

Tamil Nadu Collectors Regulation, 1803

TAMILNADU

India

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Act 2 of 1803

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Tamil Nadu Collectors Regulation, 1803 (Tamil Nadu Regulation 2 of 1803) This Regulation was extended to the merged State of Pudukkottai by section 3 of, and the First Schedule to, the Madras Merged States (Laws) Act, 1949 (Madras Act XXXV of 1949). This Regulation was extended to the Kanyakumari District and the Shencottah taluk of the Tirunelveli District by section 3 of, and the Schedule to, the Madras (Transferred Territory) Extension of Laws Act, 1957 (Madras Act XXII of 1957). As to arrears of revenue recoverable under Madras Act II of 1864, this Regulation is inoperative-See section 62 of that Act. A Regulation for describing and determining the conduct to be observed by Collectors in certain cases. Whereas under the system of internal Government established for the administration of the public revenue, and for the security of persons and property, individuals should have the means of ascertaining and knowing the Regulations passed for their benefits; and whereas the said system further requires that the power and authority heretofore vested in the immediate Collectors of the revenue should be curtailed; wherefore the following Regulation has been passed for the purpose of defining the authority committed to Collectors, and for describing the procedure required in the discharge of their duty.

2. Collection of revenues entrusted to [Collectors] [This word was substituted for the words 'covenanted civil servants' by the Madras Repealing and Amending Act, 1957.].

- The collection of the public revenue derived from land-tax, [* * *] [The words 'from duties on commodities by sea and land, from salt' were omitted by the Adaptation Order of 1937.] from the excise on spirituous liquors or for other articles of taxation shall be entrusted to Collectors. [* * *] [The words 'who shall be covenanted civil servants of the Government' were omitted by section 4 of, and the Second Schedule to, the Madras Repealing and Amending Act, 1957 (Madras Act XXV of 1957).]

3. and 4.

- [Repealed by Central Act XII of 1873.]

5. Collectors to be under orders of Board of Revenue.

- Collectors shall be under the immediate control of the Board of Revenue and shall obey all orders communicated to them by the authority of that Board.

6. Papers and accounts to be furnished to all persons authorized to require them.

- Collectors shall furnish such papers or accounts relating to the revenues under their charge as may be required by the Board of Revenue, the President of the Board of Revenue, by the Accountant-General, or by any other public officer authorized to make such requisition.

7. All acts of Collectors to be public.

- All acts and proceedings of Collectors shall be held and done publicly; that is to say, in open kacharis accessible to all persons.

8. Principles on which revenues are to be administered.

- Collectors shall administer the public revenues to the advantage of the State, the happiness of the people, and the prosperity of the country; and shall suggest such propositions to the Board of Revenue as, in their judgement, may be calculated to augment and improve those revenues.

9. Collectors to have control over all persons employed under them and over persons paying revenue or otherwise concerned in revenue.

- Collectors have had, and are hereby declared to have, authority to superintend and control, under the orders of the Board of Revenue, all persons employed in the executive administration of the public revenue, all zamindars or proprietors of land paying revenue, and all farmers, securities, raiyats or other persons concerned in, or responsible for, any part of the revenue to Government, as far as the said superintendence and control may relate to the executive administration of the revenue under the regulations now enacted, or to be hereafter enacted.

10.

[Repealed by Madras Act VI of 1865.]

11. Collectors to transmit diaries to Board.

- Collectors shall keep diaries to their proceedings in the English language. The diaries shall contain a record of every official transaction of the Collector, and shall be forwarded to the Board of Revenue for each 'month, on the fifteenth day of the succeeding month.

12. Public money, how to be kept.

- Collectors shall keep the public money in a strong chest secured with two locks of different constructions; the key of one lock shall be kept by the Collector, and the key of the other lock shall remain in the possession of the public, shroff.

13. Jamabandi and kistbandi of land-revenue, permanently assessed, to be furnished to Board.

- An account of other items of revenue to be subjoined. - Collectors of revenue in districts where a permanent assessment of the lands may have been fixed shall transmit to the Board of Revenue, within one month after the expiration of each Fasli year, in a form to be approved by the Board of Revenue, a jamabandi and kistbandi statement of the permanent revenue assessed on each zamindari or estate into which the districts have been divided or subdivided by the operation of the regulations, with an account subjoined of the amount of other items of revenue, whether rented or under the Collector's management; noting in the one case the amount of the rent, and in the other the expected amount of collections.

14. Collections of revenue.

- Collectors shall be careful that proprietors of land on whose estates the land-revenue has been permanently fixed, and farmers of land, regularly discharge the taxes and rents agreeably to the kistbandi; and, in the event of a proprietor or farmer of land falling in arrear, Collectors shall proceed to recover such arrear in the mode prescribed by the regulations already passed, or to be hereafter passed for that purpose.

