of a decree, a Civil Court has recorded an order for the sale of any immoveable property, or saleable interest therein of the kind prescribed in any notification issued by the Local Government under section 68 of the Code of Civil Procedure and for the time being in force, it shall forthwith transmit to the Deputy Commissioner of the district in which the immoveable property is situate with a request that he will execute the decree—

Transmission of decrees from the Civil Court to the Deputy Commissioner.

- (a) a copy of the decree, together with an extract from the mutation register or jamabandi last prepared, showing the rights of the judgment-debtor in the property ordered to be sold if such copy may have been filed by the decree-holder under rule 14 in Order

[Pages 169—170-A substituted by amendment No. 79, dated the 13th February 1937.]

III-8.—Execution of decrees transferred to collectors]

XXI of the First Schedule to the Civil Procedure Code. If no such copy of jamabandi accompanies, it will be prepared in the office of the Deputy Commissioner and attached to the decree;

- (b) a statement in Form C appended in English, or accompanied by an English translation showing—
- (i) the amount due under the decree, including costs of execution;
 - (ii) the property sale of which has been ordered;
 - (iii) whether the order of sale made by the Court was made in execution of a decree which ordered the sale of the property in pursuance of a contract specifically affecting the same (Class A), or in execution of a decree for money only (Class B).

1-A. In cases in which the immoveable property is situated in more districts than one, the civil court shall forward the papers referred to in rule 1 to the Local Government to enable it to pass an order under paragraph 12 of Schedule III to the Code of Civil Procedure. On receipt of the Local Government's order the court shall transmit the papers for the execution of the decree to the Deputy Commissioner, who may have been specially authorized in that behalf in such order.

Notfn.
No. 846-
3638-XII,
d. 24-2-
36.

NOTE 1.—The enactment of the special procedure contained in sections 67 to 72 and the provisions set forth in the Third Schedule to the Civil Procedure Code (Act V of 1908) for the sale of land of in execution of decrees of civil courts arises from the fact that expropriation of the cultivating classes from their lands must always be a matter for regret, and the object of the Government in providing that all orders for sale of such lands shall be carried out by the Collector is to prevent endless transfers. The cases which require the most careful scrutiny are those which would result in the removal of a resident cultivator or malguzar. Transfers of land from one money-lender or absentee landlord to another are of little importance from an economic or political point of view, and transfers from one agriculturist to other may often be beneficial.

NOTE 2.—None of the provisions of the Civil Procedure Code authorizing the attachment and sale of immoveable property in execution of a decree not being a decree directing the sale of such property have been extended to a scheduled district, and therefore no land or village in any such district can be attached and sold in execution of any decree except a decree directing the sale of such land.

Judicial
Department
Notfn.
No. 504,
d. 8-3-09.

Procedure of
the Deputy
Commissioner
on receipt of
decrees from
the Civil Court.

2. The Deputy Commissioner shall, on receipt of requisition under rule 1,—

- (a) register the case in the register of revenue cases and levy process fees according to the scale prescribed by the rules framed under section 227 (2) (k) (iii) and (v) of the Central Provinces Land Revenue Act, II of 1917, and the poundage fees as prescribed in rules VII, VIII and IX of the Judicial Commissioner's Civil Circular IV-3.
- (b) cause to be served on the parties, in the mode prescribed in Order V of the First Schedule to the Civil Procedure Code for service of summons, a notice in forms D (1) and D (2) appended.

Notfns.
No. 3885-
2819-XII
and No.
4054-
3491-XII,
d. 8/22-
2-32.

170-A

[III-8.—Execution of decrees transferred to collectors

3. If the order for sale is issued in execution of a decree directing the sale of the property in pursuance of a contract specifically affecting the same, the Deputy Commissioner shall, on the date fixed in the notice, or on any subsequent date to which the case may be for sufficient cause adjourned, examine the parties if they appear, and after taking such evidence as may be necessary, record a proceeding showing as far as possible—

- (i) the amount due up to date under the decree ;
- (ii) the estimated net annual profits of the property ordered by the Court to be sold ;
- (iii) the selling value of the property ;

REVENUE BOOK CIRCULAR

SECTION III—SERIAL No. 8

SUBJECT.—*Rules and instructions for executing decrees transferred to Collectors by Civil Courts*

I.—NOTIFICATION UNDER SECTION 68 OF THE CIVIL PROCEDURE CODE, 1908

No. 221-58-XII, dated the 21st January 1931.—In exercise of the powers conferred on him by section 68 of the Code of Civil Procedure, 1908, the Governor in Council is pleased to declare that the execution of decrees in which a Court has ordered the sale of any interest in land used for agricultural purposes or held on a tenure which was recognized at the time of the settlement of such land, or of houses or of other immoveable property connected with such land or interest, and used for agricultural purposes, shall be transferred to the Collectors throughout the Central Provinces.

Notifications Nos. 119-2736-XII, dated the 9th January 1930, 57-214-S-II, dated the 30th January 1930, 116-44-S-XII, dated the 27th February 1930, and 1210-740-XII, dated the 8th April 1930, are hereby cancelled.

II.—RULES UNDER SECTION 70, SUB-SECTION (1) OF THE CIVIL PROCEDURE CODE, 1908.

No. 506-325-XII, dated the 13th February 1931.—In exercise of the powers conferred on him by section 70, sub-section (1) of the Code of Civil Procedure, Act V of 1908, the Governor in Council is pleased to make the following rules providing for the matters specified in clauses (a), (b) and (c) of the said sub-section in connection with Civil Court decrees transferred for execution to the Collectors in supersession of those issued under Notification No. 2753-1548-XII, dated the 11th August 1928, as amended by Notification No. 3296-1919-XII, dated the 16th October 1930.

1. When in the course of proceedings for the execution of a decree, a Civil Court has recorded an order for the sale of any immoveable property, or saleable interest therein of the kind prescribed in any notification issued by the Local Government under section 68 of the Code of Civil Procedure and for the time being in force, it shall forthwith transmit to the Deputy Commissioner of the district in which the immoveable property is situate with a request that he will execute the decree—

Transmission
of decrees from
the Civil Court
to the Deputy
Commissioner.

- (a) a copy of the decree, together with an extract from the mutation register or jamabandi last prepared, showing the rights of the judgment-debtor in the property ordered to be sold if such copy may have been

III-8.—Execution of decrees transferred to collectors]

filed by the decree-holder under rule 14 in Order XXI of the First Schedule to the Civil Procedure Code. If no such copy of jamabandi accompanies, it will be prepared in the office of the Deputy Commissioner and attached to the decree;

- (b) a statement in Form C appended in English, or accompanied by an English translation showing—
- (i) the amount due under the decree, including costs of execution;
 - (ii) the property sale of which has been ordered;
 - (iii) whether the order of sale made by the Court was made in execution of a decree which ordered the sale of the property in pursuance of a contract specifically affecting the same (Class A), or in execution of a decree for money only (Class B).

NOTE 1.—The enactment of the special procedure contained in sections 67 to 72 and the provisions set forth in the Third Schedule to the Civil Procedure Code (Act V of 1908) for the sale of land in execution of decrees of civil courts arises from the fact that expropriation of the cultivating classes from their lands must always be a matter for regret, and the object of the Government in providing that all orders for sale of such lands shall be carried out by the Collector is to prevent endless transfers. The cases which require the most careful scrutiny are those which would result in the removal of a resident cultivator or malguzar. Transfers of land from one money-lender or absentee landlord to another are of little importance from an economic or political point of view, and transfers from one agriculturist to other may often be beneficial.

Judicial
Department
notification
no. 504, dated
the 8th March
1909.

NOTE 2.—None of the provisions of the Civil Procedure Code authorizing the attachment and sale of immoveable property in execution of a decree not being a decree directing the sale of such property have been extended to a scheduled district, and therefore no land or village in any such district can be attached and sold in execution of any decree except a decree directing the sale of such land.

Procedure of
the Deputy
Commissioner
on receipt of
decrees from
the Civil Court.

2. The Deputy Commissioner shall, on receipt of requisition under rule 1,—

- (a) register the case in the register of revenue cases;
- (b) cause to be served on the parties, in the mode prescribed in Order V of the First Schedule to the Civil Procedure Code for service of summons, a notice in Forms D (1) and D (2) appended.

Procedure in
executing
A Class decrees.

3. If the order for sale is issued in execution of a decree directing the sale of the property in pursuance of a contract specifically affecting the same, the Deputy Commissioner shall, on the date fixed in the notice, or on any subsequent date to which the case may be for sufficient cause adjourned, examine the parties if they appear, and after taking such evidence as may be necessary, record a proceeding showing as far as possible—

- (i) the amount due up to date under the decree;
- (ii) the estimated net annual profits of the property ordered by the Court to be sold;
- (iii) the selling value of the property;

Amendment to Central Provinces Revenue Manual, Volume II

No. 63, dated Nagpur, the 17th April 1936.

REVENUE BOOK CIRCULAR III-8

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After rule 1 *add* the following rule as rule 1-A :—

“1-A. In cases in which the immovable property is situated in more districts than one, the civil court shall forward the papers referred to in rule 1 to the local Government to enable it to pass an order under paragraph 12 of Schedule III to the Code of Civil Procedure. On receipt of the local Government's order the court shall transmit the papers for the execution of the decree to the Deputy Commissioner, who may have been specially authorized in that behalf in such order.”

[*Notification No. 846-3638-XII, dated the 24th February 1936.*]

S. SANYAL,

*Under Secretary to Government,
Central Provinces.*

Delete the semicolon at the end of rule 2 (a) of the circular and *add* the following :—

“ and levy process fees according to the scale prescribed by the rules framed under section 227 (2) (k) (iii) and (v) of the Central Provinces Land Revenue Act, II of 1917 and the poundage fees as prescribed in rules VII, VIII and IX of the Judicial Commissioner's Civil Circular IV-3.”

[*Notifications No. 3885-2819-XII, dated the 8th December 1932 and No. 4054-3491-XII, dated the 22nd December 1932.*]

Amenament No. 1, dated Nagpur, the 9th December 1952.

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At the end of Note 1 under rule 4 of the circular *substitute* a comma for the full stop and *add* the following:—

“informing him that, whether he is able to pay up the decretal claim or not, his appearance in court is desirable to enable the court to find out whether it is possible to save the property”.

[III-8.—Execution of decrees transferred to collectors

- (iv) which of the three courses, under rule 1 of the Third Schedule to the Civil Procedure Code, he proposes to follow for the purpose of raising the amount due under the decree, with his reasons for choosing such course;

and shall proceed to execute the decree accordingly.

NOTE.—In the case of decrees in pursuance of a contract specifically affecting the land (Class A decree), action can be taken under rule 1 of the third Schedule and sale averted only if the Deputy Commissioner can raise the whole sum due as a premium either for a mortgage or a lease. Where it appears both possible and desirable to avert sale the Deputy Commissioner will follow the procedure laid down for Class B decrees in rules 5—11 so far as it is applicable.

4. If the order for sale be passed in the execution of a decree not being a decree directing the sale of the property in pursuance of a contract specifically affecting the same, the Deputy Commissioner shall first enquire from the parties whether, having regard to the social position of the judgment-debtor and the character of his property, the nature of the debt or any other circumstances it is desirable to attempt to avert sale. If, after such enquiry or after the further enquiry, if any, made under rules 5—7, it shall appear that it is either unnecessary or impossible to save the property, or, if after due notice the judgment-debtor does not appear, the Deputy Commissioner shall pass order for sale under rule 1 of the Third Schedule to the Civil Procedure Code.

Procedure in executing B Class decrees.

Such order shall set out—

- (i) the amount due up to date under the decree;
- (ii) the financial position of the judgment-debtor;
- (iii) the selling value of the property ordered to be sold.

NOTE 1.—The object of the summary inquiry under this rule is to ascertain whether the total liabilities of the judgment-debtor can be liquidated without the sale of his land. This fact cannot be ascertained without the judgment-debtor's attendance and the collector should not proceed *ex parte* unless he is satisfied that the judgment-debtor has been served with a notice. In cases of doubt a second notice should be issued to him.

NOTE 2.—It is useless to attempt to avert sale unless it is clear that the total liabilities of the judgment-debtor can be paid off by instalments by means of a lease for a reasonable period of the balance of his property after setting aside sufficient for his maintenance during the currency of the lease. The period of 20 years allowed by rule 2 of the Third Schedule to the Civil Procedure Code represents the extreme maximum to be applied only in exceptional cases, such as for instance the case of a cultivator who has fallen on hard times through crop failure or some other cause and through no fault of his own: It is to be remembered, however, that a lease for a very long term is nearly as disastrous to the judgment-debtor as sale outright.

NOTE 3.—The proceedings in Class B decrees (but not in Class A) may, on application of the judgment-debtor, be stayed and action taken under rule 83 in Order XXI of the First Schedule to the Civil Procedure Code at any time before sale is actually held, if the judgment-debtor can satisfy the Collector that he will be able to pay the decretal amount within a reasonable period. Ordinarily, however proceedings should not be stayed for this purpose unless the judgment-debtor gives adequate security for the payment of the decretal amount within the time allowed.

5. If, from the summary enquiry made from parties under rule 4, the Deputy Commissioner is of the opinion that it is both possible and desirable to attempt to avert sale, he shall issue a

III-8.—Execution of decrees transferred to collectors]

notice in Form E appended, and proceed to make an enquiry into the financial position of the judgment-debtor and shall ascertain, as far as possible, the following particulars:—

- (a) the amount of all the liabilities of the judgment-debtor including amounts due on—
 - (i) decrees for money only;
 - (ii) decrees specifically affecting the immovable property of the judgment-debtor;
 - (iii) mortgage-deeds;
 - (iv) bonds;
 - (v) book or account debts;
 - (vi) unwritten obligations and any other liabilities.
- (b) the value of all the property, both moveable and immovable, of the judgment-debtor with details showing, as far as may be, for each item of the immovable property—
 - (i) its letting value;
 - (ii) its selling value;
 - (iii) the amount of encumbrances, whether under decrees of claims, by which it is specifically affected;
 - (iv) its estimated value after allowing for the discharge of the encumbrances.

6. For the purpose of estimating the selling value of the property, free from encumbrances, or its letting value, the Deputy Commissioner may forward the case to the Tahsildar for local enquiry, together with instructions in Form F appended in the case of raiyati or malik-makbuza land and Form G appended in the case of a village. In making his report in Form F or Form G the Tahsildar shall state whether any person is prepared to take the property on lease for a term of years in satisfaction of the decree.

NOTE 1.—In cases where, after summary inquiry under rule 4, it is decided to sell, it is necessary to make only a rough estimate of the selling value of the property in order to see that a fair price is obtained, and no local inquiry is necessary. Where, however, it is required to ascertain the fair letting value under rule 5, a local inquiry is usually unavoidable.

NOTE 2.—In ascertaining the selling or letting value of a village the profits on the home-farm must be carefully estimated. The profits on *sir* land in which the judgment-debtor retains occupancy rights are simply the rental assessed on that land, but for the remainder of the home-farm the profits are the competition rent less the revenue assessed on the land. This can only be ascertained by local inquiry into the selling price and sub-rents obtained for similar land in the neighbourhood. These figures can be checked by reference to the deduced rent and sub-rents shown in the settlement records and annual patwari papers.

7. On the date fixed in the notice in Form E the Deputy Commissioner shall hear any representations which the judgment-debtor and the decree-holder and claimants may desire to make and after making such further enquiry as he may deem necessary, and causing any dispute of the nature mentioned in rule 4 of the Third Schedule to the Civil Procedure Code to be disposed of, shall draw up a statement showing—

- (a) the amount to be recovered for the discharge of decrees as defined in rule 3 (1) (a) of the same schedule;

**Amendment to the Central Provinces Revenue Manual,
Volume II**

No. 40, dated Nagpur, the 26th November 1934.

REVENUE BOOK CIRCULAR III—8

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1. In rule 10 (i), after the words "shall be observed" insert the words and figure "subject to the provision contained in rule 10-A".

2. After rule 10, insert the following rule, namely:—

"10-A. Notwithstanding anything contained in rules 72, 84 and 85 of Order XXI of the First Schedule to the Code of Civil Procedure, 1908, a co-operative central bank, which purchases the property of a member or past member or a person claiming through a member or past member of a co-operative credit society affiliated to such bank, may be allowed to set off the purchase money against the amount due on the decree, when such decree is—

- (a) an award of arbitrator or arbitrators or a decision or an order of the Registrar obtained by such society against the member or person concerned in accordance with the rules made under the Co-operative Societies Act, 1912, or
- (b) an order passed by a liquidator against the member or person concerned under section 42 of the said Act for the payment of contribution to the assets of such society or costs of liquidation.

[*Notification No. 3629-2726-XII, dated the 5th November 1934.*]

H. L. VARMA,

*Under Secretary to Government,
Central Provinces.*

GPN—1837—RS—29-11-34—1,000.

[III-8.—Execution of decrees transferred to collectors

- (b) the order in which decrees and claim described in rule 3 (1) (a) and (b) of the same schedule are to be satisfied;
- (c) the immoveable property available for the satisfaction of the amount shown under (a) above.

Explanation.—In rule 3 (1) (b) of the aforesaid schedule, the expression “claim on the said property” shall, for the purposes of these rules, be taken to include all encumbrances, whether secured by decrees or mortgage-deeds or otherwise.

8. On the completion of the enquiry, the Deputy Commissioner shall determine by which of the modes prescribed in rule 7 of the Third Schedule to the Civil Procedure Code he proposes to raise the amount to be recovered from the available immoveable property, and shall record his decision, with the reasons therefor, and a clear statement of the measures he intends to take for the discharge of the amount to be recovered, and if he intends to proceed under rule 7 (3) of the same schedule, for the discharge of the claim of any encumbrance which specifically affects any part of the immoveable property.

9. If the Deputy Commissioner proposes, under rule 3 or rule 8, to raise the amount to be recovered by mortgage or lease of the available property, he shall, as a rule, endeavour to make the arrangements with the decree-holder (or if there are more decree-holders than one, with one of the decree-holders, or with a co-sharer or co-proprietor of the village or villages in which the property is situated, and shall, when necessary take security for the due fulfilment of any contract made under this rule.

NOTE 1.—As the Collector has no power to recover by summary process instalments due under a lease it is important to see that proper security is taken when the lease is given to a person other than the decree-holder, unless from his knowledge of the lessee the Collector is satisfied as to his not making default.

NOTE 2.—In granting a lease in satisfaction of a Class B decree, payment of the debt is made by instalments during the period of the lease and in such cases the Collector should ordinarily award interest under rule 7 (1) (b) of the Third Schedule to the Civil Procedure Code.

10. If it is decided to sell the whole or part of the property—
- (i) the Deputy Commissioner shall proceed to make proclamation of sale in the manner prescribed in rules 66 and 67 in Order XXI of the First Schedule to the Civil Procedure Code, and the provisions of the same order in rules 68 and 69 and 71 to 73 and 84 to 96 as to the sales and delivery of immoveable property shall be observed subject to the provision contained in rule 10-A in conducting sales under this rule;
 - (ii) the Deputy Commissioner may by order depute any officer subordinate to him, not below the rank of Naib-Tahsildar, to conduct the sale, but in such case the sale shall be adjourned, under rule 69 in Order

[Pages 173—174-A substituted by amendment No. 79, dated the 13th February 1937.]

III-8.—Execution of decrees transferred to collectors]

XXI of the First Schedule to the Civil Procedure Code, to the Deputy Commissioner before the final bid is accepted;

- (iii) the sale shall not take place on a Sunday or other authorized holiday, nor before 10 a.m. nor after 6 p.m.

NOTE 1.—Under rule 72 in Order XXI of the First Schedule to the Civil Procedure Code, the decree-holder may not bid for or purchase the property without the permission of the Collector. The Collector may also fix a reserved price for the property, adjourn the sale for a reasonable time or buy in the property in the name of the judgment-debtor (rule 10 of the Third Schedule to the Civil Procedure Code). As inadequacy of price is no ground for refusing confirmation of sale after a sale is once closed, it is important that the Collector should use these provisions to secure a fair price in the absence of competition at the auction. If the highest bid obtained is inadequate it should not be accepted, and a fresh sale should be held under suitable conditions. For instance, in a year of agricultural distress postponement may be allowed reasonably until the next good harvest. If the property is temporarily in a seriously deteriorated condition the Collector is authorized to postpone sale if he considers it advisable to do so.

NOTE 2.—The exact time at which the sale is to commence should be stated in the proclamation for sale as required by rule 66 of Order XXI, Civil Procedure Code.

10-A. Notwithstanding anything contained in rules 72, 84 and 85 of Order XXI of the First Schedule to the Code of Civil Procedure, 1908, a co-operative central bank, which purchases the property of a member or past member or a person claiming through a member or past member of a co-operative credit society affiliated to such bank, may be allowed to set off the purchase money against the amount due on the decree, when such decree is—

Notfn.
No. 3629-
2726-XII,
d. 5-11-34.

- (a) an award of arbitrator or arbitrators or a decision or an order of the Registrar obtained by such society against the member or person concerned in accordance with the rules made under the Co-operative Societies Act, 1912, or
- (b) an order passed by a liquidator against the member or person concerned under section 42 of the said Act for the payment of contribution to the assets of such society or costs of liquidation.

Retransmission of the decree by the Deputy Commissioner to the Civil Court from which it was received.

11. (1) The Deputy Commissioner shall from time to time render to the Civil Court, under rule 9 of the Third Schedule to the Civil Procedure Code, an account of the receipts and charges incurred by him and shall hold the balance of the moneys at the disposal of the Civil Court. When the whole amount that can be recovered out of the property has been realized, and charges have been defrayed by the Deputy Commissioner, the Deputy Commissioner shall retransmit, with an intimation to this effect, the decree to the Court from which it was received.

(2) In no case shall the Deputy Commissioner dispose of the sale-proceeds himself.

12. The Deputy Commissioners, to whom decrees are sent under section 68 of the Code of Civil Procedure for execution, are hereby invested with all the powers which the Court might

[III-8.—Execution of decrees transferred to collectors

exercise in the execution of such decrees, if the execution thereof had not been transferred to the Deputy Commissioner, including the powers of the Court under rules 72 and 92 in Order XXI of the First Schedule to the Civil Procedure Code.

NOTE.—The functions of the Collector are to sell the right, title and interest of the judgment-debtor in the property entered in form C, and it is only when he is proceeding under rule 2 *et seq.* of the Third Schedule to the Civil Procedure Code that he has anything to do with disputes as to the liability of the property to sale. While there is nothing to prevent his staying the proceedings and referring any point on which he has doubt to the Civil Court for decision, whether on his own motion or on application, he is not bound to do so, except as provided in rule 4 of the same schedule. In no case has the Deputy Commissioner power to dispose of objections under rule 58 in Order XXI of the First Schedule to the Civil Procedure Code.

Notfn.
No. 80-
3291-XII,
d. 7-1-32.

13. Assistant Commissioners of the first class and Extra-Assistant Commissioners invested with the powers of an Assistant Commissioner of the first class are hereby invested with all the powers of a Deputy Commissioner under the foreign rules.

Notfn.
No. 80-
3391-XII,
d. 7-1-32.

14. (1) An appeal shall lie from every order passed in exercise of the authority conferred by these rules—

(a) if such order is passed by an Assistant or Extra-Assistant Commissioner, not being a Sub-Divisional Officer—to the Sub-Divisional Officer;

[III-8.—Execution of decrees transferred to collectors

- (b) the order in which decrees and claim described in rule 3 (1) (a) and (b) of the same schedule are to be satisfied;
- (c) the immoveable property available for the satisfaction of the amount shown under (a) above.

Explanation.—In rule 3 (1) (b) of the aforesaid schedule, the expression “claim on the said property” shall, for the purposes of these rules, be taken to include all encumbrances, whether secured by decrees or mortgage-deeds or otherwise.

8. On the completion of the enquiry, the Deputy Commissioner shall determine by which of the modes prescribed in rule 7 of the Third Schedule to the Civil Procedure Code he proposes to raise the amount to be recovered from the available immoveable property, and shall record his decision, with the reasons therefor, and a clear statement of the measures he intends to take for the discharge of the amount to be recovered, and if he intends to proceed under rule 7 (3) of the same schedule, for the discharge of the claim of any encumbrance which specifically affects any part of the immoveable property.

9. If the Deputy Commissioner proposes, under rule 3 or rule 8, to raise the amount to be recovered by mortgage or lease of the available property, he shall, as a rule, endeavour to make the arrangements with the decree-holder (or if there are more decree-holders than one, with one of the decree-holders) or with a co-sharer or co-proprietor of the village or villages in which the property is situated, and shall, when necessary take security for the due fulfilment of any contract made under this rule.

NOTE 1.—As the Collector has no power to recover by summary process instalments due under a lease it is important to see that proper security is taken when the lease is given to a person other than the decree-holder, unless from his knowledge of the lessee the Collector is satisfied as to his not making default.

NOTE 2.—In granting a lease in satisfaction of a Class B decree, payment of the debt is made by instalments during the period of the lease and in such cases the Collector should ordinarily award interest under rule 7 (1) (b) of the Third Schedule to the Civil Procedure Code.

10. If it is decided to sell the whole or part of the property—

- (i) the Deputy Commissioner shall proceed to make proclamation of sale in the manner prescribed in rules 66 and 67 in Order XXI of the First Schedule to the Civil Procedure Code, and the provisions of the same order in rules 68 and 69 and 71 to 73, and 84 to 96 as to the sales and delivery of immoveable property shall be observed in conducting sales under this rule;
- (ii) the Deputy Commissioner may by order depute any officer subordinate to him, not below the rank of Naib-Tahsildar, to conduct the sale, but in such case the sale shall be adjourned, under rule 69 in Order XXI of the First Schedule to the Civil Procedure Code, to the Deputy Commissioner before the final bid is accepted;

III-8.—Execution of decrees transferred to collectors].

(iii) the sale shall not take place on a Sunday or other authorized holiday, nor before 10 a.m. nor after 6 p.m.

NOTE 1.—Under rule 72 in Order XXI of the First Schedule to the Civil Procedure Code, the decree-holder may not bid for or purchase the property without the permission of the Collector. The Collector may also fix a reserved price for the property, adjourn the sale for a reasonable time or buy in the property in the name of the judgment-debtor (rule 10 of the Third Schedule to the Civil Procedure Code). As inadequacy of price is no ground for refusing confirmation of sale after a sale is once closed, it is important that the Collector should use these provisions to secure a fair price in the absence of competition at the auction. If the property is temporarily in a seriously deteriorated condition the Collector is authorized to postpone sale if he considers it advisable to do so.

NOTE 2.—The exact time at which the sale is to commence should be stated in the proclamation for sale as required by rule 66 of Order XXI, Civil Procedure Code.

Retransmission of the decree by the Deputy Commissioner to the Civil Court from which it was received.

11. (1) The Deputy Commissioner shall from time to time render to the Civil Court, under rule 9 of the Third Schedule to the Civil Procedure Code, an account of the receipts and charges incurred by him and shall hold the balance of the moneys at the disposal of the Civil Court. When the whole amount that can be recovered out of the property has been realized, and charges have been defrayed by the Deputy Commissioner, the Deputy Commissioner shall retransmit, with an intimation to this effect, the decree to the Court from which it was received.

(2) In no case shall the Deputy Commissioner dispose of the sale-proceeds himself.

12. The Deputy Commissioners, to whom decrees are sent under section 68 of the Code of Civil Procedure for execution, are hereby invested with all the powers which the Court might exercise in the execution of such decrees, if the execution thereof had not been transferred to the Deputy Commissioner, including the powers of the Court under rules 72 and 92 in Order XXI of the First Schedule to the Civil Procedure Code.

NOTE.—The functions of the Collector are to sell the right, title and interest of the judgment-debtor in the property entered in form C, and it is only when he is proceeding under rule 2 *et seq.* of the Third Schedule to the Civil Procedure Code that he has anything to do with disputes as to the liability of the property to sale. While there is nothing to prevent his staying the proceedings and referring any point on which he has doubt to the Civil Court for decision, whether on his own motion or on application, he is not bound to do so, except as provided in rule 4 of the same schedule. In no case has the Deputy Commissioner power to dispose of objections under rule 58 in Order XXI of the First Schedule to the Civil Procedure Code.

“13. Assistant Commissioners of the first class and Extra-Notfn. No. 80-3291-XII, d. 7-1-32. Assistant Commissioners invested with the powers of an Assistant Commissioner of the first class are hereby invested with all the powers of a Deputy Commissioner under the foreign rules.”

“14. (1) An appeal shall lie from every order passed in exercise of the authority conferred by these rules—Notfn. No. 80-3391-XII, d. 7-1-32.

(a) if such order is passed by an Assistant or Extra- Assistant Commissioner, not being a Sub-divisional Officer—to the Sub-divisional Officer;

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After the last but one sentence of Note 1 under rule 10 of the circular *add* the following:—

"If the highest bid obtained is inadequate it should not be accepted, and a fresh sale should be held under suitable conditions. For instance, in a year of agricultural distress postponement may be allowed reasonably until the next good harvest."

**Amendment to Central Provinces Revenue Manual, Volume II
(Edition of 1933)**

No. 76, dated Nagpur, the 17th December 1936.

REVENUE BOOK CIRCULAR III-8

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For rule 14 (1) (b) substitute the following:—

(b) If such an order is passed by an Assistant or Extra-Assistant Commissioner, who is a Sub-Divisional Officer—to the Deputy Commissioner or such other senior assistant as may be notified in this behalf by the Local Government.

[Notification No. 4397-3726-XII, dated the 24th November 1936.]

S. SANYAL,

*Under Secretary to Government,
Central Provinces.*

[III-8.—Execution of decrees transferred to collector.

(b) if such order is passed by an Assistant or Extra-Assistant Commissioner, who is a Sub-divisional Officer—to the Deputy Commissioner;

(c) if such order is passed by a Deputy Commissioner—to the Commissioner :

Provided that no second appeal shall lie from any order passed in appeal under the provisions of this rule.

(2) Subject to the provisions of the Indian Limitation Act, IX of 1908, all appeals shall be filed within thirty days from the date of the order.

(3) The provisions of section 40 of the Central Provinces Land Revenue Act, II of 1917, shall apply to all orders passed under these rules.

15. In regard to any order passed in appeal under the preceding rule, the Governor in Council shall have the same powers of revision as are vested in the Judicial Commissioner by section 115 of the Civil Procedure Code in respect of cases in which no appeal lies to the Judicial Commissioner.

**Amendment to the Central Provinces Revenue Manual, Volume
II (Revenue Book Circular III-9). (Reprint edition of 1932.)**

No. 2, dated Nagpur, the 9th December 1932.

Substitute the annexed for the existing Circular III-9.

