PREFACE

It is imperative that every officer in the State Administrative machinery is expected to know the rudiments of administration and to acquire a thorough knowledge of various Rules and Regulations in the day to day chore of administration without wading through the various codes and manuals brought out by Government. Taking this into consideration Government announced that “A manual containing all orders, procedures and practices in Revenue Department will be prepared for the guidance of the officials of the Revenue Department.

2. In pursuant to the Government’s direction with the guidance of Thiru T.E.Chakravarthy, District Revenue Officer (Retired), with the supporting staff have put-forth one manual containing 42 Draft notes covering all subjects that are being handled by the State of Tamil Nadu in consultation with the Departments of Revenue Administration, Land Administration and Land Reforms. The contents of the manual have been regrouped according to the subjects dealt with by the three functional Commissioners and also the subjects that relate to others facets of Revenue Administration executed through the District Administration.

3. I am profoundly thankful to the Government for setting into motion such an interesting innovative work which will go a long way in improving the efficiency of the staff and offices of the Revenue Department at all levels.

4. I am sure that this “Manual on Revenue Administration” will satisfy ever growing needs of the field staff to turn for
counsel at times when they need to take right decisions in a given set of circumstances and they will be benefited by this manual.

5. I am grateful to Thiru T.E.Chakravarthy, D.R.O.(Retired) and also the staff who rendered their unstinted cooperation in bringing out this manual.

6. In a voluminous work like this one, errors and omissions are likely to creep in innocently. Suggestions are welcome to improve the quality of the content of this manual from all the field officials.

7. I am also thankful to Director of Stationery and Printing for having brought out this manual for the benefit of the Revenue Department across the State.

Date: 14-09-2001

SUKAVANESHVAR
Principal Commissioner and Commissioner of Revenue Administration
REVENUE ADMINISTRATION DEPARTMENT

1. AZMOISH

Azmoish means the inspection of lands and fields to record the details of crops raised, trees, wells and others in Village account No.2(adangal) and to assess the approximate outturn of the crop. The Revenue Inspector shall azmoish and the Deputy Tahsildars shall do over azmoish to check the correctness thereof.

2. It is the primary duty of the Village Administrative Officer to register in the adangal the details of crops raised in the land, trees standing on all government lands (whether under tree tax system or not) cases of unauthorised occupation of Government lands, cases of Fasli Jasthi and Theervai Jasthi, etc. This recording of crops should be done every month by the Village Administrative Officer. The cultivation account in (Village Account) Form No.1 and 1A shall be prepared every month. The Village Administrative Officer should furnish the area under different kinds of crops harvested, outturn, etc. This statement must be collected from the Village Administrative Officers by the Revenue Inspector. He must then prepare a firka report similarly. The reports for the entire taluk is to be collected by the Tahsildar. He shall convene a meeting on 25th of every month which will be attended to by the Revenue Inspectors, Agricultural Officers and Taluk Statistical Inspector. The area under various crops for the Taluk shall be discussed and finalised. He will send a report to the District Revenue Officer based on this meeting. Similarly the District Revenue Officer at the district level shall have discussions with Joint Director(Agriculture), Assistant Director(Statistics) and Tahsildars and finalise the District figure. The District report shall then be sent to the Government. This along with the reports sent by Agriculture Department helps to decide the total quantity of paddy and other cereals produced in the State and to find out whether it is deficit or buffer. As such this is an important item of work.

3. The Revenue Inspector should attend to azmoish in all the Villages in the Firka every month, especially during the cultivation season. By this he would ensure that all the wetlands and at least 50% of the Dry lands are inspected. The azmoish should generally begin with the irrigation sources in the Villages. He must assess the water position with reference to Village Account No.20(Rainfall statement). He should also find out whether the tanks require repair. The repair could be of two kinds, immediate and long term. He must take up an area for azmoish on a day, so that he can complete inspection of all lands within a reasonable time. While doing azmoish, the following require his attention.
1. Wet including assessed waste

<table>
<thead>
<tr>
<th>a. All the lands inspected should be inspected during the period first crop is raised with the aid of water from Government source. This may vary. For area covered under Cauvery Mettur Project, first crop is Kuruvai (July to September/October) and the second crop shall be October/November January/February.</th>
</tr>
</thead>
<tbody>
<tr>
<td>b. When water is available in the tank after harvest of the first crop, it is possible to raise second crop with the aid of tank water. If water is taken for the second crop, it should be recorded for levy of fasli Jasthi. Water need not necessarily be taken or made available for the entire crop period. Even if it is taken for a few days, Fasli Jasthi is leviable. The details should be recorded by the Revenue Inspector.</td>
</tr>
<tr>
<td>c. Certain lands are classified as Baling wet lands during settlement and remission granted every year, since at the time of settlement the land did not get direct flow of water and water has to be baled using human or animal power. It must be personally verified whether water is still taken by bailing and water does not flow direct. If water flows direct, the remission should be stopped. Specific remarks of the inspecting officer on this should be recorded to correct the accounts. If necessary, at the time of Jamabandhi.</td>
</tr>
</tbody>
</table>

2. Poramboke

<table>
<thead>
<tr>
<th>a. The occupation in Government lands should be recorded. The nature of occupation, name of the occupier, the period of occupation and whether objectionable or not should be recorded.</th>
</tr>
</thead>
<tbody>
<tr>
<td>b. The occupation as mentioned above may be by way of cultivation. Water for raising the crops may even be taken from the Government source or in a well in a Government land. The source of irrigation should also be recorded to decide the levy of Thirvai Jasthi.</td>
</tr>
</tbody>
</table>
c. The details of structures like buildings, Pumpsets, etc. should be noted.

d. (i) There may be trees both fruit bearing and non-fruit bearing. The number of trees under different species shall be indicated in the Adangal.

(ii) The number of trees covered by 2C Patta and number alive shall be verified and entered. Action shall be taken to delete the trees not available on ground from the 2C Patta list besides appropriate action for the loss.

(iii) Auction to sell the usurfructs of trees should be initiated, if the land is not vested in Panchayat.

e. Inspect lands held on lease, transferred and alienated and verify whether there are violations of conditions.

The following information should be gathered and noted during the inspection of lands.

1. Details such as young, ripe for harvest, etc. should also be indicated as far as food crops are concerned.

2. If at the time of azmoish, the crops are ripe for harvest, or in the advanced stage, the probable yield that is likely to be should be indicated.

3. Enquire into the details of tenant both registered and unregistered if any, and enter facts in the respective column of adangal.

4. Check up in case of lands assigned earlier whether the lands are held by the assignee without violating any of the conditions. The Depressed Class lands assigned to Scheduled Caste/Schedules Tribes should similarly be verified. Reports where violation is noticed should be sent to the Tahsildar.

5. In the case of plan marked channel, footpath, etc, ensure that they have not been obliterated. If it has been done so, action under Tamil Nadu Encroachment Act 1905 should be initiated to evict the occupation and restore the footpath, channel, etc.

6. All lands charged Fasli Jasthi/Theervai Jasthi during the previous fasli but not brought to account during the current fasli should be inspected.
4. During the period of Drought, intensive azmoish should be
done to decide whether remission is to be granted and if so, at what
percentage. This can be decided on the basis of the percentage of yield
when compared to normal years.

5. Apart from these, the following inspection also requires
attention during their Revenue Inspector’s visit to the Village.

a. **Birth and Death Register**
   - The Register should be checked and attested after oral enquiry
     and verification.

b. **Old Age Pension**
   - Physical verification of the pensioners and enquiry in regard to the
     receipt of pension has to be made.

c. **Land Revenue Loans**
   - The progress in collection of Land Revenue loans, etc. should be
     reviewed and collection work attended to. (See also instructions on Land
     Revenue).

d. **Patta Transfer Applications**
   - The Patta Transfer Applications pending with the Village Administrative
     Officers should be verified to avoid delay.
   
ii. Changes effected in the Village account or orders passed on Patta
     Transfer applications should be attested.

e. **Stone Depot Register**
   - The register of A & B stones available in the village depot should be
     physically verified and attested.

f. The adverse health condition of the Villagers, if any, noticed should also
   be required to be reported to the Tahsildar.
2. ARMS ACT AND RULES

The Arms Act 1959 (and Rules framed thereunder in 1962) is a Central Act. No person shall possess a Fire Arm without a valid licence under this act. Licences are issued to possess firearm or other weapon for bonafide purpose, i.e. for self-protection, crop and cattle protection, participating in Sports, target practice etc. Under this Act, District Authority Collector or District Revenue Officer is the Licencing Authority in respect of non-prohibited bore weapons viz. Any smooth bore weapon. The following are the non-prohibited weapons:

2. Double Barralled Breach loading gun.
4. Double Barralled Muzzle loading gun.
5. Rifle
6. Revolver
7. Pistol.

No licence is granted for hunting purposes. In respect of prohibited weapons viz. Automatic weapons, the Central Government are the sole Licensing Authority and the District Magistrates/Commissioner of Police have been specially empowered to renew those licences i.e. prohibited bore weapons defined in Section 1(a), 1(b) and 1(c) (vide GSR 755 (E) dated 18.10.94).

Normally the licences issued under this Act are valid for three years.

As per Section 3(2) of the Arms Act 1959, no person shall acquire possession or carry at any time more than three firearms. As per Section 3(2)(3) a person who is a Life Member of Rifle Club can possess a .22 Rifle in addition to three weapons.

In their Lr.No.V.11026/8/89 Arms dated 4.7.1989, the Central Government issued revised guidelines for Licences valid for all over India. Accordingly, the District Magistrates can grant Licences valid for District/State/ and the State Government can grant licences valid for all India.

**Procedure to be followed while processing an Application for a grant of licence under this Act.**

Application for the grant of licence or otherwise should be disposed of within 90 days. The Application should be in the prescribed format (Form-A) with the required licence fee specifying the purpose for which the arm is required. New Arms Licences should be granted only after verification of the character and Antecedents of the Applicants. It is the responsibility of the Licencing Authorities to get specific detailed
reports from the Subordinate Officers as well as Superintendent of Police, District Forest Officer in case of crop protection. The Licencing Authorities are bound to afford a personal hearing to the Applicants before passing an order. At the time of hearing the licencing authorities should necessarily record a statement from the applicant in proof of having heard the party in person. Likewise, the Licencing Authorities, before passing orders rejecting the request of the applicant should give an opportunity of being heard personally. The Licencing Authority, before refusing the grant of licence or suspending, revocation, etc. should record the reasons in the proceedings. The licencing Authority can cancel any licence if he finds it misused or obtained by misrepresentation. In the rejection proceedings the appeal provision in Section 18(1) should invariably be incorporated. The orders passed by the District Magistrate/Additional district Magistrate under the provisions of Arms Act are statutory proceedings and office copy of such proceedings should be approved only by the District Magistrate/Additional District Magistrate as the case may be and should be speaking orders.

The person who applied for grant of a licence

(a) should have completed 21 years of age (b) should not be a convict and involved in any criminal case (c) should have good character and conduct and (d) he should not be an insane person.

As per Section 14, the request for the grant of a licence cannot be rejected on the ground that he is not enough wealthy.

As per Section 5 of the Act, the licencees, in case they sell or transfer any arms or ammunition possessed by him to any person, shall forthwith inform in writing the District Magistrate having jurisdiction or the officer incharge of nearest Police Station of such sale or transfer together with the particulars of the fire arms and ammunitions and the person to whom they have been sold or transferred. Failure to give such information is punishable with imprisonment for a term which may extend to six months or with fine which extend to Rs.500/- or with both as per Section 25(3) of the Act.

If the licensee expires, the weapon should be kept under police deposit immediately and the licence cancelled.

RENEWAL:

As per Section 15, a licence shall unless revoked earlier, continue in force for a period of three years from the date on which it is granted and renewable from time to time. The renewal should be applied for one month before the expiry date.
RETAINER:

As per Rule 13(2) of Arms Rules, 1962, a licence in Form-III granted to a Company for the protection of the premises or property shall be in the name of a member, agent or other representative of the Company, who shall be responsible for the custody of the weapon. The name of the servant or any other employee entrusted with the weapon for guarding the premises or property of the Company shall be entered as a retainer in the appropriate column of the licence.

APPEALS:

As appeal against the orders of the Licencing Authority under this Act lies within 30 days from the date of issue of the order before the Principal Commissioner and Commissioner of Revenue Administration (Section 18(1)). However, the delay in preferring the appeal is Condoned under Section 18(2) by the Arms Act. A personal hearing is given to Appellant to represent his case before the Appellate Authority and orders passed on merits. According to Section 18(7) of the Arms Act every order of the Appellate Authority, confirming modifying or reversing the order appealed against shall be FINAL.

EXTENSION OF AREA VALIDITY OF THE LICENCEES:

Since March 1990, the State Government have been delegated with powers to grant arms licences on All India basis in respect of Non prohibited bore weapons. All applications to Government of India for extension of area validity throughout India, should be made only after the licensee had actually procured the weapon, and such applications should be accompanied by the prescribed format, wherein Part-I is to be filled in by the licensee and Part-II and III are to be filled in by the Licensing Authority and countersigned. In case where a licensee requests extension of area or jurisdiction on the ground that he might get a transfer within Tamilnadu or anywhere in India, such requests should be examined with reference to rule 62(4) of the Arms Rules. The Licensing Authority should entertain such applications, process them in the manner referred to and forward them with a Xerox copy of the Licence, Police Report, Proforma prescribed and with his specific recommendations. The Government of India have also specified that as a rule, all India licences shall be granted in very rare cases only and specified the following three categories as as few exceptions where a consideration could be given.

i. Ministers and Members of Parliament.
ii. Serving Officers of Defence Services, Police and Para Military Organisations and Officers of Government having liability to serve anywhere in India.
iii. Members of recognised Rifle Clubs and Rifle Association for bona-fide sports and Games.
GRANT OF LICENCE IN FORM XI AND XII

The District Magistrate is the Authority for granting a licence in Form XI for running a Match Factory (under item 10(a) of Schedule II) i.e. conversion of ingredient if ammunition into Explosives/Fire Works. Form XI licences are issued for Repair of Arms in the Armoury. Form XII licences are issued for Sales, Keep for Sales of Arms in an Armoury.

The Principal Commissioner and Commissioner of Revenue Administration is the licensing Authority/Renewing Authority for the licences in Form XI and Form XII under item 10 and 11 of Schedule II to Arms Rules.

FORFEITURE OF WEAPONS

As per Section 21(3) of the Arms Act, all things deposited under Sub Section 2 within the period shall be forfeited to Government by order of the District Magistrate. A licensee is liable to keep the weapon under deposit under rule 46(4)(b)(1) for a period of one year as a consequence of its becoming unlawful under Section 21(1) otherwise than as under clause (a) of the said rule(b), or as a consequence of proviso to sub-section 2 of section 3 for a period of 2 years under Rule 46(4)(c).

DEPOSIT OF WEAPON

If a licence is cancelled or ceased to be cancelled for non-renewal, the weapon should be kept in deposit with Police or Armoury. Necessary permission is required to get back the weapon from deposit or to sell the same. If the weapon is not taken back within the stipulated time, a Notice has to be sent to show cause against forfeiture. After examining the explanation a decision has to be taken as per rules. The sale proceeds of the weapon can be given to the licensee or the legal heir.

In G.O.Ms.No.1032, Home (Pol.13) Department, dated 3.8.1998 the various license/renewal fees prescribed under Arms Act 1959 have been revised. As such licence fees pertaining to all licences have been enhanced. Appeal fees for weapon pistol/revolver is Rs.100/-

Appeal fee for guns is Rs.50/- Licence fees in respect of Form XI & XII is Rs.300/- (Rupees three hundred only) and renewal fees Rs.200/- (Rupees two hundred only).

The Tahsildar shall maintain a Register of licensees residing in his Taluk and shall make entries whenever orders are received granting a new licence, renewing or canceling the existing licence. This Register should be compared every year with the one in the Collectorate.
3. AUDIT PARAS AND PUBLIC ACCOUNTS COMMITTEE

The Village Accounts approved at the time of Jamabandhi and the corresponding Taluk Accounts show the amount due to the Government under various heads. These accounts are subjected to internal and external audits.

2) Special staff function for taking up audit of the accounts in the District. Similarly the Accountant General also taken up the audit biennially. The audit paras communicated to the various revenue officers should receive personal attention of the head of Office. Immediately on receipt, entries should be made in the register to be maintained to watch of Audit Objections, the progress of settlement of audit Objections. In the course of inspection, the inspecting officers should review the progress of settlement of audit paras.

3) Replies to the audit paras should be sent promptly within a month. If the audit paras relate to any policy decision or any orders required from the higher authority action should be taken on such paras immediately without any loss of time. Similarly in respect of the paras involving loss to Government, action should be initiated within 3 days from the date of receipt of Audit Report to fix up responsibility on the person responsible. If replies could be sent with the details available it should be done immediately. In other cases, it must be reported to the higher authorities for instruction, if any, required for giving a suitable reply.

4) Among the objections raised, one is "non-production of records". All the records required by the audit party should be produced to them without any delay or omission. The head of Office and the head ministerial officer shall ensure this and they are accountable and responsible for compliance and production of all the records required for the Audit.

5) The officers should not only send convincing replies but also should watch the settlement of the objections by the authorities concerned.

6) The Accountant General reports every year the list of unsettled audit objections considered as important by him to the Comptroller and Auditor General of India. These audit objections or paras involving serious irregularities and huge loss to Government are then included in the report of the Comptroller and Auditor General of India given to the Public Accounts Committee. Mainly, the objections raised in Part IIA of the Inspection Report of the Accountant General are of very serious nature and likely to be included in the Report of the Comptroller and Auditor General of India and sent to Public Accounts Committee for discussion. This committee consists of M.L.As. It is assisted by the Accountant General.
7) The Committee will consider the Audit Paras, the replies sent thereto, the remarks of the Accountant General, thereon and further report of the Department if any. The Committee will also recommend the further course of action to avoid such recurrence of lapses.

8) At the meeting of Public Accounts Committee the audit paras, which are not treated as settled would come up for discussions. The Secretary to Government in the Administrative Department assisted by the heads of Departments has to attend the Public Accounts Committee and offer his reply. To facilitate this, the head of Offices/Collectors should furnish their replies on the audit paras to the Head of Department/Government as the case may be without any delay. Top most priority should be given to the Audit Paras referred to the Public Accounts Committee and suitable reply furnished after taking appropriate action.

9) The heads of offices should therefore ensure that the replies to the Audit Paras are sent within a maximum period of 30 days and get them settled. In case, it is not possible for want of orders of the Government or Revenue Commissioners, they must report the details to them for suitable orders or a reply.

10) The Audit Objection registers should be checked every month by the Collector/District Revenue Officer in the District and the Heads of Offices in subordinate offices to watch the progress of settlement of Audit Paras.

11) Papers relating to the paras included in the Report of the Comptroller and Auditor General be preserved for thirty years.
4. BUILDINGS

The Government have been according considerable importance in the construction of Revenue Buildings and residential quarters for Revenue Officials (i.e.) from Collectors to the Village Administrative Officers. The Public Works Department is responsible for constructions, repairs and maintenance of all Revenue buildings.

At present the Revenue Department can do repairs if the cost does not exceed Rs.10,000/- These works are to be done by Public Works Department only. The above monetary limit of Rs.10,000/- has been increased to Rs.20,000/-.

2. Administrative and Financial Sanction:

For every work excluding petty works and repairs in the first instance it is necessary to obtain the concurrence of the competent authority of the Administrative Department requiring the work. An approximate estimate and preliminary plans are necessary. The rough cost estimate with plans prepared by the Chief Engineer (Buildings), Public Works Department should be sent to the Government, Revenue Department through the Commissioner of Revenue Administration (Head of Department).

Regarding the civil works the expenditure on each major work is watched by the Public Works Department against the Budget provision and Accounts are rendered to Accountant General. The Budgetary control is exercised by the Finance Department directly by a system of letter of credit.

3. Revised Estimate

A revised estimate must be submitted by the Public Works Department when the sanctioned estimate is likely to exceed by more than 10% for any case what ever or when material developments on duration have necessarily raised. It must be accompanied by the report showing the progress made explaining fully the cause of the reasons. The sanctioned estimate must accompany a revised estimate. Whenever any deviation is anticipated due to abnormal hike a preliminary report of first information is sent to Government when the work is under execution.

4. Construction of New Buildings

Site has to be selected by the Collector and made available to the Public Works Department for construction as and when the proposal is mooted out.
5. Powers of sanction

The powers of sanction of Commissioner of Revenue Administration regarding the construction and repair for building for each work in a year regarding both Residential and Non-Residential building has been increased from Rs.25,000/- to Rs.50,000/-. The powers of sanction of Collectors in respect of the original work and maintenance for both residential and non residential has been increased from Rs.10,000/- to Rs.20,000/-. 

The powers of sanction of Revenue Divisional Officer has been increased from Rs.250/- to Rs.1000/- in each case for the work entered in the list of works and deviation from the original estimate upto 10% of the estimates of Rs.25/- whichever is less is sanctioned.

The limit of sanction for the Tahsildars and Deputy Tahsildars for repairs has been increased from Rs.25/- to Rs.100/-.

The head of offices should submit a report to the Collector by 10th July every year on the amount they spent for repairs to their offices during the succeeding year so that adequate provisions may be made in the budget and the Divisional Officers should inspect all such works in his division.

