

THE MADRAS CITY LAND REVENUE ACT, 1851

ACT NO. 12 OF 1851

[Passed on the 14th November, 1851.]

1. *Assessable lands in Madras not assessed, to be assessed at customary rates.*
2. *Lakhiraj tenures of sixty years standing and none of less to be valid.*
3. *Collector to determine rate of assessment, subject to an appeal.*
- 4, 5, 6. *Collector may have rent-paying lands measured to ascertain the exactness of assessed quantity ; and (5) order an abatement when assessed at too much ; and (6) an increase when assessed at too little.*
7. *After demand in writing, rent may be recovered by distress and sale of goods and chattels. Collector may appoint bailiffs and appraisers to make and appraise, &c. distresses.*
8. *Rent paid to East India Company by under tenant may be deducted by him from his own rent.*
9. *Land revenue or rent of East India Company to have priority over all other claims as respects property liable.*
10. *Distress to proceed notwithstanding liability disputed, unless amount is deposited.*
11. *Arrears of rent removeable for six years after due or after acknowledgement in writing.*
12. *Claim to hold land rent free to be referred by Collector to Board, if disallowed by Board, land to be assessed, subject to Civil Suit.*
13. *Obstructing Collector, &c. to be punishable by fine and in default of payment by imprisonment.*
14. *Collector may punish contempts.*
15. *Collector to act under superior revenue authorities.*
16. *Ground rents of East India Company to be deemed revenue within 21 Geo. 3 Cap. 70.*
17. *Actions for trespass or injury committed under color of Act to be tried in East India Company's Courts, &c. and no action to lie more than 6 months after cause arose.*
18. *Interprets the words "Collector" and Board of Revenue.*

An Act for securing the Land Revenue of Madras.

Whereas it is expedient that the land revenue accruing due to the East India Company at Madras, within the limits of the Town of Madras as defined in Section XII., Regulation II. of 1802., of the Madras Code, should be ascertained and collected in as summary a manner as in other parts of the territories under the Government of the East India Company, It is enacted as follows:

I. All assessable lands not the property of the East India Company, within the limits of the Town Madras, as defined in Section XII., Regulation II. of 1802, of the Madras Code, of which the rate of assessment is not known, or which have not heretofore been assessed, shall be assessed at the rates customarily charged upon lands of a similar description in the neighbourhood according as they may be situated description in the neighbourhood according as they may be situated respectively within or without the walls of Black Town.

II. Lakhiraj tenures of land in Madras, of which uninterrupted possession has been held under alleged grants, exempt or partially exempt from assessment for sixty years, shall be valid : no other lakiraj tenures of land in Madras shall be deemed valid, unless the same are or shall be held under an unexpired grant from the British Government.

III. The Collector of Madras shall determine the rate of assessment to be laid on assessable land under Section I. of this Act, with reference to the rate assessed upon other land of a similar description in the neighbourhood, subject to an appeal to the Board of Revenue, to be made within six months from the notification by the Collector of the assessment fixed by him. The decision of the Board of Revenue upon such appeal shall be final.

IV. The Collector may order any assessable land, or land already assessed, or charged with a rent payable to the East India Company, to be measured, for the purpose of determining the amount of assessment to be imposed, or, in the case of land already assessed or charged with a rent, for the purpose of ascertaining whether the actual dimensions, and the dimensions upon which the amount of assessment or rent, was calculated, correspond.

V. Whenever, upon the measurement of any land under the preceding Section, it shall be found that the dimensions upon which the amount of assessment or rent was calculated exceed the actual dimensions, a proportionate abatement shall be made for the excess, on the demand of the party entitle to claim it.

VI. On the other hand, when the actual dimensions exceed the dimensions upon which the amount of assessment or rent was calculated, the excess shall be charged at the same rate as the rest of the land, the possession being left undisturbed. Provided that, when it shall appear that the excess has been earned by the surreptitious usurpation of ground belonging to another tenure, the act of the Collector in assessing it shall not prejudice the holder of such other tenure in any effort he may make to recover the ground usurped from it. An appeal shall lie to the Board of Revenue against any extra assessment or additional rent charged by the Collector for excess by measurement under this Section, if preferred within six months from the date of the Collector's order. Upon each appeal the decision of the Board of Revenue shall be final.