G. P. BURTON,
*Secretary to Government,
Land Records Department,
Central Provinces*

REVENUE BOOK CIRCULAR

SECTION III, SERIAL No. 9

SUBJECT.—*Instructions for the preparation and submission of monthly returns of prices and wage rates.*

The following instructions are laid down for the submission of monthly returns of wholesale and retail prices, and wage rates. The attention of district officers is specially directed to these instructions. The returns are of great importance, not only for the purpose of future land revenue settlements, but as forming part of a body of statistics which are valuable for administrative, commercial, economic and other purposes.

The circular is divided into the following parts:—

A.—Instructions to district officers—

(a) Retail prices.

(b) Wholesale prices.

B.—Procedure to be observed in respect of the returns of prices by the Director of Land Records.

C.—Procedure to be observed for the preparation and submission of the returns of wage rates.

D.—Duties of the Price Current Inspector.

A.—INSTRUCTIONS TO DISTRICT OFFICERS

1. The prices which are to be returned are those ruling on the last day of every month. They are on no account to be averages.

(a) Retail prices.

2. The articles for which prices are to be given are:—

Wheat	...	} For all districts.
Rice, best	...	
Rice, common	...	
Juar	...	} For all districts, except Mandla, Balaghat Raipur, Bilaspur and Drug.
Cleaned kodon (kudai or kutki).	...	
Linseed	...	} For all districts, except Nagpur and Wardha.
Til	...	
Gram or masur	...	
Arhar (or tur) dal	...	
Salt	...	
Firewood (split or unsplit)	...	

The rice for which prices are quoted is to be cleaned rice (not *dhan* or *bagar*).

3. The markets for which prices are to be given are (1) those at the headquarters station of each district, and (2) those at each tahsil headquarters which is not also the district headquarters.

4. The returns should be submitted in Form A (printed in the Central Provinces Revenue Manual, Volume IV). It will be noted that (1) the prices given should be those ruling between dealers and the public. They are to be returned in terms of local measures for articles which are ordinarily sold by measure as well as in terms of seers per rupee; (2) the particular kind, quality or grade of each article of which the price is given is to be invariably quoted. If, for instance, the kind of wheat for which prices are quoted is "pissi safed" or "club No. 1" this should be entered at the head of the column for wheat.

5. The returns must show the number of seers (of 80 tolas by weight) which are obtainable for one rupee. If sales are made not by weighing but by measuring, the weight of the contents of the measure used will vary according to the kind of grain. The average weight in tolas contained in the local measure should therefore be ascertained annually in the month of May and a formula prepared for each kind of grain in the following form:—

One local measure of wheat = tolas by weight.

One local measure of rice = tolas by weight.

The number of measures sold for a rupee can then be converted into its equivalent in seers of 80 tolas weight. Fractions of a seer are to be shown in decimals to two places and not in chhataks. The average weight of juar-stalks should also be ascertained and a record kept in the tahsili.

6. The kind, quality or grade of each article selected annually as the standard should be that which is consumed by the bulk of the population. It should neither be the best nor necessarily the commonest variety, and the standard should be uniform from month to month.

By the words "bulk of the population" is meant not the greatest number of the population as a whole but the greatest number of the class which habitually consumes a particular grain as an article of diet. For instance, Mahars and Kunbis may constitute the majority of the population of a town, but they seldom use rice. The standard rice for that locality should be the quality of rice purchased by the people who are in the habit of consuming rice regularly, such as Brahmans and others. When the article which has been adopted as the standard is available retail but is not available wholesale (or *vice versa*) in any month, the return (wholesale or retail, as the case may be) for the month should contain the words "no transactions" in the place where the price is usually entered. It is incorrect to enter an article which is dearer or cheaper than the article adopted as the standard merely for the purpose of filling up the return.

7. The responsibility for the correctness of these returns will rest with the Assistant or Extra-Assistant Commissioner who

**Amendment to the Central Provinces Revenue Manual, Vol. II,
(Revenue Book Circular II—9). (Reprint of 1932)**

No. 73, dated Nagpur, the 16th September 1936

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1. *Paragraph 9.*—In the list of articles between the articles “plough bullocks” and “Kerosene oil” insert “plough buffaloes”.

2. *Paragraph 10 (2).*—In the third line after the word “bullocks” add “and buffaloes”.

W. H. SHOOBERT,
*Secretary to Government,
Land Records Department,
Central Provinces.*

may be selected by the Deputy Commissioner for this purpose, and the returns will always be signed by him. Prices for the markets at outlying tahsils will be reported to this officer by the Tahsildar, who will be directly responsible for the accuracy of the returns. The collection of the information and maintenance of the registers should be entrusted to the kanungo of the tahsil. Prices for the market at headquarters will be investigated by the Assistant or Extra-Assistant Commissioner selected for this purpose.

8. The district returns for the last day of each month will be despatched from the district office not later than the 3rd of the month following.

(b) Wholesale prices.

9. The articles for and stations at which prices are to be given are those named below:—

Rice, cleaned (<i>chawal</i>)	...	} For Saugor, Khurai, Damoh, Jubbulpore, Murwara, Mandla, Gadawara, Harda, Khandwa, Burhanpur, Bhandara, Gondia, Waraseoni, Drug, Raipur, Dhamtari, Mahasamund, Bilaspur, Mungeli, Katghora, Betul, Multai, Chhindwara, Seoni, Wardha, Nagpur, Katol, Umrer, Chanda and Warora.
Wheat	...	
Gram	...	
Arhar dal	...	
Linseed	...	
Cotton seed	...	
Rapeseed	...	
Til or jinjili seed	...	
Ghi	...	
Flour (wheat)	...	
Tobacco (leaf)	...	
Hides	...	
Salt	...	
Firewood (split or unsplit)	...	
Plough bullocks	...	
Kerosene oil	...	
Lac	...	
Mahua	...	
Harra	...	
Groundnut	...	
Juar	...	} For all districts except Mandla, Balaghat, Raipur, Bilaspur and Drug.
Juar stocks	...	
Cotton (cleaned)	...	} For all districts except Mandla and Balaghat.

10. In the preparation of these returns the following points should be noted:—

- (1) The prices given should be those ruling between dealer and dealer or agriculturists and dealer. The return is not one of harvest prices.
- (2) The prices will be those current for quantities of not less than 10 maunds of food-stuffs, seeds, and juar-stalks for a pair of bullocks and for a tin of kerosene oil.

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If transactions are made wholesale but the quantity does not amount to 10 maunds, a special standard may be adopted with the sanction of the Director of Land Records.

The present special standards are given in Appendix O-I (printed in the Central Provinces Revenue Manual, Volume III) to this Circular. Juar-stalks (*karbi*) are generally sold by bundles or pullas and not by weight; 100 pullas of karbi should be taken as the minimum quantity constituting a wholesale transaction. Sufficient experiments should be made at the stations to determine, with some approach to accuracy, the average equivalent in standard maunds and seers of 100 pullas of juar-stalks and this equivalent should be placed on record in the tahsil offices. Although for many commodities the dividing line between wholesale and retail transactions is not 10 maunds, the prices quoted in the monthly wholesale returns should invariably be the prices for quantities of 10 maunds (400 seers). A little calculation will sometimes be necessary when transactions of 10 maunds exactly do not take place in the bazar but this should present little difficulty. Thus supposing that a bale of cotton equivalent to 4 maunds and 5 seers has been taken as the minimum standard for a wholesale transaction in cotton and the price of such a bale is ascertained to be Rs. 50, the price of 10 standard maunds will easily be worked out and reported as Rs. 121-4-0.

(3) No returns need be given of prices of an article, unless wholesale transactions in the article have actually taken place during the course of the month.

(4) In reporting the price of kerosene oil, the description of the kerosene oil in question should be stated and the price should be inclusive of the cost of the tin.

(5) In calculating the price of plough animals, an average of all transactions should be struck but care should be taken to exclude from the calculations low priced animals sold for slaughter and high priced animals such as a malguzar's tonga or trotting bullocks.

11. Rules 4 (2), 6, 7 and 8 of the rules for the submission of retail returns apply also to wholesale returns.

12. The returns should be made in terms of rupees and annas per unit of quantity and not in terms of the quantity of produce obtained for a rupee as in retail returns. The units of quantity in which the transactions of each article are to be expressed are given in Form B (printed in the Central Provinces Revenue Manual, Volume IV). These must be strictly adhered to and all local measures reduced to terms of them.

13. The office copies of the wholesale and retail returns should be retained in the district offices for the term of settlement.

B.—PROCEDURE TO BE OBSERVED IN RESPECT OF THE RETURNS BY THE DIRECTOR OF LAND RECORDS

14. The Director of Land Records will, on receipt of the wholesale and retail returns from district officers, publish both

sets in the *Central Provinces Gazette*. The returns will show only the names of the markets, the articles and their prices in seers per rupee; the local measures will be omitted.

15. The Director of Land Records will forward to the Director General of Commercial Intelligence and Statistics, Calcutta, fortnightly retail returns for the selected articles and stations noted below:—

Retail Prices.

Articles.	Stations.
Rice (common) ...	Nagpur, Jubbulpore, Raipur.
Wheat ...	Nagpur, Jubbulpore, Raipur.
Gram ...	Nagpur, Jubbulpore, Raipur.
Juar ...	Nagpur, Jubbulpore, Nimar.
Salt ...	Nagpur, Jubbulpore, Raipur, Nimar. Chhindwara, Chanda and Saugor.
Arhar (tur) dal ...	} Nagpur, Jubbulpore.
Firewood (split or unsplit).	

NOTE.—The kind of salt, viz., Pachhadra, Kharagoraor Bombay sea salt, should be reported.

For the preparation of this return, the Deputy Commissioners of the districts concerned are required to submit to the Director of Land Records fortnightly returns in respect of the articles and stations noted above, for the first fortnight of each month, so as to reach the Director of Land Records not later than the 18th of that month. No separate returns for the second fortnight of the month are required to be sent as the monthly retail returns prescribed in paragraph 2 will serve the purpose.

C.—PROCEDURE TO BE OBSERVED FOR PREPARATION AND SUBMISSION OF THE RETURNS OF WAGE RATES

16. The returns of wage rates are prepared in Forms C and D (printed in the *Central Provinces Revenue Manual*, Volume IV). They will be compiled by the local boards. The Tahsildars after checking the returns by their own independent enquiry and by inquiries ordered by them through the agency of selected revenue inspectors will submit these returns to the Deputy Commissioners by the 1st May.

The Deputy Commissioners, after checking the returns with figures obtained from large employers of labour, should submit them to the Director of Industries by the 30th June annually.

These returns are then consolidated by the Director of Industries, who also prefixes a prefatory memorandum thereto. Copies of the consolidated return are supplied by the Superintendent, Government Printing, Nagpur, to officers according to the free distribution list approved by the Local Government and maintained by the Press.

D.—DUTIES OF THE PRICE CURRENT INSPECTOR

17. The post of second Price Current Inspector having been abolished with effect from 1st April 1931 as a measure of economy, there remains a single Price Current Inspector in charge of price work throughout the province. He shall submit on the 1st May of each year, for the approval of the Director of Land Records, a programme showing the course of his tours for inspection during the succeeding year. He shall also submit at the end of each month a detailed programme for next month showing names of the offices to be inspected, dates, and dates of last inspections, and by the 5th of each month a tour diary showing, day by day, place where halted and details of work done together with any remarks of interest.

18. For the examination of price statistics the Price Current Inspector will visit—

- (a) district and tahsil offices;
- (b) cotton markets;
- (c) grain markets, and
- (d) cattle markets.

It will be the duty of the Inspector to check the prices at each reporting station, *i.e.*, tahsil and district headquarters, and he should test and verify by independent local inquiry the prices recorded in both the wholesale and retail price registers and the weekly weather and crop reports. He should also examine and report on the method of collecting the information followed by Price Current Officers, the system of converting local measures into the standard weights at which the prices are published and the amount of check exercised by superior officers. The great variety of local weights and measures in use makes it necessary that the Inspector, in order to detect mistakes, should have an intimate knowledge of the conditions of trade in all the markets.

19. The Price Current Inspector will personally collect information from grain dealers and traders and from registers of *adatiyas* and *dalals* in cotton, grain and cattle markets, in order to check the prices entered in the prescribed returns and reports. Any registers prescribed for the use of *adatiyas* or *dalals* by municipal rules will also need periodical examination in order to see that they are up to date and properly maintained, so far as price statistics are concerned.

When visiting cotton markets, the Price Current Inspector should also examine the registers showing the quantities and places of origin of cotton coming into the markets. He shall check whether entries are being correctly made by questioning cartmen and others and shall verify whether the weekly returns of arrivals of cotton carts submitted to the Director of Industries are being accurately prepared and punctually submitted. Information regarding variations in the number of arrivals, the withholding of stocks, the number of cart-loads purchased direct by the ginning factories and the course of prices obtained during his visit shall be mentioned in his inspection note.

20. The Inspector will, after each inspection, record and submit to the Director of Land Records a note pointing out any irregularities noticed by him in the course of his examination of price statistics. He will add a separate paragraph to the note dealing with the action taken on the recommendations made by him in his previous notes in order that irregularities pointed out at previous inspections may not be perpetuated. The Director of Land Records will usually transmit the Inspector's note to the Deputy Commissioner concerned with such remarks as he may consider necessary, asking the Deputy Commissioner for a report on the action taken, where any action is required. Deputy Commissioners should take immediate action on these notes by Inspector and see that the defects pointed out therein are remedied.

REVENUE BOOK CIRCULAR

SECTION III—SERIAL No. 9

SUBJECT.—*Instructions for the preparation and submission of fortnightly returns of prices and wage rates*

The following instructions are laid down for the submission of fortnightly returns of wholesale and retail prices and wage rates. The attention of the district officers is specially directed to these instructions. They are of great importance not only as influencing to a large extent the character of future land revenue settlements, but as forming part of a body of statistics which are collected for the whole of India.

The circular is divided into the following parts:—

A.—Instructions to district officers.

(a) Retail prices.

(b) Wholesale prices.

B.—Procedure to be observed in respect of the returns of prices by the Settlement Commissioner and Director of Land Records.

C.—Procedure to be observed for the preparation and submission of the returns of wage rates.

D.—Duties of the price current inspector.

A.—INSTRUCTIONS TO DISTRICT OFFICERS

I.—The prices which are to be returned are those ruling on the 15th and on the last day of every month. They are on no account to be averages.

(a) Retail prices.

II.—The articles for which prices are to be given are:—

Wheat	}	for all districts.
Rice, best		
Rice, common		
Juar	...	for all districts except Mandla, Balaghat, Raipur, Bilaspur and Drug.
Cleaned kodon (kudai) or kutki.	}	for all districts except Nagpur and Wardha.
Linseed		
Til	...	for all districts.
Gram or masur	...	
Arhar (or tur) dal	...	
Salt	...	
Firewood	...	

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The rice for which prices are quoted is to be *cleaned rice* (not *dhan* or *bagar*).

III.—The markets for which prices are to be given are (1) those at the headquarters station of each district, and (2) those at each tahsil headquarters which is not also the district headquarters.

IV.—The returns should be submitted in form A. It will be noted that—

- (1) the prices given should be those ruling between dealers and the public. They are to be returned in terms of local measures, for articles which are ordinarily sold by measure, as well as in terms of seers per rupee;
- (2) the particular kind, quality, or grade of each article of which the price is given is to be invariably quoted. If, for instance, the kind of wheat for which prices are quoted is "pissi safed" or "club No. 1", this should be entered at the head of the column for wheat.

V.—The returns must show the number of seers (of 80 tolas by weight) which are obtainable for one rupee. If sales are made not by weighing but by measuring, the weight of the contents of the measure used will vary according to the kind of grain. The average weight in tolas contained in the local measure should therefore be ascertained annually in the month of May and a formula prepared for each kind of grain in the following form :—

One local measure of wheat = tolas by weight.
 " " " " rice = tolas by weight.

The number of measures sold for a rupee can then be converted into its equivalent in seers of 80 tolas weight. Fractions of a seer are to be shown in decimals to two places and not in chhataks. The average weight of grass, juar-stalk and straw should also be ascertained and a record kept in the tahsili.

VI.—The kind, quality or grade of each article selected annually as the standard should be that which is consumed by the bulk of the population. It should neither be the best nor necessarily the commonest variety, and the standard should be uniform from fortnight to fortnight.

By the words "bulk of the population" is meant not the greatest number of the population as a whole but the greatest number of the class which habitually consumes a particular grain as an article of diet. For instance, Mahars and Kunbis may constitute the majority of the population of a town, but they seldom use rice. The standard rice for that locality should be the quality of rice purchased by the people who are in the habit of consuming rice regularly, such as Brahmins and others. When the article which has been adopted as the standard is available retail but is not available wholesale (or *vice versa*) in any fortnight, the return (wholesale or retail, as the case may be) for the

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fortnight should contain the words "no transmissions" in the place where the price is usually entered. It is incorrect to enter an article which is dearer or cheaper than the article adopted as the standard merely for the purpose of filling up the return.

VII.—The responsibility for the correctness of these returns will rest with the Assistant or Extra-Assistant Commissioner who may be selected by the Deputy Commissioner for this purpose, and the returns will always be signed by him. Prices for the markets at outlying tahsils will be reported to this officer by the Tahsildar, who will be directly responsible for the accuracy of the returns. The collection of the information and maintenance of the registers should be entrusted to the kanungo of the tahsil. Prices for the market at headquarters will be investigated by the Assistant or Extra-Assistant Commissioner selected for this purpose.

VIII.—The district returns for the 15th of each month will be despatched from the district office not later than the 18th of that month, and that for the last day of each month not later than the 3rd of the month following.

(b) Wholesale prices.

I.—The articles for which prices are to be given are those named below :—

For all districts.

Rice, husked but not cleaned (<i>bazar</i>).	Grass.	Juar	} For all districts except Mandla, Balaghat, Raipur, Bilaspur and Drug.
Rice cleaned (<i>chanwal</i>).	Straw.		
Wheat.	Cleaned kodon (<i>kudai</i>) or <i>kutki</i> .		
Gram.	Cotton seed		
Arhar dal.	Bhusa, white*		
Linseed.	Bran.	Juar stalks ...	
Rapeseed.	Oats.		} For all districts except Mandla and Balaghat.
Til or jinjili seed.	Salt.	Cotton (cleaned).	
Ghi.	Firewood.		
Flour (wheat).	Coal (Bengal).		
Tobacco (leaf).	Plough bullocks.		
Turmeric.	Sheep.		
Hides (cow).	Kerosene oil.		

*NOTE.—By "Bhusa, white" is meant the stalks of wheat or barely broken into chaff.

II.—In the preparation of these returns the following points should be noted :—

- (1) The prices given should be those ruling between dealer and dealer or agriculturists and dealer. The return is not one of harvest prices.
- (2) The prices will be those current for quantities of not less than ten maunds of food-stuffs, oats, bran, seeds, grass, straw and juar stalks, for one cartload of bhusa (white), for a score of sheep, for a pair of bullocks and for a tin of kerosene-oil.

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If transactions are made wholesale but the quantity does not amount to 10 maunds, a special standard may be adopted with the sanction of the Director of Statistics.

- (3) No returns need be given of prices of an article, unless wholesale transactions in the article have actually taken place during the course of the fortnight.
- (4) The price of rice is to be returned under "uncleaned" (*bagar*) and "cleaned" (*chanwal*), these, and not "unhusked" (*dhan*) and "husked", being the forms in which it is usually offered for sale in the market.
- (5) In reporting the price of kerosine oil, the description of the kerosene-oil in question should be stated and the price should be inclusive of the cost of the tin.

III.—Rules IV (2), VI, VII and VIII of the rules for the submission of retail returns apply also to wholesale returns.

IV.—The returns should be made in terms of rupees per unit of quantity, not in terms of the quantity of produce obtained for a rupee as in retail prices. The units of quantity in which the transactions of each article are to be expressed are given in form B. These must be strictly adhered to and all local measures reduced to terms of them.

V.—The office copies of the wholesale and retail returns should be retained in the district offices for the term of settlement.

B.—PROCEDURE TO BE OBSERVED IN RESPECT OF THE RETURNS BY THE SETTLEMENT COMMISSIONER AND DIRECTOR OF LAND RECORDS

The Settlement Commissioner and Director of Land Records will, on receipt of the wholesale and retail returns from District Officers, publish both sets in the *Central Provinces Gazette*. The retail return will show only the names of the markets, the articles, and their prices in seers per rupee; the local measures will be omitted.

He will forward to the Director General of Statistics a manuscript copy of the retail returns for all districts, prepared in the same manner as that published in the *Central Provinces Gazette*, and of the wholesale returns for the following markets only, Nagpur, Jubbulpore, Raipur and Harda. The latter return will be prepared for the whole province in the form in which it is received by him from local officers.

C.—PROCEDURE TO BE OBSERVED FOR THE PREPARATION AND SUBMISSION OF THE RETURNS OF WAGE RATES

The returns of wage rates are prepared in forms C and D. They will be compiled by the local boards. The Tahsildars after checking the returns by their own independent inquiry and by inquiries ordered by them through the agency of selected revenue inspectors will submit these returns to the Deputy Commissioner by the 1st May. The Deputy Commissioner, after checking the

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returns with figures obtained from large employers of labour, should submit them to the Director of Industries by the 30th June annually.

These returns are then consolidated by the Director of Industries and the consolidated return together with a prefatory memorandum, is forwarded by him to the Director General of Statistics and to the Local Government. Copies of the consolidated return are also supplied by him to Commissioners of divisions, Deputy Commissioners, the Director and Deputy Directors of Agriculture, and the Professor of Economics, Muir Central College, Allahabad.

D.—DUTIES OF THE PRICE CURRENT INSPECTOR

There are two price current inspectors for the Central Provinces and Berar. For the purpose of the distribution of work between the two inspectors, the province is divided into two circles, called the Northern and Southern Circles.

The former comprises the districts of Nagpur, Bhandara and Balaghat of the Nagpur division, the districts of Chhindwara and Narsinghpur of the Nerbudda division and the districts of the Jubbulpore and Chhattisgarh divisions, and the latter the districts of Nimar, Hoshangabad and Betul of the Nerbudda division, the districts of Wardha and Chanda of the Nagpur division and the districts of the Berar division.

2. For the examination of price statistics the price current inspector will visit—

- (a) district and tahsil offices;
- (b) cotton markets;
- (c) grain markets;
- (d) cattle markets.

It will be the duty of the inspector to check the prices at each reporting station, *i.e.*, tahsil and district headquarters, and he should test and verify by independent local inquiry the prices recorded in both the wholesale and retail price registers and the weekly weather and crop reports. He should also examine and report on the method of collecting the information followed by price current officers, the system of converting local measures into the standard weights at which the prices are published and the amount of check exercised by superior officers. The great variety of local weights and measures in use makes it necessary that the inspector, in order to detect mistakes, should have an intimate knowledge of the conditions of trade in all the markets.

3. The price current inspector will personally collect information from grain dealers and traders and from registers of *adatiyas* and *dalals* in cotton, grain and cattle markets, in order to check the prices entered in the prescribed returns and reports. Any registers prescribed for the use of *adatiyas* or *dalals* by municipal rules will also need periodical examination in order to see that they are up to date and properly maintained, so far as price statistics are concerned.

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4. The inspector will, after each inspection, record and submit to the Director of Land Records a note pointing out any irregularities noticed by him in the course of his examination of price statistics. He will add a separate paragraph to the note dealing with the action taken on the recommendations made by him in his previous notes in order that irregularities pointed out at previous inspections may not be perpetuated. The Director of Land Records will usually transmit the inspector's note to the Deputy Commissioner concerned with such remarks as he may consider necessary, asking the Deputy Commissioner for a report on the action taken, where any action is required. Deputy Commissioners should take immediate action on these notes by inspectors and see that the defects pointed out therein are remedied.

5. The Price Current Inspectors are also required to collect the statistics of certain articles of rail-borne trade and submit quarterly statement showing average value-rates, per maund, ruling in the representative markets lying in their respective charges. The following are the representative markets for which the statistics are required :—

- | | | |
|-----------------|-------|------------------|
| (1) Amraoti | ... } | Southern Circle. |
| (2) Yeotmal | ... } | |
| (3) Akola | ... } | |
| (4) Khamgaon | ... } | |
| (5) Khandwa | ... } | |
| (6) Nagpur | ... } | Northern Circle. |
| (7) Raipur | ... } | |
| (8) Bilaspur | ... } | |
| (9) Saugor | ... } | |
| (10) Jubbulpore | ... } | |
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REVENUE BOOK CIRCULAR

SECTION III—SERIAL No. 10

SUBJECT.—*Standard measures of length*

By Central Provinces notification no. 50-1021-L-XIII, dated the 19th October 1920, all Deputy Commissioners and Tahsildars who have been supplied with certified measures under the Measures of Length Act, II of 1889, have been appointed to have charge of the said measures for the purposes of the said Act and under section 6 of the Act all these officers have a right to inspect the certified measures free of charge and at all reasonable times.

REVENUE BOOK CIRCULAR

SECTION IV—SERIAL No. 1

SUBJECT.—*The management and disposal of nazul lands within the limits of municipal towns and notified areas*

1. Land, which is the property of Government and which is not included in a regularly settled ryotwari village, is divided into two classes, viz., "nazul" and "milkiyat sarkar". "Nazul" includes such Government land as is used either for building purposes or for purposes of public convenience, such as markets or recreation grounds or which is likely to be used for such purposes in the future. "Milkiyat sarkar" is other Government land. Government lands in the occupation or on the books of a department of Government, whether central or provincial, are not to be excluded from the classification and will be recorded either as "nazul" or "milkiyat sarkar" as the case may be. In brief it may be stated that "nazul" is land which has a "site value" as opposed to an "agricultural value". The commonest kinds of land to be recorded as "nazul" will be plots under buildings whether Government or private, encamping grounds, parks, plots used as bazaars, markets or ganjes cemeteries, potential building sites and lands likely to be needing for public purposes in the near future. Under "nazul" will also be included Government plots occupied by or vested in local bodies for schools, sarais, pounds, markets, etc. The commonest kinds of land to be recorded as "milkiyat sarkar" will be escheated malik-makbuza holdings, plots given out for agricultural purposes, groves, gardens, quarries, tanks, roads, nalas, canals, trees, agricultural farms, fodder reserves, grass lands and scrub jungle.

Definition of nazul and distinctions between it and milkiyat sarkar land and land which is the property of local bodies

The classification of Government lands will be done at settlement. Alterations in the settlement classification should only be made under the orders of the Deputy Commissioner on the ground that the classification was incorrectly made or that the purpose for which the land was used, has changed since settlement. The use of any unrecognized term in describing Government land, such as "sarkar malik", "sarkar bahadur", "kaisar-i-Hind", "nazul milkiyat sarkar" and "milkiyat sarkar nazul" is strictly prohibited. It is necessary moreover to distinguish clearly between land which is the property of a local body and that which is only in its possession for the purposes of management or in which it has only bought out the rights of a previous occupier. Subordinate revenue officers have in the past constantly confused the two, and Deputy Commissioners, Settlement Officers and Sub-Divisional Officers should see that they understand the difference. It is quite clear. If land has

IV-1.—Nazul land within municipal and notified areas]

come into the possession of a local body by gift, purchase or acquisition, the price being paid by the local body, it is its property and not nazul. If, however, the land has all along been the property of the Government but has been handed over to the local body for a public purpose or the local body has merely bought out the right of some person to occupy it, it continues to be nazul. As explained in circular I-9, all land in the possession of a local body, whether its property or nazul, is liable to pay land revenue, unless there is a special order of the Government exempting it.

If the title of land in the occupation of a local body is in doubt the original papers showing the nature and origin of the title should always be referred to.

Exclusion of agricultural land.

2. In the past much land within the limits of municipalities was recorded as nazul, though it was used for cultivation, and action has been taken from time to time to exclude such land from the nazul records. Under the definition given above the only land not used for building and kindred purposes which should be retained as nazul is land which is likely to be so required in the moderately near future. Land acquired by the Government for town purposes or Government agricultural land converted to such purposes should be added to the nazul maps and registers.

Nazul settlements.

3. From the year 1917 onwards action has been taken in different towns on the lines laid down in Resolution no. 502-B-X, dated the 19th October 1917 (Appendix P), to place the record and management of nazul on a proper footing, that is to say, to have a survey and settlement for a period of thirty years and to provide for the maintenance of the maps and records. Settlement Instructions No. XVIII regulate nazul settlements, and Part III of Volume III of the Land Records Manual deals with the preparation and maintenance of nazul records and with the duties of the nazul surveyor and other officers in connection therewith. The Settlement Commissioner controls all nazul settlement operations, and while a settlement is in progress he performs all the duties imposed on the divisional Commissioner by this circular. In districts which are under settlement the work will be undertaken by an Assistant Settlement Officer under the direction of the Settlement Officer, and in those which are not under settlement either a special officer will be posted as Settlement Officer under the direct orders of the Settlement Commissioner, or if the settlement is a minor one, the Deputy Commissioner will be appointed Settlement Officer with an officer of the status of a Tahsildar under him as Assistant Settlement Officer. If the Settlement Officer is not the Deputy Commissioner, he should freely consult that officer about all new leases and he will submit all proposals about them to the Settlement Commissioner through him.

Cardinal principle of management.

4. The cardinal principle of nazul management is that no Government land should be alienated on terms which prevent the Government and the municipality reaping the benefit of the unearned increment at least once in a generation.

[IV-1.—Nazul land within municipal and notified areas

5. Throughout this circular the term "municipal committee" includes the term "notified area" and the term "Tahsildar" includes any Revenue officer whom the Deputy Commissioner may place in charge of a nazul area. The term "building and residential purposes" includes such ancillary purposes as the provision of compounds, tennis-courts, out-houses, etc.

Definition of terms in the circular.

6. Subject to the provisions of paragraphs 4, 7, 8, 9, 29, 34 and 35 the management of nazul rests entirely with the Deputy Commissioner of the district, the municipal committee occupying the position of adviser only.

Responsibility of the Deputy Commissioner.

7. All applications for permanent occupation of nazul lands, which the Deputy Commissioner considers should be granted, shall be referred by him to the municipal committee for opinion. If he disagrees with the committee he shall refer the case with a statement of the facts to the Commissioner whose orders will be final. In town extensions, for which a layout has been approved in consultation with the committee, no reference to it shall be necessary.

Reference to the municipal committee.

8. Nazul land, which has vested in the municipal committee under section 38 of the Central Provinces Municipalities Act, is managed by the committee subject to any special reservation made or to any special conditions imposed by the local Government. With this exception, grazing land, tanks, groves, agricultural land, gardens, etc., recorded as nazul will be leased or otherwise managed by the Deputy Commissioner after consulting the municipal committee. If they differ, the orders of the Commissioner will be taken, which will be final. Land required for temporary purposes, such as wood-stalls not in regular municipal markets or threshing floors will be similarly leased by the Deputy Commissioner. Temporary leases should be drawn up in form A. All sums payable for temporary occupation under this paragraph must be credited in advance. The powers of a Deputy Commissioner under this paragraph may be exercised by the Sub-Divisional Officers of Narsinghpur, Damoh and Seoni within their jurisdiction.