6. Circular

In Commissioner of Revenue Administration’s order No.R1/9756/80 dated 2.1.81 and 2.11.81 detailed instruction have been issued regarding the procedure to be followed in sending proposals for acquisition of land for the construction of new Government buildings for housing offices of the Revenue Department (para 7(2)) of the Circular dt. 2.11.81. It has also been instructed that no part of the campus or land of any existing Revenue Department buildings (whether solely or partly occupied by the Revenue Department) should be handed over to any other department without specific written order of the Commissioner of Revenue Administration. Circular instructions have also been sent to all Collectors in this Office Circular 57405/91 dated 2.12.92 and in R1/40894/94 dated 30.6.95 the above instructions has reiterated.

7. Minor works

The execution of Minor works should be authorised by the Chief Engineer (Buildings) by the competent authorities and the expenditure thereon can be met from the allotment fixed for minor works for the Department concerned.
The financial limit of sanction of Commissioner of Revenue Administration in respect of construction and repair of buildings for each work in a year for both residential and non residential (has been) increased from Rs.25,000/- to Rs.50,000/-.

The powers of sanction of Commissioner of Revenue Administration in respect of each work of addition, improvements and alteration to the existing electrical installation regarding residential buildings has been increased from Rs.10,000/- to Rs.20,000/- similarly for non residential buildings it has been increased form Rs.5,000/- to Rs.10,000/-.

Part II Scheme

Every year Part II Scheme proposals are received from the Collectors for the construction of new or additional buildings for Collector’s Offices, Divisional Offices Taluk Offices and Residential quarters for Revenue Officials (i.e.) from Collectors to Village Administrative Officers and for providing other amenities to Revenue Department. The proposals have been scrutinized by the Revenue Administration Department and sent to Government during the month of August every year before sending the proposal rough cost estimate together with plan has to be obtained from the Chief Engineer (Buildings) Public Works Department, Chennai, so as to avoid delay in the commencement of work and deviation in the estimate.
5. BIRTH AND DEATH

The Registration of Births and Deaths is important for both Government and Public and is made compulsory throughout the State as per the Registration of Birth and Death Act 1969 (Central Act 18/1969) and Tamil Nadu Birth and Death Registration Rules 2000 issued in G.O.Ms.No.528, Health and Family Welfare Department, dated 29.12.1999. The Director of Public Health and Preventive Medicine is the Chief Registrar of Births and Deaths for Tamil Nadu, assisted by the Joint Director (State Bureau of Health intelligence) as Deputy Chief Registrar of Births and Deaths. At the District Level the District Revenue Officer is the District Registrar and the Deputy Director of Health Services is the Additional District Registrar. In Municipalities and Corporations the concerned local bodies undertake the registration of Births and Deaths.

In Village Panchayats the responsibility for Registration of births and deaths is with the Revenue Department and the Village Administrative Officers in the Village Panchayats are the Registrars of Birth and Death.

The Registrars of Births and deaths must put up a sign-board showing their office in the Village as "Registrar of Births and Deaths", along with the office hours and the name of the Registrars (Section 7(4). The Registrars are empowered to enquire about all the Births and Deaths that occur within their jurisdiction and take necessary action for registering the events. (Section 7(2). The Registrars shall register all Births and Deaths that take place in their area. He must get all the details required for registration from the Informant on the respective registration cum reporting Forms namely, Form I for Birth Registration, Form II for Death Registration, Form 3 for Still Birth Registration, duly signed by the Informant or with the LTI (Left Hand thumb impression) if the informant is illiterate.

The Birth, death and still birth should be intimated twenty one days of occurrence to the Registrar (Section 8 and Rule 5(1). Any Birth or Death, not registered within the time limit, can be registered upto 30 days by the Registrar with a late fee of Rs.2/- (Rs.2 only). Any Birth or Death or Still Birth, not registered within thirty days, but within one year of its occurrence should be registered only with the written permission from the Panchayat President and on payment of a late fee of Rs.5/- (Rs.5 only). Registration of Births and Deaths or Still Births, after one year of occurrence shall be registered only on an order of a Judicial Magistrate or a Metropolitan Magistrate and on payment of a late fee of Rs.10/- (Rs.10 only) (Section 13 of the Act and Rule 9 of Tamil Nadu Birth and Death Registration Rule 2000).

As per the revised system, the Reporting Forms have been divided into two parts, namely, the legal part and statistical part. The Registrars will maintain the legal portion as loose leafs and bind them as
volumes at the end of the calendar year. The Statistical portion will be detached and sent to the Deputy Director of Health Services, concerned for compilation through the Tahsildars.

For the purpose of improving the registration of births and Deaths and strengthening the co-ordination between Health and Revenue Departments, all the Block Health Supervisors of health Department have been instructed by the Chief Registrar of Births and Deaths, Tamil Nadu (Director of Public Health and Preventive Medicine) to visit the Taluk offices on 8th and 18 of every month to watch the receipt of monthly Reports and scrutinise for any omissions and discrepancy, based on the Central Registrar, maintained at the Taluk Office in Form 14(Rule 12(4) and record their observations, in the Scrutiny Registrar for rectification. The Village Administrative Officer may correct a clerical error or a formal error in the Register, when it is brought to his notice after due enquiry. The correction and cancellation, have to be made with the permission of the competent authority (Section 15 of the Birth and Death Act and Rule No.11).

The name of the child can be registered within 12 months from the date of registration without late-fee and within a period of 15 years (Section 14-Rule No.10) with late-fee.

The Village Administrative Officer shall maintain the legal part of Form 1,2, 3 an Birth Register, Death Register and Still Birth Register (Form 7,8 and 9). (Section 16 and Rule ). He can keep the current years and previous year's Registers in his custody and send the Registers to Taluk Office, for safe custody for one more year (Rule 11) after which it will be sent to the Sub Registrar of Assurance for permanent custody.

The revised Birth Extract and Death Extract Forms, as per Form No.5 and 6 respectively are to be followed, for issue of Birth and Death Certificate(Section 12/17 and Rule ).
OUTBREAK OF A CHOLERA AND OTHER EPIDEMIC DISEASE

On occurrence of a case of Cholera, Small Pox or other epidemic disease in a village, the Village Administrative Officer should send a report to the Tahsildar, Executive authority of the local body and Medical Officer/Health Inspector by the quickest method. The Tahsildar should in turn inform the Collector, Chairman of Municipality, and the District officials of the health and Medical Services Departments.

The Village Administrative Officer, should whenever fever cases, both Malaria and Non Malaria exceed two percent, report to the Tahsildars total Number of cases to the best of his judgement who in turn shall report to the Public Health Authority, Medical Officer/Deputy Director of Health Services concerned. Similar report should be sent for Cholera or other epidemic cases. This must also be reported to the Public Health Authorities. This should be sent daily so long as epidemic lasts.

The Tahsildar and other revenue officer in consultation with the Health Inspector, Deputy Director of Health Services or in the absence of these officers himself personally shall take such measures as necessary to prevent the spread of the disease.

The Tahsildar, Deputy Tahsildar, Revenue Inspector and Village Administrative Officer should remain in the affected area and assist the Health Department Officials to eradicate the diseases (R.S.O.102).

Pending arrival of health/Medical Team the steps to be taken initially by the Village Administrative Officers are

1) Isolation and first aid treatment in case of Cholera.
2) Disinfection and disposal of all infective matter.
3) Cleaning of the infected locality and surroundings
4) Guarding of water supplies.

**Vaccination**

Revenue office at Taluk, Firka and Village level should render assistance to the Health Staff to vaccinate to the Public(R.S.O.103).
### 6. NOTE ON THE ISSUE OF CERTIFICATES BY THE REVENUE DEPARTMENT

The Certificates mostly issued to the Public in the districts by the Revenue Officials are:

1. Community Certificate
2. Nativity Certificate
3. Income Certificate
4. Nationality Certificate
5. Legal Heir Certificate
6. Solvency Certificate
7. Birth Certificate
8. Death Certificate
9. No Graduate in the family certificate
12. Inter-caste Marriage Certificates for getting assistance from Government and admission in the School.
15. No Government Servants in the family
16. The family is in indigent condition.

Income, Community and Nativity Certificates are required by the students leaving the High/Higher Secondary Schools on completion of study either for further study or for employment opportunities. These students have to approach the Tahsildars after the results are published. The Government have ordered that these certificates shall be given to the students alongwith the transfer Certificates by the Head Masters of the schools. The students requiring these Certificates shall apply well in advance alongwith the required documents to the Head Master concerned. The Head Master will attest and forward the applications to the Tahsildar concerned. Proper enquiry should be conducted by the Taluk Staff. Then the Certificates are prepared and sent to the Head Master concerned for distribution to the students.(G.O.Ms.No.165, Rev, dated 1.4.99).

The permanent Community Certificates to the students shall be issued once and it can be used for the purpose of employment, education etc, within the State of Tamil Nadu.

An annual statement for the period ending on 31\textsuperscript{st} May in the form prescribed in Commissioner of Revenue Administration Letter No.RA.5(3)/24340/99, Dated 19.4.99 shall be sent before 30\textsuperscript{th} June of every year.

2. The procedure to be followed in the grant of various certificates are as follows:
1. COMMUNITY CERTIFICATE

I. GENERAL: In the year 1988, the system of issuing permanent Community Certificate has been introduced for the reduction of unnecessary pressure on the persons and also on the revenue machinery. This is valid for securing admission in all Educational Institutions and other professional institutions and also for employment. The students can be given priority but the permanent community certificate is intended to everybody requiring the certificate. The original certificate need not be sent with the application, but can be produced at the time of interview. This system of issuing permanent Community Certificates will apply to the institutions in Tamil Nadu coming under the control of the State Government. It will not have any binding on the institutions of Government of India, its undertakings and other State Governments. The certificate required by the applicants for purpose of employment in Central Government offices should be issued in the form prescribed by the Government of India for this purpose. (G.O.Ms.No.1509, Revenue, dated 27.11.1991).

II. PROCEDURE:

1. The applicant can make the request to the Tahsildars with or without the recommendation of the Revenue Inspectors/Village Administrative Officers. If it is without the reports of the Revenue Inspectors/Village Administrative Officer, the Tahsildar can send the papers to either one or both of them for report.

2. No court fee stamp need be affixed on the requests for issue of Community Certificates. (Vide G.O.Ms.No.97, Revenue, dated 15.2.94).

3. Whenever applications are received for Community Certificates, a printed acknowledgement card should be given indicating therein the probable date on which the applicant should collect the community Certificate from the Tahsildar concerned. (Government Lr.(Ms) No.1341, Revenue, dated 22.7.1988).

4. The Tahsildar may also fix a time when the certificate shall be issued either by him or by the Deputy Tahsildar. At any cost, it should not exceed 15 days for all communities except Schedules Tribe. For Schedules Tribe, the maximum limit is 30 days (vide Citizens Charter).

5. A register with 14 columns should be maintained in the form prescribed in G.O.Ms.No.2240, Revenue, dated 30.11.88, which would show the
dates of receipt of application and issue of certificates. These registers should be kept permanently by the Tahsildars and the Village Administrative Officers.

6. The list of applicants for Schedules Caste/Schedules Tribe can be published in the notice boards of Taluk and Panchayat Union Offices and Panchayats and Chavadi in the Village concerned inviting objections from the public before enquiry is made.

7. The Community can be determined with reference to the documents registered, Community Certificates obtained earlier by the parents/relatives, School Certificates of the person concerned or of parents, open enquiries in the village including the members of the local body verification of their habits, personal enquiry of the applicant, etc.

8. The Community can also be decided based on the places of residence of the applicant's father or grand father, place where permanent properties lie, besides its value, mother tongue, place of education, his marriage, period of stay of their parents in Tamil Nadu and Outside Tamil Nadu. (Letter (Ms) No.2510, Social Welfare Department dated 23.9.1986).

9. No certificates based on the certificates issued by the Community or Caste Sangam should be given. There should be an independent enquiry.(Govt. Lr.No.4806/96-3, BC 7 MBC, dated 5.8.1996).

10. No certificate for the communities not included in the lists approved by the Government should be issued.(Govt. Lr.No.11823/BC/92-5, BC & MBC dated 29.10.1992).

11. The certificate to the following communities should be approved/signed personally by the officers noted against them:

<table>
<thead>
<tr>
<th>Backward Class</th>
<th>Deputy Tahsildars (Headquarter Deputy Tahsildar or Zonal Deputy Tahsildar).</th>
</tr>
</thead>
<tbody>
<tr>
<td>Most Backward Classes</td>
<td>Deputy Tahsildars</td>
</tr>
<tr>
<td>Scheduled Castes</td>
<td>Tahsildar</td>
</tr>
<tr>
<td>Scheduled Tribes</td>
<td>Revenue Divisional Officer/District Adidravidar Welfare Officer/Sub-Collector &amp; PA(G) to the Collector of Chennai only.</td>
</tr>
<tr>
<td>Other Backward Class</td>
<td>Not below the rank of Taluk Tahsildar</td>
</tr>
</tbody>
</table>

(G.O.Ms.No.2906, Revenue, dated 4.11.1981
G.O.Ms.No.2137, AD & TW, dated 11.11.1989
12. Office copies of the Certificates issued should be available in the file.

13. The entries in the register maintained in Taluk Office should be verified and attested by the issuing authority.

14. Under column 8 of the Special Register, the Serial numbers of the Community has to be filled up. (CRA's Lr.No.Q2/48652/89, dated 17.1.1999) (G.O.Ms.No.2240, Revenue, dated 30.11.88).

15. (a) Extracts of Registers should be sent to the Commissioner of Revenue Administration every year.

15.(b) The extracts of Special Registers in the Commissioner of Revenue Administration's office should be computerised in the Revenue Administration Department itself atleast for one year after the receipt of completely scrutinised date from the District Collectors. After computerisation of this date, the relevant software package may be sent to the Collectors concerned. (Govt. Lr.No.7603/W1, 89-4, Revenue, dated 31.3.1989).

III. ISSUE OF CERTIFICATES TO CERTAIN CLASSES OF PERSONS

As per Government of India Lr.No.12017/94, dated 24.3.94, the migrants from one district to another have to obtain this certificate from their native district only.

A. MIGRANTS: In the case of persons claiming migration from one District/State to another, the Government of India have clearly mentioned that the revenue authorities can alone make reliable enquiries besides having access to the relevant revenue records before Community Certificate is issued to deserving Scheduled Caste/Scheduled Tribe. The persons migrated from a place outside the District should be advised to get a Community Certificate from the original place of abode. However, when the issuing authority requires verification through detailed enquiry, this may be done. (Government of India's Lr.No.EC/16014/1/82, Sec/BCD, Ministry of Home Affairs, dated 22.2.1985). (Government of India's Lr.No. 12017/7/94, SCD (R.Cell) Ministry of Welfare, dated 24.3.1994).

(B) ISSUANCE OF OTHER BACKWARD CLASSES CERTIFICATE TO THE MIGRANTS FROM OTHER STATES/UNION TERRITORIES:

The 'Other Backward Class' Certificate may be issued to a person who had migrated from another State on the production of a genuine certificate issued to his father by the prescribed authority of the State of his father's origin and after satisfying themselves of the
correctness of the certificates., it should be specified in the certificate that
the certificate is issued to enable the other Backward Classes to derive
benefits/concessions available to them in the State of Origin and the Union
Government and not from this State. (Lr.No.18513/BCC/93-14, BC &
MBC, dated 14.7.94).

Community can be decided based on the places of residence
of the applicant's father or grand father, place where permanent properties
lie besides their value, mother tongue, place of education, his marriage,
period of stay of the parents in Tamilnadu and outside Tamilnadu.

The Government have introduced the scheme of award of
Gold Medals as incentive to inter-caste married couple with the object of
creating a caste-less society. The definition of the inter-caste marriage is
as under:

a) Scheduled Caste or Schedules Tribe and Forward Communities;
b) Scheduled Caste or Scheduled Tribes and Backward Classes;
c) Scheduled Tribe and Scheduled Tribe and Most Backward Classes;
d) Forward Community and Backward Class or Most Backward Classes.
(G.O.Ms.No.1907, AD & TW Department, dated 29.9.89).

© Children born out of inter caste Marriage

The children born in inter caste marriage shall be considered
to be belonging to either community of the father or mother according to
the declaration of the parent. The declaration made in respect of one child
will apply for all the children (G.O.Ms.No.477, SW, dated 27.6.75)
(G.O.2D.No.17, AD & TW, dated 16.8.94).

IV PERSONMS SUFFERING FROM LEPROSY:

In the case of requests from the persons suffering from
Leprosy, the following procedure shall be followed:

a) The Revenue official himself can write in the application the name of
leprosy affected applicant, etc. noting that " he could not sign due to
leprosy". This should be attested by two independent witnesses and
then the certificate required may be issued.

b) The heir of the petitioner suffering from leprosy or a person known
personally to him or the Village Administrative Officer can sign in the
application on behalf of the petitioner.

c) The person in charge of the residential home where he is residing or
under whose care he is living can sign or put in LTI on behalf of the
applicant.

(V) ISSUE OF CERTIFICATE TO SCHEDULED TRIBES

(a) Originally, the Tahsildars were empowered to issue Community Certificate in respect of Scheduled Tribes. As per G.O.Ms.No.2137, AD & TW, dated 11.11.1989 the Revenue Divisional Officers are empowered to issue certificates to all communities included in the list of Scheduled Tribes. As per G.O.Ms.No.31, AD & TW dated 4.3.99 the District Adi-dravida and Welfare Officers are also empowered to issue Community Certificates to Scheduled Tribes Communities. The certificates issued prior to 11.11.1989 by Tahsildars are valid as per Government letter No.35484/ADW.II/91-1, dated 16.9.91. Only in case of doubts, they may cause enquiries and verification as per rules.


(c) A Scheduled Tribe is always a Scheduled Tribe irrespective of any faith or religion, he may follow/profess. (Government Letter (Ms) No.60, AD & TW, dated 13.3.1991).

(d) In regard to the offspring of inter-caste/tribe married couple where one of them is a Scheduled Tribe and the other is a non-tribal professing Hindu or Christian religion, the consideration is whether the couples were accepted by the tribal society to which the tribal spouse belongs. If he or she is accepted by the Society, then their children belongs to the tribe. In the case of a Man belonging to a Scheduled Tribe marrying a non-Scheduled Tribe woman, this acceptance of the women from a tribe marrying a non-tribe man, their off springs shall be treated as Scheduled Tribes only, if they assimilate themselves with the tribes and if the members of the tribe community accept them and treat them as members of their community. In any case, it is the recognition and acceptance of the children born out of inter-caste marriage by the members of the tribe community to which he or she belongs(G.O.Is.Lr.No.12035/6/90/SCD/R1, Cell Ministry of Welfare, dated 20.4.1990) (government Letter(Ms) No.60/AD & TW, dated 13.3.1991).
VI. ISSUE OF CERTIFICATE TO SCHEDULED CASTES

(a) While issuing Community Certificates, to Scheduled Castes, the Tahsildars should clearly mention in the Certificates to which section he/she belongs as listed in G.O.Ms.No.1773, SW, dated 23.6.1984. For example Hindu Pallan, Hindu-Paraiyan, Hindu-Adi Dravidar.

(b) Scheduled Caste status is given only to those who follow the faiths of Hinduism, Sikhism, or Buddhism, (Government lr.(Ms).No.60, AD & TW, dated 13.3.1991 (Government Letter (Ms) No.104, AD & TW, dated 11.9.1996).

VII. ISSUE OF CERTIFICATE TO BACKWARD CLASSES/MOST BACKWARD CLASSES:

(a) While issuing Community Certificates to BC/MBC/DNC the corresponding Serial Number against the community in the Government order only should be quoted.

   i) Backward Class
   ii) Most Backward Classes
   iii) Denotified Classes
   iv) Persons belonging to Christian communities who are converts from any Hindu community included in the list of Backward Classes(G.O.Ms.No.28, BC & MBC Department dated 19.7.1994).

   (b) Repatriates from Burma and Sri Lanka belonging to Backward Classes. Community Certificates will be issued by the concerned authorities after getting an affidavit or declaration in a stamped paper to the value of Rs.2.50 from the repatriates to the effect that he/she belong to a particular community and that he/she has no records to prove and that in the event of his/her declaration being found to be false at a later date, he/she will be prepared to face the consequences. (G.O.Ms.No.121, SW, dated 8.3.81).

   c) Converts to Christianity from Backward Classes/Most Backward Classes/Denotified Tribes are entitled to only Backward Community certificates except in the cases of Meenavar, Parvatharajakulam, Pattanavar, Sembadavar, Paravar, Mukkuvar or Mukayar.

   d) Hindu Paravars in Kanniyakumari and Shenkottai Taluk of Tirunelveli Districts are Scheduled Castes. But Christian Paravars in these places belong to Backward Classes. Christian Paravars other than Kanniyakumari District and Shenkottai Taluk of Tirunelveli District belong to most Backward Classes.
Christian Mukkuvar or Mukayar belong to Most Backward Classes. Christian Meenavar, Parvatharajakulam, Pattanavar and Sembadavar belongs to MBC.

e) Other Christian converts from any Hindu Backward Class Communities belong to Backward Classes only. (G.O.Ms.No.558, SW, dated 24.2.1986).