15. Persons attaching estates to be furnished with written powers.

- Collectors shall furnish the person or persons deputed by them to attach estates in pursuance of a decree of a Court of Judicature, or for an arrear of revenue, with sanads of appointment, and with written instructions under their seal and signature.

16. Apportionment of assessment on all lands to be sold or transferred.

- Collectors shall apportion the assessment on lands which may be ordered to be disposed of by public sale for the discharge of arrears of revenue, or in pursuance of a decree of a Court of Judicature, or which may be transferred in the manner allowed by the regulations, from one

individual to another.

17. Collectors to be responsible for apportioning assessment on subdivisions.

- Collectors shall be held responsible for justly and equitably apportioning the permanent assessment on all sub-divisions of estates, and the amount of such assessment shall be regulated at rate proportionate to the value which such sub-divisions of estates bear to the gross assets of the whole estates.

18. To furnish proprietors with amount so apportioned. Appeal therefrom to be forwarded to Board.

- Collectors, at the time they transmit statements of the public assessment so apportioned on sub-divisions of estates for the consideration of the Board of Revenue, shall furnish the proprietors of the estates in question with the amount of the assessment so apportioned; and, where the proprietors may object and appeal from the assessment proposed by the Collectors for sub-divisions of the said estate, Collectors shall immediately forward same, with their remarks, to the Board of Revenue.

19. Conditions of sale to specify particular obligations not included in general conditions.

-Collectors shall be careful to specify in the conditions of sale (exclusively of the general conditions of sale as prescribed by the Regulations) any particular obligation which may happen to fall on the purchaser of a subdivision of, or of an entire estate declared for sale.

20. Attachments of land to be reported to Board.

- Collectors, on receipt of a decree of a Court of Judicature ordering land paying revenue to Government to be sold, shall proceed to attach a sufficient portion of the said lands to answer the amount of the decree, in such mode as may be prescribed for recovery of arrears of revenue by the regulations, and shall immediately report such attachment to the Board of Revenue.

21. Rules to be observed in attaching portions of estates.

- In attaching portions of estates for arrears of revenue, or in consequence of a decree of a Court of Judicature, Collectors shall be careful to form the sub-divisions compact, selecting such villages and lands as may be situated contiguously to each other. Collectors shall moreover have in view the nature of the soil and available resources of the different lands, and shall be careful to include, as nearly as may be practicable, equal portions of land with contracted means of improvement, and of lands with extensive means of improvement.

22. In forming sub-divisions, lands watered by one tank to be kept in same subdivision.

- In forming sub-divisions of estates, Collectors shall be careful to preserve all the lands watered by one tank or water-course in the same sub-division; and, where it may be necessary to deviate from this rule, Collectors shall fully explain such necessity to the Board of Revenue, and await the orders of the Board on their reference, previously to concluding the arrangement.

23. Registers of transfers of lands.

- Collectors shall keep registers of all sub-divisions of estates, and of all transfers of landed property, in a form to be submitted to, and to be approved by, the Board of Revenue.

24. Register of alienated lands.

- Collectors shall keep, in a form to be approved by the Board of Revenue, registers of all alienated lands paying revenue to Government, or exempt from the payment of public revenue. The registers shall be kept in the mode and manner prescribed by the regulations already passed, or to be passed, for that purpose.

25.

[Repealed by Madras Act I of 1902.]

26. Collection of revenue of khas lands.

- Collectors shall collect the revenue arising from lands held khas in such manner as may be directed by the Board of Revenue.

27. to 29.

[Repealed by Central Act XII of 1876.]

30.

[Repealed by Central Act XXIII of 1871.]

31. Levy of assessment for payment of police.

- Collectors shall collect the assessment that may be ordered to be levied for the payment of the department of police agreeably to the regulations enacted for that purpose, or agreeably to the orders of the Board of Revenue, in cases where the said Board may have authority to issue such

orders.

32. Collection of revenue, exclusive of land-tax.

- Collectors shall collect the revenue arising from sayar, salt, spirituous liquors or from other sources, in the manner prescribed by the regulations, or in such manner as may be directed by the Board of Revenue in cases subject to their authority.

33. Receipts for payments of revenue.

- Collectors shall grant receipts for all payments made into their treasury on account of the public revenue; which receipts shall specify the date of payment, the coin in which payment may be made, and the amount of such receipt shall be written in the English language and in the language of the zila, and shall be registered and numbered in both languages by the keepers of the records; the date of registry shall be indorsed on the back of each receipt.

34. Copy of register to be sent monthly to Board.

- Collectors shall transmit, on the fifteenth of each month, to the Board of Revenue, copies of the register of receipts for the preceding month.

35. Officers employed under Collectors, in collection of revenue, to grant similar receipts.

- Collectors shall compel the tahsildars, or other officers employed under them in the collection of the revenue, to grant receipts for moneys received by them, and to transmit monthly registers of the receipts so granted; the receipts granted by the tahsildars or other officers employed in the collection of money, shall contain all the items above specified.