Annual and temporary leases.

9. The object of consulting the committee is to ensure that plots are not leased so as to produce insanitary conditions or to interfere with any scheme of town expansion or improvement or with the committee's road scheme or with its arrangements for lighting, drainage, public health or convenience, etc. The allocation of a plot to any particular man and the fixation of rent and premium do not concern the committee. To avoid delay the Deputy Commissioner, should invite each committee to appoint a nazul sub-committee for reporting on all nazul references and if no reply is received within one month or such reasonable time as the Deputy Commissioner may fix, its acquiescence should be assumed. Nazul cases should not be sent to the committee. Reference should be by memorandum with an extract trace of the map, if necessary.

Object of consulting the municipal committee.

IV-1.—Nazul land within municipal and notified areas]

Grant of temporary licences and levy of licence fees by the municipal committee.

10. The municipal committee may grant licences for the occupation of nazul land for periods not exceeding two months for purely temporary purposes, such as for shops during a fair or for the tent of a travelling entertainment or for pandals for weddings, the licence fees being payable in advance to the committee. All such licences will be reported immediately to the Deputy Commissioner so that he may be able to check the period of occupation and to distribute the total nazul income of the town correctly between the Government and the municipal committee.

Under section 91 of the Central Provinces Municipalities Act, II of 1922, a municipal committee may also grant permission in writing for the temporary occupation of any street or land vested in it for the purpose of depositing any building materials or making any temporary excavation therein or erection thereon. Care must be taken to see that these powers are not abused by the municipal committee; cases of abuse can be dealt with either by divesting the municipal committee of such street or land under section 38 (2) of the Act or by assessing it to land revenue but each case must be reported for the orders of the local Government before action is taken. The question whether an occupation is temporary or not, is one of fact which will have to be decided with reference to the particular circumstances of each case. Any structure made of brick or masonry could presumably be regarded as indicating occupation of a permanent nature. If the municipal committee has purported to grant a lease, *i.e.*, if it has granted a right of exclusive occupation, or charges rent, then it has clearly exceeded its authority. Sections 93 and 94 of the Act are "prohibitive" and not "permissive". If an immoveable encroachment over a street, sewer, drain of watercourse, which is recorded as nazul, is permitted by the municipal committee, this does not absolve the encroacher from the need of obtaining the sanction of the nazul authority to the occupation of the nazul land encroached upon; in dealing with such encroachments the principles laid down elsewhere in this circular should be followed. It must be clearly understood that the powers of a committee under the Act over nazul land vested in it, cannot override the inherent rights of ownership of Government. For example, in the case of nazul land vested for the purposes of a street, to use the words of a judicial decision, "the property of the local authority does not extend further than is necessary for the maintenance and use of the highway, and subject to this qualification the owner's right and property remain; and if the highway ceases to be a highway the owner becomes entitled to full and unabridged rights of ownership in the property".

Under section 70 of the Central Provinces Municipalities Act, II of 1922, however, the municipal committee has the right to impose and appropriate licence fees for the temporary occupation of a part of a public street, as defined in section 3 (m) 2 of the Act. The income so derived is purely a municipal receipt and should not appear in the nazul account at all. This power of levying licence fee is, however, confined strictly to

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public streets within the meaning of section 3 and gives the municipal committee no power over vacant land lying at the side of such streets, even though that land may at some time have been recorded as a road in some old town map. In towns in which there has been a regular settlement the roads are defined and no difficulties should arise but where there has been no settlement the claim to the committee to levy licence fees should be scrutinized in the light of the definition of a public street.

11. At regular settlements all Government plots or sites which are likely to be valuable for any special reason, such as their situation near a line of railway or the like, or which in any scheme of development have been set aside as specially valuable, will be marked off by the Settlement Officer in consultation with the Deputy Commissioner as reserved and the disposal of all such plots will be subject to the sanction of the Governor in Council upon such special terms as may be decided for each plot. The Deputy Commissioner will maintain a list of these plots and with the approval of the Governor in Council will alter it as the changing circumstances of the town may demand.

12. Plots available for building purposes and not reserved under paragraph 11 will everywhere be divided into the three following classes :—

- (1) Plots measuring 2,500 square feet or over;
- (2) Plots of less than 2,500 square feet but exceeding 600 square feet;
- (3) Plots of 600 square feet or less, provided that a plot in excess of 600 square feet may be classified by the Deputy Commissioner as a third class plot as a special case.

Any plot, however small, which forms an addition to an existing plot will take the classification of the main plot, unless the Deputy Commissioner decides that, with the addition, the main plot should be raised in class.

13. For large town extensions on nazul lands or schemes of colonization of large nazul plots, formal lay-outs of building plots should be prepared in consultation with the municipal committee and submitted for the orders of Government. In the case of smaller areas, they should be laid out in consultation with the municipal committee into plots of such a size that sufficient land is left for nistar within each plot, in addition to the area actually occupied for building purposes. When a lay-out has been prepared for any particular area, no plot shall be given out except in accordance with this lay-out. When a plot forming a part of such an area is encroached upon, the encroacher should either remove the encroachment or be required to take up the whole plot. Instructions for the preparation of lay-outs are given in Appendix Q.

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Leasehold system.

14. Plots of all these classes will be let on long leases (*i.e.*, generally for thirty years, renewable in perpetuity at intervals of thirty years) for *bonâ fide* building purposes with the sanction of the Commissioner of the division if the lease be for thirty years or under and of the Governor in Council in other cases. An annual ground rent, as prescribed in paragraph 21 below, will be reserved, and all leases will carry the right to renewal on a revised ground rent according to the leasehold market value of the land at the time of renewal. In order to accelerate the process of having all leases within an area falling in for renewal at the same time, the first term of any new lease should be fixed so as to coincide with the term of the settlement, if the town has been regularly settled, and, if not, until the town is settled, the subsequent periods of renewal being fixed for thirty years. Provided that in Nagpur town and in towns in which there has been a nazul survey and settlement, nazul plots, on account of which premium has been recovered and which pay an annual rent of Rs. 2 or less, may be sold outright at a multiple of twenty times the rent. In Nagpur in addition, plots which pay an annual rent of Rs. 5 or less and which are adjuncts to larger plots held privately may be sold outright to the owners of such adjacent plots. The sale should be subject to the condition that Government reserves the right to assess revenue at any future date if and when assessment is levied on other lands hitherto held revenue free by custom. If, however, the plot sold attaches to a larger plot held by the same person on terms other than revenue free by custom, *e.g.*, a full muafi, the terms which apply to the larger plot should apply to the plot now sold. All sales should be reported for the confirmation of Government which alone has the authority to sanction them.

The above method of freehold sale may be applied to the future disposal of nazul plots.

When applying the proviso to plots of the third class in low caste quarters, which have been leased under paragraph 19 without payment of premium on half the minimum ordinary ground rent, the full freehold value should be recovered, *i.e.*, the premium determined by reference to the prices obtained for plots sold in the neighbourhood plus twenty times the rent calculated on that premium.

Disposal of lands in the Civil Stations of Nagpur, Jubbulpore and Pachmarhi.

15. No nazul land within the Civil Stations of Nagpur, Jubbulpore and Pachmarhi will be leased or otherwise disposed of without the orders of the Governor in Council to whom all proposals should be submitted in detail for sanction.

Application for land.

16. Every application for a nazul site shall be made in writing to the Deputy Commissioner, shall describe the plot required by the number, letter or other distinguishing mark by which it is identified in the nazul records and shall be accompanied by a rough plan of the plot required in duplicate. The application should also state the purpose for which the land is required.

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17. The Deputy Commissioner may for reasons to be recorded in writing reject any application. If he does not reject the application, he shall follow the procedure laid down in paragraph 7. If it is decided to lease the plot, a plan thereof to scale will be prepared and after the boundaries of the plot have been demarcated, the fact that the plot is for disposal shall be advertised in such a way as the Deputy Commissioner may decide so as to give it full publicity. He will also give notice of the date and hour of sale and of the upset price of the lease to the applicant by letter and to the municipal committee and the public by posting about a week before the auction, notices of sale in Form B in conspicuous places at or near the plot to be auctioned, at the tahsili and at the district office. Procedure on receipt of application.

18. Leasehold rights in plots of all classes will ordinarily be auctioned, the sum bid representing the premium for the lease. The purchaser of the lease shall deposit at the time of sale, earnest money at the rate of 10 per cent of the amount of the bid, for which the land is auctioned. The sale will not be complete until confirmed by the Governor in Council or the Commissioner as the case may be and the balance of the purchase money shall be paid by the lessee within thirty days of the notification to him of such confirmation. In default of the payment of the same within the prescribed period, the deposit shall be forfeited to the Government and the plot shall be re-auctioned and if the proceeds of the fresh auction amount to less than the premium bid by the defaulting purchaser, the difference shall be recoverable from him by the Deputy Commissioner as an arrear of land revenue. The Deputy Commissioner at his discretion may, if he considers it desirable in the circumstances of a particular case, *e.g.*, if there is suspicion that the default is made in order to secure the plot on a lower assessment, direct that the rent at re-auction shall be fixed at the amount determined at the original auction. Auction of leasehold rights.

These conditions, together with the conditions contained in the notice of sale, Form B, and the conditions mentioned in the prescribed form of indenture to be executed by the lessee, should be announced before the auction to the intending bidders, who should also be warned that they will not without the permission of the Deputy Commissioner in writing be allowed to use the land for any purpose other than that mentioned in the application and that they must abide by the conditions announced.

19. In low caste quarters of a town, where it is unlikely that any person rich enough to bid a premium will apply for land, plots of the third class may be leased without auction and without payment of premium at half the ordinary annual ground rent calculated on the upset price given in paragraph 21. Concession rate in low caste quarters.

20. The foregoing of premium is a revenue concession and is governed by Circular I—6; except in cases where premium has been waived under paragraph 19 the sanction of the local Government is necessary. If in any particular case the Deputy Commissioner thinks that there is good reason for granting a plot without Procedure where auction is foregone.

IV-1.—Nazul land within municipal and notified areas]

auction the land should be leased on a premium equal to its estimated leasehold value. The commonest circumstance under which auction will be waived, is when a man applies for a piece of land adjoining his house, of which he can make better use than any one else, but such plots should be recommended for lease without auction only after adequate local enquiry. Two or more neighbours may have equal claims to the land or the applicant may ask for more than he should rightly be given on this concession or a plot may be suitable for auction as an independent site.

Upset price and ground rent.

21. The upset price per 100 square feet or portion thereof will be ordinarily as follows :—

Class and name of town.	Class of plot.				
	Class (I).			Class (II).	Class (III).
	For first 2,500 sq. ft. of area.	For area in excess of 2,500 up to 5,000 sq. ft.	For area above 5,000 sq. ft.		
	Per 100 sq. ft.	Per 100 sq. ft.	Per 100 sq. ft.	Per 100 sq. ft.	Per 100 sq. ft.
<i>Class I.</i> Nagpur, Jubbulpore, Wardha, Pachmarhi and Khandwa.	Rs. a. p. 8 0 0	Rs. a. p. 4 0 0	Rs. a. p. 2 0 0	Rs. a. p. 8 0 0	Rs. a. p. 4 0 0
<i>Class II.</i> Katol, Kamptee, Pulgaon, Hinganghat, Arvi, Chanda, Bhandara, Gondia, Balaghat, Saugor, Damoh, Seoni, Mandla, Katni, Hoshangabad, Itarsi, Burhanpur, Narsinghpur, Gadawara, Betul, Chhindwara, Raipur, Bilaspur and Drug.	4 0 0	2 0 0	1 0 0	4 0 0	2 0 0
<i>Class III.</i> All other towns	2 0 0	1 0 0	0 8 0	2 0 0	1 0 0

The annual ground rent will be fixed at one anna in the rupee of the auction price or the premium taken without auction. If the Deputy Commissioner suspects that there is any circumstance which will interfere with free bidding for any plot, he should fix the upset price at the estimated leasehold value of the land.

Encroachments. 22. Encroachments on or unauthorized occupations of nazul land should be dealt with by the Deputy Commissioner in accordance with the memorandum printed as Appendix S. If the encroachment is not to be removed, nor settled on a temporary

**Amendment to the Central Provinces Revenue Book Circular
IV-1 (Revenue Manual, Volume II, corrected up to the 15th
July 1932).**

No. 37, dated Nagpur, the 19th November 1934.

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In line 2 of paragraph 23, insert "comma" for the word "or" between "Form C" and "Form D" and add "or Form D-1" after "Form D".

[No. 37, dated the 19th November 1934.]

T. C. S. JAYARATNAM,
*Secretary to Government,
Survey and Settlement Department.*

[IV-1.—Nazul land within municipal and notified areas

lease, nor on a claim statement, then the land should be given out in leasehold rights in precisely the same way as if auction had been foregone. The estimated leasehold value should be calculated on the actual area of the land and the ground rent should be fixed at one anna in the rupee of this estimated leasehold value, which will also be recoverable as premium. But for condoning the encroachment in addition to this normal premium, the Deputy Commissioner may recommend the recovery of an additional premium and may also under section 219 of the Land Revenue Act impose a fine which may extend to Rs. 50; as a general rule one of these should be sufficient.

23. All proposals to dispose of leasehold rights will be reported to the Commissioner for sanction in Form C or Form D as may be appropriate. The orders of the Governor in Council are necessary only when—

- (a) the lease is granted for a longer initial period than thirty years;
- (b) the plot to be leased is a new one of class I (not an addition to an existing plot) and it is proposed to lease it without auction;
- (c) the plot to be leased is situated in the Civil Stations of Nagpur, Jubbulpore and Pachmarhi or the land is specially reserved under paragraph 11; and
- (d) the lease involves a revenue concession within the meaning of Revenue Book Circular I—6.

All proposals for the outright sale of small plots at a multiple of twenty times the rent should be submitted for the sanction of Government in Form E.

24. After confirmation of the lease and payment by the lessee of the full amount of the premium bid, the Deputy Commissioner will cause a lease in Form F to be prepared in triplicate and will sign it as the proper officer on behalf of the Secretary of State. The lease will then be offered to the lessee for execution. If he fails to execute the lease on his behalf and to get it registered within a reasonable time, the local Government may either enforce the execution of the lease in a court of law or re-auction the land and if the proceeds of the fresh auction amount to less than the premium bid by the defaulting lessee, the difference shall be recoverable from the payment made by him. Stamp duty will be payable by the lessee. The original of the lease and one copy should be delivered to the lessee after execution and the second copy should be retained with the revenue case for reference.

Formal leases should be issued to all persons, who take up land, but for land hitherto held on no formal lease, but assessed, no indenture need be prepared unless the holder so desires and is prepared to pay the necessary stamp duty and have the document registered. The power of the Government to recover revenue in the absence of a lease is based on section 56 of the Land Revenue Act, 1917.

IV-1.—Nazul land within municipal and notified areas]

For an outright sale of a small plot a deed of sale in Form G will be drawn up and executed.

Delivery of possession.

25. Possession of the plot leased will ordinarily be given to the lessee after the lease has been duly executed.

Date from which the lease will run and from which ground rent will be payable.

26. The lease should run from the date of its execution by the lessee. The ground rent will be payable for the financial year commencing on the 1st April following the date of execution of the lease.

Breach of conditions of lease.

27. A breach of condition of a lease is condoned by the acceptance of rent. The Tahsildar will, therefore, see that he accepts no payment for a new lease until he is satisfied that the lessee has abided by its terms. Special care should be taken to ensure that clause 3 (a) of the lease Form F relating to easements and clause 3 (b) relating to encroachments are observed by the lessee.

Special grants for charitable, religious and educational purposes.

28. The terms on which lands will be granted for charitable or quasi-charitable purposes, for religious or educational objects, or for purposes in which the public or any considerable section of it are interested will be determined in each case by the Governor in Council under the instructions contained in Circular I-6. The value of the plot will be the market value of the land viewed as a revenue free plot. When, therefore, any concession is proposed, the value should be reported in order that it may be judged whether reference to the Government of India is necessary or not.

The transfer of nazul to departments of the local Government.

29. When a nazul plot is required by any department of the local Government, an application should be made by the head of the department to the Deputy Commissioner who will take the orders of the Commissioner after consulting the municipal committee. The Commissioner will decide whether the plot should be granted, unless it forms part of the reserved lands referred to in paragraph 11, when he will report the case for the orders of the Governor in Council. If a department of the local Government wishes to relinquish land it will report the fact to the Deputy Commissioner who will deal with the plot under the provisions of this circular.

The transfer of nazul to other Administrations.

All transactions relating to plots required or surrendered by a department of the Government of India (including any railway administration or Cantonment Committee) or by any other local Government are governed by the instructions contained in Revenue Book Circular I-6-A.

Grant of nazul land for industrial and commercial purposes.

30. The grant of land for industrial and commercial purposes is governed by the statutory rules approved by the Secretary of State, which are printed as appendix R, and nothing in the foregoing instructions applies to such lands. All proposals for leases for these purposes will be submitted for the orders of the Governor in Council. As such leases require special drafting, they will be prepared in the Secretariat and sent to the Deputy Commissioner for execution. The statutory rules do not apply

**Amendment to the Revenue Book Circular IV-1—
Central Provinces Revenue Manual, Volume II**

No. 80, dated Nagpur, the 25th February 1937,

PAGE 194

At the end of the last sub-paragraph to paragraph 24 as inserted by amendment no 27, dated the 3rd May 1934, *add* the following :—

“ But the Deputy Commissioner, at his discretion, may remit the cost of maps, where the plot is of the third class, with a premium of less than Rs. 5, and the lessee is too poor to pay.”

[No. 80, dated 25th February 1937.]

T. C. S. JAYARATNAM,
Secretary to Government,
Survey and Settlement Department,
Central Provinces.

**Amendment to Revenue Book Circular IV-1, Central Provinces
Revenue Manual, Volume II.**

—————
No. 27, dated Nagpur, the 3rd May 1934.

PAGE 194

At the end of paragraph 24 *add* the following as a separate sub-paragraph :—

“ The cost of the preparation of maps attached to leases both in the first instance and on renewal of the lease shall be borne by the parties concerned for whose benefit they are prepared. Generally 3 copies of maps are prepared in the first instance and only one copy at renewal of the lease. For 2 out of the 3 copies required to be prepared in the first instance, *viz.*, one to be attached to the lease and the other required for the Registration Office, a charge of Re. 1 per map of half foolscap size or smaller shall be recovered from the lessees concerned. For larger maps, the charge will be increased in accordance to the size. Similar charge will be made for the map required by the lessees at renewal of a lease.”

W. H. SHOOBERT,

Secretary,

Survey and Settlement Department.

No. 78, dated Nagpur, the 18th January 1937.

REVENUE BOOK CIRCULAR IV-1

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To paragraph 32, add the following:—

"In order to provide an automatic check the nazul officer will also send to the Deputy Commissioner a monthly statement showing the total amount realized and credited into the treasury under each head according to the demand register in Form I. This statement will be scrutinized by him and certified as correct so as to avoid the possibility of omission of the items not actually credited into the treasury. The lessees should be instructed to make the payment direct into the treasury and the indenture of the lease should not be prepared until a copy of the chalan is filed by the lessee."

S. SANYAL,

*Under Secretary to Government,
Central Provinces.*

[IV-1.—Nazul land within municipal
and notified areas

to any concession, grant, lease or contract made under any special legislative sanction or under any special rules issued or approved by the Secretary of State, *e.g.*, the Mining Rules.

31. Under the instructions contained in paragraphs 14 and 26 most leases in future will be renewed at the settlement or revision of the settlement, and the Settlement Officer will act under the instructions given him by the Governor in Council. For such leases as have not yet been made to coincide with the term of the settlement, the Deputy Commissioner, when they fall due for renewal, will estimate the market value of the land as best he can from the evidence of recent auctions and sales in the neighbourhood and calculate a deduced rent at the rate of one anna in the rupee of its estimated value as a leasehold, *i.e.*, half its freehold value. He will then fix the rent of the plot at a figure not exceeding the deduced rent, having regard to the existing rent and the amount of enhancement that he thinks can be reasonably imposed at one stage. He will then offer the lessee the alternative of renewal at the full rent for the period mentioned in the lease or at three-quarters of the rent for the remaining term of the settlement or until the town is settled. The object of this procedure is to hasten the falling in of all leases at one time. Only renewals in which the Deputy Commissioner for any special reason proposes to extend the term beyond thirty years or beyond the term stated in the lease will be referred by him through the Commissioner for the orders of the Governor in Council.

Renewal of
lease.

Before refixing the rent the old case and the old lease deed should invariably be consulted, since it may be discovered that some special condition regarding the revision of rent has been prescribed therein.

The form for renewal of lease is form H.

32. The nazul officer will maintain a register in Form I in which shall be entered all sums recovered under the Circular on account of premia, penalties and lump payments in commutation of rent.

Account of
recoveries on
account of
premium, pen-
alty and com-
munication of
rent.

33. The demand register of plots permanently leased in Form J prepared by the nazul surveyor will be checked each year and signed by the Tahsildar when complete. Collection will be made by the Tahsildar during the monsoon, when he is free from the collection of ordinary revenue.

Nazul demand
register and
collections by
the Tahsildar.

The Tahsildar should issue proclamation and printed notices according to the circumstances of each case, requiring the occupiers of nazul lands to credit the nazul rent into the treasury before a specified date and if the amounts are not paid by that date, he should issue coercive process in the usual manner. The duty of keeping the nazul demand register should be entrusted with a redistribution of work, if necessary, to a tahsil clerk as part of his ordinary duty.

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The temporary demand register prepared by the nazul surveyor in Form K will also show such miscellaneous demands as the auction price of fallen trees, etc. The Tahsildar will check each entry as it is made with the Deputy Commissioner's order and will see that the amount payable is at once realized.

Sharing of the nazul revenue between Government and the Municipal Committee.

34. The sale proceeds of the auction of leasehold rights, premia if there has been no auction, penalties and rents of agricultural land should be credited entirely to provincial revenues. All other nazul receipts should be shared between Government and the municipal committee in the following way:—

After deducting the total expenditure on account of collection of nazul revenue, maintenance of nazul records, cost of clerical or other establishment employed solely for nazul work, expenditure on account of conveyance or other allowances paid solely for nazul work and cost of repairs and replacement of missing traverse marks from the gross divisible receipts, $\frac{4}{5}$ th of the remainder will be paid to the municipal committee concerned in the manner indicated below (when a plot is sold outright the capitalized value of the rent, *i.e.*, twenty times the rent, is a divisible receipt, but the premium on the plot is not so divisible and should be credited wholly to Government).

In order to arrive at the remainder for the purpose of apportioning the shares between the Government and the municipalities concerned each Deputy Commissioner should maintain a register in which all expenditure incurred on account of collection and maintenance should be posted monthly from the 1st March to the end of February each year. After the end of February the grand total of the register for the previous twelve months (March to February) should be deducted from the total receipts shown in the demand register and the remainder calculated.

There is no necessity that each item of receipt should be divided as it is credited into the treasury and in the interests of municipal finances Government has decided that the payment of the municipal share of the nazul income should henceforth be made twice a year in six-monthly instalments. The first payment, which will be the approximate sum due to the municipality on account of collections for the first six months of the year, will be made in September each year and will be "on account". The second payment will be made in the month of March each year after final adjustment of the amount due to the municipality with reference to the totals in the demand register and in the register of expenditure prescribed above and the amount that may have been paid "on account" in the first instalment. Against the amount due according to this final adjustment there must also be set off Government's share, *i.e.*, one-fifth, of the license fees, excluding fees under section 70 of the Municipalities Act, recovered by the municipal committee under paragraph 10 of this Circular.

As there is no question of refund of revenue but rather of apportioning a share of revenue to the municipality concerned, the procedure laid down in paragraph 1, Chapter 7 of the Treasury Manual, and in article 113 of the Civil Account Code, Volume I,

Amendment to the Central Provinces Revenue Manual, Volume II

No. 75, dated Nagpur, the 25th November 1936.

REVENUE BOOK CIRCULAR IV-1

PAGES 195 AND 196

For paragraph 33 substitute the following:—

33. The demand register in form J of plots permanently leased out is prepared by the nazul surveyor and the demand written therein by him. It will be checked each year and signed by the tahsildar when complete. Collection will be made by the tahsildar during the monsoon, when he is free from the collection of ordinary revenue. The tahsildar should issue proclamation and printed notices according to the circumstances of each case, requiring the occupiers of nazul lands to credit the nazul rent into the treasury before a specified date and if the amounts are not paid by that date, he should issue coercive process in the usual manner.

The temporary demand register in form K is similarly prepared by the nazul surveyor. In it should also be shown such miscellaneous demands as the auction price of fallen trees, etc. The tahsildar will check each entry as it is made with the Deputy Commissioner's order and will see that the amount payable is realized as soon as possible. It is the duty of the wasil-baknavis to fill in collections in both the registers and to keep the entry of receipts up to date.

S. SANYAL,

*Under Secretary to Government,
Central Provinces.*

**Amendment to Central Provinces Revenue Manual, Volume II
(Revenue Book Circular IV-1)**

No. 30, dated the 18th June 1934.

PAGE 196

In the fifth line of sub-paragraph 2 of paragraph 34 *insert* comma after the word "work" and *add* the following :—

"cost of tracing and printing nazul maps".

W. H. SHOOBERT,
Secretary, Land Records Department.

[IV-1.—Nazul land within municipal and notified areas

need not be followed *in toto*. It will be sufficient if the municipal share is drawn on a simple receipt quoting the authority for such payment and also containing a certificate to the effect that the payment has been noted in the collection register. The Deputy Commissioner should be careful to see that the final adjustment is made before the 31st March each year so that the municipal committee may receive the full credit for its share within the financial year.

35. When land required for the extension of a town is acquired by the Government and is subsequently given out in leasehold right, the Government has no desire to make a profit on the transaction. The laying out of the extension may involve heavy expense which may fairly be met from the profits, if any. The Government expects to be reimbursed the amount actually spent on acquisition, including a liberal allowance for the cost of the officers employed in the work. But subject to these conditions is it prepared to consider an application from a municipal committee for a share of the purchase money in modification of the general rule. Only an application which asks for a definite sum for a definite scheme of improvement supported by a regular estimate of cost will be considered. Similarly, if land which is already the property of the Government is leased in building lots to meet the growing needs of a town, the Government will be prepared to consider proposals from the municipal committee for a grant from the premium receipts for improving the area.

Grant from premium receipts to a municipal committee and the improvement of nazul by the committee.

Disputes have arisen in the past about the ownership of nazul land improved by a municipality without the explicit approval of the Government, so as to make it suitable for building purposes. In future when a committee desires to improve land which is the property of the Government, the Deputy Commissioner should submit for the approval of the Governor in Council, after consulting the committee, proposals for making good to the committee the expenditure incurred out of the premia levied when the land is leased out.

As however expenditure cannot under the account rules be met directly out of receipts, all sums which it is proposed to give to the municipal committee should be regularly budgeted for as grants-in-aid.

36. Deputy Commissioners are authorized to remit irrecoverable arrears of rents of nazul land when the amount of the arrears due from any single defaulter does not exceed Rs. 500.

Remission of irrecoverable arrears.

REVENUE BOOK CIRCULAR

SECTION IV—SERIAL No. 2

SUBJECT.—*The record and management of nazul property outside the limits of municipalities and notified areas*

The following instructions will apply to nazul land situate outside municipalities and notified areas.

2. All extra-municipal nazul will be found duly surveyed and recorded in the maps and records of the village in which it is situated. Details of any particular plot can thus be always obtained from the village records, but in addition a tahsil nazul register will continue to be maintained as prescribed in circular II-10. In this register will be entered all extra-municipal nazul property, including nazul of which the income, if any, is enjoyed by the district council, or which is administered by the district council. Such property will consist of the sites of such buildings, serais, bazars, etc., as may be located on nazul land, and of groves and encamping-grounds not managed by the Public Works Department.

The tahsil nazul register will be maintained by the kanungo as laid down in circular II-10. It will be kept mauzahwar in form A. It is not necessary to revise this register at specified periods, but the Deputy Commissioner may direct a revised register to be prepared whenever this becomes necessary by reason of the number of changes which have taken place.

The Tahsildar will have prepared a jamabandi showing the demand for the year on account of extra-municipal nazul land, showing firstly land let on long leases and thereafter temporary leases and miscellaneous income. The jamabandi will contain only the entries respecting property from which an income is derived, and should be submitted in April of each year for the information and approval of the Deputy Commissioner.

3. Nazul outside municipal limits is managed by the Deputy Commissioner, who may grant short-term leases not exceeding five years for purposes other than building, as, for instance, leases of groves or grazing grounds, or for stacking wood or merchandise. Leases for building purposes will be governed by the instructions for town lands in circular IV-1 and will require the sanction of the Governor in Council or Commissioner as directed therein. Similarly, all leases for more than five years, though for purposes other than building, should be submitted to the Commissioner, who may sanction them, except in cases where under the instructions in circular IV-1 the sanction of the Governor in Council is necessary: in such cases the latter officer's sanction should be obtained.

IV-2.—Nazul land outside municipal
and notified areas]

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The upset price will ordinarily be that laid down for 3rd class towns in paragraph 21 of circular IV-1, but the Commissioner may sanction sales at less than the upset price, provided that he is satisfied that the offer is a fair one, and the case one with which he has otherwise power to deal.

Premia, when levied, will ordinarily be credited to the Government, but the rents will be made over to the district council. In special cases the premia may also, with the sanction of the Governor in Council, be made over to the district council. Such cases will be exceptional as when expenditure, *e.g.*, on laying out a gunj, is to be incurred by the council. Land leased for cultivation and tanks will be separately managed in the Revenue Department and the income will be credited to the Government.

4. All plots of which the ground-rent is liable to revision will be reported by the Deputy Commissioner for orders to the Commissioner of the division in form H of circular IV-1, together with his recommendation for the revision of the ground-rent. The Commissioner is empowered to sanction all renewals except when—

- (i) the revised rent is less than that ordinarily assessable at the rates fixed in paragraph 3 above, or
 - (ii) the period of the renewed lease is longer than 30 years.
- In these cases the sanction of the Governor in Council is necessary.

Annual leases granted by the Deputy Commissioner under paragraph 3 above should not be included in the list in form H.

Amendment to the Central Provinces Revenue Manual, Volume II

No. 41, dated Nagpur, the 13th December 1934.

In the table of contents under section IV, *substitute* the following for the entry against serial No. 2:—

“The record and management of extra-municipal nazul lands administered by the Deputy Commissioner and of milkiyat sarkar property (including intra-municipal) not governed by the instructions in Revenue Book Circular I-3.”

[No. 41, dated the 13th December 1934.]