In G.O.Ms.No.28, BC & MBC Department, dated 19.7.1994, the Government notified the districts/taluks where the Backward Classes, Most Backward Classes and Denotified Communities are socially and educationally backward. Consequent on the bifurcation/triburcation or renaming of certain districts rearranged and notified the districts where the above communities are socially and educationally backward. These are the guidelines to the authorities issuing community certificates where the above communities can be easily located.

f) Only persons who belong to Tamil Nadu and to one of the communities included in the list of Backward Community shall be treated as Backward Community. Persons belonging to other State shall not be treated as Backward Community in this State eventhough they may belong to one of the communities included in the list of Backward Communities (G.O.Ms.No.58, SW Dept., dated 23.1.76).

g) Government of India has excluded specially advanced persons/sections from the benefits of reservation for other Backward Classes in Civil posts and services in the Central Government. The details of persons/sections to whom the rule of exclusion will apply have been detailed in G.O.No.36012/22/93 Estt.(SCT) Ministry of Personnel, Public Grievances and pension dated 8.9.1993. The form of applications by those seeking certificates and of certificate have also been prescribed by the Government of India. This should be followed strictly. (G.O.Ms.No.12, BC & MBC, dated 28.3.1994) (Government letter No.6452-A/BC/95-2, BC & MBC dated 3.7.1995, Govt. Lr.No.34720/RA.III/97-9, Revenue, dated 23.7.1998).

VIII. REPATRIATES

For repatriates belonging to Scheduled Castes, Certificates can be issued by the Tahsildar adopting the following procedure:

(a) A repatriate claiming the status of Scheduled Caste should give a sworn affidavit declaring himself/herself as belonging to the said community.
(b) A sworn statement from not less than five members of the said community claimed by the applicant to the effect that they have accepted the individual into their fold as one amongst them. (Government Letter(Ms) No.131, ADW.II/96, dated 7.10.1996).

On the issue of certificates to Scheduled Castes claiming reconversion to Hinduism/Sikhism, the following instructions should be followed:
(i) According to Government (Ms) No.804, AD & TW Department, dated 30.4.1990 the conversion from one religion to another should be notified in the Government Gazette. After that only, enquiry to be conducted. When Scheduled Caste person gets converted to a religion other than Hinduism or Sikhism and reconverts back, he will be deemed to have reverted to his original Scheduled Caste, if he is accepted by the members of that particular caste as one among them.

(ii) In the case of a descendant of a Scheduled Caste convert, the mere fact of the conversion to Hinduism/Sikhism will not be sufficient to entitle him to be regarded as a member of the Scheduled Caste to which his forefathers belonged. It will have to be established that such a convert has been accepted by the members of the caste claimed as one among themselves and has thus become a member of the caste.

(iii) A sworn statement from his community men could be obtained to the effect that they have accepted the individual in their fold.

(iv) A gazette publication declaring the individual's reconversion to Hinduism may be insisted.

(v) The reconvert must exhibit a clear and genuine intention to go back to his old fold and he adopt the customs and practices of the said fold without any protest from members of his erstwhile caste. (Government D.O.Letter No.22405, ADW/II/96, dated 10.9.1996).

IX. SCRUTINITY COMMITTEE TO VERIFY COMMUNITY CERTIFICATE ISSUED TO SCHEDULED CASTES AND SCHEDULED TRIBES:

(a) (i) A District scrutiny Committee with the District Collector and the District Adi-Dravidar Welfare officer as Chairman and Member respectively has been formed in each District as per G.O.2(D) 18, AD & TW dated 1.4.97.

(ii) 100 certificates at random issued by the Tahsildars should be taken up for verification. The committee should cause enquiries through the Revenue Divisional officer and decide whether certificates have been issued only to the eligible persons and whether it is in the permanent card.
and the signature of the officer issued is bonafide. The certificate issued for admission to College, loans from THADCO and Rural Development Department should be verified. On verification, the committee or either the Chairman or the member can issue a certificate.

(iii) Every year before the end of February, the verification of 100 certificates shall be completed and a report sent to the Commissioner of Revenue Administration and Secretary to Government, AD & TW Department in the form prescribed in the Government order referred to above.

(b) Similarly a State Level Scrutiny Committee has been formed with the Secretary to AD & TW Department as Chairman. The Director of Adi-Dravidar and Tribal Welfare and the Director, Tribal Research Centre, Udhagamandalam are the members of the Committee. This committee shall cause verification of 100% community certificates issued by the Divisional Officers to Scheduled Tribes and 3% of the Certificates issued to Scheduled Castes for joining technical institutions. Their verification can be done either through the Collector or the Director of Adi-Dravidar and Tribal Welfare or personally. The committee shall send a report to the Government before 31\textsuperscript{st} March on the result of the verification in the form prescribed. (G.O.(2D) No.18, AD & TW Department, dated 1.4.1997).

(c) **Scrutiny Committee to verify the Community Certificate issued to Backward Community, Most Backward Community and Denotified Communities:**

(i) A district level scrutiny committee with the District Collector and District Backward Class and Minority Welfare Officer as Chairman and Executive Member respectively has been formed in each district as per G.O.Ms.No.91, BC & MBC Department, dated 31.8.98.

(ii) 100 certificates at random issued by the Deputy Tahsildars should be taken up for verification. The Committee should cause enquiries through the Revenue Divisional Officer and decide whether certificates have been issued only to the eligible persons and whether it is in the permanent card and the signature of the officer issued is bonafide

(iii) Every year before the end of February, the verification of 100 certificates shall be completed and a report sent to the Commissioner of Revenue Administration and Secretary to Government, BC & MBC Department in the form prescribed in the G.O.referred to above.
X. VERIFICATION AND CANCELLATION OF THE CERTIFICATE ISSUED.

1. Verification of the community certificate ordered in the cases should be an open enquiry and it cannot be a discreet and confidential enquiry. While verifying the certificate already issued in favour of any person the officer enquiring shall conduct an open enquiry, cause verification of records and send a report to the Collector. On the basis of the report, the person concerned should be given an opportunity to justify the genuineness of the community claimed by him. Orders should be passed only afterwards.

2. When a certificate is issued by a competent authority and further verifications made on the request of the appointing authorities, the burden of proof that he had not obtained the certificates correctly but by misrepresentation lies with the District Administration. (Government Lr.No.57875/ADW/II/80-15, SW Department, dated 7.7.1993).

3. The verification report required by other departments should be sent within three months (Government D.O.Lr.No.71650/AD & TW II, dated 24.2.1987). (Also in Lr.No.34891/ADW.II/2 /86-4, dated 8.8.87).

4. Certificates issued by the Revenue Officers can be cancelled by the Collector if it is proved that they are wrong. (Government Lr.No.57875/ADW/II-80-15, SW Dept., dated 7.7.83) (Govt. Lr.No.37337/ADW2/95, dated 10.6.96).

5. In the case of cancellation of certificate issued to a Scheduled Caste, the orders should be issued by the Screening Committee and not by the Collector.

6. A number of cases has been decided in favour of the beneficiary for not following the principles of natural justice in giving an opportunity to the certificate holder before cancellation the notice (WA.245/98).

7. In cases of writs filed against the cancellation of the Community Certificate by the Collector, he should obtain permission from the Commissioner of Revenue Administration to defend the case, but he can file the counter himself. (CRA's Lr.No.A2/38531/95, dated 21.8.96).

XI. DUTIES AND RESPONSIBILITIES

1. The duties and responsibilities of the certificate issuing authorities and others are as follows:
A. ISSUING AUTHORITIES DEPUTY TAHSILDARS/TAHSILDARS/ REVENUE DIVISIONAL OFFICERS/DISTRICT ADI DRAVIDAR WELFARE OFFICERS.

They are responsible for the issue of the certificates. These authorities should not completely depend on the reports of Village Administrative Officers and/or Revenue Inspectors. If necessary, they should personally conduct enquiries. Their contention that the certificate were issued based on the subordinates report shall not be accepted. The reports received shall be intelligently examined and ably scrutinised thoroughly. Certificates should not be issued as a routine.

B. OFFICERS CONDUCTING ENQUIRIES (REVENUEINSPECTORS/ VILLAGE ADMINISTRATIVE OFFICERS).

The Village Administrative Officers and the Revenue Inspectors who conduct enquiries basically on the request for issue of certificates should enquire the applicant, his parent/relatives and the Villagers including neighbours in regard to the community, work and the income earned and other details fully. The School Certificates already in possession should be accepted in toto. In the documents registered for purchase or sale of properties earlier, the community has been indicated, such documents may be examined. These officers shall take all efforts to ascertain the truth.

C. PETITIONERS AND THEIR PARENTS

An undertaking as indicated in G.O.Ms.No.516, Revenue, dated 17.4.1986 which is reproduced below should be obtained from the parent or petitioner, warning him of the serious consequences, if it is proved later otherwise.

An upto date list of communities declared as Scheduled Caste/Scheduled Tribe/backward Classes/Denotified Communities shall always be maintained (G.O.Ms.No.516, Revenue, dated 17.4.1986). Revenue Inspectors should test check 20% of the reports of the Village Administrative Officer for issue of community Certificate before
recommending to the Deputy Tahsildar/Tahsildar. Deputy Tahsildar should check at least 10% and Tahsildar a minimum of 5%.


E. The Collectors, District Revenue Officers and Revenue Divisional Officers should make surprise checks during June and July of the Revenue offices and check the Register in regard to issue of certificates. They may also enquire on the spot of the person waiting for certificate on delay etc. (G.O.Lr.1003, Revenue, dated 19.6.1984).  

F. Collectors at the time of annual inspection of Revenue Divisional offices shall scrutinise the files relating to the grant of Scheduled Tribes Certificate to find out whether the formalities and procedures prescribed have been followed. (G.O.Ms.No.633, AD & TW, dated 26.4.1989).

**XII. SPECIAL STAFF:**

The employment of special staff by the Collectors is allowed for the issue of Community Certificate based on the following yardstick of number of applications received during the previous year:

- a) Upto 5000 Applications : No Staff
- b) From 5000 to 10,000 applications : One Junior Assistant
- c) From 10000 to 15000 applications : 2 Junior Assistants
- d) Above 15000 to 20000 applications : One Deputy Tahr. and three Junior Assts.

For every additional 5000 applications, thereof, one Junior Assistant shall be appointed.


The Special Staff may attend to issue of other certificate also. (CRA’s Q2/69208/89, dated 16.8.1989).

**XIII GENERAL**

The records relating to the issue of Community Certificate should be retained permanently.

(Govt. Lr.Ms.No.1755, Revenue, dated 18.11.1987 & CRA’s Q2.108518/95 dated 7.12.95).
(iv) The Government's intention is that the benefits should reach only the eligible persons. The certificates issuing authorities should ensure the following:

1. To satisfy themselves fully by actual verification.

2. To specify the correct name and the Community of Scheduled Caste/Scheduled Tribes, Backward Class, Most Backward Class in the Certificate.

3. To specify in the certificate in case of reconverts from Scheduled Castes that they are accepted by the members of the communities to which they originally belonged.

4. The certificates should be signed personally by the authority concerned.

2. NATIVITY/RESIDENTIAL CERTIFICATE

1. (a). Nativity means a place by virtue of one’s birth
   (d) Residence denotes a place a person staying regularly.

2. a) The applications for these should bear one Rupee Court Fee stamp. These certificates are issued for getting admission in the school and to seek job opportunities.

   e) Nativity Certificate is issued subject to the applicant proving continuous residence for five years and above.

   f) Residence certificate is issued if one lives in a place for more than one year.

3. The following guidelines have been prescribed for issue of Nativity Certificates.

   i) The parents/guardians of the applicant/students or the applicants themselves should have permanently resided continuously for period of five years in Tami Nadu.

   ii) Permanently residing for a period of five years should be supported by documentary evidence.

   iii) The family ration card, Electoral Roll, Census list, if taken recently, documents like sale deed, tax receipt etc. relating to the property owned by either of the parents or by the applicant may be verified.
iv) The Transfer Certificate issued by the School authorities where the applicant had studied last may be verified to know whether he was in the state for five years.

v) Enquiry in the Village/place of residence of the neighbours/Village Administrative Officers regarding continuous residing.

vi) To ensure that wrong or incorrect address had not been furnished to obtain the certificates.

vii) The birth place of the parent, place of residence of the parent/father, permanent asset, mother tongue, place of education, place of marriage of the applicant/parents, the period of stay in and outside Tamilnadu can also be considered before issuing certificate. (G.O.Ms.No.2388, Revenue, dated 27.11.1990).

3. INCOME CERTIFICATE

This is required for scholarship in the school, college admission in the hostels, etc.

The application for issue of income duly affixing a Court fee stamp shall be given to the Tahsildar. The Court fee stamp shall be of the value of Rs.10/-. The Tahsildar can himself enquire and issue the certificate. He can also get it enquired. The enquiry shall be in the Village, where the applicant is a resident. The applicant, the public and the Village Administrative Officer shall be enquired. The documents, if any available in support of the contention of the applicant can also be verified. Generally the documents or information with regard to the following shall be verified:-

i) Income shown in the Ration Card.

ii) Rental Income

iii) Income Certificate issued by the Employer.

iv) Landed properties owned by the family and income derived thereon.

v) Income Tax Assessment/AIT Assessment

vi) Other sources of income if any.

The certificate should be issued within a period of 15 days by the Tahsildar.

(G.O.Ms.No.1509, Revenue, dated 27.11.91).
(G.O.Ms.No.97, Revenue, dated 15.2.1994).

4. NATIONALITY CERTIFICATE

Nationally means the status of a member of the Nation. The application with a court fee stamp of one rupee shall be forwarded to the Revenue
Inspector/Village Administrative Officer. On a report from the Revenue Inspector, after proper enquiry this certificate is issued for getting passport and visa. The Tahsildar shall issue the certificate in the form prescribed. (CRA's Lr.Q2/50219/92, dated 21.4.95).

5. **LEGAL HEIRSHOP CERTIFICATE:**

a) Generally, if the head or a member of the family expires, the next legal heir to the deceased, like wife, or husband or son, father/mother shall apply for heirship certificate for transfer of movable or immovable properties, sanction of family pension, etc. The death certificate in original obtained from the competent authority should accompany the application which should contain court fee stamp of Re.1/-.. The application shall be forwarded to the Revenue Inspector to enquire all legal heirs, neighbours, other villagers and the Village Administrative Officer in detail. On receipt of report a certificate mentioning the names of all natural legal heirs will be issued by the Taluk/ Tahsildar (G.O.Ms.No.2906, Revenue, dated 4.11.1981).

b) The Tahsildar can advise the applicant to approach civil court for issue of a certificate in the absence of a direct legal heir, as in the following cases.

i) More than one spouse, their children and enquiry reveals dispute in particular of properties.

ii) In the case of issue of a certificate to the heirs of the person who have been away from the family for more than seven years.

iii) If they are not residents in the Taluk but are residents elsewhere and when they do not appear for enquiry and

iv) When the deceased has no child or his/her own and another child is brought up.

c) The instructions issued in letter (Ms) No.1534, Revenue, dated 28.11.1991 shall be followed.

d) The certificate shall be issued within fifteen days in the form prescribed in the letter (Ms) mentioned above.

6. **SOLVENCY CERTIFICATE:**
a) The certificate is needed for getting a contract, participating in an auction, etc. The application should be received by the Tahsildar. A court fee stamp of the value of Rs.10/- should be affixed. For every Rs.50,000/- for which solvency certificate is required a sum of Rs.50/- should be remitted in the Treasury to the credit of 0029 LR other receipts.

b) The Revenue Inspector should enquire, on the applicant's request the Village Administrative Officer and the public and record their statements, and more particularly examine the following:

1) Whether he is a resident of the address mentioned in the application.

2) Whether the properties are in his name independently or jointly with others. If jointly the share of the applicant with reference to the records should be assessed. Village accounts should be verified.

3) Solvency Certificate is only for immovable properties and not for movable like Motor Car, etc.

4) Encumbrance certificate for 13 years should be obtained. Any mortgage or other similar action in the Nationalised Bank does not find place in the certificate. Proper enquiry with reference to the original documents should be conducted.

5) The guideline value for the land and the structural value certified to by a registered Engineer for the buildings can be considered. The value of structure should be on the basis of scheduled rates prescribed by PWD.

6) Personal Inspection of properties by the Tahsildar/Deputy Tahsildar in case of reasonably higher amount is advisable.

7) If there is a mortgage or loan on the property the amount due on the said mortgage/loan can be deducted from the total value before issuing the certificate. (CRA's D.Dis.Q.19147/96, dated 17.12.1996).

c) Enquiry records, interalia, should consist of:
   i) Rs.50/- chalan for every Rs.50,000/-
   ii) Documentary evidence to prove the ownership
   iii) Encumbrance certificate in original obtained from the Sub-Registrar's office for 13 years on the property.
   iv) Property Tax receipt or Land Revenue Receipt.
   v) Estimate prepared by a qualified Engineer and Chitta.
   vi) Copies of Village 'A' Register, Adangal and Chitta.
vii) Statement from the applicant/Villagers and the Village Administrative Officer.

viii) Guideline value to determine the value of the land.

d) The Tahsildar should satisfy himself and issue the certificate within 15 days. If the certificate could not be issued, the reasons for rejection should be specified and communicated to the applicant.

e) While issuing solvency certificate, the officials shall be more vigilant and take all precautionary measures to avoid defects.

f) The solvency certificates issued to the Forest contractors should be countersigned by the District Revenue Officers. This can be done after verification wherever needed.

g) Collectors/District Revenue Officers should undertake random check of solvency certificates to eliminate malpractice in their issue.

h) The files relating to the issue of solvency certificate should be closed as K.Dis.

i) The Solvency Certificate shall be valid for six months from the date of issue.
   Govt. Lr.No.39745/V2/80-1, Revenue, dated 30.4.1980
   CRA's Lr.Q2/93386/88, dated 23.1.1990

7. EXTRACT FROM THE BIRTH REGISTER

   The application should bear the court fee stamp worth Re.1/- . This certificate is issued on the basis of the entries in the Birth Register available in Taluk Office or with the Village Administrative Officer. A sum of Rs.4/- for preparation of each copy from the Birth Register is payable by the applicant. In Municipal areas, this will be issued by the Municipal Commissioner. This extract can be issued by the Headquarters Deputy Tahsildar. The time limit for issue of an extract is 15(Fifteen )days.

8. EXTRACT FROM THE DEATH REGISTER
The application should bear the court fee stamp of Re.1/-.
This certificate is issued with reference to the Death Register maintained
by the Village Administrative Officer or available in the Taluk office. A fee
of Rs.4/- per copy will be collected from the applicant for preparing copies.
This certificate will be issued by the Head Quarters Deputy Tahsildar. The
maximum time allowed is 15 days. In Municipal towns, this certificate will
be issued by the Municipal Commissioners.

9. CERTIFICATE THAT NO ONE IN A FAMILY IS A GRADUATE

This certificate is issued by the Tahsildar on the application
presented bearing a court fee stamp of Re.1/-. Proper enquiry through
the Revenue Inspector has to be conducted to ascertain whether any one
in the family has studied in a college. If none in the applicant's family has
studied in a college, this certificate is to be issued with 15 days at the
latest.

10. DESTITUTE CHILDREN CERTIFICATE

This certificate is required for admission in the Orphanages.
On request proper enquiries should be conducted in regard to the child's
parents, etc. whether the child is really an orphan and the income derived
by the guardian. This shall be issued by the Tahsildar within seven days.

11. DESTITUTE WIDOW CERTIFICATE

This Certificate is issued to the widows on request for
claiming priority in job opportunities. Apart from the Death Certificate of
applicant's husband and detailed enquiry in regard to the remarriage,
property held by the deceased and to be inherited by the applicant etc.
shall be ascertained. The Revenue Divisional Officer shall issue the
certificate on the basis of the report of the Tahsildar within 30 days.

12. INTERCASTE MARRIAGE CERTIFICATE FOR GETTING
GOVERNMENT ASSISTANCE AND FOR SCHOOL ADMISSION.

In case of marriage of a couple of belonging to two different
communities, the off-spring may claim to belong anyone of these two
communities. Enquiries should be conducted in regard to the adoption of
the social customs of the said community by the applicant. This certificate
shall be issued by the Tahsildar after enquiry in case one of the spouses is
a member of Scheduled Caste/Scheduled Tribes community, this
certificate shall be issued after verification of the acceptance given by
members of Scheduled Caste/Scheduled Tribe community living in that
area. The certificate shall be issued within 15 days.

13. CERTIFICATE OF LOSS OF SCHOOL CERTIFICATE
When original school & college Certificate is lost, the individual applies to the Tahsildar for issue of a certificate of loss of documents to apply to the concerned authority for a duplicate certificate. The applicant shall produce a copy of the First Information Report registered in the Police Station or a certificate from the Police that the certificate is not traceable. The applicant and others must be enquired. This certificate is issued by the Tahsildar within 15 days.

14. DESERTED WOMEN CERTIFICATE

Due to estrangement the married lady may not live with her husband, if she continues to live alone for one year or more, she is said to have been deserted by her husband. She can get a certificate from the Tahsildar. But before issuing such a certificate proper enquiry shall be conducted. Temporary separation shall not be considered for issuing this certificate. The certificate shall be issued within 15 days.
7. COPY APPLICATION

Public are entitled for copies of records maintained in the Government offices subject to certain conditions.

(1) The document is directly related to their interests.
(2) Civil Court needs it.

The authorities concerned with whom the records are available shall be contacted for this. If the document required is of confidential nature the request may be rejected. However if the directions are from the Court, they may be produced for perusal by the Judge.