VII. If any owner of assessed land or any person holding land subject to a rent payable to the East India Company, shall upon the written demand of the Collector, refuse or neglect to pay any sum at which the land is assessed, or with which it is charged as rent, the Collector may levy the same by distress and sale of the goods and chattels, wherever found, of such owners or lessee; or, after written demand upon the tenant or occupier, and of his refusal or neglect to pay the sum lawfully demanded, by distress and sale of any goods and chattels found Upon the land, in the manner appointed for regulating distresses for small rents in Calcutta by Act VII. of 1847, extended to Madras by Section 89, Act IX. of 1850, and for the purpose of any such distress and sale, the Collector shall have all the powers of a Judge of the Court of Small Causes under Section 89, Act IX. of 1850 aforesaid; and the Collector shall have power to appoint any of his Officers to perform the duties of Bailiffs and Appraisers, and of the Chief Clerk of the said Court, as provided by the said Act VII. of 1847, and all the provisions of the said Act relating to the Commissioners for the recovery of small debts and their Court shall be deemed to apply to the said Collector and his Office in the execution of this Act.

VIII. In the case of payment by any tenant of occupier not holding immediately under the East India Company, or the seizure and sale of his property, he may deduct the amount of the payment or levy from the next payment of rent to his landlord.

IX. The claim of the East India Company for land revenue or rent has priority over all other claims upon the land, or to which property distrained upon the land may be liable.

X. If the Collector's claim for arrears of rent is disputed, the process of distraint and sale shall not be stayed unless the amount claimed be lodged with the Collector.

XI. Arrears of rent or revenue due to the East India Company and recoverable within six years next after the same are due, or next after an acknowledgment of the same in writing has been given by the person by whom the same is payable, or his Agent, and not afterwards.

XII. When a claim to hold land lakiraj, or free of assessment, shall be set up under this Act, the Collector shall inquire into the claim; taking such evidence as the claimant may offer, or the public records supply; and shall report his proceedings in the case for the consideration of the Board of Revenue. If the Board of Revenue are satisfied of the validity of the claim, they shall make an order accordingly, and such order shall be final. If they are not satisfied of the validity of the claim, they shall direct the Collector to assess the land, leaving the claimant to contest the Collector's demand in the Civil Courts, as herein provided.

XIII. Any person obstructing or molesting the Collector, or any of his subordinate officers in the execution of their duty, shall, on conviction before a Magistrate of the Town of Madras, be liable to a fine not exceeding five hundred rupees, and, in default of payment, to imprisonment in the common gaol for a term not exceeding six months, or until the fine is sooner paid.

XIV. The Collector may punish any contempt committed in his presence in open cutcherry or office, by fine not exceeding two hundred rupees, and, in default of payment, by imprisonment in the common gaol for a term not exceeding one month. From every such order of fine or imprisonment an appeal shall lie to the Board of Revenue, whose decision shall be final.

XV. The Collector shall act in the execution of this Act, under the usual control of the superior revenue authorities.

XVI. The ground rents payable to the East India Company from lands in Madras are revenue within the meaning of the Act of Parliament, 21 Geo. III. Cap. 70; and the Supreme Court of Judicature established by Royal Charter at Madras has not any civil jurisdiction concerning the said ground rents, or concerning any thing ordered or done in the assessment or collection thereof.

XVII. All actions concerning any trespass or injury committed by any revenue officer, acting under colour of this Act, or concerning any claim in respect of any goods taken by, or any monies paid to, any revenue officer under this Act, or concerning any claim of rent or revenue on the part of the East India Company under this Act, shall be tried and determined in the Civil Courts established by the East India Company, in the Zillah of Chingleput, notwithstanding that the cause of action in respect of which such action is brought, arose, or the defendant therein reside, within the limits of the Town of Madras, and every such action shall be brought within six months after the cause of action arose, and not afterwards.

XVIII. The words "Collector" and "Board of Revenue" used in this Act, shall be taken to mean any person or persons lawfully appointed to exercise the powers vested in the Collector and Board of Revenue respectively under this Act.