PAGES 199-200

2. *Substitute* the enclosed as Revenue Book Circular IV-2 in place of the existing one.

[No. 41, dated the 13th December 1934.]

H. L. VARMA,

*Under Secretary to Government,
Central Provinces.*

REVENUE BOOK CIRCULAR

SECTION IV—SERIAL No. 2

SUBJECT.—*The record and management of extra municipal nazul lands administered by the Deputy Commissioner and of milkiyat sarkar property (including intra-municipal) not governed by the instructions in Revenue Book Circular I-3.*

The following instructions will apply to extra municipal nazul lands administered by the Deputy Commissioner and to milkiyat sarkar property not governed by the instructions in Revenue Book Circular I-3.

2. These lands will be found duly surveyed and recorded in the maps and records of the village in which they are situated. Details of any particular plot can thus be always obtained from the village records, but in addition, in the tahsil office the extra municipal and the milkiyat sarkar registers will continue to be maintained as prescribed in Revenue Book Circular II-10.

In the register of extra municipal nazul all nazul lands which are outside the limits of municipalities and notified areas and in the register of milkiyat sarkar lands all other Government lands, excluding raiyatwari lands, whether they are occupied or managed by a department of Government or by a local body, are entered according as they are classified as nazul or milkiyat sarkar in accordance with the definitions of these terms in paragraph 2 of Revenue Book Circular IV-1. Thus in both these registers will be found the extra municipal nazul and milkiyat sarkar property of which the income, if any, is enjoyed by the district council or which is administered by the district council. Such property, in the case of nazul, will consist of the sites of such buildings, sarais, schools, ponds, markets and ganj as may be located on nazul land, and encamping-grounds not managed by the Public Works Department; and in the case of milkiyat sarkar, trees, groves, nurseries, quarries, roads, etc.

The tahsil nazul and milkiyat sarkar registers will be maintained by the kanungo in Forms E and F respectively as laid down in Revenue Book Circular II-10. They will be kept mauzawar, the villages being entered alphabetically by patwari circles, the circles following the order of the halkabandi. It is not necessary to revise these registers at specified periods but the Deputy Commissioner may direct revised registers to be prepared whenever this becomes necessary to set right misclassifications or by reason of the number of changes that have taken place.

3. The Tahsildar will have prepared a jamabandi showing separately the demand for the year on account of nazul and milkiyat sarkar lands showing firstly land let on long leases and thereafter temporary leases and miscellaneous income. The jamabandi will contain only the entries respecting property from which an income is derived and should be submitted in April of each year for the information and approval of the Deputy Commissioner.

4. Nazul and milkiyat sarkar lands referred to in this circular are managed by the Deputy Commissioner who may in the case of milkiyat sarkar lands grant short term leases not exceeding five years for purposes other than building as for instance leases of groves and grazing grounds and of sites for stacking wood or merchandise. Leases of extra municipal nazul land for building purposes will be governed by the instructions for town lands in Revenue Book Circular IV-1 and will require the sanction of the Commissioner or of the Governor in Council as directed therein. Similarly all leases of milkiyat sarkar lands for more than five years though for purposes other than building should be submitted to the Commissioner who may sanction them except in cases where the sanction of the Governor in Council is necessary. In such cases the reference should be made to the Local Government.

The upset price for the auction sale of extra municipal nazul land will ordinarily be that laid down for third class towns in paragraph 21 of Circular IV-1, but the Commissioner may sanction sales at less than the upset price, provided that he is satisfied that the offer is a fair one, and the case is one with which he has otherwise power to deal.

Premia when levied will ordinarily be credited to Government, but the rents will be made over to the district council. In special cases the premia may also, with the sanction of the Governor in Council, be made over to the district council. Such cases will be exceptional as when expenditure, e.g., on laying out a gunj, is to be incurred by the council. The income from land leased for cultivation and from tanks will be credited to Government.

5. All plots of which the ground-rent is liable to revision will be reported by the Deputy Commissioner for orders to the Commissioner of the division in Form H of Circular IV-1, together with his recommendation for the revision of the ground-rent. The Commissioner is empowered to sanction all renewals except when—

(i) the revised rent is less than that ordinarily assessable at the rates referred to in paragraph 4 above, or

(ii) the period of the renewed lease is longer than 30 years.

In these cases the sanction of the Governor in Council is necessary.

Annual leases of nazul land granted by the Deputy Commissioner under paragraph 4 above should be in Form A (Revenue Book Circular IV-1).

REVENUE BOOK CIRCULAR

SECTION IV—SERIAL No. 3

SUBJECT.—*Instructions regarding the construction of buildings on land in the environs of railway stations*

In the case of construction by the Government, public bodies or private persons of buildings on land in the environs of railway stations, no order should be enforced restricting such building where no belt of land has been acquired round a station, and the railway Company must be left to make the best arrangement they can by agreement with the private owners of the land. If any costly building on such private land is begun or contemplated, and if the land is, or will soon be, required for railway purposes, the company should at once apply for its acquisition before money has been spent upon it.

2. When, however, public land adjoins the limits of any railway station the circumstances are different. No building should ordinarily be constructed upon any such public land within a distance of 100 yards on all sides of the station, and never without previous notice given to the company, as it is incumbent to preserve an open space around railway station not only with a view to possible future extensions of the railway premises but also to provide for the development of traffic, especially motor traffic, serving the railway. The limits of the station are not to be construed for the purpose of this order as "all railway land lying between the distance signals". The limits of a station are generally well defined and are usually enclosed by a fence; the 100 yards belt should be measured from that fence or other boundary. If any proposal to build is made, and the company do not agree to it, they may refer the dispute to the higher authorities. If a railway company expect very large and early developments, which will demand a still wider area at any station, they may make a special application for a larger reserve.

**Amendment to the Central Provinces Revenue Manual, Vol. II
(1932 Edition)**

No. 46, dated Nagpur, the 2nd March 1935.

For the existing Revenue Book Circular V-I substitute the enclosed circular.

H. L. VARMA,
*Under Secretary to Government,
Central Provinces.*

REVENUE BOOK CIRCULAR

SECTION V—SERIAL No. 1

SUBJECT.—*Instructions relating to the appointment, training, etc., of Tahsildars, Naib-Tahsildars and Superintendents of Land Records.*

I.—THE SUBORDINATE EXECUTIVE SERVICE CADRE

1. The establishment of the subordinate executive service is divided into (1) Tahsildars, (2) Naib-Tahsildars and (3) candidates under training. Its principal function is to supply the officers required for the executive administration of tahsils. Every tahsil of the province is placed in charge of a Tahsildar, who is responsible for its administration but, as a single officer is generally insufficient to cope with the volume of work, Additional Tahsildars or Naib-Tahsildars are added as assistants. So far as the power of dealing with case work, whether criminal or civil, goes, there will usually be no difference between the powers of an Additional Tahsildar and a Naib-Tahsildar as the cadre is constituted on the principle that every Naib-Tahsildar, who has satisfactorily completed his period of training, which will ordinarily be two years, and has passed the departmental examinations, will be given the full powers of a Tahsildar; and no Naib-Tahsildar under training will be confirmed until he is fit to exercise those powers. The question therefore whether the assistant to the Tahsildar in a given tahsil should be an Additional Tahsildar or a Naib-Tahsildar depends less on the volume of work in the tahsil than on whether a specially experienced and senior assistant is or is not required. The staff of Tahsildars, Additional Tahsildars and Naib-Tahsildars required at each tahsil is prescribed in Appendix I to this circular.

2 In addition to the staff required for administration of tahsils the cadre includes Superintendents of Land Records. The number of such posts in each district is also included in Appendix I.

3. The cadre of the subordinate executive service is also required to provide for deputation to other duties such as foreign service in Court of Wards estates or Feudatory States, as Assistant Settlement Officers, Nazul Officers, temporary Extra-Assistant Commissioners, Deputy Collectors of Irrigation, etc. To provide for vacancies due to such deputations and also to the grant of leave, the cadre includes a small reserve. The present strength of this reserve is detailed in Appendix II to this circular, which also shows its distribution by divisions. Even with this reserve the cadres of Tahsildars and Naib-Tahsildars will not be closed cadres since the leave reserve for Tahsildars as well as for Naib-Tahsildars is included in the cadre of Naib-Tahsildars and the number of Naib-Tahsildars appointed to officiate as Tahsildars in leave and deputation vacancies will

occasionally exceed the number of the reserve. Similarly, temporary vacancies will occur in the cadre of Naib-Tahsildars when both deputation and leave reserve of Naib-Tahsildars is exhausted and these vacancies will be filled by candidates under training.

4. Candidates under training who number fifteen are outside the cadre and are supernumerary to the ordinary strength of tahsils. During their period of training, which normally lasts two years, they will receive Rs. 70 per mensem and they will be confirmed as Naib-Tahsildars on Rs. 80 after two years on the occurrence of a vacancy and subject to their passing all the prescribed departmental examinations and to their proving their fitness for confirmation. Candidates under training who have completed one year's service and passed Criminal Law and Procedure may be employed to fill posts of Naib-Tahsildars when the total number of Tahsildars and Naib-Tahsildars on duty in any division is less than the number of sanctioned posts in the division.

5. When the whole establishment of Tahsildars, Naib-Tahsildars and candidates under training who have completed one year's service and passed in Criminal Law and Procedure, falls short of the number required to fill all the sanctioned posts in any division as shown in Appendix I, the Commissioner may create and fill up temporary posts of Naib-Tahsildars. His action does not require the sanction, but must be reported for the information, of the Local Government.

6. (1) A candidate under training may be promoted as Naib-Tahsildar (on probation) when—

- (a) there is a vacancy in the Naib-Tahsildar's cadre,
- (b) he has completed one year's service, and
- (c) has passed the departmental examination in Criminal Law and Procedure.

(2) He will, on promotion as above to the post of Naib-Tahsildar (on probation), be entitled to draw Rs. 80 per mensem and to earn the prescribed increments for approved service from the date of that promotion. But he will not be confirmed until he has passed all the compulsory departmental examinations and has completed a total period of two years' service.

(3) When a candidate under training has been appointed Naib-Tahsildar (on probation), another candidate under training may be appointed in his place.

7. Temporary Naib-Tahsildars will be appointed only to fill the temporary vacancies described in paragraph 5. Ordinarily no one should be appointed to such a vacancy who does not hold a pensionable appointment to which he can revert when the vacancy terminates. The pay of temporary Naib-Tahsildars will be Rs. 70 per month.

8. When not absorbed in deputation and leave vacancies the reserve will be employed by the Commissioner to strengthen the staff of any tahsil where additional aid is required.

9. A provincial list of all Tahsildars, Naib-Tahsildars and Superintendents of Land Records, whether on duty or absent on

leave or deputation, is maintained in the Secretariat and copies are supplied to Commissioners quarterly. From this list separate divisional lists showing the Tahsildars and Naib-Tahsildars, permanent, officiating and temporary, on duty in each division are also prepared and supplied to each Commissioner who should see that the number in the list agrees with the strength sanctioned for his division. Divisional lists will be examined in the Secretariat from time to time, and inequalities between divisions adjusted, where necessary, by transfer from one division to another. These lists will also be considered annually at the Commissioners' Conference and any adjustments necessary made. Absentee statements for Tahsildars and Naib-Tahsildars will be prepared in the Commissioner's office and sent to the Accountant General and Secretary to Government in the Revenue Department by the 15th of each month. Absentee statements of Superintendents of Land Records will be prepared in the Secretariat and sent to Commissioners, Settlement Commissioner and the Accountant General. A statement showing the Tahsildars and Naib-Tahsildars on duty, deputation and leave in each month will be prepared in the Revenue Department and forwarded to the Accountant General.

II.—APPOINTMENT AND TRAINING

10. Ordinarily appointments in the subordinate executive service will be confined to permanent residents of the Central Provinces and Berar. In exceptional cases a candidate who has resided in the province for not less than six years or whose father or guardian has resided in the province for not less than 12 years may be appointed.

11. Direct appointments will ordinarily be made only to the rank of Naib-Tahsildar. Direct appointments to the rank of Tahsildar will be allowed in exceptional cases only and with the special sanction of the Local Government. Tahsildars will ordinarily be appointed by selection from Naib-Tahsildars, but in exceptional cases officers of other departments may be appointed on the ground of good service and suitability. A maximum of three posts in the cadre of Tahsildars may be filled by appointment of Assistant Superintendents of Land Records of exceptional merit specially recommended by the Director of Land Records as prescribed by paragraph 23.

12. Every applicant for direct appointment as Tahsildar or Naib-Tahsildar must furnish satisfactory evidence that he—

- (a) will not be over 25 years of age on 1st November of the year in which the selection is made,
- (b) is of sound health, good physique and active habits,
- (c) is of good character, and
- (d) possesses the degree of B. A., or B. Sc., or B. Ag., of the Nagpur University, or any other equivalent degree of a recognized university.

13. In order to secure the selection of suitable candidates for vacancies that are likely to occur the Revenue Secretary to Government will invite applications each year by a notice which will be published in the *Central Provinces Gazette* in the month of July.

Appointment and training of Tahrs. 4
and Naib-Tahrs.]

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14. Applications for the post of Naib-Tahsildar shall be presented in form A appended to this circular through the Deputy Commissioner and the Commissioner who will forward them to the Revenue Secretary to Government. Copies of the form A are obtainable at district offices. Any attempt by an applicant to interview the Revenue Member, the Commissioner or any member of the selection board privately, or to enlist support for his application either by himself or through the agency of relatives, friends, patrons or officials will disqualify him for appointment. A candidate is not however debarred from obtaining a written recommendation from the local officers of the place of his domicile. This should be attached to his application.

15. On receipt of applications the Revenue Secretary to Government will arrange for the meetings of the selection board. The board shall consist of two Commissioners, the Principal of one of the Colleges and the Revenue Secretary to Government. The senior Commissioner will be the chairman of the board and the Revenue Secretary will act as secretary. The board will ordinarily hold two meetings; one for choosing candidates who should be called for interview and the other for selecting candidates for appointment out of those interviewed. The Revenue Secretary will inform the applicants of the place and the date of the meeting of the board fixed for interviewing them.

16. On the recommendation of the board a provincial list of candidates will be prepared and arranged in the following order:—

Class I—Outstanding merit.

Class II—Above average.

Class III—Average.

The list will remain in force for one year from the 1st October.

A copy of this list after being approved by Government will be supplied to each Commissioner and will be treated as confidential. Candidates not selected will be informed of the fact. From the above list the Commissioner will select such candidates as he desires to appoint in the vacancies in his division and communicate their names to the Revenue Secretary to Government who will apprise the other Commissioners of such appointments so that the latter may amend their lists accordingly. All appointments will be made by Commissioners and the candidates will be required before joining their appointments to undergo the prescribed medical examination. A selected candidate whom it has not been possible to take in service in the year in which his name has been brought on the list will be free to offer himself for selection in subsequent years, provided he continues to be qualified under paragraph 12 of the circular. Unless selected afresh in this way his name will not be included in the new list.

17. (1) As Tahsildars are mainly recruited by selection from Naib-Tahsildars, and in turn form an important recruiting ground for the executive provincial civil service, it is essential that candidates for training as Naib-Tahsildars should be selected with care. Efforts should be made to secure candidates of good family as well as education. Selection from the ministerial

service may be made in exceptional cases only. No ministerial officer of over three years' total service may be appointed to the post of Naib-Tahsildar without the special sanction of the Local Government. Assistant Superintendents of Land Records, Revenue Inspectors and members of the settlement staff who possess the qualifications prescribed in paragraph 12 (b), (c) and (d) and are not over 30 years of age may apply for selection through the Director of Land Records. Any applicant who has appeared for an examination which under paragraph 12 (1) (d) would qualify him for selection may, if and so long as the result of the examination has not been announced, be regarded provisionally as having qualified.

(2) A candidate will ordinarily remain under training for a period of two years during which he will be expected to pass all the departmental examinations prescribed in General Book Circular I-4. If he fails to do so, or is considered otherwise unfit to be confirmed the Commissioner may either dispense with his services or extend the period of probation, reporting his action to the Local Government. Extension will be sanctioned only in exceptional cases, such as when the candidate has, owing to the exigencies of the service, been allowed insufficient time to prepare for the examination.

18. (1) As it is of primary importance that the fitness of candidates under training for permanent employ. should be thoroughly tested during their period of training, Commissioners should pay particular attention to their posting. As they are supernumerary to the cadre and not essential to the working of a tahsil except in the extraordinary circumstances mentioned in paragraph 5, the selection of the tahsil to which they are posted should depend not on the amount of work to be done but on the facilities for their training and for the examination of their capabilities by the Deputy Commissioner and his assistants. Transfers of candidates under training from one district to another should therefore be avoided as far as possible. When a candidate has been posted, the Deputy Commissioner is primarily responsible for his training.

(2) In order that a candidate under training may be trained properly, he should be placed under a Tahsildar specially selected for his competence to give a thorough training in executive work. To begin with a candidate should be required to attend the courts of one or two good Magistrates for two weeks to pick up the general routine. Then he should be placed in actual charge of the following branches of the tahsil for periods of two to three weeks in each case:—

1. Naib-Nazir's office.
2. Reader to Tahsildar.
3. Office of Wasil Baqi Navis.
4. Office of Kanoongo.
5. Office of Sub-Treasury Accountant.

At the end of each period he should draw up a report, showing briefly the nature of the work performed by him, which should be forwarded to the Sub-Divisional Officer through the Tahsildar. The Sub-Divisional Officer will thus be able to satisfy himself that the Naib has mastered the rules and regulations and the procedure governing these offices. If a candidate

is posted for training to a headquarters' tahsil where there is no sub-treasury, he should be deputed to work as a Treasury Accountant, under the supervision of the Treasury Officer. He should also be attached for about two weeks to the Police station-house at headquarters to study the police procedure. After the completion of the above training the candidate should be given 3rd class magisterial work and also revenue case work for enquiry and report. He should also during the period be placed in subordinate charge of a sub-treasury. During the second year he should be attached to the District office, for about six weeks, where he should learn the work of Deputy Commissioner's Reader, the Finance clerk and the Assistant Superintendent. After that he should be placed under the Settlement Officer if the district is under settlement, or the Superintendent of Land Records for about two months for training in Land Records work. The Superintendent of Land Records should be made responsible for seeing that the candidate makes himself thoroughly acquainted with patwari and revenue inspector's work.

After completion of two years' service and passing the departmental examinations the candidate becomes automatically empowered with all the revenue powers of a Tahsildar, and should, if fit, be recommended for 2nd class magisterial powers.

19. (1) On April 1st in each year, each Commissioner will forward to the Secretary to Government in the Revenue Department a list in form B appended to this circular arranged in order of merit of those Naib-Tahsildars on probation and candidates under training in his division who are fit for confirmation as Naib-Tahsildars.

(2) The Settlement Commissioner will forward a similar list of candidates serving in his department. These lists together with the confidential reports of the candidates will be placed before a conference composed of all Commissioners of divisions, the Director of Land Records, and the Secretary to Government in the Revenue Department. The conference will then prepare a combined list for the province of the candidates in order of merit. Promotion to permanent vacancies will be regulated strictly by priority on that list.

20. No Naib-Tahsildar on probation or candidate under training will be confirmed except on the specific recommendation of his Commissioner.

21. On January 15th of each year the Commissioner will prepare a list of persons holding pensionable appointments whom he considers fit for appointment as temporary Naib-Tahsildars in accordance with paragraph 7. He may add fresh names to this list from time to time, but no appointment to such a vacancy will give any claim for appointment as candidate under training. Assistant Superintendents of Land Records and Revenue Inspectors who have been declared by the Director of Land Records to be fit for promotion as Assistant Superintendents of Land Records are the most suitable persons for inclusion in this list. The Director of Land Records will furnish to each Commissioner on December 15th in each year a list of officers of the Land Records and Settlement Departments fit for inclusion by the Commissioner in this list.

III.—APPOINTMENT OF TAH SILDARS

22. Officiating appointments to the post of Tahsildar, in vacancies not likely to exceed six months, will be made by the Commissioner.

23. (1) Each Commissioner will forward to the Secretary to Government in the Revenue Department on April 1st of each year lists in form C appended to this circular of Naib-Tahsildars whom he considers fit—

- (a) for confirmation as Tahsildars;
- (b) for trial as Tahsildars.

Assistant Superintendents of Land Records officiating as Tahsildars may be included in list (a).

(2) The Settlement Commissioner and Director of Land Records will forward similar lists for the Naib-Tahsildars, and the Assistant Superintendents of Land Records officiating as Tahsildars serving under him. In list (b) he may include any Assistant Superintendents of Land Records whom he considers fit for trial as Tahsildars.

(3) The lists will be laid before the conference constituted as shown in paragraph 19 (2) which will prepare a provincial list (a) in order of merit. In this list Assistant Superintendents of Land Records will be shown separately, as their confirmation depends not upon their relative merits as compared with the Naib-Tahsildars on the list, but on their relative merits *inter se* and on the existence of a vacancy to which in accordance with paragraph 11 they can be appointed.

(4) The conference will also prepare a separate list (b) for each division. This list will not be in order of merit, and will include the names of all Naib-Tahsildars and Assistant Superintendents of Land Records of the division who are included in list (a).

24. (1) The confirmation of Naib-Tahsildars as Tahsildars will be regulated strictly by priority on the list, except where a Commissioner or the Settlement Commissioner after enquiry expressly recommends that for faults committed or discovered after the list was prepared a Naib-Tahsildar be removed from the list or be not promoted. A Naib-Tahsildar, who has not passed in the Civil Law and Procedure by the lower standard when his turn comes for confirmation as Tahsildar will be passed over by his junior, who may be fully qualified. A Naib-Tahsildar who is on deputation at the time that his turn for confirmation comes will be confirmed when the Naib-Tahsildar next below him on the list is confirmed. All confirmations under this paragraph will be made by Government. Before issuing orders an enquiry will, however, be made from the Commissioner concerned whether he has any objection to confirmation.

(2) Officiating vacancies which are likely to last more than six months will be filled by the Local Government, ordinarily by the appointment of the senior Naib-Tahsildar on list (b), irrespective of the division in which he may be serving, and the necessary transfer will be arranged under its orders, so as to maintain the strength of the cadre in each division prescribed in Appendix II.

The Commissioner of the division will therefore as soon as he apprehends that the officiating vacancy is likely to last more than six months, obtain the orders of the Local Government.

IV.—APPOINTMENT OF SUPERINTENDENTS OF LAND RECORDS

25. (1) Superintendents of Land Records will be selected from the cadre of Tahsildars by the Local Government on the recommendation of the Director of Land Records and the Commissioner. The normal period of their deputation to the Land Records Department will be three years, and after that period they will normally return to the regular line. A Tahsildar should be so deputed early in his service when he is young and active.

(2) Short term vacancies amongst Superintendents of Land Records will ordinarily be filled by the officiating promotion of an Assistant Superintendent of Land Records, but such officiation will give no claim to substantive appointment to the rank of Tahsildar; for long term vacancies of a Tahsildar, Naib-Tahsildar, Assistant Superintendent of Land Records who has been declared fit for trial as Tahsildar, will be selected.

(3) Orders of appointment and reversion of Superintendents of Land Records will be made by the Local Government in the Land Records Department, but the Revenue Department will be consulted before the issue of any order.

V.—GRANT OF INCREMENTS

26. Under Fundamental Rule 24 all permanent and officiating Tahsildars and permanent Naib-Tahsildars are entitled to draw their ordinary annual or biennial increments of pay for approved service as a matter of course unless they are withheld and under Fundamental Rule 32 a Naib-Tahsildar appointed to officiate as Tahsildar is entitled to draw the minimum pay of a Tahsildar and is eligible for ordinary increments in the time-scale of Tahsildars for approved service. The authority which should convey sanction to the grant of increments of pay in the case of Tahsildars and Naib-Tahsildars deputed to work in departments other than their own shall be as detailed below:—

- (1) Tahsildars and Naib-Tahsildars on foreign service other than Court of Wards. The Commissioner in whose division the lien is retained.
- (2) Tahsildars and Naib-Tahsildars on deputation under the Court of Wards. The Commissioner who is the Court of Wards.
- (3) Tahsildars and Naib-Tahsildars employed in the Irrigation Department as Canal Deputy Collector. The Chief Engineer, Public Works Department, Irrigation Branch.
- (4) Tahsildars and Naib-Tahsildars employed in the Co-operative Department as Liquidators. The Registrar, Co-operative Societies.
- (5) Tahsildars and Naib-Tahsildars working as Superintendent of Land Records and Assistant Settlement Officers. The Director of Land Records and the Commissioner of Settlements.
- (6) Tahsildars officiating as temporary Extra-Assistant Commissioner. The Commissioner under whom they may be serving at the time the increments as Tahsildar fall due.

For purposes of audit it will suffice if the increment certificate in form No. 1-9 is appended to the first bill in which a periodical increment is drawn by an officer. Intimation of increments in the pay of Tahsildars, Superintendents of Land Records and Naib-Tahsildars after they are sanctioned will be sent to the Secretary to Government in the Revenue Department by the 7th of each month for incorporation in the scale list of Tahsildars and Naib-Tahsildars. Promotion to selection grade and to permanent vacancies among Tahsildars and Naib-Tahsildars will be made by the Local Government.

VI.—DISCIPLINE

27. Under rule (1) of the rules framed by the Local Government under rule 54 of the Civil Services (Classification Control and Appeal) Rules, the Commissioners of divisions and the Director of Land Records may—

- (1) censure,
- (2) withhold promotion from,
- (3) reduce,
- (4) suspend,
- (5) remove, or
- (6) dismiss.

Tahsildars or Naib-Tahsildars. All such orders must be supported by reasons and recorded either in the confidential report referred to in paragraph 37, or when so required by rule 55 *ibid* in a separate proceeding, and copies sent for the information of Government in the Revenue Department. Appeals against such orders are governed by rules in General Book Circular 1-13.

28. The Commissioner may grant any leave admissible to a Tahsildar or Naib-Tahsildar serving in his division. Applications for leave from Superintendents of Land Records will be disposed of by the Director of Land Records.

29. The Commissioner may transfer any Tahsildar or Naib-Tahsildar from one tahsil to another within his division. The Director of Land Records may transfer any Superintendent of Land Records from one district to another within the division in which he was serving as Tahsildar at the time of appointments as Superintendent of Land Records. Transfers of Tahsildars, Naib-Tahsildars and Superintendents of Land Records from one division to another require the orders of the Local Government. Commissioners will send to the Secretary to Government in the Revenue Department on April 1st of each year for submission to the conference referred to in paragraph 19 (2) the names of any Tahsildars whom it is in their opinion desirable on public grounds to transfer, or who themselves desire a transfer, to another division. The conference will consider such proposals for transfers and submit their recommendations to the Local Government.

30. Orders passed by the Commissioner regarding the appointment, suspension, punishment, grant of leave or transfer of Tahsildars and Naib-Tahsildars will be forwarded to the Secretariat. Similarly, all orders passed by the Director of Land Records or the Local Government in the case of Superintendents of Land Records will be forwarded to the Secretariat.

VII.—SERVICE BOOKS

31. Orders regarding the maintenance, custody, etc., of service books are contained in rules 29 to 34 of the Supplementary Rules framed under rule 74 (a) of the Fundamental Rules.

32. Each Commissioner is required by rule 30 of the Supplementary Rules framed under rule 74-A of the Fundamental Rules to maintain the service books of all Tahsildars and Naib-Tahsildars serving in his division. When a Tahsildar or Naib-Tahsildar is transferred to another division his service book will be transferred to the Commissioner of that division. The service book of a Tahsildar or Naib-Tahsildar deputed to another department will be forwarded for custody to the head of that department, who will return it, on the completion of the deputation period, to the Commissioner of the division to which the officer is reposted. The service book of an officer deputed to foreign service will be sent to the Accountant General who will return it to the Commissioner, noting therein under his signature the orders sanctioning the transfer, the effect of the transfer in regard to leave admissible during foreign service, and any other particulars which he may consider to be necessary in connection with the transfer. On return from foreign service, the service book will again be sent to the Accountant General to note therein the particulars of the foreign service completed. The service book of an officer who resigns or is discharged without fault should be given to the officer, while the service book of an officer dismissed should be retained and destroyed with the confidential personal files after the period of three years prescribed in paragraph 30.

VIII.—CONFIDENTIAL PERSONAL FILES

33. The Deputy Commissioner will maintain confidential personal files for all Tahsildars and Naib-Tahsildars serving in the district. He will also maintain that of Superintendent of Land Records except in a district under settlement, when it will be kept by the Settlement Officer. The files of officers discharged without fault or resigned should be made over to them; for other officers the file should be destroyed three years after the cessation of service.

34. The first page of the confidential personal file will be in form D appended to this circular. In this file the Deputy Commissioner or Settlement Officer, as the case may be, would record copies of confidential reports and any other remarks which he may consider it is desirable to enter from time to time by himself. He will also enter therein any remarks which the Commissioner or Settlement Commissioner may communicate for entry such as remarks on the annual confidential reports or on inspection of a tahsili or land records office.

35. A similar file will be maintained by the Commissioner, or for Superintendents of Land Records, by the Director of Land Records, who will enter in it any matter of importance recorded in the annual confidential report and also any comments he may wish to make after inspecting a tahsili or on any other occasion.

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36. When an officer is transferred from a district his confidential personal file will be forwarded to the Deputy Commissioner, Commissioner or Director of Land Records concerned. If the transfer is to foreign service in an Indian State, the file should be sent to the Political Officer concerned who will keep it and enter therein remarks during the period of foreign service. The files of Tahsildars appointed substantively as Extra-Assistant Commissioners should be forwarded to the Secretary to Government in the Appointments Department.

IX.—CONFIDENTIAL REPORTS

37. Instructions regarding the submission of confidential reports on Tahsildars, Naib-Tahsildars and Superintendents of Land Records are contained in General Book Circular I-7, but for any such officer who has not been confirmed, the report should be submitted half-yearly and should be in sufficient detail to show the progress made by him and the promise he shows of becoming fit for confirmation. When a Deputy Commissioner leaves a district he should place on record his opinion of each such officer serving in it so that his successor may be able to submit his half-yearly report. For candidates under training and Naib-Tahsildars on probation, whose confirmation depends largely on these reports of their progress, the reports should be as ample and detailed as possible, and should be made by Deputy Commissioner after a thorough examination of their work.

APPENDIX I

[See paragraphs 1 and 2 of Circular V-1.]

Statement of Tahsildars, Naib-Tahsildars and Superintendents of Land Records prescribed for each tahsil and district headquarters.