Detailed instructions are available in regard to the maintenance of the copy application register, grant of copies, etc. in RSO 173 and also D.O.M.

Search fees or fees for inspection of a single entry/documents is to be collected as follows:

For the first year and for each entry/document : Rs.10/-
For every other year and for each entry or Document : Rs. 5/-


The copy should be prepared by one and examined by another, since there is no separate copyist or Examiner. The copies should be attested by Headquarters Deputy Tahsildar/Personal Assistant to Revenue Divisional Officer in the Taluk and Divisional offices respectively. In Collectorate one of Head Assistants or Personal Assistant nominated in this behalf by the Collector should attest the copies. Copies should be despatched to the applicant by service unpaid. The powers of the Tahsildar/Divisional Officer and the Collector regarding grant of certified copies of the records are as follows:

TAHSILDAR

1) Copies of records relating to cases of transfers of Revenue Registers and Dharkhast disposed of by the Tahsildar himself.
2) Copies of application for relinquishment of land.
3) Extracts of Field measurement books.
4) Copies of final orders passed by them on matters within their competence.
5) Copies of Jamabandhi orders passed by the Collector or Divisional Officers.

6) Copies of Taluk and Village Accounts.

**DIVISIONAL OFFICERS**

Divisional Officers may grant copies of document which originated in their own offices and in offices subordinate to them.

**COLLECTOR**

The Collector can grant copies of documents on the records of his district. He may determine whether a copy of the document can be granted without injury to the public interests or without breach of confidence. He may prohibit by a general order the grant by his subordinate of any class of documents (Sec.RSO 173).
8. CHAVADIS AND CATTLE POUNDS

A. CHAVADIS

There are Village Chavadis, which have been the office of the then Village Officers. These Chavadis were constricted long back. The maintenance of these Chavadis is the responsibility of the Revenue Department.

1) Previously, the erstwhile Village Munsifs were also Village Magistrates and were empowered to try cases. Furniture as per the scale prescribed in the Special Fund Code have also been supplied. Proper maintenance of the Chavadis as well as the furniture is the prime responsibility of the Tahsildar.

2) These Chavadis are to be repaired wherever necessary from out of the allotments made by the Government. The Tahsildar and other superior officers have powers to sanction the repairs as per the monetary powers prescribed in article 22 of Special Funds Code.

B. CATTLE POUNDS

Cattle pounds have been established in the Villages for serving the areas determined by the Collector, under the provisions of Tamil Nadu Cattle Trespass Act 1871 (1 of 1871) (article 86 of Special Funds Code).

The powers of sanction or repair of cattle pounds are as mentioned in article 22 of Special Funds Code.

The cultivator or occupier of any land or any person who has interest in the crop raised in any land may seize or cause to be seized any cattle trespassing on such land and doing damage thereto and take them to Village cattle pound for safe custody. The Village Administrative Officer is the Pound Keeper.

As soon as an animal impounded a receipt in Form No.34 is to be given. Form No.36 shall also be filled.

The animal shall be fed and watered timely.

Revenue Divisional Officers, Tahsildars, Zonal Deputy Tahsildars and Revenue Inspectors shall inspect by surprise the cattle pound.

The owner of the cattle if appears and demands release shall pay the feeding and fine charges as per the scale approved by the Government from time to time.
As per G.O.Ms.No.638, Revenue Department dated 7.7.915, the following rates per day are collected for the impounded cattle as penalty.

1) Camel/Buffalo : Rs.15.00  
2) Cow/Bull : Rs. 7.00  
3) Horse : Rs. 6.00  
4) Cattle/Donkey/Pig : Rs. 4.00  
5) Goat : Rs.10.00  
6) Sheep : Rs. 3.00

The pound keeper shall release the animal only after payment of all the amounts due by the owner.

If any impounded animal is not claimed in seven days the matter must be reported to the Tahsildar concerned in Form No.37. The Tahsildar shall publish it in his office and order sale of the impounded cattle. If the owner or his agent claims the cattle before the sale fixed, the impounded animal should be released after collection of fine, feeding and other charges. If the cattle are not claimed within seven days from the date of the notice the Tahsildar shall authorise the Revenue Inspector concerned to conduce the sale of the impounded animal in public auction. The sale should be conducted even if the animal is claimed but the charges due are not paid. The proposed sale should be widely published. The Revenue Inspector shall conduct the sale on the day notified and remit the sale proceeds into the Treasury. The details of sale etc. must be entered in Village Register in Form No.39. Incase the sale amount is more than the amount due to the Government the excess shall be paid to the owner of the animal. If the animal dies before it could be sold in public auction as aforesaid, the pound keeper may bury the carcass of the animal.

The owner shall be furnished the details of the cattle seized, sale amount fetched, its disposal, etc. In the form prescribed in article 98 of Special Funds Code (See Special Funds Code-Chapter IV).

The Village Administrative Officer/sale officer shall fill in the Registers/Forms in 34,35,36,37,38 and 39 and send copies to the Taluk Office, whenever needed. (article 86 to 102 of Special Funds Code).

In case of an attack of any contagious of infectious disease on cattle in the village, the detailed instructions in article 103-107 of Special Fund Code shall be followed.
9. INDIAN EXPLOSIVES ACT 1884 AND THE RULES FRAMED THERE UNDER

Indian Explosives Act 1884 regulates the manufacture, possession, use, sale, transport and import of explosives.

**Grant of Licence/No Objection Certificate**

The Additional District Magistrate (District Revenue Officer) is the licensing authority in respect of the following licences.

<table>
<thead>
<tr>
<th>Form</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>Form 20</td>
<td>Manufacture of Fire Works and/or gun powder up to 15 kgs at a time.</td>
</tr>
<tr>
<td>Form 24</td>
<td>To possess and sell from a shop fire works not exceeding 50 kgs.</td>
</tr>
<tr>
<td>Form 23</td>
<td>To possess for own use explosives not exceeding 5 kgs. Electric or ordinary detonators not exceeding 100 numbers.</td>
</tr>
</tbody>
</table>

On receipt of applications, the District Revenue Officer shall get a report from the Tahsildar/Police authorities in regard to the security suitability of place, besides the character of the applicant. The applicant shall remit the fees prescribed in the Act. The licence shall be granted for a year. It is renewable.

The licencing authority can also cancel the licence for violation of conditions found in the licence. But before doing so, an opportunity should be given to the licensee to represent his case.

The Additional District Magistrate/District Revenue Officer is also the authority for issuing a No Objection Certificate in respect of the following licences to be issued by the Chief Controller of Explosives and Controller of Explosives.

<table>
<thead>
<tr>
<th>Form</th>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>Form 20</td>
<td>To manufacture fire works and gun powder more than 15 kgs at a time.</td>
</tr>
<tr>
<td>Form 21</td>
<td>To possess for sale explosives.</td>
</tr>
<tr>
<td>Form 21</td>
<td>To possess for use explosives.</td>
</tr>
</tbody>
</table>

Before issuing a No Objection Certificate, the District Revenue Officer shall get a report from the Taluk Tahsildar and Police authorities on the suitability of the site (Vacant space needed around the place), etc.

An agriculturist requiring detonators, etc. shall obtain a licence in Form 23. This is valid for a month.
Commissioner of Revenue Administration is the Appellate authority in respect of orders passed by Additional District Magistrate under this Act.

**ACCIDENTS:**

In the case of any accident by explosion of the Explosives with loss of human life or serious injury to person or property, the occupier of the place of the person in charge shall forthwith report to the Chief Controller of Explosives and to the nearest officer incharge of police station. This should be followed within 24 hours by a letter giving particulars of the occurrence (Section 8(1) and Rule 182).

2. The District Magistrate (The District Collector) may himself conduct enquiry or direct a Magistrate subordinate to him to conduct enquiry or direct as Magistrate subordinate to him to conduct an enquiry into circumstances causing explosion.

3. The Magistrate as appointed may take evidence to identify any bodies in case of loss of human life and may order disposal thereof.

4. The enquiry shall be conducted in the presence of the Chief Controller or an officer nominated by him, unless the Chief Controller dispenses with the presence.

5. The Magistrate conducting the enquiry shall intimate the Chief Controller 21 days prior to the date of conduct of enquiry of the place, time, etc.

6. The Chief Controller or his representative may cross examine the witnesses deposing before the magistrate.

7. The Magistrate holding the enquiry under Section 9 shall make a report to the Central Government through the Secretary to Government, Home Department direct stating the causes of the accident and its circumstances. He shall send a copy of this report to the Chief Controller, if he is not represented at the time of enquiry. (Section 9 and Rule 184).
10. JAMABANDI

GENERAL:

i) The Land Revenue to be collected in each Village, after including the water charges, penalty, charges for unauthorised occupation, etc. is settled/finalised once in a year before the end of the fasli (i.e. before 30th June). This is called Jamabandhi (i.e) Annual settlement of Village Accounts.

ii) Jamabandhi is again an annual review of the work done by the Tahsildar, Zonal Deputy Tahsildar, Revenue Inspector, and the Village Administrative Officer in each Village. The Village Accounts become final, only when they are approved by the Jamabandhi Officer.

iii) The Collector, District Revenue Officer and the Divisional Officer should each take up a Taluk in turn for thorough verification of all the accounts and approve them. The Collector may depute other Deputy Collector level Officers also to preside over the Jamabandhi and finalise the annual demand.

iv) Jamabandhi also gives an opportunity to the public to meet the officers and make representation both on personal issues like water charges, penalty, refund of excess revenue collected, patta transfer remission, etc. and public issues like laying or repair of roads, drinking water, etc. The Jamabandhi officer shall enquire and dispose of the personal issues, wherever possible on the spot. Since other departments are also representing at the time of Jamabandhi, the public issues could be discussed, and the requests can be complied with, subject to various rules, availability of funds, etc.

v) Jamabandhi should be completed before 30th June, i.e. before the close of the Fasli. If, for any reasons, this could not be completed, permission of the Commissioner of Revenue Administration should be obtained to conduct Jamabandhi after the close of the fasli, explaining the need for such an action.

vi) A notification with the details of the Taluk each officer takes up and the dates on which it shall be conducted at each Village in the Taluk should be published in the District Gazette well in advance. The Tahsildars will arrange to publish the notification by beat of tom tom in the Villages concerned 15 days prior to the date. Other departments should be informed to send representatives. Lists showing the order, in which the village shall be taken up should also be posted in the Taluk Office Notice Board.
vii) Copies of the petitions may be received two months in advance. The Jamabandhi will be conducted in accordance with the programme approved by the Collector in the District Gazette. The Jamabandhi will be completed in one sitting. The records of taluk shall also be readily available at the time of Jamabandhi for checking the Village accounts wherever necessary. Required staff will be deputed from the Collectorate/Divisional Offices to the Taluk Offices for preparing check memo well in advance depending upon the officer taking up Jamabandhi. The Village Administrative Officers should produce all the accounts and survey instruments for scrutiny.

viii) As mentioned earlier, Jamabandhi is the checking of Village accounts thoroughly to ensure that they are written accurately. By this, the income due to the Government by way of Fasli Jasthi, Theervai Jasthi, B.Memo charges penalty on these, proper and timely sale of fishery rentals and usefructs of trees, where 2C Patta has not been given etc. is also ensured.

1. 'A' Register of Settlement Register : This is the basic record. This contains information on all lands about its classification, assessment, etc., it is all the more important to maintain this register upto date, corrections due to

i) Change of classification due to acquisition, assignment, relinquishment, transfer, etc, should have been carried out. This will contain the total extent of wet, dry and Manavari lands with assessment and the area of Poramboke lands. Thus it must be checked whether all permanent changes have been given effect to. From this record, all other registers are to be written.

ii) Similarly for the area surveyed under Natham Settlement, a new register has been prepared and supplied. This must also contain all the changes.

2. Register of conditional assignments :

This register is written in four sections. It contains the details of assignment made to Scheduled Castes/Scheduled Tribes with condition that the lands should not be sold to other communities. It also has the list of lands where conditions to maintain the channel, footpath etc. are imposed.

It is necessary to check from the Adangal in respect of these lands that there are no violations of conditions, with reference to the remarks left by the inspecting officers.
3. **Adangal**: This (Village account No.2) is to be written every year in the following parts.

i. **Patta lands**
   a. Wet (Source wise)
   b. Dry
   c. Manavari

ii. Assessed wastelands (i.e. Wet (ii) Dry.

iii. **Poramboke**

This contains the details of S.No. Extent, assessment and classification (taken from 'A' Register). The name of the land owner is written with reference to the 10(1) Chitta. The details of trees, wells, lands reserved for Scheduled Castes/Scheduled Tribes, assignments made with or without conditions etc. are entered with reference to the Adangal of the previous falsi, and the register of assignments. An abstract should be drawn up every year and the figures (extent and assessment) classification wise should tally with those noted in 'A' Register. The Village Account No.20 contains the details of rainfall and the period for which water available in the irrigation tanks can be utilised for cultivation. The Village Administrative Officer and the other officers would have left their remarks on the nature of crop, etc. as mentioned under the heading 'Azmoish'.

The work of the Revenue Inspector and other inspecting officers on the following points should be assessed.

i. **Azmoish**: (Revenue Inspector to inspect all Poramboke lands at least twice, all Fasli Jasthi and Theervai Jasthi cases, all wet lands and a fair percentage of dry lands) Zonal Deputy Tahsildar and Tahsildars’. Inspection of Fasli Jasthi and Theervai Jasthi cases, Poramboke lands.

ii. Lands classified as Baling wet lands to decide whether baling is still necessary.

iii. Verification of D.C. lands and other lands/House sites assigned.

iv. Whether details of 2C/Non 2C trees have been entered in Adangal and 2C Account.

v. Whether in case of remission, water was available in source during normal cultivation season and if so the quantum of the yield.

vi. Whether the transfer of registry and other changes ordered as per Taluk Account No.6 and Village Account No.3 been given effect to in all the Village accounts applicable (i.e) ‘A’ Register, Adangal, 10(i) Chitta, F.M.B. duly attested by the Revenue Inspector, or M.F.S. as the case may be.
4. Various other village accounts are written based on the Adangal (Village account No.2). They should be checked with reference to the entries in the Adangal, as follows:

a. Account No.1 Cultivation account.

b. Account No.1A Details of harvest.

These accounts are prepared every month by the Village Administrative Officer with reference to the details of crop cultivated/harvested recorded in the Adangal and sent to the Revenue Inspector before 20\textsuperscript{th} of the month. The Revenue Inspector should have perused and incorporated it in his statement sent to the Tahsildars. It should be checked whether this has been done and whether the total area shown in this account at the end of the fasli tally with the abstract noted in the Adangal.

c. 2C Register: This register contains the details of taxed and non-taxed trees. The number shown in the previous year's account and in the Adangal should tally unless the trees have been sold in auction. The details of new trees that find place in the Adangal should be included. The rate of 2C tax has to be checked and the collection watched unpaid off. Non 2C tax fruit bearing trees should have been sold in auction. Approval of Jamabandhi Officer should be obtained.

d. 7 account: All the unauthorised occupations in Government lands recorded in the adangal should find place in this register. The assessment and the penalty should be checked based on the orders passed by the Tahsildars on the 'B' Memo. Local Cess and Local Cess Surcharge at the current prevailing rate of 100\% and 500\% should be charged on the assessment only. This should be approved by Jamabandhi Officer.

e. 5 Account: This is written in three parts.

f) i) Fixed Remission

   ii) Baling remission: These cases should be compared with the remarks, recorded in the Adangal against these S.Nos. If the lands have come to direct flow the remission should be withdrawn.

   iii) Occasional remissions: Remission is allowed if the out turn is less that the normal one. (See Para under L.R). The statement should be checked with reference to the remarks against S.Number and the out turn entered in the Adangal. This requires the approval of Jamabandhy Officer.
**Beriz deduction:**

The allowances to be paid to religious institutions or deductions for other purposes are to be shown (see also village account 4)

**g. No.6 account:**

This register contains the details of wet lands where fasli Jasthi is to be levied and Dry/Manavari/Poramboke lands liable for levy of Theervai Jasthi. All the entries in the register should be compared with adangal. Theervai Jasthi or water cess should be based on the rates applicable to that area. Penalty should have been levied in all cases of Theervai Jasthi, unless exempted specially.

**h. Waiver Register:**

All the Dry/Manavari lands shall be entered in this register and the amount to be waived is arrived at.

Similarly in respect of the holdings having less than five acres of wet, the dry rate payable on comparable Dry lands shall be waived.

However waiver is not admissible for lands cultivated with plantation crops namely cardaman, Cinchona, Coffee, rubber, tea, etc. irrespective of their classification of the lands.

(G.O.Ms.No.72, Revenue, dated 3.2.1975).

This is to be approved by the Jamabandhi officer.

**h. Village account No.4**

Some of the religious charitable institutions were paid a nominal amount for rendering a particular service. This amount should be paid only if the said service is performed uninterruptedly. The Revenue Inspector is expected to verify and certify whether the service is continued and whether the deduction granted is to be continued. The orders of the Jamabandhi officer should be obtained.

**i. 10(2) account:**

This account shows that amount to be paid by each pattadar. The total assessment payable as per 10(1) chitta, the revenue due as per account Nos.6 and 7, the amount remitted as per Village account No.5 and the amount to be waived are noted. The Local Cess and Local Cess Surcharge are worked out without taking into account the amount waived, AWA and AWC are to be indicated against each patta. The total for the
village becomes the demand for the Fasli. This should be checked and approved by the Jamabandhi Officer.

**i) Additional Wet Assessment:**

The additional (Wet) assessment payable in respect of wet lands is worked out in a separate register of the following rates.

I and II Class irrigation sources . 45% of Assessment.
III, IV and V Class irrigation sources . 30% of Assessment.

**k. Additional water charge is collectable in all cases of Theervai Jasthi @ 75% for the First and Second class irrigation sources and @ 37-1/2% for other classes. These two should be approved by Jamabandhi Officers.**

**1. Account No.12:** This statement is prepared based on other accounts like Adangal, Waiver registers Village Account Nos. 5,6,7,9,10(2) etc. This is the statement to be finally approved by the Jamabandhi Officer.

**m. Collection accounts:** As mentioned under the Heading collection the Village Administrative Officer collects the amounts due to the Government under 'Land Revenue', 'Loans', etc. and the Revenue Inspector and other supervise his work. The receipts, Thandal(account No.13) Village account Nos.14 credit of collection to the patta. 16. Demand, collection, Excess collection and Balance and No.17 Interest account should be checked. Proper accounting of receipts issued to the Village Administrative Officer during the fasli should also be checked. The collection work of the Village Administrative Officers/Revenue Inspectors should be reviewed. The collection under Urban Land Tax/Land value shall also be reviewed wherever applicable.

The village statistical Register is to be complied from the various village accounts including Birth and Death Registers. The correctness of this account should be checked on the basis of the accounts approved.

**n. Miscellaneous:** The following items also come up for review.

i) Need or otherwise for repair of irrigation sources.

ii) Implementation of the Land Reforms Act in regard to the exemption granted under the Act.

iii) Need or otherwise for provision of House Sites to Scheduled Castes/Scheduled Tribes.

iv) Patta transfer applications received/disposed of.

v) Assignment of lands to eligible encroacher etc.

The Jamabandhi officer shall also ensure that the defects pointed out during the last year have been rectified.

5. The Village accounts reach finality only when they are approved by the Jamabandhi Officer.
6. On the last day of the Jamabandhi, the Officer shall conduct a meeting of the agriculturists in the Taluk and hear their general grievances. He may take this opportunity to explain to them the improvements proposed to any irrigation sources, assistance proposed for agriculture, etc.

7. Afterwards the officer shall send a general report to the Collector on the major or important omissions noticed or issues that were raised suggesting the solutions, etc. The Collector will evaluate the same and send a consolidated report to the Commissioner of Revenue Administration (R.S.O.12 Village and Taluk accounts Manuals).
11. LAND REVENUE

The major activities of the Revenue Department are protection of Government interests in lands and collection of Land Revenue. The duties of the Revenue officials in regard to Land Revenue (its components collection – invoking of Revenue Recovery Act etc.,) are discussed.

2. Land Revenue payable by each ryot generally consists of the following.

I. Basic Assessment

2. Addition:
   a. Fasli Jasthi
   b. Thirvai Jasthi
   c. Assessment on government lands unauthorisedly occupied.
   d. Local cess on 1, 2(a), 2(b) and 2(c).
   e. Local cess on 1, 2(a), 2(b) and 2c
   f. Penalty in Thirvai Jasthi cases.
   g. Penalty on unauthorised occupation.