36. Public servants not to be employed in private business.

- Collectors shall employ none but the public registered servants in the conduct of public business, and Collectors shall not employ public registered servants in the transaction of private business.

37.

[Omitted by the Adaptation Order of 1937.]

38. Where land-tax is not fixed, rates of assessment to be investigated.

- In districts where the land-tax may not have been permanently fixed, Collectors shall investigate, with care and with attention, the rules which have immemorially guided the assessment of the public revenue.

39. Result to be reported to Board.

- Collectors shall state the result of their investigation to the Board of Revenue, and shall regulate their demands on the raiyats on principles of moderation, and with a just regard to the rights of Government, to the rights of the people, and to the prosperity of the country.

40. Rates of waram or of quit-rent not to be altered without permission.

- Collectors, in districts where the rent may not have been permanently fixed, shall not increase or diminish the rates of waram, or rates of quit-rent without permission being first had and obtained from the Board of Revenue for that purpose.

41. Unauthorized alienations of land to be reported to Board.

- In districts where the land-tax may not have been permanently fixed, Collectors shall report to the Board of Revenue all unauthorized alienations of land, with every circumstance relating to such land; but Collectors shall not resume alienated lands without authority from the Board of Revenue.

42.

[Repealed by Madras Regulation II of 1806.]

43. Collectors not to grant kauls without authority.

- Collectors shall not grant kauls of any description without authority from the Board of Revenue; and all kauls granted by Collectors shall contain the dates of the authority of that Board.

44. Cannot authorize alienation of land.

- Collectors shall not in any case authorize the alienation of land without authority from the Board of Revenue.

45. and 46.

[Repealed by Madras Regulation II of 1806.]

47. to 55.

[Repealed by Madras Regulation II of 1806.]

56. to 58.

[Repealed by Madras Regulation II of 1806.]

59. Collectors to make no advances without authority of Government.

- Collectors shall not make disbursements of public money for advances for cultivation, or repairs of tanks, or for any other purposes, without having previously obtained, through the channel of the Board of Revenue, the authority of the [State Government] [The words 'Provincial Government' were substituted for the words 'Governor in Council' by the Adaptation Order of 1937 and the word 'State' was substituted for 'Provincial of the Adaptation Order of 1959.] for such disbursement.

60. [* * *] [The sentence 'Collectors, and Assistants to Collectors, shall not be concerned, directly or indirectly, in any form of the public revenue, either as renters, securities or otherwise was omitted by the Adaptation Order of 1937.] Collectors and Assistants not to permit servants to be concerned in any rent or farm of revenue.

- Collectors, or Assistants to Collectors, shall not permit their [* * *] [The word 'Native' was omitted by the Adaptation Order of 1959.] servants to be concerned, directly or indirectly, in any rent or farm of the public revenue, or to be security for any farmer or renter of lands on which the rent may not have been permanently fixed.

61.

[Omitted by the Adaptation Order of 1937.]

62.

[Repealed by Madras Act II of 1869.]

63. Not to occupy grounds or to erect buildings without sanction.

- Collectors, and Assistant to Collectors, shall not occupy ground nor erect buildings thereon, without the sanction of the Board of Revenue.

64.

[Omitted by the Adaptation Order of 1937.]

65. Not to publish anything which may affect inter-course with foreign States.

- Collectors shall not publish proclamations or orders which may in any shape affect the inter-course of [the Government of India with foreign States, without an express order from the [Central Government] [Substituted for 'the British nation' by the Adaptation Order of 1950.] for that purpose.

66. Applications for leave of absence.

- Collectors, and Assistants to Collectors, shall (in cases requiring it) apply to the Board of Revenue for temporary leave of absence from their station. Collectors, or Assistants to Collectors, shall not absent themselves from their stations without having previously obtained the permission of the Board of Revenue. In the event of severe illness compelling Collectors to quit their stations without such authority, on the affidavit of medical persons with respect to the necessity of such absence, they shall deliver charge of their districts to the head Assistant on the spot, and shall report the circumstance without delay to the Board of Revenue.

67. Charge in Collector's absence.

- In the absence of Collectors, the senior Assistant on the spot shall take charge of the public business.

68. Collectors removed or resigning, to deliver public documents to their successors.

- On the resignation or removal of Collectors, they shall deliver to their successors or Assistants every public account and document, with all original letters received, and attested copies of all letters sent, relative to their charges respectively. Collectors shall certify officially duplicate lists of such accounts and documents, and shall deliver one list to their successors or Assistants, and shall forward the other list to the Board of Revenue.

69. Collectors receiving charge to count balance of cash and grant receipt in duplicate.

- Collectors on receiving charge shall count the balance of cash delivered to them, and shall grant receipts for the amount in duplicate; one receipt shall be retained by the person delivering over charge and the other shall be transmitted to the Board of Revenue.