Division.	District.	Tahsil.	Number of		
			Tahsil-dars.	Naib-Tahsil-dars.	Superintendents of Land Records
Nagpur	Nagpur	Nagpur ..	2	*3	1
		Ramtek ..	1	1	..
		Umrer ..	1	1	..
		Katol ..	1	1	..
		Saoner ..	1	1	..
		Total ..	6	7	1
	Wardha	Wardha ..	1	1	1
		Hinganghat ..	1	1	..
		Arvi ..	1	1	..
		Total ..	3	3	1
	Chanda	Chanda ..	1	1	1
		Warora ..	1	1	..
		Brahmapuri ..	1	1	..
		Sironcha ..	1	1	..
		Garchiroli ..	1	1	..
	Total ..	5	5	1	
Chhindwara	Chhindwara ..	1	1	1	
	Amarwara ..	1	1	..	
	Sausar ..	1	1	..	
	Sconi ..	1	1	..	
	Lakhnadon ..	1	1	..	
	Total ..	5	5	1	
Betul	Betul ..	1	1	1	
	Mulrai ..	1	1	..	
	Bhainsdehi ..	1	1	..	
	Total ..	3	3	1	
	Total for Division ..	22	23	5	
Jubbulpore	Jubbulpore	Jubbulpore ..	1	1	1
		Sehora ..	1	2	..
		Murwara ..	1	1	..
		Patan ..	1	1	..
		Total ..	4	5	1

*Includes one Naib-tahsildar for nazul work and one Naib-Tahsildar as Sub-Treasury Officer, Kamptee.

Division.	District.	Tahsil.	Number of		
			Tahsil-dars.	Naib-Tahsil-dars.	Superintendents of Land Records.
Jubbulpore —concl'd.	Saugor	Saugor ..	1	1	1
		Rehli ..	1	1	..
		Khurai ..	1	1	..
		Banda ..	1
		Damoh ..	1	1	..
		Hatta ..	1	1	..
		Total ..	6	5	1
	Mandla	Mandla ..	1	1	1
		Dindori ..	1	2	..
		Niwas ..	1	1	..
		Total ..	3	4	1
	Hoshangabad	Hoshangabad ..	1	1	1
		Harda ..	1	1	..
		Seoni-Malwa ..	1
		Pachmarhi	1	..
Sohagpur ..		1	1	..	
Narsinghpur ..		1	1	..	
Gadarwara ..		1	1	..	
	Total ..	6	6	1	
Nimar	Khandwa ..	1	1	1	
	Burhanpur ..	1	1	..	
	Harsud ..	1	1	..	
	Total ..	3	3	1	
	Total for Division ..	22	23	5	
Raipur	Raipur ..	1	1	2	
	Mahasamund ..	2	1	..	
	Dhamtari ..	1	1	..	
	Baloda Bazar ..	1	2	..	
	Total ..	5	5	2	
Chhattisgarh ..	Bilaspur	Rilaspur ..	1	1	1
	Mungeli ..	1	1	..	
	Janagir ..	1	1	..	
	Katghora ..	1	
	Total ..	4	3	1	
Drug	Drug ..	1	1	1	
	Bemetara ..	1	1	..	
	Sanjari ..	1	1	..	
	Total ..	3	3	1	

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Division.	District.	Tahsil.	Number of		
			Tahsil-dars.	Naib-Tahsil-dars.	Superintendents of Land Records.
Chhattisgarh —concl.	Bhandara	Bhandara ..	1	1	1
		Gondia ..	1	2	..
		Sakoli ..	1	1	..
		Total ..	3	4	1
	Balaghat	Balaghat ..	1	1	1
		Baihar ..	1	1	..
		Waraseoni ..	1	1	..
		Total ..	3	3	1
	Total for Division ..		18	18	6
	Total for the Province.		62	65	16

APPENDIX II

[See paragraph 3 of Circular V-I.]

Sanctioned scale of Tahsildars, Naib-Tahsildars and candidates under training according to divisions.

Name of division	Number required for posts in appendix I and for deputation reserve.					Number of Naib-Tahsildars added for leave reserve.	Total Naib-Tahsildars (totals of columns 5, 6 and 7).	Number of candidates under training.
	Tahsildars.			Naib-Tahsildars.				
	Tahsil work.	Deputation reserve.	Total.	Tahsil work.	Deputation reserve.			
1	2	3	4	5	6	7	8	9
Nagpur ..	27	4	31	23	4	4	31	5
Jubbulpore	27	4	31	23	4	5	32	5
Chhattisgarh.	24	4	28	18	4	4	26	5
Total ..	78	12	90	64	12	13	89	15

In addition to the above four posts of Tahsildars and eight posts of Naib-Tahsildars have been held in provincial reserve.

FORM A

Central Provinces Subordinate Civil Service, Executive Branch

Form of application for appointment to the Subordinate Civil Service, Executive Branch, of the Central Provinces and Berar.

This form must be legibly written by the candidate in his own handwriting and submitted with the necessary documents to the Deputy Commissioner of the district in which he resides.

Should any of the particulars furnished be found to be false within the knowledge of the candidate he will, if appointed, be liable to be dismissed. The wilful suppression of any material fact will be similarly penalized.

NOTES 1.—Any attempt on the part of a candidate to interview the Revenue Member or the Commissioner of the division or any member of the selection board privately, or to enlist support for his application by himself or through the agency of relatives, friends, patrons or officials will disqualify him for appointment.

2.—Candidates will have to present themselves for interview before the Commissioner of the division and the selection board at their own expense.

3.—Candidates will be required to appear before a Medical Board to undergo medical examination, after selection. Each candidate appearing before the board will be required to pay a fee of Rs. 16 for his medical examination which will not be refunded whether the candidate is passed as fit or rejected as unfit.

1. Name in full, surname first, in block capitals.	
2. Present address in full. (Any change of address should be at once communicated.)	
3. Name and address of father or guardian.	
4. Exact date of birth and age last birthday. (A birth certificate will be required in the event of the offer of an appointment or, if this is not obtainable, other satisfactory evidence.) A matriculation certificate will be accepted if it contains the date of birth.	
5. Place of birth and province or State in which it is situated.	
6. (1) Nationality at birth, <i>e.g.</i> , British subject, subject of a Feudatory State. (2) Caste.	

7. Father's place of birth and the province or State in which it is situated, and father's nationality at birth.	
8. Present or former profession or occupation of father and whether at the time of candidate's birth, his father was a British subject, and of Indian domicile.	
9. Schools in order, giving dates of entering and leaving. Any position of authority held and distinction attained in school work, games, school societies, etc., any university scholarship won.	
10. University, with dates of entering and leaving. Degree and any other distinction. Name of college. Give the dates of passing the Entrance and F. A. examinations, and of obtaining the degree or degrees.	
11. The vernacular which is the candidate's mother-tongue. Whether candidate has a thorough knowledge of either Hindi or Marathi.	
12. List of testimonials regarding character that accompany the application.	
13. Name of any Government office in which candidate has served, with dates of service, with the name and official address of superior officer.	
14. Whether candidate has on any former occasion applied for a Government appointment. If so, when and for what appointment and with what result.	

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15. Whether the candidate has at any time been pronounced unfit for Government employment by a Provincial Medical Board or any other duly constituted medical authority.

16. Names, postal addresses and profession of two or three referees who should be responsible persons, well acquainted with candidate in private life, but not relatives, and unconnected with his school or university.

- (i)
- (ii)
- (iii)

Place

Dated the

19 . . .

Signature of candidate.

Remarks of the Deputy Commissioner—

Remarks of the Commissioner—

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and Naib-Tahrs.

FORM D

[See paragraph 34 of Circular V-1.]

Confidential Personal File.

Name of official, father's name, caste and place of residence _____

Post in which first admitted to Government service, with date _____

Educational qualifications _____

Details of landed property held by him, or his near relatives. _____

District.	Particulars.

Details of Government officials to whom* he is related—

*Including father, brother, cousin, uncle, father-in-law, brother-in-law.

District to which posted—

District.	Date of posting.	Date for transfer.	Reasons for transfer.
1	2	3	4

Abstract of confidential reports and other notes after inspections
or on special occasions.

Period or date.	Post held.	Notes.
1	2	3

REVENUE BOOK CIRCULAR

SECTION V—SERIAL No. 1

SUBJECT.—*Instructions relating to the appointment, training, etc., of Tahsildars, Naib-Tahsildars and Superintendents of Land Records*

I.—THE SUBORDINATE EXECUTIVE SERVICE CADRE

1. The establishment of the subordinate executive service is divided into (1) Tahsildars, (2) Naib-Tahsildars and (3) candidates under training. Its principal function is to supply the officers required for the executive administration of tahsils. Every tahsil of the province is placed in charge of a Tahsildar, who is responsible for its administration but, as a single officer is generally insufficient to cope with the volume of work, Additional Tahsildars or Naib-Tahsildars are added as assistants. So far as the power of dealing with case work, whether criminal or civil, goes, there will usually be no difference between the powers of an Additional Tahsildar and a Naib-Tahsildar as the cadre is constituted on the principle that every Naib-Tahsildar, who has satisfactorily completed his period of probation, which will ordinarily be two years, and has passed the departmental examinations, will be given the full powers of a Tahsildar; and no Naib-Tahsildar on probation will be confirmed until he is fit to exercise those powers. The question therefore whether the assistant to the Tahsildar in a given tahsil should be an Additional Tahsildar or a Naib-Tahsildar depends less on the volume of work in the tahsil than on whether a specially experienced and senior assistant is or is not required. The staff of Tahsildars, Additional Tahsildars and Naib-Tahsildars required at each tahsil is prescribed in Appendix I to this circular.

2. In addition to the staff required for administration of tahsils the cadre includes Superintendents of Land Records. The number of such posts in each district is also included in Appendix I.

3. The cadre of the subordinate executive service is also required to provide for deputation to other duties such as foreign service in Court of Wards estates or Feudatory States, as Assistant Settlement Officers, Nazul Officers, temporary Extra-Assistant Commissioners, Deputy Collectors of Irrigation, etc. To provide for vacancies due to such deputations and also to the grant of leave, the cadre includes a small reserve. The present strength of this reserve is detailed in Appendix II to this circular, which also shows its distribution by divisions. Even with this reserve the cadres of Tahsildars and Naib-Tahsildars will not be closed

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cadres since the leave reserve for Tahsildars as well as for Naib-Tahsildars is included in the cadre of Naib-Tahsildars and the number of Naib-Tahsildars appointed to officiate as Tahsildars in leave and deputation vacancies will occasionally exceed the number of the reserve. Similarly, temporary vacancies will occur in the cadre of Naib-Tahsildars when both deputation and leave reserve of Naib-Tahsildars is exhausted and these vacancies will be filled by candidates under training.

4. Candidates under training who number fifteen are outside the cadre and are supernumerary to the ordinary strength of tahsils. During their period of training, which normally lasts two years, they will receive Rs. 80 per mensem but the candidates under training appointed after the 10th December 1931 will receive Rs. 70 and they will be confirmed as Naib-Tahsildars on Rs. 80 after two years subject to their passing all the prescribed departmental examinations and to their proving their fitness for confirmation. Such candidates may be employed as prescribed in paragraph 6, to fill posts of Naib-Tahsildars when the total number of Tahsildars and Naib-Tahsildars on duty in any division is less than the number of sanctioned posts in the division.

5. When the whole establishment of Tahsildars, Naib-Tahsildars, and candidates under training qualified to act as Naib-Tahsildars on probation falls short of the number required to fill all the sanctioned posts in any division as shown in Appendix I, the Commissioner may create and fill up temporary posts of Naib-Tahsildars. His action does not require the sanction, but must be reported for the information, of the Local Government.

6. (1) A candidate under training may be promoted as Naib-Tahsildar (on probation) when—

- (a) there is a vacancy in the Naib-Tahsildar's cadre,
- (b) he has completed one year's service, and
- (c) has passed the departmental examination in Criminal Law and Procedure.

(2) He will, on promotion as above to the post of Naib-Tahsildar (on probation), be entitled to draw Rs. 100 per mensem and to earn the prescribed increments for approved service from the date of that promotion. But he will not be confirmed until he has passed all the compulsory departmental examinations and has completed a total period of two years' service.

(3) When a candidate under training has been appointed Naib-Tahsildar on probation, another candidate under training may be appointed in his place.

7. Temporary Naib-Tahsildars will be appointed only to fill the temporary vacancies described in paragraph 5. Ordinarily no one should be appointed to such a vacancy who does not hold a pensionable appointment to which he can revert when the vacancy terminates. The pay of temporary Naib-Tahsildars will be Rs. 70 per month.

8. When not absorbed in deputation and leave vacancies the reserve will be employed by the Commissioner to strengthen the staff of any tahsil where additional aid is required.

9. A provincial list of all Tahsildars, Naib-Tahsildars and Superintendents of Land Records, whether on duty or absent on leave or deputation, is maintained in the Secretariat and copies are supplied to Commissioners quarterly. From this list separate divisional lists showing the Tahsildars and Naib-Tahsildars, permanent, officiating and temporary, on duty in each division are also prepared and supplied to each Commissioner who should see that the number in the list agrees with the strength sanctioned for his division. Divisional lists will be examined in the Secretariat from time to time, and inequalities between divisions adjusted, where necessary, by transfer from one division to another. These lists will also be considered annually at the Commissioners' conference and any adjustments necessary made. Absentee statements for Tahsildars and Naib-Tahsildars will be prepared in the Commissioner's office and sent to the Accountant General and Secretary to Government in the Revenue Department by the 15th of each month. Absentee statements of Superintendents of Land Records will be prepared in the Secretariat and sent to Commissioners, Settlement Commissioner and the Accountant General.

II.—APPOINTMENT AND TRAINING

(1) *Qualifications for appointment.*

10. Ordinarily appointments in the subordinate executive service will be confined to permanent residents of the Central Provinces and Berar. In exceptional cases a candidate who has resided in the province for not less than 6 years or whose father or guardian has resided in the province for not less than 12 years may be appointed.

11. Direct appointments will ordinarily be made only to the rank of Naib-Tahsildar. Direct appointments to the rank of Tahsildar will be allowed in exceptional cases only and with the special sanction of the Local Government. Tahsildars will ordinarily be appointed by selection from Naib-Tahsildars, but in exceptional cases officers of other departments may be appointed on the ground of good service and suitability. A maximum of three posts in the cadre of Tahsildars may be filled by appointment of Assistant Superintendents of Land Records of exceptional merit specially recommended by the Director of Land Records as prescribed by paragraph 20.

12. Applications for the post of Naib-Tahsildar shall be presented through the Deputy Commissioner to the Commissioner in form A appended to this circular. Copies of the form are obtainable at district offices. Any attempt by an applicant to interview the Revenue Member or the Commissioner privately; or to enlist support for his application either by himself or through the agency of relatives, friends, patrons or officials will

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disqualify him for appointment. A candidate is not however debarred from obtaining a written recommendation from the local officers of the place of his domicile. This should be attached to his application.

13. (1) Every applicant for direct appointment as Tahsildar or Naib-Tahsildar must furnish satisfactory evidence that he—

- (a) is not over 25 years of age on June 30th of the year in which he is appointed;
- (b) is of sound health, good physique and active habits;
- (c) is of good character, and
- (d) possesses the degree of B. A., or B. Sc., or any other equivalent degree of a recognized university.

(2) In the absence of suitable candidates possessing these qualifications a candidate who has passed the Matriculation examination or the High School Certificate examination, is of good conduct and has sufficient knowledge of a vernacular language of the province, may be appointed with the special sanction of the Local Government.

(2) *Selection of candidates for appointment as Naib-Tahsildars, their training and confirmation.*

14. (1) As Tahsildars are mainly recruited by selection from Naib-Tahsildars, and in turn form an important recruiting ground for the executive provincial civil service, it is essential that candidates for training as Naib-Tahsildars should be selected with care. Efforts should be made to secure candidates of good family as well as education. Selection from the ministerial service may be made in exceptional cases only. No ministerial officer of over three years' total service may be appointed to the post of Naib-Tahsildar without the special sanction of the Local Government. Assistant Superintendents of Land Records, Revenue Inspectors and members of the Settlement staff who possess the qualifications prescribed in paragraph 13 (1) (b), (c) and (d) and are not over 30 years of age may be selected in consultation with the Director of Land Records. In order to secure the selection of suitable candidates for the few vacancies that are likely to occur in ordinary years, each Commissioner will (1) maintain a register of applicants in form E appended to this circular, and (2) once a year invite applications by a notice which should be sent to the local Government for publication in the *Central Provinces Gazette*. Any applicant who has appeared for an examination which under paragraph 13 (1) (d) would qualify him for selection may, if and so long as the result of the examination has not been announced, be regarded provisionally as having qualified.

(2) From this register candidates will be selected. The Revenue Member will arrange with the Commissioner to hold a meeting for such selection, and the Commissioner will inform those applicants, whom he may wish to appear of the place and date fixed. A list of the applicants selected at such meeting will thereafter be prepared in order of merit, and a copy forwarded to the Secretary to Government in the Revenue Department. When a vacancy arises by the promotion of a candidate under training to a cadre vacancy, the Commissioner will select the next

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After the word "B. Se.," in clause (d) of paragraph 13 (1) of the Circular *add* the words "or B. Ag. of the Nagpur University".

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in order on the list for appointment as a candidate under training. A candidate will ordinarily remain under training for a period of two years during which he will be expected to pass all the departmental examinations prescribed in General Book Circular I-4. If he fails to do so, or is considered otherwise unfit to be confirmed the Commissioner may either dispense with his services or extend the period of probation, reporting his action to the Local Government. Extension of the probationary period will be sanctioned only in exceptional cases, such as when the candidate has, owing to the exigencies of the service, been allowed insufficient time to prepare for the examination. An appeal from an order dispensing with the services of a candidate under training will lie to the Local Government.

(3) If no suitable candidate is available in a division when a vacancy occurs or when a sufficient number of vacancies do not occur in a division, the Local Government may transfer a candidate from one division to another.

15. (1) As it is of primary importance that the fitness of candidates under training for permanent employ should be thoroughly tested during their period of training, Commissioners should pay particular attention to their posting. As they are supernumerary to the cadre and not essential to the working of a tahsil except in the extraordinary circumstances mentioned in paragraph 4, the selection of the tahsil to which they are posted should depend not on the amount of work to be done but on the facilities for their training and for the examination of their capabilities by the Deputy Commissioner and his assistants. Transfers of candidates under training from one district to another should therefore be avoided as far as possible. When a candidate has been posted, the Deputy Commissioner is primarily responsible for his training.

(2) In order that a candidate under training may be trained properly, he should be placed under a Tahsildar specially selected for his competence to give a thorough training in executive work. To begin with a candidate should be required to attend the courts of one or two good Magistrates for two weeks to pick up the general routine. Then he should be placed in actual charge of the following branches of the tahsil for periods of two to three weeks in each case:—

1. Naib-Nazir's office.
2. Reader to Tahsildar.
3. Office of Wasil Baqi Navis.
4. Office of Kanoongo.
5. Office of Sub-Treasury Accountant.

At the end of each period he should draw up a report, showing briefly the nature of the work performed by him, which should be forwarded to the Sub-Divisional Officer through the Tahsildar. The Sub-Divisional Officer will thus be able to satisfy himself that the Naib has mastered the rules and regulations and the procedure governing these offices. If a candidate is posted for training to a headquarters' tahsil where there is no sub-treasury, he should be deputed to work as a Treasury Accountant,

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under the supervision of the Treasury Officer. He should also be attached for about two weeks to the Police station-house at headquarters to study the police procedure. After the completion of the above training the candidate should be given 3rd class magisterial work and also revenue case work for enquiry and report. He should also during the period be placed in subordinate charge of a sub-treasury. During the second year he should be attached to the District office, for about six weeks, where he should learn the work of Deputy Commissioner's Reader, the Finance clerk and the Assistant Superintendent. After that he should be placed under the Settlement Officer if the district is under settlement, or the Superintendent of Land Records for about two months for training in Land Records work. The Superintendent of Land Records should be made responsible for seeing that the candidate makes himself thoroughly acquainted with patwari and revenue inspector's work.

After completion of two years' service and passing the departmental examinations the candidate becomes automatically empowered with all the revenue powers of a Tahsildar, and should, if fit, be recommended for 2nd class magisterial powers.

III.—APPOINTMENT OF NAIB-TAHSILDARS

16. (1) On April 1st in each year, each Commissioner will forward to the Secretary to Government in the Revenue Department a list in Form B appended to this circular arranged in order of merit of those Naib-Tahsildars on probation and candidates under training in his division who are fit for confirmation as Naib-Tahsildars.

(2) The Settlement Commissioner will forward a similar list of candidates serving in his department. These lists together with the confidential reports of the candidates will be placed before a conference composed of all Commissioners of divisions, the Director of Land Records, and the Secretary to Government in the Revenue Department. The conference will then prepare a combined list for the province of the candidates in order of merit. Promotion to permanent vacancies will be regulated strictly by priority on that list.

17. No Naib-Tahsildar on probation or candidate under training will be confirmed except on the specific recommendation of his Commissioner.

18. On January 15th of each year the Commissioner will prepare a list of persons holding pensionable appointments whom he considers fit for appointment as temporary Naib-Tahsildars in accordance with paragraph 7. He may add fresh names to this list from time to time, but no appointment to such a vacancy will give any claim to inclusion in the register of applicants referred to in paragraph 14 (1). Assistant Superintendents of Land Records and Revenue Inspectors who have been declared by the Director of Land Records to be fit for promotion as Assistant Superintendents of Land Records are the most suitable persons for inclusion in this list. The Director of Land Records will furnish to each Commissioner on December 15th in each year a list of officers of the Land Records and Settlement Departments fit for inclusion by the Commissioner in this list.

IV.—APPOINTMENT OF TAHSILDARS

19. Officiating appointments to the post of Tahsildar, in vacancies not likely to exceed six months, will be made by the Commissioner and will be gazetted by him.

20. (1) Each Commissioner will forward to the Secretary to Government in the Revenue Department on April 1st of each year lists in form C appended to this circular of Naib-Tahsildars whom he considers fit—

(a) for confirmation as Tahsildars;

(b) for trial as Tahsildars.

Assistant Superintendents of Land Records officiating as Tahsildars may be included in list (a).

(2) The Settlement Commissioner and Director of Land Records will forward similar lists for the Naib-Tahsildars, and the Assistant Superintendents of Land Records officiating as Tahsildars serving under him. And in list (b) he may include any Assistant Superintendents of Land Records whom he considers fit for trial as Tahsildars.

(3) The lists will be laid before the Conference constituted as shown in paragraph 16 (2) which will prepare a provincial list (a) in order of merit. In this list Assistant Superintendents of Land Records will be shown separately, as their confirmation depends not upon their relative merits as compared with the Naib-Tahsildars on the list, but on their relative merits *inter se* and on the existence of a vacancy to which in accordance with paragraph 11 they can be appointed.

(4) The Conference will also prepare a separate list (b) for each division. This list will not be in order of merit, and will include the names of all Naib-Tahsildars and Assistant Superintendents of Land Records of the division who are included in list (a).

21. (1) The confirmation of Naib-Tahsildars as Tahsildars will be regulated strictly by priority on the list, except where a Commissioner or the Settlement Commissioner after enquiry expressly recommends that for faults committed or discovered after the list was prepared a Naib-Tahsildar be removed from the list or be not promoted. A Naib-Tahsildar who is on deputation at the time that his turn for confirmation comes will be confirmed when the Naib-Tahsildar next below him on the list is confirmed. All confirmations made under this paragraph will be notified in the Gazette by the Secretary to Government in the Revenue Department, who will, however, before gazetting, enquire from the Commissioner concerned whether he has any objection to confirmation.

(2) Officiating vacancies which are likely to last more than six months will be filled by the Revenue Member, ordinarily by the appointment of the senior Naib-Tahsildar on list (b), irrespective of the division in which he may be serving, and the necessary transfer will be arranged under his orders, so as to maintain the strength of the cadre in each division prescribed in Appendix II.

The Commissioner of the division will therefore as soon as he apprehends that the officiating vacancy is likely to last more than 6 months, obtain the orders of the Hon'ble Member.

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V.—APPOINTMENT OF SUPERINTENDENTS OF LAND RECORDS

22. (1) Superintendents of Land Records will be selected from the cadre of Tahsildars by the Local Government on the recommendation of the Director of Land Records and the Commissioner. The normal period of their deputation to the Land Records Department will be three years, and after that period they will normally return to the regular line. A Tahsildar should be so deputed early in his service when he is young and active.

(2) Short term vacancies amongst Superintendents of Land Records will ordinarily be filled by the officiating promotion of an Assistant Superintendent of Land Records, but such officiation will give no claim to substantive appointment to the rank of Tahsildar; for long term vacancies a Tahsildar, Naib-Tahsildar, Assistant Superintendent of Land Records who has been declared fit for trial as Tahsildar, will be selected.

(3) Orders of appointment and reversion of Superintendents of Land Records will be made by the Local Government in the Land Records Department, but the Revenue Department will be consulted before the issue of any order.

VI.—GRANT OF INCREMENTS

23. Under Fundamental Rule 24 all permanent and officiating Tahsildars and permanent Naib-Tahsildars are entitled to draw their ordinary annual or biennial increments of pay for approved service as a matter of course unless they are withheld and under Fundamental Rule 32 a Naib-Tahsildar appointed to officiate as Tahsildar is entitled to draw the minimum pay of a Tahsildar and is eligible for ordinary increments in the time-scale of Tahsildars for approved service. The authority which should convey sanction to the grant of increments of pay in the case of Tahsildars and Naib-Tahsildars deputed to work in departments other than their own shall be as detailed below :—

- | | |
|--|--|
| (1) Tahsildars and Naib-Tahsildars on foreign service other than Court of Wards. | The Commissioner in whose division the lien is retained. |
| (2) Tahsildars and Naib-Tahsildars on deputation under the Court of Wards. | The Commissioner who is the Court of Wards. |
| (3) Tahsildars and Naib-Tahsildars employed in the Irrigation Department as Canal Deputy Collector. | The Chief Engineer, Public Works Department, Irrigation Branch. |
| (4) Tahsildars and Naib-Tahsildars employed in the Co-operative Department as Auditors. | The Registrar, Co-operative Societies. |
| (5) Tahsildars and Naib-Tahsildars working as Superintendents of Land Records and Assistant Settlement Officers. | The Director of Land Records and the Commissioner of Settlements. |
| (6) Tahsildars officiating as temporary Extra-Assistant Commissioner. | The Commissioner under whom they may be serving at the time the increments as Tahsildar falls due. |

For purposes of audit it will suffice if the increment certificate in Form No. I-9 is appended to the first bill in which a periodical increment is drawn by an officer. Intimation of increments in the pay of Tahsildars, Superintendents of Land Records and Naib-Tahsildars after they are sanctioned will be sent to the Secretary to Government in the Revenue Department by the 7th of each month for incorporation in the scale list of Tahsildars and Naib-Tahsildars. Promotion to selection grade and to permanent vacancies among Tahsildars and Naib-Tahsildars will be made by the local Government and notified in *Central Provinces Gazette* by the Secretary to Government in the Revenue Department.

VII.—DISCIPLINE

24. The powers of the Local Government under rule XIII of the rules regarding the Civil Services in India (page 311, Central Provinces Constitutional Manual) to—

- (1) censure,
- (2) withhold promotion from,
- (3) reduce,
- (4) suspend,
- (5) remove, or
- (6) dismiss.

Tahsildars or Naib-Tahsildars has been delegated under rule XV *ibid.* to Commissioners of divisions and the Director of Land Records. All such orders must be supported by reasons and recorded either in the confidential report referred to in paragraph 34, or when so required by rule XIV *ibid.* in a separate proceeding, and copies sent for the information of Government in the Revenue Department. Appeals against such orders are governed by rule XVI *ibid.* and following rules and by General Book Circular I-13.

25. The Commissioner may grant any leave admissible under the Civil Service Regulations or Fundamental Rules to a Tahsildar or Naib-Tahsildar serving in his division. Applications for leave from Superintendents of Land Records will be disposed of by the Director of Land Records.

26. The Commissioner may transfer any Tahsildar or Naib-Tahsildar from one tahsil to another within his division. The Director of Land Records may transfer any Superintendent of Land Records from one district to another within the division in which he was serving as Tahsildar at the time of appointment as Superintendent of Land Records. Transfers of Tahsildars, Naib-Tahsildars and Superintendents of Land Records from one division to another require the orders of the Local Government. Commissioners will send to the Secretary to Government in the Revenue Department on April 1st of each year for submission to the conference referred to in paragraph 16 (2) the names of any Tahsildars whom it is in their opinion desirable on public grounds to transfer, or who themselves desire a transfer, to another division. The conference will consider such proposals for transfers and submit their recommendations to the Local Government.

V-1.—Subordinate civil service]

27. Orders passed by the Commissioner regarding the appointment, suspension, punishment, grant of leave or transfer of Tahsildars and Naib-Tahsildars will be forwarded to the Secretariat, and, when necessary, published as departmental orders in the Gazette. Similarly, all orders passed by the Director of Land Records or the Local Government in the case of Superintendents of Land Records will be published when necessary as departmental orders in the Gazette.

VIII.—SERVICE BOOKS

28. Orders regarding the maintenance, custody, etc., of service books are contained in rules 29 to 34 of the Supplementary Rules framed under rule 74 (a) of the Fundamental Rules.

29. Each Commissioner is required by rule 30 of the Supplementary Rules framed under rule 74-A of the Fundamental Rules to maintain the service books of all Tahsildars and Naib-Tahsildars serving in his division. When a Tahsildar or Naib-Tahsildar is transferred to another division his service book will be transferred to the Commissioner of that division. The service book of a Tahsildar or Naib-Tahsildar deputed to another department will be forwarded for custody to the head of that department, who will return it, on the completion of the deputation period, to the Commissioner of the division to which the officer is reposted. The service book of an officer deputed to foreign service will be sent to the Accountant General who will return it to the Commissioner, noting therein under his signature the orders sanctioning the transfer, the effect of the transfer in regard to leave admissible during foreign service, and any other particulars which he may consider to be necessary in connection with the transfer. On return from foreign service, the service book will again be sent to the Accountant General to note therein the particulars of the foreign service completed. The service book of an officer who resigns or is discharged without fault should be given to the officer, while the service book of an officer dismissed should be retained and destroyed with the confidential personal files after the period of three years prescribed in paragraph 30.

IX.—CONFIDENTIAL PERSONAL FILES

30. The Deputy Commissioner will maintain confidential personal files for all Tahsildars and Naib-Tahsildars serving in the district. He will also maintain that of Superintendent of Land Records except in a district under settlement, when it will be kept by the Settlement Officer. The files of officers discharged without fault or resigned should be made over to them; for other officers the file should be destroyed three years after the cessation of service.

31. The first page of the confidential personal file will be in form D appended to this circular. In this file the Deputy Commissioner or Settlement Officer, as the case may be, would record copies of confidential reports and any other remarks which he may consider it is desirable to enter from time to time by himself.

He will also enter therein any remarks which the Commissioner or Settlement Commissioner may communicate for entry such as remarks on the annual confidential reports or on inspection of a tahsili or land records office.