3. Deduction
   a. Waiver of Assessment on Dry/Manavari/Wet lands.
   b. Baling Remission.
   c. Other Remission if any

3. Net amount payable. (1+2-3)

II. Additional Wet Assessment.

III. Additional Water Cess.

3. General:

i. Before proceeding further, let us know the classification of lands must be known.

ii. All cultivable lands receiving water from government irrigation sources are classified as wet. Other lands are known as Dry. Lands on the foreshore of the tanks or with high ridges to keep rain water are Manavari and this classification is found only in some Districts. These lands have been held on pattas by the ryots for some of such lands, there might not be owners. Those lands have been classified as Assessed wastes and are under the control of the Government.
iii. The lands set apart for the whole community are protected by the Government and are known as porambokes. The classification of some of such lands are as follows:

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<tbody>
<tr>
<td>1.</td>
<td>Village site</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Irrigation Tanks</td>
<td></td>
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<tr>
<td>3.</td>
<td>Ponds, Kulam and Kuttai</td>
<td></td>
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<tr>
<td>4.</td>
<td>Road</td>
<td></td>
</tr>
<tr>
<td>5.</td>
<td>Burial/Burning grounds.</td>
<td>125 /126 A</td>
</tr>
<tr>
<td>6.</td>
<td>Grazing ground</td>
<td>134</td>
</tr>
<tr>
<td>7.</td>
<td>Supply and other channels.</td>
<td>134</td>
</tr>
<tr>
<td>8.</td>
<td>Canals</td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>Thrashing floor</td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td>Kallankuttu or unassessed waste</td>
<td>134</td>
</tr>
<tr>
<td>11.</td>
<td>Forest (Reserve and unreserved)</td>
<td></td>
</tr>
<tr>
<td>12.</td>
<td>Temple</td>
<td></td>
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<tr>
<td>13.</td>
<td>School</td>
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<tr>
<td>14.</td>
<td>Streams/Odais</td>
<td></td>
</tr>
<tr>
<td>15.</td>
<td>Cattle stand or Mandeiveli</td>
<td>134</td>
</tr>
<tr>
<td>16.</td>
<td>Cart stand</td>
<td>134</td>
</tr>
<tr>
<td>17.</td>
<td>Topes</td>
<td>134</td>
</tr>
</tbody>
</table>

3.2. CROP SEASON

Fasli year commences from 1st July and ends on 30th June of the next calendar year. This is fixed taking into consideration of the crop pattern. Generally first crop or samba in our State is during rainy season (i.e.) October to January/February. The second crop commences in January/February and lasts till April/May.

However in Thanjavur., Thiruvarur, Nagapattinam, Tiruchirapalli, Karur and Perambalur districts lands under Cauvery, Mettur Project, Kuruvari crop is raised in July and harvested in October/November. After this, Samba crop is raised.

4. COMPONENTS OF LAND REVENUE

The rules followed to fix the various components of Land Revenue are discussed below.

1. Assessment (RSO1)

Assessment is fixed based on the classification of land, soil, availability of water for irrigation, location of the land etc., at the time of
settlement. It represents the commuted value of Government share of surface cultivation. (RSO 1.3)

Charge for second crop in wet lands is compoundable (RSO 1)
The assessment as per village account 10(1) chitta. (RSO2).

Waiver:
Assessment on Dry/Manavari lands are waived fully. For wet lands, dry rate payable on comparable dry lands is waived, if the individuals holding is five acres or less in extent i.e. 2....H.A) This waiver is not applicable for plantation. (RSO 2)

2. Thirvai Jasthi:

a) Dry lands irrigated with the aid of water from irrigation sources or other government sources are to be assessed with additional assessment. This is called Thirvai Jasthi since there is an increase in assessment for the land for the year.

b) Standard rates have been prescribed for levy of water cess or Thirvai Jasthi. They should be adopted. However in respect of dry lands under the various irrigation projects separate rules for levy of cess have been framed. (RSO 4.2) They should be followed.

c) Where Thirvai Jasthi should be charged.

1. When water from any government source, be it a tank, rivers, Pond or well in a government land, is taken to a Dry /Manavari land irrespective of the days of supply, (i.e) water need not be available for the entire period.

2. Irrigation of a portion of the field, charge should be for the said portion only.

3. Irrigation of more than one crop in a land – Different rates, if applicable should be levied. (RSO 4.5.) (There may be wet and dry crops in a land).

4. If water is available in the source course for a period of more than required for a paddy crop, and if crops which remain on ground for more than six months are raised, they should be charged as a duffasal crop. This is not applicable for casuina/bamboo.

5. Where wet crop is raised in a land close to irrigation source to raise a reasonable doubt that it is benefited due to percolation.
6. Similarly when dry crop is raised only if it is manifest that the crop could not have come up but for percolation.

7. Irrigation of unassessed or Poramboke lands (RSO 4.6) with aid of Government water.

Theervai Jasthi is leviable, if water is taken from well in a Government land irrespective of the fact whether it is sunk by the encroacher or not. The levy of Theervai Jasthi can be ordered by the Tahsildar. He can also levy penalty, which may be as follows.

<table>
<thead>
<tr>
<th>For taking water for the first time,</th>
<th>Single rate.</th>
</tr>
</thead>
<tbody>
<tr>
<td>For taking water for the second time.</td>
<td>Five times.</td>
</tr>
<tr>
<td>For taking water for the third time.</td>
<td>Ten times.</td>
</tr>
<tr>
<td>For taking water for the fourth time.</td>
<td>Twenty times.</td>
</tr>
</tbody>
</table>

d. Where Theervai Jasthi should not be charged.

i. When water is taken by Government Departments.

ii. Irrigation of seed beds (if its is not irregular)(RSO 4.7)

iii. Irrigation with water flowing in Jungle streams. (RSO 4)

NOTE
One fourth of Thirvai Jasthi is to be reduced if man or animal power is used to lift water.
Water taken to a dry land from a government source well etc., is called illegal irrigation.

**FASLI JASTHI**

3.a. Definition: In a single crop wet lands, the owner can raise a crop with the aid of government water at any time during the fasli. When water is taken from the irrigation source or Government source for raising a second crop in such a land, the extra charge leviable is known as fasli jasthi.(i.e.) an additional amount levied in the same fasli for the land.

b) Wet crop:

Ordinarily the extra charge should be 50% of the assessment fixed for the land when wet crop is raised. If any different rate is fixed by the Government the said rate should be charged.

**DUFFASAL CROPS**

i. The crops which extends to more than one season are known as duffasal. They are Sugarcane, Betel, Plantains, Turmeric, etc.,
ii. For a duffasal crop grown and harvested with the aid of Government water in the same fasli, the charge is 1 ½ times the assessment.

iii. If the duffasal crop is grown in one fasli and harvested in the next fasli
   (a) without any other crops in both the faslis, single wet assessment should be levied.
   (b) If one crop is raised either before or after the duffasal crop the wet assessment for the first year and one and a half time wet assessment for the second year.
   (c) If two crops are raised one before and another after the duffasal crop single wet assessment for the first year and twice the assessment next year.

   For use of Cauvery water, separate rules are in force. It should be followed.

   (d) If the duffasal crop extends for more than two years, 1 ½ times assessment should be charged each year.

   Charge is leviable, even water is taken only for a short period and not for the entire period of cultivation.
   (See R.S.O.5 A)

   Use of water for irrigation from natural pool, minor stream, Pond, etc. can be permitted so long as it does not affect the rights of the Government or other public. No water cess need be levied.

d. Dry crops.

i. If dry crops is raised in wet land, the wet assessment applicable for the land should be levied.

ii. For the dry crop raised after the first crop is harvested, no charge need be levied, only if water is taken from Government source. This will be at the special rate prescribed for it and if it is more than 50% of the wet assessment the latter should be charged. (RSO 5)

   Fasli Jasthi, Theervai Jasthi and the penalty to be collected from the pattadars who use water and pay Theervai Jasthi would be available in village account No. 6.
4. **‘B’ Memo Charges or Assessment/Penalty on unauthorised occupation.**

For the occupation of Government land unauthorisedly assessment is levied under section 3. Penalty under the section 5 of the Tamil Nadu Encroachment Act 1905 is also to be levied. This is available in village Account No. 9.

All these constitute the land revenue to be collected from a pattadar.

5. **Local Cess and Local Cess Surcharge.**

Local cess and Local Cess Surcharge are leviable on original assessment (without waiver), Fasli Thasthi, Theervai Jasthi and assessment fixed for occupation of Government lands as per the provisions in Tamil Nadu Panchayat Act 1994. These amounts are payable to the Panchayat/Panchayat Unions.

No Local cess or Local Cess Surcharge is leviable on the penalties charged for cultivations of dry / wet lands with the Government water and for unauthorised occupation in Government lands.

The existing rates of local Cess is one rupee as per section 167 of the Tamil Nadu Panchayat Act for Village Panchayat, respectively on every one rupee of assessment. In case of Local Cess Surcharge, the Panchayat Union may levy not less than five rupees and not more than ten rupees on every rupees of land revenue payable as per section 168 of the Tamil Nadu Panchayat Act 1994.

6. **Remission:**

a) Remission is granted as a matter of grace and could be modified.

b) A ryot whose land is affected either due to drought or excess rain with the result he could not raise one successful crop, may apply for grant of remission. This can be classified as follows:

Stray cases in a village/Taluk/District.(even for a source of irrigation)

(i) Entire District.
(ii) Widespread: The grant of remission can be considered even without requests from the ryots, in case of widespread rain or even in individual cases

C) Remissions shall be granted as follows, if the above condition is satisfied.
j) **Double crop wet land.**
   a. Full remission if both the crops raised are lost or no crop is grown leaving the land waste for the reasons mentioned above.
   
   b. If one crop is raised, single crop wet assessment is to be collected. This is not for compounded lands.

ii) **Dry crops on wet lands.**

   If dry crop is raised in a single crop wet land/dry assessment should be charged. (RSO 13.9)
   However if water becomes available in the source for a crop but dry crop is raised by the ryot the wet assessment shall be levied.

iii) **Dry land.**

   Full remissions may be given in the event of grant of remission to wet lands.

iv) **Fooder crops.**

   The instructions in RSO 12 and 13 shall be followed.

v) **Trees/Thopes**

   No relief is to be given, when there are topes, trees etc., not affected due to the drought/rains.

vi) **Seed Beds.**

   Seed beds should also get the benefits of concessions.

vii) **Government lands.**

   These rules are not applicable to Government lands occupied unauthorisedly. (RSO 13)

d) **Wide spread remission – suspension of Land Revenue**

   The collection of Land Revenue can be suspended by the Commissioner of Revenue Administration within the fasli. If he is of the opinion that the ryots are not in a position to pay the land revenue. But if it is to extended beyond the fasli, orders of the Government are necessary. (RSO 14.3)
The suspended revenue should be collected in the normal year following the suspension (RSO 14.8). If it remains suspended for two years it shall be remitted. (RSO 14.8)

e) Remission.
Ordinarily remission will be in the following scale.
When the yield is between $\frac{1}{2}$ and $\frac{1}{3}$ of the average out turn: 25 – 50%
When it is between $\frac{1}{3}$ and $\frac{1}{6}$: 50.75%
When it is $\frac{1}{6}$ or less: 100%

To calculate the average out turn, the crops in the lands irrigated by wells etc., thopes and lands regularly not cultivated should be excluded. (RSO 14.5)

When the crop is totally lost, the remission as provided for can be granted. (RSO 14.4)

These concessions can be extended to the lands cultivated without permission if the occupation is unobjectionable. (RSO 14.6)

Cesses:

Cesses are also to be remitted, with Land Revenue (14.7)

f) Baling remission:

This remission was allowed when wet lands are irrigated by pumping water flowing from the tanks due to their location. When the lands are fed directly from the source, this concession shall be withdrawn. The Village Administrative Officer/Revenue Inspector/Zonal Deputy Tahsildar shall ensure that the ryots who avail these benefits really deserve the continuance of the concessions.

g) Other remissions:

i. Incremental remission: This was granted at the time of settlement. This is to spread the increase in the total land revenue payable by a ryot in the estate villages after conversion into Ryotwari. This may not be now applicable.

8. ADDITIONAL WET ASSESSMENT:

Additional wet assessment is collectable on the assessment of wet lands and the fasli Jasthi at the following rates.
I and II class irrigation source : 45%
III to V class irrigation Source : 30%

This is in addition to the Land Revenue.

**Additional water cess:**

Similarly Additional water cess is collectable at the following rate in case of all Thirvai Jasthi cases.

I – II class irrigation tanks - 75%
III – V class irrigation tanks – 37 ½%

For classification of irrigation tanks, please see the chapter on Irrigation.

**8. Period of payment or kist period.**

a) The net Land Revenue and the additional wet assessment and water cess are to be paid during the kist season mentioned in the RSO 4 for each District / Taluk. The Land Revenue due is payable on all the months of the kist season; but the minimum amount to be paid each month except the last month shall not be less than Rs.100/- For example if a ryot is to pay Rs. 250/- he can pay it in three months.

b) **Provisional Demand.**

Before the commencement of the kist season, the Village Administrative Officer shall prepare a provisional demand statement for each patta based on the inspections made and orders passed for the levy of various charges. This should be scrutinised by the Revenue Inspector, countersigned and sent to the Tahsildar. The Tahsildar should get the reports for all the villages, satisfy himself to the correctness of the demands and, report it to the Collector after consolidating the same. The Collector shall report the District figure to the Commissioner of Revenue Administration before 1st January of each year.

c) **Absentee Pattadars – Remittance of Land Revenue.**

Pattadars who are not residents of the village wherein the lands are situated, can get themselves registered with the Tahsildar concerned after paying fee prescribed. The Tahsildar will send intimation to these pattadars about the amount of provisional demand due from them along with the chalan duly noting the Head of Account. The ryot can remit the amount in the treasury nearer to his place of residence. The Tahsildar, in whose Taluk the treasury is, shall inform the Tahsildar of the Taluk where lands are about the remittance of the Land Revenue with chalan for making entries in the village and the Taluk accounts. The concerned Village Administrative Officer should be informed of this.
d) Collection:

In all other cases the Village Administrative Officer shall collect the Land Revenue from each of the pattadars as per the provisional demand. But prior to this, he should record the excess amount available at the credit of the pattadars at the end of the previous fasli in the village account number 14 and only the remainder. If any, should be collected.

The Village Administrative Officer should remit the Land Revenue then and there. He must not keep more than Rs.1000/- at any time. The Revenue Inspector should ensure this.

During Jamabandi, the actual demand for each patta is finalised and approved. The Village Administrative Officer should then take action to collect the difference, if any, between the provisional and approved demands.

During the kist season, the Revenue Inspector is empowered to issue No. 1 demand for the current amount demand. But for arrears he must obtain the demand from the Deputy Tahsildar or Tahsildar.

The Village Administrative Officer shall issue receipt in Form 18 in triplicate on receipt of the amount from a pattadar the original should be given to the Pattadar, second copy enclosed along with the remittance and the third copy to remain in the receipt of book.

After the receipt is issued to a ryot for payment of land revenue, necessary entry in Thandal in village accounts form No.13 has to be made. The amount collected from each pattadar should be credited to his/her patta in village account no.14. From this account, village account no. 16 should be prepared. Every month along with the last remittance, the Village Administrative Officer should enclose an abstract of village account no. 16, showing the details of demand, collection, excess amount if any and the balance.

In Taluk Office, corresponding registers are to be maintained and the amount remitted by each Village Administrative Officer should be entered as soon as remittance is made verified and reconciled every month.

The Revenue Inspector, Zonal Deputy Tahsildar, Tahsildar shall visit the villages during the kist season and ensure collection from everyone of pattadars.

e) Interest on belated payment.

Under section 7 of the Tamilnadu Revenue Recovery Act arrears of Land Revenue bear penalty at the rate of five per cent per annum. Penalty shall be charged on arrears only after the expiry of two years grace period. (RSO 41.5)
10. Action under the Tamil Nadu Revenue Recovery Act 1864.

To collect the Land Revenue due from the pattadars, the provisions of the Tamil Nadu Revenue Recovery Act 1864 can be invoked, wherever necessary. This Act enables the Revenue officials to realise the Land Revenue by attaching the properties (both movable and immovable) of the Pattadar. Process registers prescribed in this behalf (I to III) should be maintained.

(a) Demands : Issue of :

Tahsildar / Revenue Inspector should ensure first that the amount is due as per rules. No 1 demand notice signed by the competent authority (Tahsildar/ Revenue Inspector) should be shown to the defaulter. (RSO 41.6) when demands are issued, entries should be made in Process Register No.I A date for return of the demand shall also be fixed. If it could not be collected before the date fixed it may be extended.

(b) Movables:

If inspite of the issue of demand, the pattadar does not remit the Land Revenue, the Revenue Inspector shall first attach his movables after sun rise and before sun set to the extent needed. (Section 15 of RR Act). This shall not include the following:-

1. Thali or ‘wedding ring’ connected with marriage and which cannot be parted with by women.

2. One pair of plough bulls.

3. Door and windows.

4. Implements of husbandry.

On the day on which the property is distrained, the distrainer shall deliver a copy of the demand in Form No.2 endorsing thereon a list of the property distrained and the places, where they are kept safely. If there are animals, they should be kept in cattle pounds and fed regularly. The feeding charges etc., can be collected from he defaulter. If crops are attached, they should be harvested at the appropriate time and stored safely. The distrained property shall not be utilised otherwise. (SEC. 12 RR ACT)

If the ryot remits the amount before sale, it should be received and the attached property returned to the defaulter. (Section 10 of RR Act).

The sale of attached movable property shall be conducted after giving clear 15 days time from the date of approval of the notice of sale. (Section 22 of RR Act).
The sale notice in Form 3 should be served on the defaulter. This should contain the details of properties to be sold, time, date and place of auction. (Section 22 of RR Act).

The property should be sold in auction on the appointed day to the highest bidder. If the amount fetched in the auction is higher than the amount due including the feeding charges and other expenses, if any, the remainder should be paid to the defaulter. (Sec. 23)

The property should be delivered only after the entire amount is paid. (Section 24)

c) Immovables:

The immovable property of the defaulter can be attached if there are no movables. But before attachment, he must be served with a demand notice in Form No. 4. This should be served by delivering a copy to the defaulter or to some adult member of his family at his usual place of residence, or to his authorised agent or by affixing a copy thereof on some conspicuous part of his last known residence or on some conspicuous part of the land to be attached. (Section 25 of RR Act).

If no payment is made as per the demand, the immovable properties shall be attached. The notice of attachment in Form No. 5 shall be served on the defaulter besides affixing one on conspicuous part of the land. This should be published in the District Gazette besides publication in the village / area.

The notices in Form 7 intimating the date of sale should also be served and published as in the case of notice in Form No. 5. This along with the notice in Form No. 7A should also be published in the District Gazette.

The date of sale of the property should be fixed giving sufficient time to the defaulter after the publication of notice in the District Gazette.

The notices should be published at least one month before the sale, 1. in the Collector’s and Taluk offices, Police station and on some conspicuous part of the land besides giving wide publicity in the village. Sections 35 and 37 permit the tenants, and bonafide mortgager of land attached for arrears or about to be sold to give the land released on payment of dues, similarly, all persons not being in possession of the land attached but claiming an interest therein adverse to the defaulters are also given the option of releasing it by payment of the arrear. Such persons should be allowed every reasonable facility to save their interest on the land.
The sale shall be in public auction to the highest bidder and 15% of the bid amount should be deposited by the bidders are, interalia, with some of the conditions. If it is brought to the notice within thirty days from the date of sale that there has been any irregularity the Revenue Divisional Officer can set aside the sale and order resale. After this period, the sale will be confirmed. A certificate of sale in Form No. 8 shall be issued to the sale purchaser. A proclamation of sale in Form No. 10 shall be published in the District Gazette and in the Collectors/Taluk Offices. The lands sold shall be free from encumbrances.

If, however, during the time of sale, none comes forward to bid, the Government may themselves purchase the land. The provision to purchase the land at a nominal price has been set aside by the Supreme Court. The matter is under consideration of the Government. Till a decision is taken the buying of the land at a nominal cost shall be avoided.

When the sale fetch an amount lesser than the amount due or when the land is bought in by the Government, the amounts due are to be written off the accounts.

However when the amount fetched in the sale is higher than the amount due to the Government from the defaulter and the amounts spent, if any, in forcing the Revenue Recovery Act, there, shall be deducted and the remainder, paid to the land holder. The irregularities and illegalities to be avoided in the conduct of sale etc are appended to Chapter II. (RSO VOLUME II).

11. LOANS

Loans have been sanctioned to the ryots by the Revenue Department and the Panchayat union Commissioners for purchase of pumpsets, tractors etc., under the A.L and Land Improvement Act. Now a days these loans are sanctioned by the Nationalised or Co-operative Banks. The Loans sanctioned long back are pending recovery from the beneficiaries. The entire amount due has to be realised, since all the permitted installments have already become overdue. Demands shall be issued by the Tahsildar. The collection has to be attended to invoking the provisions contained in Tamilnadu Revenue Recovery Act 1864, whenever necessary, as explained above. The Village administrative officer shall collect the loan amount due and issue receipts as in the case of Land Revenue. Separate Thandal in Form No. 13 shall be maintained. From this, entry should be made in the Register of loans maintained by the Village administrative officer. The Revenue Inspector, during his tour shall personally contact the defaulting ryots and take action to realise the outstanding dues. He must also attest the entries in the Register of loans with the Village Administrative Officer. The provisions of Revenue Recovery Act must be invoked wherever necessary. The following registers should be maintained.
12. OTHER REVENUES RECOVERABLE UNDER TAMIL NADU REVENUE RECOVERY ACT 1864.

All amounts due to the Government other than Land Revenue and Loan are also collectable invoking the provisions of the Tamilnadu Revenue Recovery Act 1864. But for this, the following conditions shall be satisfied.

1. There shall be a sum due to the Government.

2. The liability to pay the specific amount mentioned should be established. If the quantum of liability is disputed, the provisions of section 52 of Tamilnadu Revenue Recovery Act cannot be invoked.