32. A similar file will be maintained by the Commissioner, or for Superintendents of Land Records, by the Director of Land Records, who will enter in it any matter of importance recorded in the annual confidential report and also any comments he may wish to make after inspecting a tahsili or on any other occasion.

33. When an officer is transferred from a district his confidential personal file will be forwarded to the Deputy Commissioner, Commissioner, or Director of Land Records concerned. If the transfer is to foreign service in an Indian State, the file should be sent to the Political Officer concerned who will keep it and enter therein remarks during the period of foreign service. The files of Tahsildars appointed substantively as Extra-Assistant Commissioners should be forwarded to the Secretary to Government in the Appointments Department.

X.—CONFIDENTIAL REPORTS

34. Instructions regarding the submission of confidential reports on Tahsildars, Naib-Tahsildars and Superintendents of Land Records are contained in General Book Circular I-7, but for any such officer who has not been confirmed, the report should be submitted half-yearly and should be in sufficient detail to show the progress made by him and the promise he shows of becoming fit for confirmation. When a Deputy Commissioner leaves a district he should place on record his opinion of each such officer serving in it so that his successor may be able to submit his half-yearly report. For candidates under training and Naib-Tahsildars on probation, whose confirmation depends largely on these reports of their progress, the reports should be as ample and detailed as possible, and should be made by Deputy Commissioners after a thorough examination of their work.

V-1.—Subordinate civil service]

APPENDIX I

[See paragraphs 1 and 2 of Circular V-1.]

Statement of Tahsildars, Naib-Tahsildars and Superintendents of Land Records prescribed for each tahsil and district headquarters.

Division.	District.	Tahsil.	Number of		
			Tahsildars.	Naib-Tahsildars.	Superintendents of Land Records.
Nagpur	Nagpur	Nagpur ...	2	*3	1
		Ramtek ...	1	1	...
		Umrer ...	1	1	...
		Katol ...	1	1	...
		Saoner ...	1	1	...
		Total ...	6	7	1
	Wardha	Wardha ...	1	1	1
		Hinganghat ...	1	1	...
		Arvi ...	1	1	...
		Total ...	3	3	1
	Chanda	Chanda ...	1	1	1
		Warora ...	1	1	...
		Brahmepuri ...	1	1	...
		Sironcha ...	1	1	...
		Garchiroli ...	1	1	...
		Total ...	5	5	1
	Chhindwara	Chhindwara ...	1	1	1
		Amarwara ...	1	1	...
		Sausar ...	1	1	...
		Seoni ...	1	1	...
		Lakhnadon ...	1	1	...
		Total ...	5	5	1
Betul	Betul ...	1	1	1	
	Multai ...	1	1	...	
	Bhainsdehi ...	1	1	...	
	Total ...	3	3	1	
	Total for Division	22	23	5	
Jubbulpore	Jubbulpore	Jubbulpore ...	1	1	1
		Sehora ...	1	2	...
		Murwara ...	1	1	...
		Patan ...	1	1	...
	Total ...	4	5	1	

*Includes Sub-Treasury Officer, Kamptee.

APPENDIX I—contd.

Division.	District.	Tahsil.	Number of		
			Tahsil dars.	Naib-Tahsil dars.	Superintendents of Land Records.
J u b b u l p o r e —concd.	Saugor	Saugor	1	1	1
		Rehli	1	1	...
		Khurai	1	1	...
		Banda	1	...	...
		Damoh	1	1	...
		Hatta	1	1	...
		Total	6	5	1
	Mandla	Mandla	1	1	1
		Dindori	1	2	...
		Niwas	1	1	...
		Total	3	4	1
	Hoshangabad...	Hoshangabad	1	1	1
		Seoni-Malwa	1	1	..
		Harda	1	1	...
		Pachmarhi	1	...	...
Sohagpur		1	1	...	
Narsinghpur		1	1	...	
Gadarwara		1	1	...	
	Total	7	6	1	
Nimar	Khandwa	1	1	1	
	Burhanpur	1	1	...	
	Harsud	1	1	...	
	Total	3	3	1	
	Total for Division	23	23	5	
Raipur	Raipur	1	1	2	
	Mahasamund	2	1	...	
	Dhamtari	1	1	...	
	Baloda Bazar	1	2	...	
	Total	5	5	2	
Chhattisgarh ..	Bilaspur	Bilaspur	1	1	1
		Mungeli	1	1	...
		Janjgir	1	1	...
		Katghora	1	...	...
	Total	4	3	1	
Drug	Drug	1	1	1	
	Bemetara	1	1	...	
	Sanjari	1	1	..	
	Total	3	3	1	

V-1.—Subordinate civil service]

APPENDIX I—concl'd.

Division.	District.	Tahsil.	Number of		
			Tahsil-dars.	Naib-Tahsil-dars.	Superintendents of Land Records.
Chhattisgarh —concl'd.	Bhandara	Bhandara ...	1	1	1
		Gondia ...	1	2	...
		Sakoli ...	1	1	...
		Total ...	3	4	1
	Balaghat	Balaghat ...	1	1	1
		Raihar ...	1	1	...
		Waraseoni ...	1	1	...
		Total ...	3	3	1
	Total for Division		18	18	6
	Total for the Province.		63	66	16

APPENDIX II

[See paragraphs 3 and 4 of Circular V-1.]

Sanctioned scale of Tahsildars, Naib-Tahsildars and candidates under training according to divisions.

Name of division.	Number required for posts in appendix I and for deputation reserve.					Number of Naib-Tahsildars added for leave reserve.	Total Naib-Tahsildars (totals of columns 5, 6 and 7).	Number of candidates under training.
	Tahsildars.			Naib-Tahsildars.				
	Tahsil work.	Deputation reserve.	Total.	Tahsil work.	Deputation reserve.			
I	2	3	4	5	6	7	8	9
Nagpur ...	27	4	31	23	4	4	31	5
Jubbulpore	28	4	32	23	4	5	32	5
Chhattisgarh	24	4	28	18	4	4	26	5
Total ...	79	12	91	64	12	13	89	15

In addition to the above three posts of Tahsildars and seven posts of Naib-Tahsildars sanctioned as additional deputation reserve have been held in provincial reserve.

FORM A

[Paragraph 12 of Circular V-1.]

Central Provinces Subordinate Civil Service, Executive Branch

Form of application for appointment to the Subordinate Civil Service, Executive Branch, of the Central Provinces and Berar.

This form must be legibly written by the candidate in his own handwriting and submitted with the necessary documents to the Deputy Commissioner of the district in which he resides.

Should any of the particulars furnished be found to be false within the knowledge of the candidate he will, if appointed, be liable to be dismissed. The wilful suppression of any material fact will be similarly penalized.

NOTE 1.—Any attempt on the part of a candidate to interview the Revenue Member or the Commissioner of the division privately, or to enlist support for his application by himself or through the agency of relatives, friends, patrons or officials will disqualify him for appointment.

NOTE 2.—Candidates will have to present themselves for interview before the Revenue Member and the Commissioner of the division, at their own expense.

NOTE 3.—Candidates will be required to appear before a Medical Board to undergo medical examination, after selection. Each candidate appearing before the Board will be required to pay a fee of Rs. 16 for his medical examination which will not be refunded whether the candidate is passed as fit or rejected as unfit.

1. Name in full, surname first, in block capitals.	
2. Present address in full. (Any change of address should be at once communicated.)	
3. Name and address of father or guardian.	
4. Exact date of birth and age last birthday. (A birth certificate will be required in the event of the offer of an appointment or, if this is not obtainable, other satisfactory evidence). A matriculation certificate will be accepted if it contains the date of birth.	

V-1.—Subordinate civil service]

5. Place of birth and province or State in which it is situated.	
6. (1) Nationality at birth, <i>e.g.</i> , British subject, subject of a Feudatory State. (2) Caste.	
7. Father's place of birth and the province or State in which it is situated, and father's nationality at birth.	
8. Present or former profession or occupation of father and whether at the time of candidate's birth, his father was a British subject, and of Indian domicile.	
9. Schools in order, giving dates of entering and leaving. Any position of authority held and distinction attained in school work, games, school societies, etc., any university scholarship won.	
10. University, with dates of entering and leaving. Degree and any other distinction. Name of college. Give the dates of passing the Entrance and F. A. examinations, and of obtaining the degree or degrees.	
11. The vernacular which is the candidate's mother-tongue. Whether candidate has a thorough knowledge of either Hindi or Marathi.	

12. List of testimonials regarding character that accompany the application.	
13. Name of any Government office in which candidate has served, with dates of service, with the name and official address of superior officer.	
14. Whether candidate has on any former occasion applied for a Government appointment. If so, when and for what appointment and with what result.	
15. Whether the candidate has at any time been pronounced unfit for Government employment by a Provincial Medical Board or any other duly constituted medical authority.	
16. Names, postal addresses and profession of two or three referees who should be responsible persons, well acquainted with candidate in private life, but not relatives, and unconnected with his school or university. (i) (ii) (iii)	

Place _____

Dated the _____ 19 . . .

Signature of candidate.

Remarks of the Deputy Commissioner—

FORM D

[See paragraph 31 of Circular V-1.]

Confidential Personal File.

Name of official, father's name, caste and place of residence _____

Post in which first admitted to Government service, with date _____

Educational qualifications _____

Details of landed property held by him, or his near relatives.

District.	Particulars.

Details of Government officials to whom* he is related—

* Including father, brother, cousin, uncle, father-in-law, brother-in-law.

District to which posted—

District.	Date of posting.	Date of transfer.	Reasons for transfer.
1	2	3	4

Abstract of confidential reports and other notes after inspections or on special occasions.

Period or date.	Post held.	Notes.
1	2	3

FORM E

[See paragraph 14 (1) of Circular V-1.]

Serial No.	Name.	Date of birth.	Educational qualifications.	Government appointment, if any, and pay.	Date of registration.	Short statement of candidate's claim and Departmental Examinations passed.	Remarks.
1	2	3	4	5	6	7	8

V-I. Subordinate civil service]

REVENUE BOOK CIRCULAR

SECTION VI—SERIAL No. 1

SUBJECT.—*Instruction of Executive Officers in survey and settlement*

Under the orders of Government all officers of the Indian Civil Service and executive officers of the provincial and subordinate services, *viz.*, Extra-Assistant Commissioners, Tahsildars and Naib-Tahsildars are required to qualify in survey. The Director of Land Records is responsible for making arrangements for their training. Commissioners of divisions should report to him not later than the 15th May in each year the names of all such officers serving in the districts of their divisions who have yet to qualify.

2. On receipt of these reports the Director of Land Records will arrange with the Deputy Commissioner or, if the district is under settlement, with the Settlement Officer to hold a survey class during the monsoon at the district or tahsil headquarters as required.

Officers serving at district headquarters will ordinarily be trained by the Assistant Superintendent of Land Records, and those attached to tahsil headquarters by the revenue inspector of the headquarters circle.

3. The course should be completed in a month or six weeks. Two chainmen on the maximum permissible pay of Rs. 10 each per month may, if necessary, be engaged for each officer and the cost debited to the head "22-E.—General Administration—General establishment—Temporary establishment" of the district budget.

4. At the end of their training officers will be examined by the Superintendent of Land Records, both in field and book work. The plots prepared by them together with the field books and area slips should be sent to the Director of Land Records with the result of the examination. The Director of Land Records will decide thereon which of the officers should be declared to be qualified and will communicate their names to the Accountant General for the purpose of entry in the provincial Civil List.

NOTE.—Extra-Assistant Commissioners and Naib-Tahsildars who hold the degree of Bachelor of Agriculture of the Nagpur University are exempted from passing in survey. Naib-Tahsildars who have worked as revenue inspectors for two years or more are also exempted.

5. The instructional course in settlement as well as practical training in settlement work prescribed for officers of the Indian Civil Service under the rules contained in parts II and III of Government book circular I—3 will be arranged for by the Director of Land Records and Settlement Commissioner as occasion permits.

**Amendment to Revenue Book Circular VI-1, Revenue
Manual, Volume II (Central Provinces)**

No. 48, dated Nagpur, the 5th July 1935.

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In the 6th line of paragraph 1 for the words "Commissioners of divisions" *substitute* the following words "The Deputy Commissioner" and in the 8th line for the words "the districts of their division" *substitute* the following words "his district".

In the 7th line of paragraph 4 for the words "their names" *substitute* the words "the names of all officers of the I. C. S. and executive officers of the provincial service" and *add* the following words at the end of the paragraph:—

"and the names of all officers of the subordinate service to the Commissioners of divisions and Deputy Commissioners concerned".

T. C. S. JAYARATNAM,
Secretary to Government,
Central Provinces.

REVENUE BOOK CIRCULAR

SECTION VI—SERIAL No. 2

SUBJECT.—*District headquarters gardens*

In all districts except Nagpur, Jubbulpore, Wardha and Bilaspur, a district garden is maintained at the expense of the Government at the headquarters station.

The intention of the Government is that these district gardens should be taken over gradually by the Agricultural Department, so that they may be used as centres for demonstration purposes, for the training of *malis* in the production of fruits, flowers and vegetables, for the propagation of fruit trees and vegetables and flower seeds and as depots for the sale of improved agricultural implements. In accordance with this policy the gardens at Betul, Bhandara, Drug, Mandla, Khandwa, Raipur, Chanda and Balaghat have already been transferred to the Agricultural Department and are managed by the Director of Agriculture. The remainder are under the immediate control of the Deputy Commissioner of the district who, for purposes of actual management and supervision, appoints a suitable person as a Superintendent.

2. Apart from their use as places of recreation and for growing flowers, vegetables and fruits for sale, the district garden should be used to grow for sale on a large scale, where possible, the fruit trees which have proved to succeed best such as mangoes (grafts and seedlings), oranges, limes, guavas, mulberries and plantains. Their propagation and sale, if economically conducted, should help the gardens to become self-supporting in course of time and further be of considerable advantage to the people of the districts served by them in improving local horticulture.

3. All Superintendents of gardens should submit an annual report to the Director of Agriculture on the 1st August through the Deputy Commissioner and Commissioner. Superintendents should submit statements in forms A and B with their reports and should note the extent to which the garden has proved successful as a centre for the distribution of fruit trees. The report should not exceed 500 words, and the forwarding notes of the Deputy Commissioner and Commissioner should not exceed 200 words each. The Director of Agriculture will include a brief note on the working of the gardens in his departmental report.

4. The budget of receipts and expenditure on account of district gardens is included in the provincial services budget estimates under the head "Scientific and other minor departments." A short memorandum should be attached to that budget explaining the estimates of receipts and expenditure under public gardens.

REVENUE BOOK CIRCULAR

SECTION VI—SERIAL No. 3

SUBJECT.—*Measures to be taken for the protection of the principal stations of the trigonometrical survey.*

The appended note by the Superintendent, Great Trigonometrical Survey, prescribing the measures which should be taken for the protection of the principal survey stations, is reprinted for the information and guidance of Deputy Commissioners. The annual report on these stations should be submitted by district offices in form A.

The maintenance of these stations in thorough repair is of much importance. Deputy Commissioners, therefore, should cause the actual condition of these stations to be annually ascertained by Tahsildars, and should furnish an accurate report thereon in the prescribed form, which should reach the Secretariat not later than the 5th February each year.

Note by the Surveyor-General and Superintendent of the Great Trigonometrical Survey on the measures to be taken for the protection of the principal stations of the Trigonometrical Survey

Mussooree, the 31st October 1882.

1. Recommendations on this subject were submitted by the Superintendent of the Great Trigonometrical Survey, in his No. 37-337, dated the 22nd June 1865, and No. 45-289, dated the 13th June 1867, to the Government of India in the Home Department. They were approved of and appear to have been generally circulated, through the Local Governments and the Foreign Department, to District Officers and the Native States.

2. In most instances measures have been carried out for the protection of the stations in conformity with the suggestions contained in the letters above quoted. Still, however, in very many instances the object in view appears to have been forgotten or misunderstood, or the letters of instruction have either not reached the officers who are responsible for the protection of the stations, or they have been mislaid.

3. It has become necessary therefore to recapitulate these measures and add further suggestions on points of detail, with a view to removing the misconceptions which frequently arise as to the nature of the operations, and to diminish the labour which falls on the Trigonometrical Survey Office in replying to the very numerous references which it receives from all parts of India.

VI-3.—Trigonometrical survey stations]

4. The mistake which is most commonly made is in supposing that the survey pillars or stations are to be kept constantly in thorough repair. Proposals are frequently received from District Officers to rebuild a station *de novo* at a cost of several hundred rupees, whereas the available funds will not allow of a greater average expenditure than 4 or 5 rupees on each station; and this sum is amply sufficient for the purpose, for no object would be gained by preserving the stations in thorough repair which would be commensurate with the expense of so doing. A pillar which has fallen down, and is apparently no better than a heap of ruins, will still serve as a point of reference for the most exact and delicate operations of this survey, provided the markstones in its basement have not been disturbed; should the markstones have been removed, the station will still suffice, as a point of reference for topographical and revenue survey purposes if its centre can be ascertained within a few feet of the truth. A large expenditure is only justifiable when necessary to prevent a station from being entirely destroyed, as for instance by being carried away by a river. A station can only be required to be rebuilt when wanted for an extension of the operations of the principal triangulation, and then its reconstruction should be carried out by some officer of the Survey Department, to be specially deputed for the purpose.

5. Stations on flat ground are usually raised to a height of several feet, and, in general, they consist of a central pukka pillar, surrounded by a katcha platform, the former to support the instrument, the latter the observatory tent and observer. The platform, being built of the cheapest materials procurable, is certain to fall down sooner or later, and unfortunately, when this happens, people are ready to fancy that the structure is no longer of any use, and, under this supposition, not only the *debris* of the fallen platform, but the central pukka pillar itself—which is frequently unaffected by the fall of the platform—has been broken up and carried away by the villages for building purposes. It is therefore necessary that *stations should always be cared for and protected from wilful injury, even when they have fallen down or are apparently in ruins.*

6. Though it is not necessary that the stations should be kept in thorough repair or prevented from falling into ruins by a large expenditure of money, it is desirable to take a few simple and inexpensive measures for the protection of pillars and platforms from the weather, and the preservation of the markstones from mischief. These measures will depend on the structure of the stations, which though generally as described in the commencement of the fifth paragraph, occasionally differs in certain particulars. The different forms will now be described, with the protective measures to be taken in each case.

7. *Hollow towers of pukka masonry.*—These are usually rectangular and about 16 feet square; they rise to heights of from 30 to 60 feet, and have beams built into the walls near the summit for the support of a central pillar and platform, which forms a sort of a roof to the building. The platform is ordinarily

reached through a trapdoor by a series of ladders inside the tower; but when the ladders have given way, temporary ones can be put up outside. *Protective measures.*—Stop all cracks in the platform with mortar, close the trapdoor, and prevent rain from getting into the interior of the tower: block up the windows and more particularly the door in the basement; the ladders need not be renewed. If the roof comes down, the *debris* should be shaped as a conical pile over the basement—covering the pillar also when one has been erected as indicated in paragraph (12)—and drain holes be cut in the walls to carry out the rainfall.

8. *Solid towers of katcha masonry, with a central solid pukka pillar.*—These are usually from 10 to 35 feet high; the pillar contains a series of markstones, one over another vertically, at intervals of a few feet, from the basement to the summit. *Protective measures.*—When the katcha masonry work is still standing and in good order, stop all cracks, through which water may percolate to the pillar, with mud and cover over the summit of the tower with a pile of earth sloped away so as to carry off the rainfall over the sides of the tower and prevent it from lodging inside. When the katcha masonry has entirely fallen, shape the ruins into pyramidal mound round the pukka pillar as a centre for its protection from the weather and from wilful mischief. When the katcha masonry has fallen down on one side only, pull it down on the other side, or it will be liable to overthrow the pillar by its weight. Cut down all trees and jungle grown over the station.

9. *Solid towers of katcha masonry, with a central perforated pukka pillar.*—The only difference between these stations and those last described is in the pillar which has a vertical perforation or shaft down its centre, to enable an instrument to be plumbed over a markstone at the ground-level; a vaulted passage is therefore carried through the katcha masonry and the pillar, to lead to the said markstone. *Protective measures.*—These should be precisely similar to what has been described in the last paragraph, with the addition that the entrances to the vaulted passages leading to the ground level markstone ought invariably to be blocked up as solidly as possible, should they be found open.

10. *Low platforms of katcha materials, with a central solid pukka pillar.*—This is the most common form of structure, and it is invariably adopted when the station is on a hill or high mound; the platform is generally of earth and stone; the pillar is always pukka without any perforation, circular, and with a diameter of 3 to 4 feet, constructed whenever practicable over a mark engraved on the rock *in situ*, and containing one or more markstones internally, with another on its upper surface, the marks being plumbed to the same vertical line. *Protective measures.*—Repair the platform, remove vegetation and construct a pyramidal pile of earth and stones, with a base of about 7 feet square and height of 5 feet, over the pillar and partly resting on the platform. In Burma it has been found necessary to make much larger piles, about

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20 feet in diameter and 7 or 8 feet high, to form an object sufficiently conspicuous for identification at a distance, and less likely to be destroyed by wild elephants.

11. *Pucka pillars, circular above and square below.*—Such pillars though usually only the central portion of the structure, as in paragraphs (8) and (9), are sometimes constructed, in places where bamboos are plentiful, without a solid surrounding of katcha masonry, a temporary platform of bamboos being put up round the pillar, which is removed when the observations are completed. *Protective measures.*—Block up the entrances of passages leading to the markstone, and prevent rainfall from lodging anywhere in the vicinity of the pillar, dig a trench around, and throw the earth against the base of the pillar.

12. *Pucka pyramidal pillars about 2 feet square at base and 3½ feet high.*—These have been constructed of late years by the Survey Officers over the ordinary pillars, and the markstones at the basements of hollow towers, for their better protection. *Protective measures.*—Cover over with a pile of earth and stones as in paragraph (10).

13. *Trestle and post stations.*—At the stations thus designated pukka pillars have been constructed, but from motives of economy the pillars were not raised to a sufficient height to be mutually visible, and consequently they were supplemented sometimes by moveable trestles; sometimes by fixed posts, which were raised to the necessary height for mutual observation, and on the summits of which the instruments were set up, while the observer and the signallers stood on a surrounding scaffolding. This form of station has been largely employed in the plains of Madura and Tanjore and in the Valley of Assam. The pillars are usually solid, as described in paragraph (10), but occasionally it was necessary to raise them to a height of 10 or 11 feet, and then they were constructed with a central perforation and a passage leading to the markstone below; pukka pyramidal pillars as described in paragraph (12), have been constructed over the markstones at the summit of the solid pillars, and over the ground level markstones of the perforated pillars, and in Southern India, on the completion of the survey operations a pyramid of earth was constructed, 40 to 50 feet square at base, and rising well above the summits of the pukka pillars. *Protective measures.*—When much washed down or broken away, restore the earthen mound by adding fresh earth brought from a short distance beyond the case of the mound. Thorny shrubs should be planted on the mound and encouraged to grow, but large trees should be extirpated.

14. The preceding remarks and suggestions sufficiently indicate the nature of the measures to be taken in each instance: they are also applicable to cases in which the survey station is not precisely of either of the forms indicated, but is a modification of some previously existing building, as a tower, mosque, or pagoda. It is very desirable that these measures should be explained to the native officials of the villages in which the stations

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are situated, as they can be easily and inexpensively carried out by them, under the orders of the District Offices, or the Police authorities.

15. In certain cases a large expenditure is allowable to prevent the entire destruction of a station by special causes, as the action of a river or water-course. Reports of such cases should be made to the Trigonometrical Survey Office, when the necessary instructions will be communicated.

16. Returns of the condition of the stations are required to be made annually to the Superintendent of the Trigonometrical Survey; these returns should be sent in as soon as possible after the 1st of January; a convenient form for the return can be obtained on application to the Survey Office at Dehra Dun.

17. In consequence of the numerous alterations in the boundaries of districts which have been made since the completion of the principal triangulation of this survey in certain provinces, it occasionally happens that a station is no longer situated in the district to which it originally appertained, though, from the absence of any information on the subject, it is still retained in the list of stations for that district which is prepared in this office. Any information regarding changes of this nature, or of errors which may be discovered in the lists, will be most thankfully received.

18. It should be remembered that one of the principal objects in view is to protect the stations from wilful injury. In some instances the markstones have been stolen, as they are usually smooth flat stones which are convenient for grinding curry powder; sometimes the pillars are destroyed for the sake of the materials, sometimes they are dug up out of mere curiosity, under the supposition that money is buried beneath. The District Officers are expected to prosecute and punish all persons who can be proved to have perpetrated any mischief of this nature, and to require the native officials in the neighbourhood to protect the stations from injury.

19. The expenditure which may be incurred in carrying out the protective measures above indicated should be defrayed as directed in the following extract from the Comptroller General's Circular (Post Office, Survey and Telegraph Departments) No. 237, dated the 24th March 1876:—

Paragraph 3.—The Superintendent of the Great Trigonometrical Survey has furnished to all District Officers and Political Agents lists of the survey stations under their charge, and they are authorized to expend for the protection of each station a sum not exceeding on an average Rs. 4 a year: outlay in excess of this amount should not be incurred without special authority of the Superintendent of the Survey. Payment should be made on a receipted bill, accompanied by a separate receipt, the bill should be sent by the Treasury Officer to the Superintendent of the Survey (who will countersign and transmit it to the Comptroller General); the separate receipt will support the charge in the district accounts."

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20. In addition to the principal stations of the triangulation, a number of bench-marks have been fixed in the course of the spirit levelling operations of the Great Trigonometrical Survey, which should be cared for and protected by local authorities, as they are of much value for reference in projects for canals and other engineering works. They are described in the printed pamphlets of the data of the spirit levels, extracts of which, showing the bench-marks in each district, will shortly be circulated to the District Officers.

21. All letters and returns on the subject of the survey stations should be addressed to the Officer in Charge, Trigonometrical Office, Survey of India, Dehra Dun, N.-W. P.

Annual Return showing the condition of the pillars and towers or platforms marking the principal stations of the Trigonometrical Survey in the district of

Notes on the preparation of this return.

1. In the blank space above, enter the name of the district, collectorate, Native State or other territorial division for which the return is made.
2. In the 1st column of the return insert the name of the station as given in the list prepared in the Trigonometrical Survey Office, whenever practicable; the names should be written in the order in which they occur in the survey lists.
3. When a station cannot be identified by the survey name, but a tower or platform is found which is presumably a survey station, insert the name by which it is locally known, in column 2.
4. In column 3 give the name of the village within the limits of which the station is situated.
5. In column 4 give the name of tahsil, pargana, taluka, thana, or other commonly recognized sub-division, in which the station is situated.
6. In column 5 give the name of a few of the principal adjoining villages; this is necessary to facilitate identification in the survey office.
7. In column 6 state the condition of the station and estimated cost of repairs.
8. In consequence of changes in the boundaries of districts, etc., several stations do not now appertain to the district for which they were returned by the Survey Department. Notices of such alterations will be very valuable, and should be inserted in the return.
9. The return should be sent in annually, as soon as possible after the 1st January, to the Deputy Surveyor General in Charge Trigonometrical Branch, Survey of India, Dehra Dun, from whom blank copies of this form may be obtained on application.

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Measures necessary for the protection of the principal stations of the Great Trigonometrical Survey.

Description of stations.	Protective measures.
1. Hollow towers of <i>pucks</i> masonry.	1. Stop all cracks; close the trap door; block up the windows and the doors in the basement; and should the roof fall in shape the <i>debris</i> in the form of a cone over the basement. If a pillar exists cover it over with earth, or earth and stones, in the form of a pyramid.
2. Solid towers of <i>katcha</i> masonry with a central solid <i>pucks</i> pillar.	2. Prevent water from percolating to the pillar, with mud, and cover the summit of the pillar with earth, slope away to carry off the rainfall.
3. Do. do. with a central perforated <i>pucks</i> pillar.	3. Do. do. Close the passages leading to the ground level markstone with earth and stones if open.
4. Low platforms of <i>katcha</i> materials with a central solid <i>pucks</i> pillar.	4. Repair the platform and construct a pyramidal pile of earth, or earth and stones, over the pillar and partly resting on the platform.
5. <i>Pucks</i> pillars, circular above and square below.	5. Close the passages leading to the markstones with earth and mud, and prevent water-lodging near the base of the pillar.
6. <i>Pucks</i> pyramidal pillars.	6. Cover over with earth and stones as in 4.

N. B.—As the funds available for the protection of stations do not allow of a greater average expenditure than Rs. 4 or Rs. 5 per station annually, the repairs should be restricted to the protective measures detailed above.

REVENUE BOOK CIRCULAR

SECTION VI—SERIAL No. 4

SUBJECT.—*Remuneration of lambardars and mukaddam-gumashtas.*

The remuneration of the lambardar used to be fixed at five per cent on the land revenue under rule VI under section 137 of the old Land Revenue Act, but under section 192 of the present Act it has to be fixed by the Tahsildar on the application of the lambardar. Circumstances vary from village to village to such an extent that it is difficult to lay down any very definite instructions for the guidance of Tahsildars in fixing this remuneration and each case must be decided on its merits. The points which may be taken into consideration are the size of the village or patti concerned, the amount of land revenue, the number of co-sharers, the ease or difficulty with which the land revenue is collected from them and the amount of work which the lambardar may have to perform.

2. There is no provision in the Land Revenue Act for the payment of remuneration of the sadar lambardar. This post is generally much sought after, and when, as usually, the sadar lambardar is also the mukaddam of the village, he will receive remuneration as such.

3. When the mukaddam of a village is not resident in that village, he has to appoint, under section 190 of the Land Revenue Act, an agent, to be approved by Revenue Officer not below the rank of a Tahsildar, who is styled the mukaddam-gumashta, to perform the duties of a mukaddam. If the mukaddam fails to appoint an agent, such Revenue Officer may himself appoint a suitable person to be the mukaddam-gumashta and fix his remuneration.

4. The law is, however, silent as to the amount of the remuneration which should be given to a gumashta nominated by the mukaddam, and this is thus left to private arrangement between the parties. It is, however, necessary in the interests of Government to see that a proper remuneration is fixed and paid, and this point should always be noticed and the arrangement recorded in the proceedings for the appointment of a mukaddam-gumashta.

5. The most suitable form of remuneration, when the gumashta is an agriculturist, is the grant of a small area of land rent-free, as by this way all difficulties regarding disputes as to the payment of the allowance are avoided. The rental of the land to be released might vary from Rs. 3 to Rs. 20, according to the rent-rate in force in the village and the amount of work to be done.

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6. When the land allotted rent-free is taken from the village sir it should be recorded in the patwari papers as sir cultivated *ba-zariye mukaddam-gumashta*. In other cases it should be recorded, with reference to section 2, sub-section (11), clause (c) of the Central Provinces Tenancy Act, as occupied by a malguzar's servant unless the occupier was a tenant of it in absolute-occupancy or occupancy (including ordinary) right before he undertook the gumashtaship. In such instances it is not the land but the rent-free tenure that he enjoys in return of service, and his tenancy right, not being extinguished by the grant, should always be recorded with the words "muafi-khidmati" after it.

7. In villages held by thekadar where the thekadar is resident and is himself appointed mukaddam-gumashta, no remuneration is required as he may be presumed to perform the duties of the mukaddam-gumashta as part of his liabilities under his lease.

REVENUE BOOK CIRCULAR

SECTION VI—SERIAL No. 5

SUBJECT.—*Instructions for the guidance of Revenue Officers in making imperfect partitions*

The making of an imperfect partition is one of the most difficult operations that fall to a Revenue Officer to carry out, for it involves the settlement of all the disputes which have arisen between the parties and given rise to the application for the division of the mahal or patti, while the actual partition itself requires the division of the lands into shares representing the interests of the parties as fairly as possible and so arranged as to avoid future grounds for friction. It is almost impossible, in making a partition, to secure a mathematically accurate division of the different classes of soil, and the different rights in which they are held; for tenant land and *sir* land are scattered about throughout the village and the soils seldom lie in large and compact blocks. To make a mathematically accurate partition would therefore involve the division of numerous isolated blocks of land between the pattis, and the pattis would be so incompact as to give constant ground for future friction, friction which it should be one of the objects of the officer in making the partition to avoid. But while mathematical accuracy is impossible, the officer making the partition must arrange that the pattis into which the mahal or patti is divided, represent as nearly as possible, the proportions of the profits to which each party is entitled and give as little ground for future disputes as possible.

In making a partition, if the *sir* land held in severalty by each sharer is not placed in the patti of that sharer, the effect of the partition is to destroy valuable rights and reduce the total value of the mahal, for the substitution of cultivating rights as an occupancy tenant for *sir* rights obviously reduces the value of the land. This, however, is one of the evils of partition which it is often impossible to avoid, and if only some of the parties insist on a partition in spite of the necessity of destroying the *sir* rights and the loss is serious, the Deputy Commissioner should consider whether under section 165 of the Land Revenue Act, this fact is not a ground for refusing the partition. Another evil in partition is that it often involves the division of a tenant's holding into two parts which, by giving the tenant two landlords, adversely affects his interest. Such division cannot be entirely avoided and section 179 of the Act provides a partial safeguard to the tenant in requiring that the rent of the holding in such a case should be divided. Another evil of partitions is the fact that it may seriously reduce the rights of tenants in the land over which communal rights exist. Such communal rights are the rights to *nistar* and grazing in the waste, the rights to the use of

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threshing floors and similar rights. If the waste land of the village is comparatively small, a division of it between pattis would seriously reduce the area over which the tenants of one patti had the right of *nistar*, and section 178 of the Land Revenue Act specially provides that in such cases the Deputy Commissioner may require that the land should continue to be joint property. It may be possible with care to make a partition, reducing these evils to reasonable limits, but if this cannot be done, the officer should consider whether in the interests of the parties themselves or of the tenants, the partition should not be disallowed. In the past partitions have often been very badly made and have given rise to considerable trouble to every one. This is largely due to the fact that the officer making the partition has not realized the full difficulty of the task and has left too much of the work to the amin. The duties of the amin are not to make the partition, but merely to prepare the records on the lines laid down by the officer himself, and these lines can only be settled satisfactorily by a study of the conditions on the spot. He must therefore understand clearly that it is his duty to make the partition himself and to decide, or have decided all the various questions, the decision of which is necessary before the partition is made. In cases however, where there is no likelihood of a dispute and the case is otherwise clear, and in cases where the property consists of two or more mahals or shares in which it is possible to make the partition by distributing such mahals or shares among the co-sharers, under section 183 of the Act, a visit to the village by the partitioning officer may be dispensed with, but local enquiry should never be dispensed with unless the officer enquiring is absolutely satisfied that it is unnecessary.

2. The power to decide the various questions arising between the parties is regulated by section 169 of the Land Revenue Act. The expression "question of title or of proprietary rights" used in this section is a very general one, and has formed the subject of several important decisions of the Judicial Commissioner. A reference to the rulings in *Seth Birdhichand v. Kaim Bai and others* (C. P. L. R., Vol. XVII, page 5), and *Govindrao and another v. Narayanrao and others* (C. P. L. R., Vol. XVII, page 129), will give a good idea of the law on the subject. These rulings lay down that the expression "question of title" includes any objection which must be settled before the partition can be made. Such questions may be divided into two main classes. First of all, there are questions of title or proprietary right which have to be decided before orders issue that a partition be made. Instances of such questions would be a claim that there had already been an imperfect partition of the whole property made either by a Revenue Officer or by arbitrators or by the parties themselves which left nothing still to be divided, or that by custom or the record-of-rights the property was impartible, or again, that the applicant was not in possession of the share stated in the application. Questions of the second class are those which, after it has been decided to make the partition, must be settled before the way in which the partition should be made

can be determined. Questions of this class are far more numerous, and it is impossible to give anything like an exhaustive list of them. Under section 171 the officer is required to draw up a list of the lands held in severalty, while in section 175 the expression "land which is the exclusive property of any co-sharer" occurs. As one of the commonest class of disputes of the second class arises over the decision of these questions, it will be well to discuss the exact meaning of these terms at some length. In the ordinary course of the management of a village where there are numerous share-holders, it often happens that arrangements are entered into which do not form a complete partition. Sometimes the home-farm is divided finally among the co-sharers, each taking permanently definite lands as his share. The tenant land and the waste land of the village are left joint and undivided. Sometimes there is no final or formal division of the home-farm, but each co-sharer cultivates a portion of it as a convenient way of management, and such an arrangement may have continued undisturbed for years. In the first case, that is, where there has been a formal partition, the land is the exclusive property of the co-sharer holding it, while in the second case there having been no formal and final partition of the proprietary right, all the co-sharers are still proprietors of every field in the home-farm, and a co-sharer in possession of any of such fields only holds the land in severalty. The ruling of the Chief Commissioner under sections 136 L. and 136 N. of the Land Revenue Act of 1881, which is printed as an appendix to this circular, deals with this point more fully and should be carefully studied. The following may be quoted as instances in which the land is the exclusive property of the co-sharer holding it—

- (1) A, B, C, own equal shares in a mahal total *sir* area of the mahal=100 acres with a rental valuation of Rs. 150.

Other assets—Rs. 90.

Each co-sharer is entitled to 33 acres of *sir* and Rs. 30 on account of proprietary profits. In lieu of the proprietary profits C accepts with the consent of A and B 20 acres of extra *sir*. Then at partition the patti should consist of—

A and B ... = 23.50 acres *sir* + Rs. 45 proprietary profit each.
C ... = 53 acres of *sir* which is exclusive property.

- (2) A, B and C are co-sharers of which A is the lambardar with Re. 0-8-0 share and B and C with Re. 0-4-0 each.

Total *sir* area of the mahal=100 acres. Rental Rs. 150.

Other assets=Rs. 60. Total Rs. 210.

A takes 30 acres of *sir* and the whole of the other assets and B and C are assigned 35 acres of *sir* land each. On partition the patti of B and C will consist entirely of the *sir* land which has become their exclusive property.

- (3) A and B are co-sharers having equal shares. A sells to B part of the *sir* land. The land purchased by B which becomes his exclusive property will be deducted before partition and added to his patti. Thus the patti of B will be larger.

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(4) A mahal consists of—

	Rs.
50 acres of <i>sir</i> rental	... 100
Other assts	... 100

A the sole owner sells 12 annas share in the village to B without any *sir* land and later on sells 2 annas share to C with 25 acres of *sir* retaining 2 annas share and 25 acres of *sir* with him. At partition the pattis will consist of—

	Rs. a. p.	Rs. a. p.
A and C=25 acres <i>sir</i> rental	... 50 0 0	} 62 8 0 each.
Other proprietary profits	12 8 0	
B Proprietary profits	... 75 0 0	

Thus the patti expressed in annas according to the profits derived by each will be—

A and C=5 annas each (200÷Rs. 62-8-0) against 2 annas recorded in the revenue records.
B =6 annas (200÷75) against 12 annas as recorded in the revenue records.

If the land revenue is Rs. 100 its apportionment under section 180 between the different pattis will be—

	Rs. a. p.
A and C=	31 4 0 each.
B =	37 8 0

In a case of this kind it will be necessary to examine the sale deed in favour of B to ascertain that A retained proprietary as well as cultivating rights over the whole of the *sir* land.

In all such cases if there be any doubt or dispute as to the right of a person claiming exclusive ownership over any land, the partition should be refused pending an authoritative decision by a civil court.

Another important question that may arise in the case of home-farm is the question of improvements specially in fields held in severalty. If one co-sharer has improved his land by the expenditure of money or labour, it would be unfair that he should be deprived of it without compensation, as the Judicial Commissioner has pointed out in *seth Birdhichand v. Mt. Kaim Bai and other* (C. P. L. R. Vol. XVII, page 5). Improved fields should usually be left in the possession of the present holder, but this may not always be possible, and if it is proposed to transfer them to another co-sharer in accordance with section 173, the question of compensation for improvement must be dealt with under section 169. In connection with *sir* land, when one of the co-sharers has acquired by purchase a proprietary share without the right to cultivate such land under section 50 of the Tenancy Act, he is not entitled to cultivating rights in any of the *sir* land, unless additional land has been declared *sir* since the date of his acquisition. A question of title will also arise where a co-sharer has obtained tenant land on his own behalf. Such land may have been recorded by the patwari as part of the home-farm, although the co-sharer is really a tenant of the coparcenary body, and when a claim of this nature is put forward,

it is necessary to decide what the rights of the co-sharer really are. In considering cases of this class, the ruling of the Judicial Commissioner in *Ramdayal v. Gulabia Bai* (N. L. R. Vol. IV, page 120), will be a useful guide. Questions of right to irrigation may also arise, and these too must be regarded as questions of title and formally decided under section 169. In dealing with questions of proprietary right and title, section 169 permits the adoption of three methods—

- (1) the officer may decline to grant the application until the question in dispute has been determined by a competent court or has been settled by a lawful compromise;
- (2) he may require any party, whether he be the party who raised the question or not, to institute, within six months, a suit in the civil courts to have the question determined, or to have it settled within six months by a lawful compromise or award. If such party fails to comply with the requisition, the Deputy Commissioner decides the question against him, and then proceeds with the partition accordingly; or
- (3) the officer may enquire summarily into the merits of the case and pass orders thereon.

Which of these three courses the officer should adopt depends on the nature of the objection, but any really important question should be dealt with under one or other of the first two alternatives, the third method being only used for the disposal of objections which appear of little weight or of questions with which a Revenue Officer is better able to deal, for the decision of which he has the material available, and which do not involve a long and detailed investigation and the recording of much evidence.

Though the enquiry contemplated by the third alternative is a summary one, it is most important that in making it the parties should be carefully examined, the exact question for determination set out and that the final order should show clearly the decision arrived at and the reasons for it, so that the Judge of the civil court, if the case goes before a civil court, may understand clearly the grounds of the decision. A single partition case may therefore involve a very large number of questions which have to be dealt with under section 169, and in drawing up proceedings under this section, the officer should keep each of such questions apart and record a separate proceeding in regard to each.

3. The proceedings in a partition case may be conveniently divided into four stages—

- (1) the considering of the application and the decision whether it should be granted or not;
- (2) the determination of any questions that affect the way in which the partition should be made and the laying down of the lines on which to make it;
- (3) the making of the partition itself; and
- (4) the confirmation of the partition and the giving effect to it.

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Each of these stages is distinct in itself, and careful attention to the various questions that arise in each stage will do much to render simple what is often a difficult and troublesome proceeding.

4. The form of application for an imperfect partition is prescribed by rules under section 227 (2) (v) of the Act, and the first step on receipt of such an application is to see that it is in order and that there is on the face of it no reason to disallow it, either under the proviso to section 162 on the ground that settlement proceedings are in progress in the mahal, or for any other reason under section 165. If the application is found to be in order, the revenue record-keeper should be called on to report on the accuracy of the facts stated in the application. His report should state—

- (1) the present recorded proprietors of the mahal or patti and the way in which they derive their title from the person or persons with whom the last settlement was made;
- (2) the constitution of the mahal or patti according to the settlement record-of-rights or in accordance with any partition made subsequent to the last settlement and any provision regarding partition entered in the wajib-ul-arz of the last settlement;
- (3) any other facts relevant to the application.

A date should be fixed for the submission of this report, and on the date so fixed the applicant or his agent should be examined in order to ascertain that his intentions are such as can be carried out under the law and at this stage, the rule laid down in section 166, limiting the area or land revenue of a patti, should be considered.

5. If no objection to the application is disclosed by this enquiry, the second stage will be begun; and the first step will be the issue of the proclamation and notices required by section 167 which should be in forms A and B. It should be observed that the date fixed for the hearing must be not less than 30 or more than 60 days from the date of the issue of the notice. On the date fixed for the hearing or any subsequent date to which the proceedings may be adjourned, all the parties should be carefully examined in order to ascertain whether there is any objection to the partition being made. Such objections may raise questions of title or proprietary right but such questions, at this stage, should be restricted to those of the first class mentioned above, that is to say, those which affect the question whether a partition should be made at all, the consideration of questions which affect the way in which the partition, should be made being reserved for the next stage. When the officer making the partition has disposed of all the preliminary questions and objections in one of the ways allowed by section 169, if he decides that the application should be allowed, he should record an order embodying the substance of the report of the revenue record-keeper, stating clearly the property to be divided, and the shares into which the division is to be made, and directing

that the partition should proceed. He should then ascertain, in accordance with section 170, whether the parties wish to make the partition themselves or by arbitrators, and if he decides on either of these courses, he should fix a date by which they should produce their proposals for his consideration.

6. If he decides to make the partition himself, he will then enter on the third stage of the proceedings or the determination of any questions affecting the way in which partition should be made and of the lines on which to make it, and if any mahal or patti has to be divided, this stage should always be carried out in the village itself with the patwari of the village present. If any of the parties are not present at the hearing at which the date for this visit is fixed, a notice should be issued to them in form C, or if for any reason the date of the visit is altered and any of the parties are not present at the time, similar notices must be issued to them before the case is taken up in the village, as it is essential for the preparation of the partition proceeding under section 171 that all parties should have ample notice of the date on which the proposals are to be framed.

7. Before the day fixed for the hearing in the village the patwari of the village should be called on to prepare a copy of the jamabandi of the village in form D, but in the Chhattisgarh division, owing to the large number of khasra numbers in rice villages, it will be impossible for the patwari to prepare this special jamabandi, and the parties applying for the partition must be required to file a certified copy of the ordinary jamabandi, and the special jamabandi showing the different classes of soil and position will have to be prepared after the partition proceeding has been drawn up. As this jamabandi will form the basis of the partition proceeding required by section 171, all its entries must be carefully attested by the officer making the partition in the presence of the parties. It is in the course of this attestation that he will discover the various questions of title in dispute between the parties which must be decided before he can lay down the way in which the partition should be made, and he should make a careful note of all these questions for consideration and decision later. During his attestation he will also have to consider the question of the rights to irrigation and the action to be taken under section 176, and a note should be made against each irrigated khasra number of the source from which it is irrigated, and a definite proceeding under section 176 should be drawn up for each work. Other questions that have to be considered during the process of attestation are—

- (1) the method of dealing with the abadi, section 174;
- (2) the method of dealing with places of worship and burial grounds, section 177;
- (3) the method of dealing with lands over which communal rights exist, section 178.

When the attestation of the jamabandi is completed, the officer will then take up all disputes that have arisen and decide them under section 169, or arrange for their decision, and when he has

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done this and decided on his action in regard to the other points mentioned above, he will be in a position to draw up the partition proceeding required by section 171, the attested jamabandi being the statement of the lands held in severalty and the lands held in common required by this section. He will embody in this proceeding the substance of the decisions that he has come to in the course of his enquiry and will lay down the principles on which the partition is to be made. In framing these principles, the officer has to remember that it is he who is responsible for the partition, and a general instruction to the amin that the tenancy land is to be divided equally or any vague remark of this nature, is not a compliance with the law. The amin is employed to help the officer in preparing the necessary papers and not in deciding how the partition should be made, and the instruction contained in the partition proceeding under section 171 of the Act must therefore be precise and leave little or no initiative to the amin in the preparation of the final papers. The completion of this stage of the proceedings from the attestation of the jamabandi to the preparation of the partition proceedings may, therefore, involve a halt of some days in the village under partition, but the time thus spent will be saved in the end by ensuring that no dispute requiring attention will arise in the later stages, and by enabling the officer to deal with disputes on the spot, where he is able to appreciate their weight and arrange for their settlement.

8. If the officer has carried out the last stage carefully, the work of the third stage, or the work of completing the partition, will be comparatively simple, and will consist in preparing jamabandis for each separate patti to be formed in accordance with partition proceeding. A trace of the village map will also have to be prepared showing the boundaries of each patti. Along with these papers there should be prepared two statements in forms E and F showing for each patti formed (1) the distribution of soils and positions and (2) the distribution by rights. A date should be fixed for the submission by the amin of these papers, and on that date the officer should again arrange to visit the village, if the partition is a complicated and disputed one. At this hearing he will discuss the final partition with the parties and record their statements and their objections, if any, and after making any alterations that he finds necessary, will draw up a final order for submission of the case to the Deputy Commissioner for confirmation, if he is not the Deputy Commissioner himself. This final order must set down clearly the points decided under sections 176, 177 and 178 of the Act and must also include clean copies of the jamabandis of each patti which has been formed. The proceedings under section 179 for the distribution of the rent of holdings of tenants which have been divided should also be attached. In making such division the officer should work out the total number of soil units in each part of the holding and in the whole, and should calculate the rents of each part accordingly. For *sir* and *khudkasht* land, the rental value of each holding should be calculated at the acreage rates adopted by the Settlement Officer for the calculation of

**Amendment to the Central Provinces Revenue Manual,
Volume II (Edition of 1932)**

No. 82, dated Nagpur, the 6th March 1937.

REVENUE BOOK CIRCULAR VI-5

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(1) In lines 16 and 17 of paragraph 8 of the circular for the words "Deputy Commissioner" *substitute* the words "Sub-Divisional Officer or the Deputy Commissioner as the case may be".

(2) In line 17 of paragraph 8 of the circular before the words "Deputy Commissioner" *insert* the words "Sub-Divisional Officer or the".

No. 83, dated the 6th March 1937.

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(1) In the last sentence of paragraph 8 of the circular for the words "Deputy Commissioner of the district" *substitute* the words "Sub-Divisional Officer or the Deputy Commissioner of the district as the case may be".

(2) In lines 2 and 3 of paragraph 9 of the circular for the words "Deputy Commissioner" *substitute* the words "Sub-Divisional Officer or the Deputy Commissioner as the case may be".

S. SANYAL,

*Under Secretary to Government,
Central Provinces.*

deduced rents in order to check the fairness of the division. In accordance with section 180, the officer should apportion among the pattis the sums payable under the settlement or sub-settlement. The final order should also contain a statement of the costs incurred, and by whom they should be paid. If the partition is eventually quashed or the proceedings terminated infructuously the applicant may properly be made to pay the costs. If, however, the application succeeds and the partition is made, ordinarily all parties to the partition should share the costs proportionately. If the partition has been made by the parties themselves or by arbitrators under section 170 a final order on the lines indicated should also be prepared and this order must also be submitted to the Deputy Commissioner of the district for confirmation.

9. On receipt of the proceedings for confirmation, unless all the parties have accepted the partition, the Deputy Commissioner will fix a date for the hearing, issuing notice to the parties in form G, and after hearing the objections of the parties, if any, will pass orders either sanctioning the partition with or without change, or disallowing it or ordering further enquiry. The final order in a partition case is that of the Deputy Commissioner and if the partition is sanctioned, such order should declare that the partition is sanctioned and shall come into force on the first day of the next agricultural year and should be endorsed on a stamp in accordance with Schedule I, article 45, of the Indian Stamp Act, II of 1889. A proclamation should then be issued by the Deputy Commissioner himself in accordance with section 182 in form H. The partitioning officer will then forward the record to the Tahsildar with instructions to summon the patwari to the tahsili. The Tahsildar will then cause the patwari to prepare a fresh panchsala khasra showing the names of the co-sharers in whose patti the khasra number has been placed, instead of the joint proprietary body, in the column for "Proprietors". He should also cause the patwari to prepare fresh jamabandis for each patti. These should be prepared before the close of the agricultural year in order that the patwari may have them before him at the time of the preparation of next year's annual papers. The possession of the shares should be given to the parties with effect from the 1st day of the agricultural year next after the approval of the partition, the officer being empowered to do this by section 31 of the Land Revenue Act.

10. The partition will also involve the alteration of the khasra roster of the patwari's circle and the opening of cases for the appointment of lambardars and possibly of the mukaddam. The Tahsildar should, therefore, on receipt of the record, communicate to the revenue inspector and to the patwari the alterations in the khasra roster for the patwari's circle ordered by the Deputy Commissioner under rule 10 (a) of the rules under section 227 (2), (f) (i) of the Central Provinces Land Revenue Act, page 10, part II, section 1, Volume 1, Land Records Manual. He should also open cases for the appointment of

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sadar or other lambardars, and if necessary, of the mukaddam, and certify on the order sheet of the record that he has done so. The record will then be resubmitted to the officer making the partition for deposit in the record room.

11. There remains to consider the question of the appointment of the amin and the question of costs under section 172. It has already been pointed out that the duties of the amin are not to make the partition himself but to assist the officer in making such partition. For this purpose each Deputy Commissioner should maintain a list, to be revised and approved every year, of suitable candidates for the post of amin, from which the partitioning officer will make his selections. The list should contain the names of retired revenue inspectors, experienced patwaris or any other persons whom the Deputy Commissioner may think fit to work as amin. The amin will be paid at a rate to be fixed by the Commissioner for each district of his division subject to a maximum of Rs. 1-4-0 per diem.

12. The costs of partition will include the following items to be calculated in the manner shown against each :—

(1) *Pay of amin.*—As soon as the partition proceeding has been drawn up under section 171, the officer making the partition will estimate what time is required for the preparation of the necessary papers and the completion of the partition and will fix the amount to be recovered on account of the pay of the amin on the basis given in the preceding paragraph.

(2) *Travelling allowance of amin.*—A sum sufficient to cover the actual expenses which may be incurred by the amin for his journeys to and from the village in connection with his duties should be recovered along with his remuneration, payments out of which should be made from time to time with the sanction of the partitioning officer.

(3) *Cost of supervision and any special establishment maintained.*—A recovery on this account shall be made at the rate of 50 per cent on the actual remuneration of the amin, subject to a minimum of Rs. 20 in each case.

(4) *Contingent expenses.*—Contingent expenses will be recovered on account of forms, stationery, tracing cloth, etc., all of which will be supplied by Government. The recovery on his account should be made at a fixed rate of Rs. 3 per 100 khasra numbers or such lower rate as the Commissioner may from time to time prescribe.

(5) *Payments to village patwari.*—A reward for the preparation by the patwari of the jamabandi in form D, should be calculated and recovered at a rate to be fixed by the Commissioner for each district in his division, subject to a maximum of Rs. 5 for every 100 khasra numbers. If for any reason the preparation of other papers beyond the ordinary scope of his duties is required from the patwari, the cost of remunerating him at such rates as the Commissioner may prescribe, should be calculated and recovered.

(6) *Cost of stamp.*—The cost of the stamp on which the partition is to be recorded should be recovered in accordance with the provisions of the Stamp Act.

An account of receipts and expenditure should be maintained in form I and any surplus under items (1), (2) and (4) will be refunded to the parties.

13. Ordinarily no fresh survey of the village will be required, but should the village be found to be so inaccurate as to necessitate much correction, a resurvey may be required. Such resurvey will be done by the amin after the partition proceeding has been prepared.

APPENDIX

Ruling by the Chief Commissioner in a case of imperfect partition explaining the meaning attaching to the words "held in severalty by a co-sharer," section 136-L, and "belonging to a co-sharer, section 136-N, of the Land Revenue Act, 1881. [Proceedings of the Chief Commissioner, Central Provinces, in the Revenue Department, No. 5175, dated the 7th December 1895.]

There is a distinction between the terms "land held in severalty by a co-sharer" and "belonging to a co-sharer" as used in sections 136-L and 136-N of the Land Revenue Act. The word "belonging" must be interpreted literally in the ordinary acceptation of the term as referring to exclusive ownership, and the terms "*sir* land belonging to a co-sharer" must denote the *sir* land of which that co-sharer is exclusive proprietor, *i.e.*, land which has ceased to belong to the joint estate.

Such would be the case when a co-sharer accepted a *sir* field out and out in lieu of the proprietary profits attaching to his share in the mahal or when all the co-sharers have formally apportioned the *sir* land among themselves and are no longer responsible to the lambardar or to each other for the distribution of proprietary profits of the land in proportion to their shares in the mahal; or again, a co-sharer may have lawfully purchased, with the consent of his co-sharers, the exclusive ownership of particular *sir* land from the proceeds of his self-acquired property.

In all the above cases the lands in question have ceased to belong to the joint estate and may be said to *belong* to the co-sharers in possession of them.

There may, however, be many cases of *sir* land held in severalty by a particular co-sharer which does not belong to him in the sense explained above. The sharers in a mahal may have made a distribution of *sir* land for the sake of convenience of management, each paying to the lambardar the rental value of the particular land he holds and receiving back from the common balance a share of the proprietary profits in proportion to his share in the mahal not in proportion to the rental value of

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his land; or again a co-sharer may break up waste and acquire *sir* right in a piece of banjar, in which case he will be holding the *sir* land in severalty, though it will not belong to him in the sense of being in his exclusive ownership. Had it been the intention of the legislature that the provisions of section 136-N should apply to lands merely held in severalty, that expression must certainly have been repeated in that section. It cannot therefore be held that the *sir* land which is held in severalty by a co-sharer in a mahal will, as a matter of course, be considered as belonging to him within the meaning of section 136-N of the Land Revenue Act, otherwise it would be impossible for a co-sharer to obtain a fair share of the *sir* land of a mahal. The distribution of the *sir* land would depend not upon the right of the co-sharers, but on the wish of the strongest co-sharer and no redress would be possible. This would certainly be foreign to the intention of section 136-L of the Act, which merely lays down that any existing apportionments of the cultivating possession of land should not be disturbed when they are compatible with a fair partition.

No. 7, dated Nagpur, the 11th February 1933.

(1) At the end of the 4th sentence of rule 3 *omit* the fullstop and *add* the words "and after entering the name of the remitter in column 8".

(2) In the 6th sentence of rule 3 *after* the words "the treasury and sub-treasury" *insert* a fullstop and *delete* the rest of the sentence.

[*Notification No. 267-2832-XII, dated the 24th January 1933.*]

**Amendment to the Central Provinces Revenue Manual,
Volume II. (Revenue Book Circular VI—6.)**

No. 55, dated Nagpur, the 4th November 1935.

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**In rule 2, for the words "one anna" wherever they occur,
substitute the words "two annas".**

**(Revenue Department Notification No. 3967-XII, dated the
23rd October 1935.)**

[No. 55, dated the 4th November 1935.]

**H. L. VARMA,
*Under Secretary to Government,
Central Provinces.***

REVENUE BOOK CIRCULAR

SECTION VI—SERIAL No. 6

SUBJECT.—*Rules for the grant of copies of revenue records*

In exercise of the powers conferred by section 277, sub-section (1), of the Central Provinces Land Revenue Act, 1917, the Governor in Council is pleased to make the following rules regulating the grant of copies of revenue records, in supersession of those issued with Notification No. 11, dated the 1st September 1917, as subsequently amended :—

Notification
No. 1332-275-
XII, dated the
11th April 1929.

1.—Presentation of applications and payment of charges.

1. Applications for copies may be presented in person or by an agent, or sent by post to the Head Copyist of the office at the place where the record from which the copies are desired will eventually be deposited for safe custody. Applications for copies of records which are kept for a term of years at a tahsili and thereafter are deposited in the Deputy Commissioner's record room shall be made to the ministerial officer of the tahsil (hereinafter called the Head Copyist for the purposes of these rules) until the records are transferred to the Deputy Commissioner's record room.

Explanation.—Under this rule applications for copies of settlement records are to be made to the Head Copyist of the Deputy Commissioner's office even when settlement is in progress.

2. Every application save those exempt from Court-fees shall bear a Court-fee label of one anna : provided that an application sent by post may be sent without a label, in which case the Head Copyist shall see that a label of one anna is affixed to the application and punched, the cost thereof being debited to the applicant's account.

3. Every application shall be accompanied by an advance sufficient to cover the estimated cost of the copy applied for, and also, if the copy applied for is of the kind mentioned in rule 12, by the requisite non-judicial stamp. In the case of an application sent by post, the advance shall be remitted by money order. An application received by post before the arrival of the connected advance shall not be registered or acted upon, until receipt of the advance. Should an advance be received before the connected application, the money shall forthwith be sent by the Head Copyist to the Treasury or Sub-treasury, as the case may be, after making the requisite entry in Pass Book B. The Treasury Officer shall enter the item under the head "Miscellaneous". On receipt of the connected application, the Head Copyist shall obtain the money from the Treasury or Sub-treasury and shall, when recording the withdrawal in Pass Book B, enter the name of the remitter in column 8. If no application is received within thirty days, the Head Copyist shall demand return of the money so that action may be taken under rule 20.

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4. If an applicant who has presented his application in person desires the copy to be sent by post, he shall state in his application or in a subsequent communication the address to which the copy, should be sent and the copy shall be sent accordingly. Similarly, if an applicant who has sent his application by post desires to take delivery himself, he shall state the fact and the copy shall be retained for such delivery.

5. On each application the Head Copyist shall endorse the date of its receipt and shall initial such endorsement. If the applicant is present in person, the Head Copyist shall immediately give a receipt in the prescribed form for the advance received with the application.

6. (1) Copies of documents, such as village records, registers and statements, which cannot owing to their nature be prepared on plain sheets, shall be given on the appropriate forms. The Head Copyist shall affix Court-fee labels, to the copies so prepared, the value of the labels being equal to the amount of the copying fees charged.

At the end of a copy prepared under this rule shall be entered in manuscript such of the entries in the table contained in rule 11 as are necessary in each case.

(2) Copies of khasra, jamabandi and khewat shall be charged for at the following rates :—

	As.
<i>Khasra</i> —For every double page	... 4
<i>Jamabandi</i> —For the first double page	... 4
For subsequent double page	... 2
<i>Khewat</i> —	... 4

(3) Copies of maps shall be made on tracing cloth to be supplied by the Head Copyist. The charges for copying shall be in accordance with the scale authorized by the Deputy Commissioner for each district sufficient to cover the cost of the cloth and preparation of the copy, subject to a minimum charge of Re. 1. The Head Copyist shall affix the necessary Court-fee stamps on the copy.