3. Methods specially provided for in the agreement deed, bonds etc., for the recovery of the dues to the Government shall be tried and exhausted subject to the provisions contained in section 52 of Tamilnadu Revenue Recovery Act 1864. wherever that section is applicable. (G.O.Ms.No. 258 Revenue dt. 7.2.1976) ( RSO 41).

The concerned authority will authorise the Collector of the district to invoke the provisions of the Revenue Recovery Act to realise the amounts.

13. EMBEZZLEMENT

The amounts due to the Government and collected by an authorised person shall be remitted as directed by the Government or the authorities concerned from time to time. If the collected amount is not remitted within the specified time, this amounts to embezzlement. Thus the work of the persons engaged in collection work may have to be strictly watched.

The Village Administrative Officers collect the various dues from the ryot. For this purpose printed receipt books are issued. One book shall be issued at a time except during the collection season. Of the three copies of each receipt in the book the original has to be given to the ryot, and the duplicate sent with the remittance chalan. The Revenue Inspectors / Zonal Deputy Tahsildars / Tahsildars should during their visit to the
villages should obtain and check the receipts with the ryots at random with the entries in Form No.13 Thandal. Frequent checking of the village accounts and personally contacting the ryots who are in arrears may act as a deterrent to embezzlement. The embezzlement may be in the following form.

1. Amount collected but not remitted.
2. Amount actually collected is not remitted but lesser amount remitted.
3. Different amounts noted in the original and the other two copies of the printed receipts.
4. Wrong totaling of Thandal and remitting lesser amount et c.

Once a case of embezzlement has come to the notice, the Tahsildar should send a first information report to the Revenue Divisional Officer/Collector. The Collector will in turn report to the Commissioner of Revenue Administration if the amount is Rs. 1000/- or above. The Accountant General has also to be kept informed. However if the misappropriated amount is less than Rs.,1000/- the Collector need not send a report to the CRA/A.G

A detailed enquiry has to be conducted in the village issuing notices to the ryots to produce receipts for verification. On enquiry and after verification of all records, including the receipts issued earlier by the same person the total amount embezzled must be arrived at Departmental and or criminal action as the case may be should be initiated against the responsible persons. However, steps should be taken to realise the entire amount, even if need be by attaching the properties held by the persons, concerned. Once the misappropriated sum is finalised, a report in the form prescribed covering all the points has to be sent to the Commissioner of Revenue Administration. If for any reasons the departmental or the criminal action is not completed, the report should indicate the stage of the said action and the probable time of finalisation. After all the actions are completed facts are to be reported to the Commissioner of Revenue Administration. If any revision/ modification of the existing instructions/guidelines is needed to avoid such repetitioned of misappropriation. This should also be reported in detail.

The instructions issued in C.R.A's RA.VI(2)/29532/98 dt. 20.4.1998 should be strictly followed.

The loan amount embezzled is to be written as per the powers mentioned in Appendix 18 of Tamil Nadu Financial Code Volume II.

The land revenue embezzled but not realised from the person concerned has to be written off as provided for in the Financial Code. (Appendix 21 of Tamilnadu Financial Code Volume II.
Commissioner of Revenue Administration can write off upto Rs.10,000/- in each case and proposals in excess should be sent to Government.

The responsibilities and powers of various officers of the Revenue Department interalia in regard to Land Revenue Loans, collection and embezzlement are as follows:

I. **REVENUE INSPECTOR:**

Responsible for

a) reporting Fasli Jasthi and Thirvai Jasthi cases and recommending penalty on Theervai Jasthi cases depending upon the earlier charging.

b) Reporting charging unauthorised occupation of Government lands, rate of assessment to be levied in cases of unassessed/poramboke lands and penalty to be levied.

c) To verify the waiver account prepared by Village Administrative Officer.

d) To recommend remission of land revenue, after personal inspection, wherever necessary as per rules.

e) To verify and submit for approval the Additional Wet assessment/Additional water cess statements.

f) To ensure preparation of provisional demand by the Village Administrative Officer during December verify and seek approval of the Tahsildar before collection season.

g) To collect the Land Revenue on the basis of the provisional demand.

h) To ensure that excess collections of the previous fasli year is accounted for in the current year in the same patta unless it has been refunded.

i) To issue Demand notice during the Kist season for the current amount and to obtain the demand from the Tahsildar for arrears.

j) To visit the villages many as many times as possible during kist season, to ensure collection from each and every of pattadar and remittance of the amount collected. (The maximum amount that could be with the Village Administrative Officer is Rs.1000/-)

k) Verify the receipts at random in the Village.

l) To ensure collection of the difference of land revenue, if any, after the finalisation of Jamabandhi accounts.
m) To attend to collection work by contacting regular defaulters and rich pattadars personally.

n) To ensure preparation of Village accounts No.14 and 16 and arrive at the balance of Land Revenue to be collected at the close of the fasli.

o) To get demand notice for arrears of loan, contact the defaulters and collect the amount due.

p) To attest the entries on collection of loan dues made in the loan ledger by the Village Administrative Officer.

q) To invoke the provisions of Revenue Recovery Act, wherever necessary to realise Land Revenue Loans.

r) To conduct auction of the movables /immovables when directed by the Tahsildar, as per rules.

s) To check the interest account (Village Account No.17) prepared by the Village Administrative Officer on arrears of land revenue and collect it.

t) To report to the Tahsildar at once the prevailing drought situation in the Villages and to inspect thoroughly the lands and to record the outturn or yield of the crop raised.

u) To get the remission accounts prepared by the Village Administrative Officers as per rules and check them.

v) To report to the Tahsildar the results of verification of receipts issued to ryots for collection of land revenue, loans, etc. and the misappropriation, if any, noticed by him.

w) To contact those who have not paid the other amounts due to the Government.

II. Tahsildar (including Deputy Tahsildar where powers are given or duties assigned to him as per the Government Orders).

i) To levy Fasli Jasthi.

ii) To levy Theervai Jasthi and penalty thereon.

iii) To levy B Memo charges and penalty on objectionable encroachments, as provided for and at the rate mentioned in Section 5 of the Tamil Nadu Land Encroachment Act 1905.

iv) To approve the waiver account.

v) To recommend the grant of remission to the Revenue Divisional Officer/Jamabandhi Officer.

vi) To approve the statements of Additional wet assessment/Additional Water cess.
vii) To approve the provisional demand for each village prepared by the Village Administrative Officer and verified by the Revenue Inspectors.

viii) To issue demand notice for arrears of Land Revenue and loan.

ix) To review the collection work of the Village Administrative Officer/Revenue Inspector.

dx) To visit as many villages as possible during the Kist season. To depute Zonal Deputy Tahsildar and also to personally visit villages with heavy arrears of Land Revenue/Loans to contact personally the defaulters.

xi) To ensure that the amounts collected are remitted promptly and to reconcile the remittance every month.

xii) To ensure collection of difference of Land Revenue, if any, after approval of the accounts during Jamabandhi.

xiii) To see to the collection of Land Revenue/Loans, if need be, by invoking provisions of Revenue Recovery Act.

xiv) To ensure that the proper follow up of the provisions of Revenue Recovery Act when the moveables and or immovables are attached.

xv) To ensure preparation of Villages 14A, B, C and 16 account for all villages after the close of the fasli and arrive at the balance (after deducting the excess collection).

xvi) To refund the excess collection, when demanded.

xvii) To ensure preparation of interest account (Village account No.17) for the Land Revenue in arrears beyond the grace period of 2 years.

xviii) To report to the Revenue Divisional Officer/Collector on the seasonal conditions, when there is no rain.

xix) To inspect cultivable lands either personally or through the Zonal Deputy Tahsildar and record the outturn or yield of the crop raised during the period of drought.

xx) To check the remission accounts, prepared, by the Village Administrative Officers and get them approved by the Revenue Divisional Officer before Jamabandhi.

xxi) To arrange for verification of the collection records by the Zonal Deputy Tahsildar when misappropriation of collection is noticed by him or brought to his notice.

xxii) To send a preliminary report in the form prescribed to the Revenue Divisional Officer/Collector about the misappropriation.

xxiii) To conduct enquiries in the Village to enquire more pattadars and to decide the total amount misappropriated.

xxiv) To take prompt and speedy action to realise the amount embezzled. If necessary, to initiate criminal action against the person concerned.

xxv) To send a final report in the form prescribed to the Revenue Divisional Officer/Collector.
xxvi) In the event of non-collection of the misappropriated amount, to send write off proposals to the collection through the Revenue Divisional Officer.

III. The responsibilities and powers of Revenue Divisional Officers are as follows:

1. To visit Taluk offices and verify whether the provisional demand has been obtained from all the Village Administrative Officers and sent to the Collector.

2. To review the collection of Land Revenue Loans, etc. by the Village Administrative Officers/Revenue Officers during the kist season as many times as possible.

3. To approve remission of land revenue proposed by the Tahsildar, with reference to rules.

4. To ensure collection of difference in Land Revenue, if any, after finalisation during Jamabandhi.

5. To inspect a village at random to assess personally the situation and to send a special report to the Collector, if adverse season is noticed.

6. To check whether the village accounts have been finalised at the end of the fasli year and the excess collection and balance amount arrived at safely.

7. To initiate action both criminal and departmental against those responsible for the misappropriation of Government money, if any.

8. To obtain and send initial and final reports to the Collector, if embezzlement of the land revenue/loans is noticed or reported.

9. To ensure collection of the misappropriated amount and if necessary to file a civil suit laying claim on the properties held.

10. When the amount is irrecoverable to send write off proposals to the Collector/District Revenue Officer for approval.
12. THE MINIMUM WAGES ACT, 1948
WAGES FOR EMPLOYMENT IN AGRICULTURAL SECTOR.

The provisions of the Minimum Wages Act, 1948 are intended to achieve the object of social justice to workmen by providing minimum rates of wages. This Act also provides for fixation revision of minimum wages for employment in agriculture and work ancillary thereto in addition to 82 scheduled employments.

2. This Act is being implemented throughout the State of Tamil Nadu, except a few taluks covering Nagapattinam District, where the provisions of the Tamil Nadu Agricultural Labourers Fair Wages Act, 1969 are in force.

3. Based on the recommendations of Thiru P.Kolappan Committee, the minimum rates of wages for employment in the agricultural sector have been revised by the Government by publishing preliminary notification issued in G.O.Ms.No.2D , 48, Labour and Employment, dated 28\textsuperscript{th} April 1999 and confirmation Notification issued in G.O.2D , No.107, Labour and Employment Department, dated 28\textsuperscript{th} October 1999 as detailed below:

<table>
<thead>
<tr>
<th>Classes of Employees</th>
<th>Minimum rates of wages per day.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Employees engaged in ploughing with bullocks and ploughs supplied by him.</td>
<td>Rs.100/- per day.</td>
</tr>
<tr>
<td>2. Employees engaged in ploughing with bullocks and ploughs not supplied by him.</td>
<td>Rs.54/- per day.</td>
</tr>
<tr>
<td>3. Employees engaged in harvest of paddy reaping, carrying to thrashing floor, thrashing, winnowing, measuring and bagging.</td>
<td>Rs.54/- per day for men workers, who do the work for six hours and Rs.45/- per day for women workers, who do the work for five hours. (or) in kind to the extent of 1/8\textsuperscript{th} of the gross yield of produce, whichever is higher per day.</td>
</tr>
<tr>
<td>4. Employees engaged in harvest of crops other than paddy.</td>
<td>Rs.54/- per day for men workers who do the work for six hours and Rs.45/- per day for women workers who do the work for five hours.</td>
</tr>
<tr>
<td>5. Employees engaged in sowing, plucking of seedlings, replanting of seedling and for weeding operations.</td>
<td>Rs.54/- per day for men workers who do the work for six hours and Rs.45/- per day for women workers who do the work for five hours.</td>
</tr>
<tr>
<td>6. Employees engaged in other agricultural operations, namely trimming, bunds and fields, bee-keeping, poultry farming, dairy farming and climbing trees.</td>
<td>Rs.54/- per day for men workers who do the work for six hours and Rs.45/- per day for women workers who do the work for five hours.</td>
</tr>
</tbody>
</table>

4. The above revised minimum rates of wages shall also apply to the Agricultural Labourers employed in Colleges and Research Stations under the Tamil Nadu Agricultural University and Agricultural
Farms maintained by the Agriculture, Horticulture and other Government Departments.

5. Where there is no difference in the daily hours of work and where the same work or work of a similar nature is performed no distinction in the payment of wages should be made as between men and women workers as per the Equal Remuneration Act, 1976.

6. The minimum rate of wages specified above shall be all inclusive rate allowing for the basic rate, cost of living allowance and the cost value of concession, if any, but it does not include the cost of food, if any, supplied to the employees and hence the cost of food shall not be deducted from the minimum rates of wages paid to the employees.

7. The provisions of Sections 3 and 5 of the said Act shall not apply to each of those employees employed in Agriculture and works ancillary to agriculture in the State of Tamil Nadu for which minimum rates of wages have been fixed who are in receipt of wages higher than the minimum rates of wages fixed under the said Act, subject to the condition that the said employees continue to receive such higher rates of wages.

8. The Government have appointed the following Revenue officials as Inspectors (under Section 19) for purposes of this Act:

1. Collectors
2. District Revenue Officers
3. Revenue Divisional Officers
4. Taluk Tahsildars
5. Headquarters Deputy Tahsildars
6. Firka Revenue Inspectors.


Section 19 permits these officers to enquire any person employing labour to provide information regarding the quantum of wages paid for various items of work and also to produce records etc. in support of this. The person so enquired is bound to give any information needed.

9. When cases of under payment of wages to the labourers are reported or come to the knowledge of the Inspectors mentioned above, they must inform the Taluk Tahsildars of this. Besides this, there may be representations from Labourer on non-payment of wages fixed. The Tahsildars have been appointed as Presiding Officers for this purpose (G.O.Ms.No.173 L & E, dated 3.3.1976). They must hear the applicant or the labourers as well as the employer, conduct enquiry and pass orders. The employer is bound to carry out the directions of the Presiding Officer (i.e) Tahsildar.

8. If the amount awarded is not paid by the employer, action is to be pursued as provided for in Section 22A, etc.
13. MASS CONTACT PROGRAMME (MANU NEETHI THITTAM) 
GRIEVANCE DAY

The Government introduced two unique schemes known as "Mass Contact Programme" (Manu Neethi Thittam) and "Grievance Day" to redress public grievances most expeditiously.

(a) Mass Contact Programme (Manu Neethi Thittam)

Tamil Nadu was the first state to introduce the Mass Contact Programme viz. Manu Neethi Thittam in year 1969 for the redressal of Public Grievances (G.O.Ms.No.1769, Revenue, dated 28.8.1969). In order to render the Mass Contact Programme more purposive, the programme was streamlined in 1997 (G.O.Ms.No.186, Revenue, dated 17.2.97 as amended in Government Letter No.58263/RA.3(2)/99-1, Revenue, dated 14.10.97). The programme is under the aegis of the Collectors and District Revenue Officers with active participation of officials of all the Government Departments and Banks.

SALIENT FEATURES OF THE SCHEME:

(1) The Mass Contact Programme will be conducted once in a month on second Wednesday.

(2) This programme will be implemented by the Collectors/District Revenue Officers and Revenue Divisional Officers including all Gazetted Officers in such a way that all the villages are covered by the programme within a period of 3 years. In the District where Mass Contact Programme cannot be conducted in all villages within a period of 3 years. Certain Villages can be combined with the adjoining villages and the scheme implemented in such a way that no village is left out without the benefit of the Mass Contact Programme in a cycle of 3 years. All Collectors have been instructed to chalk out the programme in such way that the Mass Contact Programme is conducted in remote villages. The Collectors should inform the Officials concerned in advance as to which villages and on what dates the Collector/District Revenue Officer and all other Gazetted Officers should visit. It has been made clear to the Collectors that the monthly Mass Contact Programme cannot be postponed or dropped on any account.

(3) A subordinate officer will visit the Village 4 weeks before the Scheduled date, give wide publicity and receives petitions.

(4) The petitions so received would relate not only to the Revenue Department but also to the other departments. Hence, all the District level officers have been instructed to participate in the Mass Contact Programme conducted by the Collector/District Revenue Officer. Likewise, officers of other Departments at Taluk level should also
attend Mass Contact Programme conducted by the Revenue Divisional Officer/other Gazetted Officers.

(5) In order to facilitate officers reaching the Mass Contact Village in time, the Government have insisted that buses should be arranged so that the officials proceed to the concerned village together from their Head Quarters.

(6) Before proceeding to the Village in which Mass Contact Programme is proposed to be conducted, it should be ensured whether replies to the petitions already received in the village 4 weeks earlier after wide publicity, have been received for the officials of the various Departments. Replies to petitions already received should be given to the petitioners first. In respect of the petitions received on the scheduled day, the officials concerned have been asked to examine the petitions whether replies could be given to the people on the same day. Petitions that cannot be disposed on the spot, should be entered in the Register prescribed for this purpose, examined by the officials concerned and final replies should be given to the petitioners within a month following the Mass Contact Programme.

(7) Instructions have been given that the petitions received under the Mass Contact Programme should be examined on priority basis and grievances of the public redressed, and that relief should be given within the stipulated dates in the following cases:

1) In respect of pregnant women, financial assistance should be given within 30 days from the 7th month of pregnancy.

2) Accident Relief should be given within 30 days from the date of the accident.

3) Applications for sanction of Old Age Pension should be decided within 60 days.

4) No petition should be pending disposal for more than 100 days. In case if there are some petitions which cannot be decided even beyond 100 days, the progress on such petitions should be reviewed every day by the head of the Office.

5) Petitions pending beyond 200 days should be computerised through "NICNET" and the Collector should personally review the progress in the disposal of these petitions.
(8) The Heads of Departments should check the Mass Contact petition Register during the tours to the Districts. This measure will pave the way for speedy disposal of the petitions. The Collector should closely watch and review the Mass Contact Programme. All Collectors have been asked to submit reports to the Principal Commissioner and Commissioner of Revenue Administration before 25th of every month on the conduct of Mass Contact Programme. The Commissioner of Revenue Administration, in turn, will review the reports received from the Collectors and take necessary action for effective implementation of the scheme. The Commissioner of Revenue Administration has been directed to submit a Quarterly report to the Government.

(b) GRIEVANCE DAY

Public Grievance Day is observed in all the Districts every Monday. Collectors/Revenue Divisional Officer and Tahsildars remain in every respective Head Quarters on these days, receive the petitions from the public, obtain reports from the subordinate and other departmental officers and give a proper reply to the petitioner on the specified date. A Special Deputy Collector with one Assistant has been appointed in every District in charge of “Public Grievances Redressal Cell” established in each Collectorate. A vehicle is provided to him, so that on getting details on the NICNET, he can undertake tours within the District and conduct reviews on the action taken on Grievance Day petitions in all offices in the District.
14. MINES AND MINERALS

The minerals in the State are of two kinds.
1. Minor Minerals
2. Major Minerals

The Director of Geology and Mining monitors the entire subject throughout the State assisted by the Deputy/Assistant Director in the District and the Tahsildars, Deputy Tahsildars and Revenue Inspectors.

1. MINOR MINERALS

a) Classification

Minor minerals are
1. Stones
2. Ordinary sand clay and Earth
3. Laterites including gravel
4. Granite

b) Identification of site.

The identification of quarries in respect of the above minor minerals shall be made by the District Collector assisted by the Deputy Director/Assistant Director of Geology and Mining.

The lands under the control of Forest Department shall not be referred to the decision of the Collector.

The "No Objection Certificate" from the Public Works Department in case of rivers, tanks, etc. should be obtained before a decision is taken to bring the quarries for tender-cum-auction. The maximum extent that could be leased as follows.

1. Sand - 10 HA
   iv. Rough stone - 5HA
   The period of lease shall be as mentioned below.
   i) Sand quarry - 3 years
   xxvii) Rough Stone quarry - 5 years
   xxviii) Granite in Government land - 20 years.

   The bid amount should be fixed taking into account the quantity of minor mineral reserves available and the period of lease.

c) Lease

The quarry lease shall be leased by tender-cum-auction. The notice for tender-cum-auction shall be published in the Village and also in the District Gazette. Publication in the Newspaper is a must. For Sand
Query one of the conditions is that the tenderer/bidder shall produce a DD for Rs.25,000 obtained from a Nationalised Bank towards Earnest Money Deposit. The auction shall be conducted by an Officer not below the rank of Assistant Director of Geology and Mining.

Immediately after the auction is over, the highest bidder shall remit 10% of the bid/tender amount.

The lease shall be confirmed by the Collector, and the bidder or tenderer, as the case may be, asked to remit the balance 90% of the amount within a week's time. The quarrying outside the area specified in the F.M.Sketch given to the lessee is illicit quarrying, which is liable for levy of penalty. Removal of the mineral beyond the permitted depth is also a violation of lease deed condition. There is no renewal of lease. Apart from the lease amount, seignorage fee is to be paid for transporting the mineral.

The Deputy Director./Assistant Director of Geology and Mining, Revenue Divisional Officer/Tahsildar can inspect the quarry to ensure non-violation of conditions. The Deputy Tahsildar and Revenue Inspector appointed for the purpose can also inspect the site.

d) Illicit Quarrying

These officials can also take all actions necessary to prevent illicit removal of any minor mineral in the District.

Whenever any person contravenes any previsions of Sub-section (1) of Section 4 of Mines and Minerals (D and R) Act, 1957, enhanced seignorage fee upto a normal rate subject to a minimum of Rs.25,000/- shall be charged;

e) GENERAL

Utilisation of minor minerals for a genuine agriculture or domestic purposes can be permitted without charge. If a Government Department or local authority requires sand temporarily for road, etc, the Collector can permit the removal on the collection of seignorage fees fixed at the rate fixed from time to time.

f) Transfer

Transfer of lessee shall be permitted within one industrial group only with the approval of the Government subject to the conditions stipulated in Rule 36F of Tamil Nadu Minor Minerals Concession Rules 1959.
15. NATURAL CALAMITIES – CYLONE AND FLOOD

The average annual rainfall of Tamil Nadu is 925mm. Of this 47% of rainfall i.e., 433mm is received during the North East Monsoon period extending from October to December. Normally depressions are formed in the Bay of Bengal during this period, which cross the coast of Tamil Nadu and Andhra Pradesh. These depressions bring large amount of rainfall in a few days period causing heavy damages.

The State is well prepared for meeting out the challenges of the North-East Monsoon in general and cyclonic storm in particular with a well formulated Anti-Disaster Plan which is set in motion every year.

ADMINISTRATIVE SETUP

The Commissioner of Revenue Administration is the State Relief Commissioner and he is monitoring the Anti-Disaster Plan in the State. In addition to the State Relief Commissioner, the Zonal Commissioners, appointed by the Government to monitor the key areas of development in the Districts, also monitor and co-ordinate with the Collectors and Government during Natural Calamities. At the District Level the Collectors guide and co-ordinate with various departments in mitigating the effect of any disaster. At the Taluk level the Tahsildars and at the Village level the Village Administrative Officers monitor the cyclone/flood situations and take appropriate action.

The Collectors update the District Contingency Plan and conduct mock drills to ensure that all the departments dealing with the floods are in a state of preparedness before the monsoon.

PRE-MONSOON PREPAREDNESS DURING FLOOD AND CYCLONE

The Head of Departments and the District Collectors have to watch the following important items of work.

i) Timely maintenance and monitoring of all flood protection works.

ii) Preparation of contingency plan in advance for disaster mitigation.

iii) Organizing awareness programme amongst population susceptible to floods.

iv) Clearing of choked drains, culverts etc. before the onset of monsoon.

v) Monitoring of reservoir levels during flood period.

vi) General gearing up of flood fighting and disaster relief machinery.
OFFICE OF THE COMMISSIONER OF REVENUE ADMINISTRATION

The Staff in the State Relief Commissioner's office are in alert position during the North East Monsoon. Staff are working round the clock.

A temporary telephone with STD facility is provided in the control room of the Commissioner of Revenue Administration's office from 1st October to 31st December every year.

During flood times daily situation report is sent to State Government.

CONTINGENCY PLAN IN OPERATION

DISASTER WARNING DISSEMINATION SYSTEM

58 Disaster Warning Systems have been installed in the Relief Commissioner's Office and in the districts by the Meteorological Centre. During Cyclonic Storm timely messages are given by the Meteorological Centre.

EVACUATION

The district administration warns the people residing in the coastal and low-lying places of the impending cyclone and advises them to move to safer places. They are evacuated and provided temporary accommodation in schools, cyclone shelters and other public buildings. They are provided with food. After the floods recede they are sent back to their original place of residence.

MILITARY ASSISTANCE

The services of the Army, Navy and Airforce are used in the rescue operations in the coastal districts wherever necessary in rescue operations and in air-dropping of food packets etc.

FISHERIES DEPARTMENT

Fisheries Department helps the District Administration in rescue and relief operations of the people marooned in flood waters.

HOME GUARDS

The services of the Home Guards are also utilized in the rescue operations and for evacuation of people in low-lying areas.

RELIEF ASSISTANCE

Standard Scale of assistance is given to the affected families in the districts as follows:-

i) Loss of life: Rs.15,000/- to the bereaved family by the State Government.
ii) Rs.50,000/- from the Prime Minister's National Relief Fund after getting funds from Government of India.

iii) Loss of Cattle: Rs.5,000/- per head of adult Cow, Bullock and Buffalo.

Rs.3000/- per calf of Cow and Buffalo.
Rs.1000/- per head of sheep and goat.

**HUT DAMAGES**

Rs.2000/- for fully damaged huts and Rs.1000/- for partly damaged huts are paid. One free saree, one dhothi and 5 kg of rice is given to the affected family. Where electricity is dislocated for 72 hours, 1 litre of kerosene is also given.

**CROP DAMAGES**

This will be fixed every year. In the year 1999 the scale of Assistance is as follows. This is applicable only to fully damaged Agricultural and Horticultural crops to all affected farmers during North East Monsoon period.

<table>
<thead>
<tr>
<th>AGRICULTURE CROPS</th>
<th>RATE OF RELIEF PER HECTARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Paddy</td>
<td>Rs. 1000</td>
</tr>
<tr>
<td>Groundnut</td>
<td>Rs. 2500</td>
</tr>
<tr>
<td>Sugarcane</td>
<td>Rs. 4000</td>
</tr>
<tr>
<td>Pulses</td>
<td>Rs. 600</td>
</tr>
<tr>
<td>Cotton</td>
<td>Rs. 1500</td>
</tr>
<tr>
<td>Millets</td>
<td>Rs. 400</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>HORTICULTURAL CROPS</th>
<th>RATE OF RELIEF PER HECTARE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Potato, Cabbage, Carrot, Chillies, Onion, Cauliflower, Garlic, Turmeric, Betelvine, Banana, Grapes, Guava, Sapota, Cashew, Coffee, Cardamom, Jasmine, Clove, Kapok, Jasmin, Chrysanthemum, Crossandra, Nerium, Tubberrose, Strawberry</td>
<td>Rs.4000</td>
</tr>
<tr>
<td>Tomato, chow-chow, Peas, bitter gourd, Lab-Lab, radish, Beet root, beans</td>
<td>Rs.2000</td>
</tr>
<tr>
<td>Brinjal, Bhendi, Coriander, Tapioca</td>
<td>Rs.1000</td>
</tr>
</tbody>
</table>

For human causalities, loss of cattle and hut damages the Revenue Officials are empowered to draw the money under Treasury Rules 27 without any orders from Government. However there is a ceiling on Financial Powers as detailed below:-
<table>
<thead>
<tr>
<th>AUTHORITY</th>
<th>MONETARY LIMIT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tahsildar</td>
<td>Rs.2.00 lakhs (Rupees Two lakhs only)</td>
</tr>
<tr>
<td>Revenue Divisional Officer and Sub-Collector</td>
<td>Rs.3.00 lakhs (Rupees Three lakhs only)</td>
</tr>
<tr>
<td>Collector</td>
<td>Rs.20.00 lakhs (Rupees Twenty lakhs only)</td>
</tr>
<tr>
<td>Commissioner of Revenue Administration / Relief Commissioner</td>
<td>Rs.50.00 lakhs (Rupees Fifty lakhs only)</td>
</tr>
</tbody>
</table>

(G.O. Ms. 153, Revenue (NC.II) Department, dated 26.03.1999)

**INFRASTRUCTURE DAMAGES**

Infrastructure damages would be assessed by the Collectors and report to the State Relief Commissioner. The State Relief Commissioner sends proposals to Government and gets necessary funds sanctioned by the Government.

**HIGH POWER COMMITTEE**

The Chief Secretary to Government of Tamil Nadu is the Chairman of the High Power Committee. He will convene an Annual Meeting on the Pre-Monsoon preparedness and discuss with all Secretaries, Heads of Departments and State Military Chief on issues relating to Anti-Disaster Plan. The important policy decisions on the relief measures are taken by the Committee.

**HIGH LEVEL COMMITTEE**

The High Level Committee consists of the following members:-

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Honorable Minister for Revenue</td>
</tr>
<tr>
<td>2</td>
<td>Chief Secretary</td>
</tr>
<tr>
<td>3</td>
<td>Secretary, Revenue</td>
</tr>
<tr>
<td>4</td>
<td>Secretary, Finance</td>
</tr>
<tr>
<td>5</td>
<td>Secretary, Rural Development Department</td>
</tr>
<tr>
<td>6</td>
<td>Secretary, Municipal Admn. and Water Supply Dept.</td>
</tr>
<tr>
<td>7</td>
<td>Secretary, Agriculture Department</td>
</tr>
<tr>
<td>8</td>
<td>Secretary, Public Works Department</td>
</tr>
<tr>
<td>9</td>
<td>Principal Commissioner and Commissioner of Revenue Adminn.</td>
</tr>
<tr>
<td>10</td>
<td>Joint Secretary to Government,(Relief, Revenue Department)</td>
</tr>
</tbody>
</table>
STATE LEVEL COMMITTEE

This committee consists of the following members:-

<table>
<thead>
<tr>
<th>Chief Secretary</th>
<th>Chairman</th>
</tr>
</thead>
<tbody>
<tr>
<td>Secretary, Revenue Department</td>
<td>Member-Secretary</td>
</tr>
<tr>
<td>Secretary, Finance Department</td>
<td>Member</td>
</tr>
<tr>
<td>Secretary, Public Works Department</td>
<td>Member</td>
</tr>
<tr>
<td>Commissioner of Revenue Administration Department</td>
<td>Member</td>
</tr>
<tr>
<td>Faculty Member, Anna Institute of Management</td>
<td>Member</td>
</tr>
<tr>
<td>Dean (E.E. &amp; A), Anna University</td>
<td>Member</td>
</tr>
<tr>
<td>Joint Secretary to Government,(Relief)</td>
<td>Convenor</td>
</tr>
</tbody>
</table>

The High Level Committee decides the general policies on Natural Calamities and Relief norms and approves specific capital projects and reviews the relief works. The State Level Committee decides on all matters connected with the financing of the relief expenditure. The responsibility for the Administration of the Calamity Relief Fund rests with the State Level Committee.

CALAMITY RELIEF FUND

The Government of India and the State Government together have constituted a fund called the Calamity Relief Fund. The contribution of the Government of India towards this fund is 75% and the State Government share is 25%. All expenditure towards flood relief is met from this fund.

DROUGHT RELIEF

Whenever the inadequacy of drinking water arises, the drought relief works is taken up. The State Government concentrates in providing drinking water in the areas where the water scarcity prevails. Additional bore wells and transportation of water through lorries are resorted to.

FIRE ACCIDENTS

Most of the houses in the villages are thatched ones. Chennai city is also not free from such huts because of existence of slums. Fire accident occur at any time of the year. However, such accidents are more in summer than in other seasons. When a fire accident occurs, timely help is extended to all the victims. As per G.O.Ms.No.535, Revenue, dated 22.6.1996, a cash grant of Rs.1,000/- is granted for fully damaged hut and Rs.500/- for a partially damaged hut.
2. 5 Kilograms of rice, one litre of Kerosene (where there is no likelihood of power supply for 72 hours and more), one dhothi or lungi and one saree are also given to each family affected by fire accident.

3. In the case of human death due to fire accident, financial assistance of Rs.15,000/- is granted to the family of the victims as per G.O.Ms. No.1121, Rev, dated 25.10.1996. The financial assistance is granted irrespective of the fact whether the deceased is a bread winner or not. This financial assistance is applicable to the cause of death of children also.

4. In the case of death of cattle due to fire accident, ex-gratia relief is given as follows, as per Letter Ms.No.969, Revenue, dated 17.9.1996:

   (1) Rs.5,000/- per head of adult cattle (cow, buffalo and bullock)

   (2) Rs.3,000/- per calf of cow and Buffalo.

   (3) Rs.1,000/- per head of sheep and Goat.

The relief is granted subject to a maximum of two cattle a family.

4. The Collector have been authorised to draw the required amount under T.R.27 for disbursement to the bereaved families on account of fire accident.
16. ISSUE OF LICENCE UNDER TAMILNADU PAWN BROKERS ACT, 1943

With the intention of regulating and controlling the business of Pawn Brokers, this Act has been enacted in 1943 and subsequently amended. Under this Act, the Tahsildar of the Taluk is the Licensing Authority. Pawn Broker is defined as a person who carries on the business of taking goods and chattels in Pawn for a loan (Section 2(6).)

2(1). Every person carrying on the business as a Pawn Broker, at any place, shall obtain a Licence in Form A under this Act. For every shop or place of business run by the same persons, licenses shall be obtained seperately for each such shop or place of business (Section 3(1)) under Section 21-A, Government can exempt one from the purview of the Act.

2(2). Every application for a Pawn Broker's Licence shall be made to the Tahsildar of the taluk in Form A with his passport size photos and three specimen signatures mentioning name of a person or his nominee who is equal or more than equal to him in solvency and good character promising to continue the business till all the pawned articles are redeemed in case of death of the licensee or surrender of the licence by him. The licence fee as fixed by the Government from time to time shall also be remitted. The application should be forwarded to the Revenue Inspector for a report on the suitability of the place of business, applicant's character, solvency, etc. Simultaneously, the Tahsildar shall write to the Inspector of Police concerned for a report on the character and antecedents of the applicant, and the security of the proposed place of shop.

2(3). After considering all aspects, the Tahsildar shall issue licence in Form B, subject to such conditions including

a) for security deposit of an amount for observance of conditions
b) for forfeiture of the whole or part of the deposit for contravention of and of the conditions.
c) For replenishment of the amount forfeited as above within the time prescribed and on payment of a fee not exceeding Rs.500/- as may be fixed by the Government from time to time.

The licence can be refused on one or both the following grounds namely,

a) that the applicant is of bad character
b) from Security point of view, as the place is frequented by thieves.
The applicant shall be given an opportunity to rebut the charges before rejecting the request for a licence.

2(4) The licence granted shall be valid for a period of one year and may be renewed from time to time for a period of three years on payment of thrice the fees payable for the grant of a licence.

2(5) An appeal against the refusal or grant of licence lies to the Personal Assistant (General) in Chennai District and Revenue Divisional Officers in other districts within 30 days from the date of receipt by him of the orders appealed against (Section 4(3A)).

2(6) A duplicate licence can be issued, if the original is lost or destroyed or spoiled on payment of a fee of Rs.30/-(Thirty only) (Rule 4(1)).

2. DUTIES OF PAWN BROKERS:

(i) He shall keep the Notice Board over the outer door of the shop or place of business.

(ii) He shall place in a conspicuous part of his shop the information required to be printed on Pawn tickets by rules made under this Act in the Chief language of the locality.

(iii) He shall charge interest for the loan at a rate fixed by the State Government from time to time. The present rate of interest is 16% p.a (G.O.Ms.No.427, Co-Op. F.& C Dept dated 15.9.92).

(iv) On taking a pledge, he shall give to the pawn a pawn ticket in Form 'F. (Section -7 and Rule 8) which shall be in English and the language of the locality.

(v) He shall pay to the pawner the entire amount of loan without deducting any amount for future interest or any other accounts.

(vi) He shall submit a half yearly return to the Tahsildar in Form 'M' on or before 15 October or April as the case may be (Rule 4B).

(vii) He shall maintain the following registers.
1) Declarations made in Forms C or D.(Section 8 and Rule 6).
2) Pledge Book in Form E (Section 10(1) and Rule 7).
3) Sale Book of Pledges in (Form G.(Sec.10(1)(b)(ii) and Rule 8).
4) Pass Book in Form K
5) Section 10(1)(d) and Rule 11A.
Viii) He shall deliver the pledged goods on payment of the sum legally due. In the case of request for redemption by a person other than the Pawner the instructions in this behalf shall be followed (Section 8).

3. AUCTION OF UNREDEEMED ARTICLES:

a) The pledge is redeemable within a period of one year (Section 11(1) of the Act). A Pledge not redeemed by the pawner shall be disposed of only by a public auction.

b) The auctioneers are approved by the Personal Assistant(General) to Collector of Chennai and District Revenue Officers in other Districts specifying the areas of their operations only within that area, the Auctioneer can conduct auction (Rule 12(2)).

c) The Pawn Broker who intends to conduct sale of unredeemed articles shall apply before 15th of every month the Personal Assistant(G) to the Collector of Chennai district and Revenue Divisional Officers in other districts for permission to sell the pledges (Rule 12(3). He shall also furnish the details of pledge such as date, name of the pawner, articles pledged, amount advanced probable value and the amount of Auctioneer to conduct the sale. Three copies shall be sent. Permission may be granted fixing a time limit for conduct of sale and retaining one list in his Office. One shall be sent to the Pawn Brokers and the other to the auctioneer.

d) The sale should be generally as follows, except where specific permission has been obtained

1. Permission Received during Auction shall be conducted in

   September-November  November (I Fortnight)
   December-February  February (I Fortnight)
   March-May          May (I Fortnight)
   June-August         August (I fortnight)

   e) Auctioneer shall print a catalogue of all articles to be sold with all details including place, hour and date of sale.

   f) The Auctioneer shall send the printed catalogue by RPAD to each and every pawner listed in the Catalogue forty five days in advance. If it is returned undelivered, the Auctioneer shall send two copies of the printer catalogue
to the Village Administrative Officer concerned. The Village Administrative Officer shall serve one copy by affixiture and publish the contents by beat of tom-tom in the Village. This should be done within seven days from the date of receipt of request from the Auctioneer.

g) The Auctioner shall send two copies to the Police Stations having jurisdiction over the place of pawn broker and place of auction.

h) The Auctioner shall also publish on two days a notice in the Newspaper with the following information approved by the Personal Assistant (G) to the Collector in Chennai or Revenue Divisional Officer in other areas with the following information about the sale of articles pledged:

a) The Name and address of the Pawn Broker
b) The Months in which pledged or pawned and
c) The date, hour and place of sale.
This should be at least Ten days prior to the sale.

i) The Auctioner shall inform the concerned Taluk Tahsildars regarding the place date and time of the auction sale. This sale should be conducted in the presence of one Deputy Tahsildar deputed by the Tahsildar for this purpose. The auctioneer shall not conduct the sale of any pledged article unless the catalogue has been served on the pawner as mentioned above. The Deputy Tahsildar shall ensure that in all cases of auction, the notice of sale has been served on the pawner as per rules.

j) All the pledged articles shall be exposed to public view

k) The Deputy Tahsildar deputed shall have hear the representation of pawners if any. He has powers to cancel any sale of a particular article subject to approval by the Personal Assistant(General) to Collector of Chennai or Revenue Divisional Officer concerned.

l) The upset of the articles should be 80% of the value fixed by the appraiser approved by the Collector.

m) If the pledged article has been sold for an amount more than the pledged amount and the interest due thereon, the excess amount shall be sent to the pawner by the Auctioner.
n) The Auctioneer shall maintain a register of auction in Form L. (Section 16).

5(a) The Licensing Authority may at any time during the term of any licence, cancel it by an order in writing for the reasons mentioned below:

a) If the Licensee carries on the business in contravention of any of the provision of the Act.
b) If the licensee is convicted for an offence.
c) If the licensee maintains false accounts.

5(b) The Tahsildar (Licensing Authority) can also suspend the licence pending cancellation or enquiry in this regard. He shall commence further action within a period of fifteen days from the date of suspension (Section 14-A). Against the order of cancellation, an appeal lies to the Personal Assistant (General) to the Collector in Chennai District and Revenue Divisional Officer in other districts (P.B.Act 6 1943 (Section 4-3(A).

6. The Tahsildars should ensure that only the rate of interest as ordered by the Government is levied by the Pawn Brokers.

7. The Tahsildar shall help the pawners to redeem the articles wherever needed.

8. Commissioner of Revenue Administration or the District Revenue Officer may either suomoto or an application call for and examine the records relating to the appointment of appraisers and may revise modify or cancel the orders.
TAMIL NADU MONEY LENDERS ACT

To regulate and control the business of Money lending, the Tamil Nadu Money Lenders Act, 1957 is in force.

Money lender denotes a person whose main or subsidiary occupation is the business of advancing and realising loans. This does not include banks or a Co-operative Society.

Every money lender shall obtain a licence for doing business and it shall be to each shop separately.

Application for a money lender's licence shall be made in Form 'A' to the Tahsildar of the Taluk. A Chalan for a sum of Rs.100/- being the licence fee shall be enclosed. A licence in favour of a minor can be issued only through a guardian. The guardian is subject to all provisions of the Act, as if the licence is in his name.

On receipt of the application, the Tahsildar may conduct enquiry and also get the opinion of the local police in regard to the antecedents of the applicant. The licence may be granted in Form B.

The licence may be refused for any one of or all the following reasons.

(a) the applicant is a "non-Indian"
(b) Not complied with the provisions of the Act/Rule in respect of the application for a licence.
(c) He has made willful default in complying with the rules or knowingly acted in contravention of the rules.
(d) He has been found guilty of an offence under IPC (Chapter XVII and XVIII) Indian Penal Code).
(e) He has been found guilty of an offence under Sec.10A or 11A or 13 under the Act on two or more occasions.
(f) He had his licence cancelled within six months from the date of application.

An appeal against the grant or refusal of a licence shall lie to the Revenue Divisional Officer concerned or Personal Assistant(General) to the Collector of Chennai within one month from the date of the order.

The licence is for a year and is renewable on payment of fee of Rs.100/- . The renewal application shall be sent in advance.

Duplicate licence shall be given on payment of Rs.30/-.

The money lender holding licence can continue the business till orders are received by him on his request for renewal.
Change of place of business shall be only with the permission of the Licensing Authority/A notice board shall be exhibited at the place of business.

Interest at the rate of prescribed by the Government from time to time shall be charged for the secured and/or unsecured loans.