(4) Except as provided for in sub-rules (2) and (3) the copying charges shall be calculated at the rates prescribed in rule 8, the printed matter being treated as matter copied.

II.—Preparation and delivery of copies

7. Copies exempt from copying charges and those required by officers of Government or of the Court of Wards or of Co-operative Credit Societies for official use shall be made on plain paper, free of cost.

8. Except as provided for in rules 6 and 12 all copies shall be prepared on sheets of plain water-marked foolscap paper, which shall be obtained from the Treasury or Sub-treasury. The fee for preparing copies shall be 4 annas for every 180 English words or 270 vernacular words or fraction thereof, four figures counting as one word. Both sides of the paper are to be used, whether the copying be in manuscript or in type. One sheet should ordinarily contain 720 English words in type or 180 English words in manuscript or 600 vernacular words in type or

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No. 8, dated Nagpur, the 11th February 1933.

In line sixth of rule 8 *after* the second sentence beginning with the words "The fee for preparing copies, etc." and ending with the words "four figures counting as one word" *add* the following:—

"But when a copy of an order passed by the Governor in Council and marked for publication as a revenue ruling is applied for by an approved law reporter for purposes of reporting the fee shall be rupee one for each order."

[Notification No. 269-3391-XII, dated the 24th January 1933.]

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270 vernacular words in manuscript. The exact number of words in a particular line is immaterial so long as the total on a sheet approximates sufficiently closely to the standard required. Documents written in Modí shall be copied in Balbodh character. At the top of each page a margin of an inch and a half is to be left for the affixing of the necessary Court-fee labels. There will also be a margin of one inch on the left of the front and on the right of the back of a sheet. The margin of a quarter of an inch should be left on the right of the front and on the left of the back of the sheet. Similarly, there will be a margin of half an inch at the foot of each page. It should not be necessary to rule these margins, but if they are to be ruled this should be done in pencil only. For typewritten copies, the usual double line spacing should be used. For manuscript copies, the most convenient spacing is fifteen lines on each page and six English or nine vernacular words to a line.

9. The value of the Court-fee label to be attached to the sheet depends on the total number of words written or typed, the labels being affixed on the right hand side to the top margin of the front page. On the back of each sheet on the top margin the stamp "Head Copyist, Deputy Commissioner's office," or in the case of copies granted at a tahsil, the seal of the Tahsildar shall be affixed.

10. Immediately below the top margin in the first sheet used for each copy shall be typed or written the words "Copy of" with a brief description of the document to be copied, *e.g.*, order, deposition of witness, application, etc. The description of the case shall include the number and year of the case, the name of the Revenue Officer to whose file the case belongs, the names of the parties, and the date of the order or other proceeding. When the copy is a copy of a document in an appellate record or a miscellaneous case connected with an original case, the description of the appellate or miscellaneous case, as the case may be, as well as that of the original case, shall be given.

11. On the back of the last sheet in each copy shall be typed or otherwise legibly endorsed the following table:—

Application for copy received on	Applicant told to appear on	Applicant appeared on	If copying not begun for want of correct information, date on which full information was supplied.	Copying stopped or copy not sent for want of funds on	Subsequent advances paid on	Copy ready on	Copy delivered or despatched on	Court-fee realized.
1	2	3	4	5	6	7	8	9

Copyist,

Comparer.

Head Copyist.

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Such words in the table as do not apply to the case in hand should be scored out. The dates to be entered in the table shall be entered in figures, not in words, and all corrections shall be properly attested. When certifying a copy the Head Copyist or the Tahsildar, as the case may be, shall satisfy himself that these entries have been correctly made.

The full particulars in the table shall only be furnished in respect of copies of judgments and orders which form the basis of an appeal; in other cases, such as copies of depositions and of village records, etc., entries in columns 1, 7 and 8 only will be made.

12. If the copy is of a kind requiring a stamp under article 24, Schedule I to Act II of 1899, it shall be commenced on an impressed non-judicial stamp paper of the value required and shall, if not finished on the front thereof, be completed on an ordinary plain sheet or sheets. If the copy is finished on the non-judicial stamp itself, the endorsements required by rule 11 shall be made on the back of the stamp. A Court-fee label of the required value shall be affixed to the non-judicial stamp and also to each plain sheet at the rates prescribed by rule 8.

13. Under no circumstances shall a copy be carried beyond the number of sheets already paid for. Whenever copying cannot be taken in hand or completed owing to want of funds or incorrect information having been given, the Head Copyist shall report the matter to the Superintendent or the Tahsildar, as the case may be, and shall also inform the applicant when he attends, or send an intimation by a service post-card to the applicant who has asked for the copy to be supplied by post.

14. When copies are ready, they shall, before delivery or despatch, be signed by way of attestation by the Head Copyist or in case of copies granted at a tahsili by the Tahsildar or the Naib-Tahsildar and in the absence of both by the Kanungo. The attesting officer shall before signing see that each sheet bears the Court-fee label or labels required by rule 8 foregoing and that all such labels are punched by a punch marking the letter C.

15. Copies shall be delivered to applicants personally or to their agents or counsel or shall be sent by post, if so desired, to their addresses by registered packet.

16. If the amount of the advance in the case of an application in which the copy is to be sent by post is more than sufficient to cover all charges (including Court-fees, postage, registration and money order fees) the surplus shall be remitted along with the copy by money order, or, if it does not exceed seven annas in postage stamps. If the copy is to be delivered to the applicant in person and he fails to appear, the balance of advance after deduction of all charges shall be remitted by money order to the applicant within a month of the date on which he was told to appear.

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17. Applications will be received and copies delivered daily between such hours as the Deputy Commissioner may decide. Enquiries shall be attended to throughout the usual office hours.

III.—Maintenance of registers and accounts.

18. The Head Copyist shall keep the following registers in the forms appended hereto :—

Name of register.	No. of form with the No of schedule on which it is borne.
(1) Register of applications for copies	... II-90
(2) Account Book	... II-91
(3) Detailed Account Book	... II-92
(4) Duplicate Receipt Book	... II (a)-135
(5) Pass Book A and B showing transactions with the Treasury	... II-155
(6) List of Unexpended Advances	... II-156
(7) Dak Book	... II-69

19. All applications, whether received by post or presented in person or by an agent, shall be entered in one and the same annual series of numbers in the register of applications for copies, the letter P in red ink being written to the left to the number assigned to each postal application.

20. When a copy remains undelivered or when no work has been done on an application for 30 days owing to want of funds or lack of correct information or when no application has been received for 30 days in connection with an amount received by money order, the unexpended advance shall be entered in columns 1, 2 and 3 of the List of Unexpended Advances: the application itself and any sheets used in connection therewith shall be deposited in the record room. The disposal of the unexpended advance either by repayment or by lapse to Government will be shown in red ink in columns 4, 5 and 6 against the original entry, in addition to the usual black ink entry in chronological order in columns 1, 2 and 5 which latter entry will effect the balance in column 7.

21. Each amount received from applicants personally or by money order accompanied by an application shall be entered by the Head Copyist in the Register of Applications for copies and in the Detailed Account Book. Daily totals of columns 3 to 7 of the Detailed Account Book shall be carried to the appropriate columns of the Account Book.

22. If a money order for the balance due to an applicant is returned unpaid, the amount thus received shall be entered in (1) column 10 of the Head Copyist's Register of Applications, and (2) column 4 of the Detailed Account Book, and it shall be entered in the List of Unexpended Advances in the manner specified in rule 20 above. Copies sent by post and received back shall be deposited in the record room.

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23. The Head Copyist shall ordinarily indent for plain sheets from the Treasury or Sub-treasury once a month. To minimize work in the District Treasury, the indent should be for a whole number of reams of 480 sheets. The Head Copyist should ordinarily never have more sheets in stock than will suffice for two months and should never have less sheets than will suffice for one month. The indent should be in duplicate on unofficial memorandum forms. One copy will ultimately remain in the Treasury office and one with the Head Copyist. The indent should be countersigned by the Superintendent or a gazetted officer and in a tahsili by the Tahsildar or his Naib. The Head Copyist shall indent from the Treasury or Sub-treasury for Court-fee labels whenever required. The indents shall invariably be for whole sheets, whatever be the denomination of the label. The labels required will be one anna, four annas, eight annas, twelve annas and one rupee. There are always thirty-six labels to a sheet. The Head Copyist shall not obtain labels from a stamp-vendor without the express permission of the Tahsildar or gazetted officer in charge of the Copying Department. Court-fee labels shall be reckoned as cash for all account purposes and shall be sent daily along with the cash to the Treasury in a selected scaled leather bag. All transactions relating to disposal of Court-fee labels will appear in the Detailed Account Book. The Head Copyist shall every day give to each copyist as many blank sheets as will approximately suffice for the day's work and shall see that each evening each copyist returns to him the number given, whether used, utilized or spoilt. Notes of these transactions shall be kept in a rough note-book. The Head Copyist is responsible for the correct balance of blank sheets.

24. In the Duplicate Receipt Book shall be entered all sums paid by applicants personally as an advance required for the copy and also all balances returned to applicants personally. As soon as the first advance is received and entered, the outer foil shall be torn off and made over to the payer, and when the copy, with balance if any, is delivered it will be taken back and affixed to the inner foil. Receipts from applicants who sent their applications by post, but have obtained delivery of copies with refund of balance in person, should be taken in a separate receipt book to be maintained for the purpose, entries being confined to such columns as are appropriate. If more money has been advanced than was required, the payer shall receive back the excess at the time the copy is delivered.

25. On receiving an application presented by hand the Head Copyist shall, if the applicant does not desire the copy to be sent by post, forthwith fix and intimate to the applicant a date within seven working days of the date of presentation on which he should attend to ascertain whether the copy is ready or whether any further advance is required. Should the copy not be complete on the date so fixed, the applicant shall be directed to attend on another date within seven working days of the first date fixed, and so on. The successive dates on which the

No. 9, dated Nagpur, the 11th February 1933.

(1) In the first sentence of rule 28 *after* the words "the excess" *insert* the words "or such part thereof as may be available in cash" and *delete* the words "in cash" *after* the word "paid".

(2) *Omit* the last sentence of rule 29 beginning with the words "The Treasury Officer" and ending with the words "cash balance".

[Notification No. 265-XII, dated the 24th January 1933.]

applicant is told to attend and on which he attends shall be entered in both foils of the Duplicate Receipt Book and in the Register of Applications.

26. If the copying work is in arrears or for any other sufficient reason, the head of the office may, by general or special order, direct that the period between presentation and first attendance or the period between the dates fixed for two consecutive attendances shall consist of a fixed number of days in excess of seven, and shall at the same time determine the period for which the order is to remain in force.

27. The Deputy Commissioner shall record an order fixing the maximum balance of cash to be kept by the Head Copyist in his own hands; and the amount so fixed shall not in any case exceed Rs. 200 at headquarters and Rs. 300 at each outlying place, without his special sanction. Each Head Copyist shall furnish security in a sum to be fixed by the Deputy Commissioner which shall not be less than 25 per cent in excess of the maximum cash balance. Each Head Copyist shall be provided with a box having a good lock for the custody of blank sheets, his cash balance shall be sent in a sealed leather bag with his Dāk Book to the Treasury daily not later than 4.45 p.m.

28. Whenever the amount of money and Court-fee labels in the hands of the Head Copyist at the close of the day's business is greater than the amount fixed under the preceding rule the excess shall be entered in Pass Book A, and paid in cash by the Head Copyist into the Treasury or Sub-treasury, as the case may be, to be treated as a revenue deposit. Unexpended advances mentioned in rules 20 and 22 shall be paid into the Treasury or Sub-treasury immediately applications are deposited in the record room and money orders are returned unpaid. Action in respect of an advance received by money order without an application is to be taken under rule 3.

29. On receiving the money from the Head Copyist, the Treasury or Sub-treasury Officer, as the case may be, shall enter the total amount as a single item in the Register of Revenue Deposit Receipts describing it as "copying" fees received from the Head Copyist, without giving a number to the item or recording any other particulars. The Treasury Officer may receive Court-fee labels as the equivalent of cash to be kept as part of his cash balance.

30. When the Head Copyist requires repayment of any amount paid into the Treasury under rule 28, he shall enter it in the Pass Book which will be presented to the Treasury. The date and amount of each deposit out of which repayment is desired shall be given in columns 4 and 5 of the Pass Book. In every case of withdrawal other than that of an unexpended advance (rule 20 or 22) the oldest deposit available shall be drawn upon; for this purpose, against each withdrawal which finally exhausts a deposit and also against the entry relating to

VI-6.—Grant of copies of revenue records]

the original deposit, a remark to the said effect shall be made in the last column of the Pass Book showing transactions with the Treasury. The book shall be presented in the Treasury or Sub-treasury, as the case may be, accompanied by a simple receipt therefor. The receipt shall be countersigned by—

- | | |
|---|--|
| (a) The Deputy Commissioner or one of his
Gazetted Assistants. | At the head-
quarters of a
district. |
| (b) The Sub-Divisional Officer | ... At the head-
quarters of a
sub-division. |
| (c) The Tahsildar or Naib-Tahsildar | ... At the head-
quarter of a
tahsil. |

On the other hand, if part of the balance with the Treasury is in Court-fee labels, those labels should be returned at the first opportunity to the Head Copyist. If the balance in deposit at the credit of the Head Copyist is sufficient, the Treasury or Sub-treasury, as the case may be, shall make the payment and shall enter the items in the Register of Repayment of Revenue Deposits without number as "Repayment of copying fees to Head Copyist". An unexpended advance once paid into the Treasury or Sub-treasury shall not be refunded to the applicant until it has been withdrawn from the Treasury or Sub-treasury.

IV.—Supervision.

31. The Superintendent or the Tahsildar shall test the work of the copyist from time to time by selecting sheets at random and counting the words entered on each. He shall daily examine the Account Book and the Detailed Account Book with reference to the other registers. He shall also, in the first week of each month, examine the Head Copyist's account for the preceding month with reference to the Pass Book A in order to ascertain whether each sum in the Pass Book has been accounted for in the Account Book.

32. The head of the office or a subordinate gazetted officer deputed by him shall examine the several registers of the Head Copyist in the first week of each month with the object of seeing whether the work of copying is being regularly done, the excess payments properly refunded and the excess over the maximum balance deposited in the Treasury or Sub-treasury, as the case may be, in accordance with rule 28. He shall also satisfy himself by an examination of the Account Book that the balance of sheets will suffice for a period not less than one month and not more than two months. He shall also verify the correctness of the accounting for plain sheets as explained in rule 23. The head of the office shall also examine a certain number of applications pending over one month in which copying has been stopped for want of funds or proper information regarding the document to be copied to see if any were rightly deposited in the record room.

33. The closing cash balance, inclusive of unused Court-fee labels in the hands of the Head Copyist which is shown in column

No. 10, dated Nagpur, the 11th February 1933.

In rule 30 omit the sentence beginning with the words "On the other hand" and ending with the words "Head Copyist".

2. In rule 35 for the words and figures "article 206 of the Civil Account Code", "article 267" and "article 214 of the Civil Account Code" substitute respectively the words and figures "rule 653 of the Financial Rules", "rule 654 of the Financial Rules" and "rule 650 of the Financial Rules".

[Notification No. 265-XII, dated the 24th January 1933.]

[VI-6.—Grant of copies of revenue records

13 of the Account Book, shall be verified at least once a quarter by the head of the office or a subordinate gazetted officer deputed by him. The process to be adopted is as follows :—

A list of all advances received in respect of applications other than (i) those deposited in the record room under rule 20, and (ii) those in which copy has been delivered or the amount advanced has been refunded shall be prepared from the Register of Applications. To the total of the list shall be added the progressive total or balance in the List of Unexpended Advances. From the sum thus arrived shall be deducted—

- (i) the value of Court-fee labels used in respect of applications in the foregoing list of advances received,
- (ii) the balance in the Treasury or Sub-treasury, as the case may be, and
- (iii) the cost of Court-fee labels affixed by the Head Copyist to postal applications under rule 2.

The difference thus found should tally with the closing balance shown in the Account Book and with that in the Head Copyist's hands.

V.—Accounts for Accountant General.

34. In compiling the Extract Registers of Receipts and Repayment of Deposits for submission to the Accountant General the items entered in the Deposit Registers of the Treasury without number (*vide* rules 29 and 30) shall not be reproduced in detail: the monthly totals only shall be entered at the foot as amounts of copying fees received from and repaid to Head Copyist. The total amount repaid from the deposits made in each financial year shall, however, be given separately. Thus, supposing the total amount of copying fees repaid during a month to be Rs. 175, the note would stand as follows :—

On account of deposits made in	1910-11	...	Rs. 23	
Do.	do.	1911-12	...	34
Do.	do.	1912-13	...	118
		Total	..	<u>175</u>

35. Early in March, a list of items lapsing to Government shall be prepared and this list, after being compared by the Deputy Commissioner or one of the Assistants with the List of Unexpended Advances and the Register of Applications, shall be submitted to the Accountant General immediately after the 31st March, in accordance with article 206 of the Civil Account Code. The list shall show distinctly how much is now to be credited to Government as lapsed out of the amounts received during each separate financial year. Thus, supposing Rs. 45 are to be credited to Government as lapsed, the note would stand as follows :—

On account of	1909-10	...	Rs. 6	
Do.	1910-11	...	5	
Do.	1911-12	...	34	
		Total	...	<u>45</u>

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Refunds of amounts included in this list shall only be payable with the sanction of the Accountant General under article 207 except that repayments of such deposits up to a limit of Rs. 5 may be made by the Treasury Officer.

Similarly, the account particulars, submitted to the Accountant General by the Treasury under article 204 of the Civil Account Code, shall show the particular year on account of which there are balances of copying fees outstanding in the Head Copyist's Register.

VI.—Elimination.

36. Each register and paper specified below shall be preserved for the period noted against it:—

Name of register or paper.	Period for which to be preserved.
(i) Head Copyist's Register of Applications for copies.	} 6 years
(ii) Account Book	
(iii) Detailed Account Book	
(iv) Duplicate Receipt Book	
(v) Pass Book A and B	
(vi) List of Unexpended Advances	} 3 years
(vii) Counterfoils of postal money orders	
(viii) Dak Book	
(ix) Applications for copies in which copies have been delivered or in which advances have been refunded without preparing copies or which are received by post unaccompanied by advance and for which no advance is subsequently received.	} 6 months from date of delivery or refund.
(x) All other applications	} 3 years
(xi) Copies undelivered	

REVENUE BOOK CIRCULAR

SECTION VI—SERIAL No. 7

SUBJECT.—*Note on the interpretation of entries in the village administration paper with reference to section 219 of the Central Provinces Land Revenue Act*

It has been brought to the notice of Government that difficulty is often caused in the application of section 219 of the Central Provinces Land Revenue Act by the vague character of entries in the *wajib-ul-arz* regarding grazing and other communal rights. For example, many records of rights contain entries in some such form as the following :—

“The tenants graze their cattle in the waste land of the village.” Some revenue officers have interpreted this as the record of a custom conferring a right of user upon the tenants of the village over all waste land which existed at the time of settlement, and have in consequence taken action under section 219 to prevent or penalize the use of any part of the banjar for the extension of cultivation. Similarly, permission under rule 3 of the *malguzari* forest rules under section 202 to clear a portion of the banjar for permanent cultivation has been refused on the ground that the rights of the villagers to grazing would be impaired thereby.

2. The *wajib-ul-arz* is intended to contain a record of rights and customs having the force of rights under section 78 of the Land Revenue Act. There is, therefore, no place in it for recording practices which have not yet crystallized into established customs or have not yet been recognized as customs. Such practices, which may be permissive only, do not confer a right of user upon the persons who benefit thereby unless and until they have been recognized as customs conferring rights under section 78. Under the new form of *wajib-ul-arz* which has been prescribed in all the settlements which have taken place since the passing of the Land Revenue Act of 1917 and the Settlement Instructions issued thereunder, such entries are not made, but the old form used in settlements made prior to the present Act was less strictly defined.

3. Nevertheless if careful attention is paid to the wording of section 219 of the Land Revenue Act, the question presents little difficulty. That section empowers the Deputy Commissioner to eject any person who encroaches upon any land *set apart by an entry in the village administration paper of a mahal for communal purposes*. An entry to the effect that tenants graze their cattle upon the waste land of the village cannot possibly be interpreted as a reference to land set apart for communal purposes. If the entry were to the effect that “out of the total area of waste, *khasra* numbers..... are reserved for grazing”, the case would be entirely different. The entry of specific numbers as reserved for communal purposes would certainly amount to setting apart land for communal purposes. Where an entry of this kind existed, the Deputy Commissioner could certainly eject any person who encroached on the land. Similarly, he would be justified in refusing permission under rule 3 of the rules framed

VI-7.—Note on interpretation of section 219 of the C. P. L. R. Act]

under section 202 to clear any of these numbers for permanent cultivation. But the term "waste land of the village" or a similar phrase cannot be held to mean a specific area; it must mean any waste land that may from time to time exist. An entry such as that quoted in paragraph 1 above can only mean that so long as there is any waste the villagers can graze over it. This would not debar the malguzar from bringing portions of the land under cultivation or indeed from cultivating, or letting out for cultivation, the whole of it. The question whether he could be prevented from doing so under the malguzari forest rules is a separate one which depends on the rights of user of the tenants over the forest growth.

4. The same arguments apply to entries regarding communal rights other than grazing. It is not uncommon to find an entry to the effect that the villagers use a portion of the banjar for threshing floors after the harvest or that a portion of the banjar is used for skinning dead cattle. Here again if specific numbers are mentioned, they may be recorded as areas set apart for communal purposes and section 219 would apply. If specific numbers are not mentioned, however, it does not follow that no right of user exists. It may be due to oversight that the area on which the right was exercised was not specifically defined in the wajib-ul-arz. No precise rules or instructions can be laid down for the decision of such cases. They differ somewhat from cases regarding grazing, because even if there is no waste as such, there may be forest land where the villagers can graze their cattle or grazing may be available in Government forest at a convenient distance. If, on the other hand, the whole of the waste is brought under cultivation, there may be no spare left in the village area for such a purpose as skinning of dead cattle and this cannot be done on the holdings of tenants or outside the village. The revenue officer's first task therefore is to ascertain what precise area has by custom been devoted to the purpose in question and to have that area recorded in the wajib-ul-arz and village papers under section 106, Land Revenue Act. The existing entry in the wajib-ul-arz is sufficient evidence that a right of user of this character exists and that it is associated with some portion of the waste land, but the revenue officer must first settle with what portion it is associated and correct the wajib-ul-arz accordingly, before he can enforce it with respect to that portion. The same remarks apply to such communal purposes as burning ground, burial ground, cattle stand, encamping ground, market place and the like.

5. The general principle is that the proprietor's right to bring the waste under cultivation or let it out for cultivation should not be interfered with unless it conflicts with a definite communal right of the villagers which is recorded as such in the village administration paper. The latter record should specify the exact area over which the right exists. If it fails to do so, the revenue officer should satisfy himself that the right is associated with a definite area and correct the record by entering the area in question under section 106 before taking action under section 219.

REVENUE BOOK CIRCULAR

SECTION VI—SERIAL No. 8

SUBJECT.—*Instructions regarding the provision of water supply in raiyatwari villages*

It has been noticed that the provision of water supply in raiyatwari villages is not dealt with in a systematic way in all districts. Wells are sometimes constructed at large expenditure for very small villages; some of the wells do not hold water and in general the cost to Government is excessive. The following instructions are therefore issued for the guidance of Deputy Commissioner and all revenue officers. These instructions are intended to lay down general lines only and are not intended to fetter the discretion of Commissioners and Deputy Commissioners.

2. The first step, where this has not already been done, is to make a comprehensive survey of the water supply of the raiyatwari estate. For this purpose Tahsildars should be ordered to prepare survey reports showing in what villages Government, District Council and private wells used by the public, nistar and irrigation tanks exist and the names of villages where in their opinion new tanks or wells are needed or existing tanks or wells require deepening or repair. Wherever a new tank or well is proposed to be constructed the report should show the population of the village and existing source of water supply. The survey report should be accompanied by a copy of the majmuli map in which suitable symbols may be used so as to show at a glance what sources of water supply exist or are required. The following symbols are suggested as convenient and simple:—

In black	...	{	O. Pakka well holding sufficient water.
			O.G. Pakka well constructed by Government.
			O.C. Pakka well constructed by District Council.
			O.P. Pakka well constructed by private agency.
In blue	...		O. Pakka well requiring deepening or repair.
In pencil	...		O. Kachha well.
In red	...		O. New well required.
			N. Nistar tank.
			I. Irrigation tank.

The survey report should be submitted through the Sub-Divisional Officer to the Deputy Commissioner for approval. The most convenient form for the report is probably a register, showing name of village, population, existing source of water supply, whether this is adequate or not, and for wells whether they are pakka (*i.e.*, masonry-lined) and have a parapet and cover (*jalbandi*) or not, with a column to show work done from year to year.

VI-8.—Provision of water supply in raiyatwari villages]

3. The second step is to draw up a programme of tanks and wells to be constructed, repaired, deepened or improved extending over the next five years. The programme should be based on the assumption that the annual allotment will be the average annual allotment of the past five years. The five years' programme after the approval by the Deputy Commissioner will be kept by the Tahsildar, a copy being retained in the district office. A note should be added to it every year showing the amount of work carried out, and any new works or amendments of the programme proposed. The majmuli map should also be kept up to date.

4. In addition to the five years' programme, Tahsildars should submit an annual programme of work to be done in accordance with the allotment actually received. In this programme it should be stated for every proposed new well whether the inhabitants of the village are prepared to give labour free provided that Government supplies masons and materials, and whether the work can be carried out departmentally under the supervision of the mukaddam. An estimate for departmental work, with or without free labour, should be submitted along with the estimate at the ordinary contract rates whenever departmental work is feasible. In many cases it is certainly preferable to have the work done departmentally and there are many villages where the people would be willing and able to do the earthwork themselves.

This annual programme, should invariably be accompanied by the survey and five years' programme showing progress made. The last two will be returned to Tahsildar after noting progress on the Deputy Commissioner's copies. The survey register, five years' annual programme should be kept together with these instructions in a separate cover and not filed with a bundle of miscellaneous papers.

5. Special care should be taken in the selection of sites for wells and the advice of a competent District Council Engineer should be obtained for wells to be constructed by the District Council. The following are the important principles which should be observed in the selection of a site :—

- (i) By reference to the water level of neighbouring wells and streams it should be ascertained as far as possible where water is likely to be found in abundance;
- (ii) A kachha well should be dug to the required depth to see if it holds water till June;
- (iii) Every proposal for making a pakka well or lining it with masonry must be accompanied with a certificate that water has been found in May and masonry work should be done within the season before the rains.

6. Where the agency of the District Council is used for the construction of wells, Tahsildars should remember that the responsibility rests on them as well. They should arrange to inspect the work both during construction and after completion and should bring any serious defects to the notice of the Council through the Sub-Divisional Officer and Deputy Commissioner.

[VI-8.—Provision of water supply
raiayatwari villages

7. Finally in making allotments for improvement in raiya-
wari villages the following principles should be observed :—

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letter No. 1
341-XII, d.

- (1) The Deputy Commissioner's grant for raiayatwari im-
provement should be expended mainly in undevelop-
ed raiayatwari tracts and in such cases no contribution
from the raiyats should be expected, though villages
offering assistance in the form of labour, carting,
etc., should receive preference in the distribution of
allotment.
- (2) In well developed raiayatwari villages no allotment
should be made without a contribution of one-third
of the cost of improvement from the villages.
- (3) District Councils should be expected to include well
developed raiayatwari villages in their scheme for the
improvement of water supply and village roads as
they get cesses from these villages.
- (4) In applying these principles discretion should be left to
the Deputy Commissioner as regards the classifica-
tion of the villages.

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At the end of instruction No. (4) *add* the following :—

“In verifying solvency only realizable assets should be
taken into consideration. For instance, occupancy land
should not be taken into account as it is not liable to be attached
or sold.”

Amendment to Central Provinces Revenue Manual, Volume II.

No. 11, dated Nagpur, the 14th February 1933.

PAGES 264-265

Insert the accompanying circular as Revenue Book
Circular VI-9.

H. L. VARMA,

Under Secretary to Government,

Central Provinces.

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Amendment to Central Provinces Revenue Manual, Volume II.

No. 11, dated Nagpur, the 14th February 1933.

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Insert the following entries below section VI at the end :—

9	Instructions for the issue of solvency certificates.	264-265
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H. L. VARMA,
Under Secretary to Government,
Central Provinces.

REVENUE BOOK CIRCULAR

SECTION VI—SERIAL No. 9

SUBJECT.—*Instructions for the issue of solvency certificates.*

The following instructions should be observed in the issue of solvency certificates :—

(1) The issue of solvency certificates for private purposes or for general use is prohibited.

(2) Solvency certificates may only be issued for specific government or quasi-government purposes such as are indicated in list A appended to this circular.

(3) Except where the verification is made directly at the instance of a department of government or of a local body (*e.g.*, in regard to a banker's solvency) a stamped application bearing an eight annas stamp should be required to be submitted.

(4) A statement of assets and liabilities should be obtained from the applicant and verified as best as can be before a certificate is granted.

(5) Certificates should be issued in form B appended to this circular which corresponds to form G-30 referred to in paragraph 237 of the Excise Manual.

(6) Certificates of solvency up to Rs. 20,000 will be granted by Tahsildars and for amounts over Rs. 20,000 by Sub-Divisional Officers.

A

List of cases in which certificates are issued.

1. Prospective Excise contractors.
2. Military contractors.
3. Bazar contractors.
4. Lessees in Collector's cases.
5. Agriculturists applying for loans under the Agriculturists Loans Act, through the Agriculture Department.
6. Forest contractors and their sureties.
7. Sureties of clerks of the Revenue, Postal and Forest Departments and Court of Wards.
8. Sureties in criminal cases.
9. Bankers with whom the funds of the notified areas (where there are no treasuries) and village panchayats are deposited.

10. Ferry contractors of local boards.
11. Mango crop contractors of local boards.
12. Licence vendors of Forest Department.
13. Public Works Department contractors.

B*Solvency certificate.*

1. Name.
2. Father's name.
3. Residence.
4. Occupation.
5. Value of moveable property and grounds for belief.
6. If property is immoveable—
 - (a) Situation.
 - (b) Area.
 - (c) Rent assessed.
 - (d) Market value.

Remarks.

I certify that after due enquiry I find that _____
 _____ resident of _____ tahsil _____
 district _____ is solvent to the extent of Rs.

Tahsildar,
Sub-Divisional Officer.

Dated _____

I solemnly declare that to the best of my belief the facts about my property as stated above are complete and true, and that the immoveable property specified above is unencumbered.

Dated _____

Applicant.