Money lender shall keep the records in Form 'C'(Account Book) Receipt in Form D Statement of Account in Form E Pass Book in Form F. The licence may be transferred in favour of the legal heir by the Licensing Authority. Application should be in Form 'C' along with the certificate of death.

The Tahsildars shall check the accounts of the money lenders. In case of complaints about non-observance of the provisions of Act or carrying on the business without a valid licence, the District Magistrate, Additional District Magistrate or Sub Divisional Magistrate (Collector, District Revenue Officer or Revenue Divisional Officer may issue a warrant of search and authorise the Tahsildar to enter and seize records. The Collector/Revenue Divisional Officer may enquire and take further action as deemed fit.
17. SUITS AND WRIT PETITIONS

I. NOTICE OF SUIT:

Any public person can file civil suits against the Government claiming reliefs of various kinds. Generally before filing a civil suit, a notice under section 80 of Code of Civil Procedure threatening filing of a civil suit is sent to the Collector, as the representative of the Government.

The subject matter of the suit notice may relate

I) primarily to a department not under the control of the Collector.

ii) primarily to a department not under the control of Revenue Department but may affect or is likely to affect one of the departments under the control of the Collector.

iii) Primarily to a department under the control of the Collector.

The District Head of the Department concerned should be asked, in the case of first category, to pursue further action.

After sending a copy of the notice to the District Head of the Department concerned to pursue action in regard to the notice under Category (ii), the Collector should examine the points related to the departments under his control.

In regard to the last category, the Collector shall examine the contents of the notice. If the request is reasonable and can be agreed to as per rules, the Collector shall do so. In other cases, he must give a suitable reply to the notice-giver within 60 days from the date of receipt of the notice. If necessary he may seek the instructions of the Revenue Commissioner concerned. (RSO 92).

II. DEFENCE OF SUIT:

When the parties file civil suits after or without issue of notice under Section 80 Cr.P.C. the Collector shall arrange for the defence of the suit.

POWERS OF SANCTION OF DEFENCE OF SUITS:

A.(i) : In all cases where the subject matter of suit arises from the decisions taken by the Collector/District Revenue Officer or other subordinates and

(iii) the suits where the Revenue Subordinates are impleaded as Respondents for action under Tamil Nadu Revenue Recovery Act, for recovery of dues, the Collector can sanction the defence.
Before sanctioning defence, the Collector shall ensure that the suits are legally maintainable either in consultation with the Government Pleader or independently. The reasons for his decision should be recorded.

B. REVENUE COMMISSIONER:
   (a) In all cases other than those mentioned above, the sanction from the Revenue Commissioners concerned should be obtained.
   (b) All suits in which validity of an Act or a statutory rule is questioned, it should also be reported to Revenue Commissioner for sanction.

While sending proposals to the Revenue Commissioners, the Collectors shall send:
   i) Copy of the Plaint.
   ii) The opinion of the local Government Pleader.
   iii) A statement of the account at issue, and
   iv) Draft Written statement to be filed.

If necessary, the Revenue Commissioner may obtain the opinion of the Government Pleader at Chennai.

Generally in all cases, where sanction of the Revenue Commissioner is required, proposals should be sent giving sufficient time (i.e) at least a fortnight time for scrutiny and approval. If necessary, extension of time has to be obtained from the Courts to file the written statement. The reasons for not giving clear time should be explained in the report.

III. PREPARATION AND FILING OF WRITTEN STATEMENT:

The Written Statement should be prepared carefully meeting each and every point. Only such of the facts which are true can be admitted. If the allegations are not in accordance with the facts, the real circumstances should be fully explained. The documents, if any, available in support of the facts stated could be enclosed. The pleadings shall be prepared by the Government Pleaders based on the information given by the Collectors.

The Written statement should be got approved by the Revenue Commissioner where the defence is sanctioned by them.

SPECIAL COUNSEL:

Collectors must send a special report, if they consider it necessary to engage special counsels in a suit or a set of suits. The report shall contain the necessary for such an action, the fees to be paid to the counsel, etc.
Collectors shall report to the Revenue Commissioners the results of the suits for which defence was sanctioned by them. In other cases, where defence was sanctioned by them, the results need be reported when the interests of the Government are involved.

Collectors shall act as per the directions of the Government in G.O. on the references to be made under Section 18 of the L.A.Act.

The concerned officers are personally responsible for instructing the Government Pleaders properly and producing all the records/documents needed to defend the case.

**FILING OF APPEALS:**

(a) **Decision against the Government:**

The Courts may decide the suits against the State. In such cases, the Collectors are responsible to examine the judgement and file appeal against it.

**POWERS OF COLLECTOR:**

The Collectors are competent to file appeals in all cases where the decision has been adverse to the Government except in cases where the decision is against the policy of the Government.

The Collector shall get a draft memorandum of appeal, approve it and return it to the Government Pleader for filing in the Court.

The Collectors shall ensure that no delay occurs in filing the appeal, as otherwise the Government will be put to loss.

(b) **Land Acquisition cases : Powers:**

The following procedure shall be followed in filing appeals against the decision of the sub court in references made under section 18 of the L.A. Act.

In G.O.Ms.No.845, Rev, dated 16.10.98, the following procedure has been ordered to be adhered to while filing appeal petitions in LAOP cases:-

(i) The Land Acquisition Officer should file appeal uniformly in all cases where the enhanced compensation ordered by the Sub-Court exceeds three times of the award passed by the Land Acquisition officer or Rupees One lakhs and that in such cases the opinion of Government Pleader is not necessary. This will avoid delay in taking opinion of
Government Pleader. The Land Acquisition Officer shall file appeal without seeking permission from higher authorities.

(ii) The requisitioning bodies are entrusted with full responsibilities viz, in getting the carbon copy of judgement/in getting the opinion of Government Pleader/preparing draft appeal petitions/stay petitions, etc. in consultation with Government Pleader so that the Land Acquisition Officer can file appeal in time wherever necessary.

**Decisions in favour of the Government:**

Where the Court's decision is in favour of the Government and the party filing the suit goes on appeal (first or second) the Collectors themselves can approve the appeals without reference to Revenue Commissioners. But he must pursue further action and provide all information/documents needed by the Government Pleader to oppose the appeals. When the appeal is in the High Court, a precis of the case should be prepared and sent to the Government Pleader,

**APPEALS TO SUPREME COURT:**

The Government in the Administration concerned should be informed when notice of admission of the appeal filed in Supreme Court is received to arrange for issue of instructions to Law Officers.

**WRIT PETITIONS:**

Writ Petitions are filed against the State Government involving the original jurisdiction of the High Court. In all such cases, the Government Pleader, High Court sends intimation of filing or admission of the Writ along with the petition filed by the Writ petitioner. The High Court may also grant stay.

Immediately on receipt of the notice, full details shall be gathered and reported to the Government Pleader, High Court to oppose the writ petition. The parawar remarks with connected records should be sent to the Government Pleader for preparation of draft counter. The Draft Counter obtained from the Government Pleader can be approved by the Collector and filed in the High Court, if he is the Respondent. However, when the Revenue Commissioners and/or the Government are also Respondents, the draft counter shall be sent to them with relevant details for scrutiny and approval. Only the Revenue Commissioner or the Government has/have to file the counter, if the Revenue Commissioner or the Government is/are the First or one of the Respondents. In all matters of importance or those involving policy of Government and where action was pursued in deference to the directions from the Revenue Commissioner or the Government, the counter should be got approved by the Revenue Commissioner and or the Government as the case may be.
CONTEMPT

When all the provisions of appeals are exhausted or when appeal is not preferred, the Collector shall take action to implement the Court's orders. Failure to comply with the orders of the Court would lead to contempt.

The Courts direct passing of orders within a time specified in the judgement/order. The Collectors shall take all possible steps to pass orders within the time allowed. If it is not possible to pass orders before that date, they must seek extension of time apprising the Court of the reasons for not passing orders as ordered.

Some time the officers not directly involved have to face the contempt charges for failure on the part of another officer. As such the Collectors should be vigilant, review the court cases frequently and ensure that the directions of the Court which have become final are implemented.

General

Generally, the Court cases require prompt action. Delays in filing counter and lack of proper representation on production of records at the time of trial of original suit or hearing of appeals result in non-appreciation of the fact by the Courts and deciding the issue against the Government, Collectors should therefore review all suits/writ petitions pending periodically so that there would not be any failure on all rounds(i.e) preparation and filing of counter, production of records and giving all the information needed at the time of trial or hearing, watching the pronouncement of the decision, obtaining copies, arrangement for filing of first appeal are second appeal wherever needed and to implement the orders of the Court to avoid contempt.

MAINTENANCE OF SUIT/WRIT PETITION REGISTER:

A suit/writ petition Register should be maintained in all the offices in the District in the form prescribed. This register should be checked frequently by the supervisory officials/officers.

APPOINTMENT OF GOVERNMENT PLEADER:

Appointment of Government Pleaders/Pleader doing Government work is ordered on the recommendations of the Collector, who should consult the Superintendent of Police, and the District Judge before sending his report to the Government. This appointment is for a fixed term.
FEES TO GOVERNMENT PLEADER:

Detailed instructions in regard to payment of fees to the Government Pleaders including the Retainer fees are available in RSO. They should be followed.

RECOVERY OF COSTS:

The Court may award costs to the Government when the prayer of the Plaintiff is rejected and the suit dismissed. The Collector shall maintain a register of all costs awarded and arrange for their collection from the respective persons through the Tahsildars concerned. The provisions of T.N.R.R.Act can be invoked to realise them.

Collectors can write off irrecoverable cost upto Rs.2500/-. 
18. TAMIL NADU PUBLIC BUILDINGS (LICENSING) ACT 1965 (XIII OF 1965)

The Tamil Nadu Public Buildings (Licensing) Act 1965 provides for the inspection and licensing of the buildings frequented by the Public. The competent authorities (Section 2(2)) under this Act are:

<table>
<thead>
<tr>
<th></th>
<th>Personal Assistant to Collector, Chennai.</th>
<th>All buildings in the city of Chennai including Fort St. George with Glacis.</th>
</tr>
</thead>
<tbody>
<tr>
<td>2</td>
<td>Revenue Divisional Officer</td>
<td>All buildings occupied by the Central or State Governments or Municipality of a Panchayat Union or a township Committee or a contonment authority.</td>
</tr>
<tr>
<td>3</td>
<td>Tahsildars</td>
<td>All buildings in the Taluk other than those for which Revenue Divisional officer is the competent authority.</td>
</tr>
</tbody>
</table>

(G.O.195, RD & LA Dept. dt. 4.2.1966)

The Collectors of the respective districts shall be the appellate authorities.

(G.O.Ms.No.198, RD & LA Dept. dated 4.2.1966)

Public Buildings means any buildings used as a School, College, University or other Educational Institutions, Hostel, Library, Hospitals, Club, Lodging and or Boarding house, Choultry, ordinarily used for public meeting or celebrating marriage functions or holding parties etc. (Sec.3(8)).

All Public building shall be used only under a valid licence obtained from the Competent Authority and in accordance with terms and conditions prescribed in this behalf (Section.3).

The owner who intends to use any building as a public building shall apply in the form prescribed (Form A) to the Competent Authority for a licence. The application shall be accompanied by a certificate of structural soundness in Form B obtained from a Licensed Engineer. If a certificate is not produced, the Competent Authority may obtain the opinion from a Licensed Engineer. If a certificate is not produced, the Competent Authority may obtain the opinion (Form ‘C”) of one of the Engineers registered by the Collector for this purpose under Rule 11 (Sec.4). The fees to be paid for grant of licence is as follows:
1. For building other than those mentioned in sub-items (2), (3) and (4)  
   a) The cost of which does not exceed Rs.50,000  
      Fees  
      Rs.10/-  
   b) The cost of which exceeds Rs.50,000 but does not exceed Rs.2,00,000  
      Rs.25/-  
   c) The cost of which exceeds 2,00,000 but does not exceed Rs.10,00,000  
      Rs.50/-  
   d) The cost of which exceeds 10 lakhs  
      Rs.75/-  

2. For Community Hall, Cinema Theatre, Hotel & Clubs  
   Rs.5000/-  

3. Private Management School (un-aided School)  
   Rs.1000/-  

4. For Aided Elementary School and other Charitable Institution (Rule-12)  
   Rs.500/-  

After personal inspection if necessary, the authority shall pass orders within three months from the date of receipt of applications. The licence thus granted shall be in Form ‘D’ and is valid for a period of three years or for such shorter period as specified in the licence. If no orders are passed within three months, the licence is deemed to have been granted except in cases where the Structural Certificate was not enclosed. Where the request for licence is rejected the reasons for such refusal should be intimated to the applicant (Sections 5, 6, 7).

The application for the renewal of a licence shall be made not less than 3 months before the date of expiry of the period of such licence (Section 8) Fresh licence shall be obtained for any addition or alteration made to the building for which licence was already obtained (Section 9).

Temporary licence may be granted for running Exhibition and amusement for a period up to 3 months in a public building (Section 12).

The Competent Authority may cancel or suspend any licence for violation of conditions, after giving an opportunity to the licensee (Section 10).

Against the order of refusal to grant or renewal of the licence or cancellation or suspension of licence, the applicant concerned may appeal to the Collector of the District concerned within 45 days from the date of receipt of the order.

The Collectors may condone the delay in filing an appeal up to 30 days, on reasonable grounds. The Appellate Authority shall hear the applicant and dispose of the appeal. He may also stay the operation of the order of the Competent Authority pending disposal of the appeal (Section.11).
Commissioner of Revenue Administration may either suo moto or on a request may call for the connected records, examine for any alleged procedural irregularities, legality or propriety of the decision by the lower authorities. He may after hearing the party concerned, pass orders (Section 13).

The Competent Authority may prohibit by a written order use of any public building on the ground that the said building is in a ruinous state, may cause danger to life or property etc. This order can be questioned before the District Collectors concerned. A revision to the Commissioner of Revenue Administration is also allowed (Section 15).

Any other Officer appointed by the Government or having power under any other Act / Law can inspect the building and give a report in Form E to the Competent Authority. The matter is bound to take action on the report (Section 28).

The provisions in the Act and the Rules framed thereunder shall be followed.
19.TREASURE TROVE ACT 1878

‘Treasure’ means anything of any value hidden in the soil, or in anything affixed thereto.

2. As per section 4 of the Act whenever any treasure exceeding in amount or value of ten rupees is found, the finder shall intimate the fact to the Collector in writing about the treasure and deposit the same in the nearest Government Treasury. Either the finder or the owner shall give the notice in writing. If no intimation is received but the Tahsildar comes to know of the finding of treasure he may take possession of it and deposit in the treasury.

3. The Collector shall on receipt of information about the finding of a treasure, publish notification under section 5(a) of the Act in the Government Gazette in English. Copy of the Notification so published shall be published in four consecutive issues of the District Gazette in the District language. By this Notification the Collector requires all persons claiming the Treasury or any part thereof to appear personally or by agent before him on a specified date. Any person may appear on that date and put forth his claims. If he does not appear for enquiry he shall forfeit his right.

4. Simultaneously a reference shall be sent to the Superintendent of the Government Central Museum in duplicate for his advice whether the Treasure is required either in the Museum or by the Archaeological Survey of India, Chennai. The Secretary, Art Gallery, Thanjavur shall be consulted in the case of unearthed treasure in Thanjavur, Nagapattinam and Tiruvarur District.

5. If the Collector sees no reason to believe that the Treasure was so hidden or no suit instituted within the prescribed period and the claim is finally rejected, be may declare that Treasury as ownerless under section 9 of the Act.

6. Any persons aggrieved by the decision of the Collector may appeal to the Chief Controlling Revenue Authority, i.e. the Commissioner of Revenue Administration within two months from the date of order. Subject to decision on such appeal, the declaration shall be final and conclusive.

7. When the Collector decides that the Treasure is ownerless, he shall allow the Government Museums to keep the Treasure free of land value. If however, the ownerships is decided later, the Museum shall pay the cost and other incidental charges to the Collector for distribution. If the Museum does not require the Treasure, it should be sold in auction.
8. When no other person claims as owner of place or treasure to be given to finder, the Collector shall deliver the treasure to the finder under section 11 of the Act.

9. When only one persons claims and his claim is not disputed, by the finder the Collector shall proceed to divide the treasure between the finder and the persons claiming, $3/4$ of the treasure shall be allotted to the finder and the residue to such persons (Section 12 of the Act).

10. The Collector, may, if he thinks fit, instead of dividing any treasure may allot to either party the whole or more than the share of such treasure, on such party paying to the Collector for the other party such sum of money, the Collector may fix as the equivalent of the share of such, other party, or of the excess so allotted, as the case may be, or sell such treasure or any portion thereof by public auction and divide the sale proceeds between the parties. In case of dispute as to ownership of place where the treasure was found or the right of any persons is disputed, the Collector shall retain such treasure and shall make an order staying his proceedings with a view to the matter being enquired into and determined by a Civil Court. After the claim is finally established the Collector shall divide the treasure between him and the finder subject to the provisions under Section 12 of the Act.

11. PENALTIES.

If the finder of any treasure fails to give the notice and deposit the treasure, he shall be convicted before a Magistrate. Similarly, if the owner fails to give notice, he shall also be convicted before a Magistrate, with reference to 20 to 22 of the Act.

POWER TO ACQUIRE TREASURE ON BEHALF OF GOVERNMENT

12. Under section 16 of the Act, the Collector may at any time after making a declaration under Section 9 and before delivering or dividing the treasure, declare by writing under his hand his intention to acquire on behalf of the Government the treasure or any specified portion thereof, by payment to the persons entitled thereto of a sum equal to the value of the materials of such treasure or portion, together with one-fifth of such value, and may place such sum in deposit in his treasure to credit of such persons and there upon such treasure or portion shall be deemed to be the property of Government.

13. The Personal Assistant to Collector has been appointed to perform the functions of a Collector under this Act (vide G.O.Ms.No.113, Revenue dated 18.01.1945).

14. The treasure whether of religious significance or not should straight away be taken by the Revenue authorities in anticipation of advice of Government Museum. If it is required by the local people for worship,
the Collector himself may use his discretion for the disposal of treasure (G.O.Ms.No.1187, Revenue dated 19.3.1962).

15. If the treasure is found in a Government Poramboke land, the $\frac{1}{4}$th share shall be credited to Government Accounts.
20. WELFARE ACTIVITIES

RELIEF SCHEME

I. OLD AGE PENSION:

The Government have been implementing several welfare schemes for the poor who do not have support. One of the schemes is grant of pension. Though this is administered by the Social Welfare Department in the Secretariat, the actual implementation is done by the Revenue Officers.

Under these schemes Rs.200/- is sent every month by Money Order to the pensioners. Sarees or dhoties are being distributed twice a year before Pongal and Deepavali. Mid Day Meals are being supplied to them through Mid Day Meals Centers in their places of residence besides 2 kilo of rice per month. 4 Kilograms of Rice per month are being supplied through Fair Price Shops to those who have not taken Mid Day Meals. The eligibility to get this assistance is as follows:

(1) OLD AGE PENSION (NORMAL) SCHEME:

The minimum age limit for the eligibility to old age pension is 60 years. In the case of destitute, who are incapacitated due to blindness, leprosy, insanity, paralysis or loss of their limbs. For other persons, the age limit for eligibility is 65 years.

The other conditions of eligibility are given below:

a. No source of income
b. Not habitual beggars
c. Do not have a son of the age of 20 or above and not supported by son or son’s son.
d. Do not own any property values more than Rs.1000/-.e. Could not work and earn livelihood.

(2) DESTITUTE WIDOW PENSION:

a. No age restriction
b. Should not have remarried
c. Not a habitual beggar.
d. As per Government order Ms.No.92, Social Welfare and Noon Meal Project dated 2.6.98 destitute widows who are having legal heirs of 18 years of age also eligible for pension according to eligibility.
e. Living without any income and value of property not more than Rs.1000/-. 

(3) PHYSICALLY HANDICAPPED PERSON PENSION

a. Should be 45 and above. The Committee headed by the Collector can relax and grant pension in special cases even if he/she is below 45 years.
b. Disability at 50% and above.
c. Do not have any property value not more than Rs.1000/-.  
d. Not fit for any work. No source of income.

(4) **DEserted Wives:**

a. Should be of 30 years old or above.
b. Should be separately living for at least five years.
c. Should be legally married.
d. As per Government order Ms.No.92, Social Welfare and Noon Meal  
   Project dated 2.6.98 destitute widows who are having legal heirs of 18  
   years and above also eligible for pension according to their eligibility.
e. Should be a permanent resident of Tamil Nadu.  
f. Without income and property value not more than Rs.1000/-.  

(5) **DeStiTute AGriCultURAL LAbour PEnSiOn:**

a. Should be of the age of 60 and above  
b. Living without income  
c. Not habitual beggar.  
d. Property value not more than Rs.1000/-

   The application from the eligible shall be received in the Taluk  
   Office and registered in the register (Form No.3) maintained separately for  
   each kind of pension.

   The Special Tahsildar (DRS) shall get the enquiries conducted  
   by the Revenue Inspectors. He will also personally check the  
   genuineness of the request at random before sanction in Form No.4.

   On sanction entries should be made in sanction register (Form  
   No.5). The pension shall be distributed from the month next to the month  
   of sanction.

   Every month, pension should be sent to the pensioners by  
   Money Orders before 10th so that the acknowledgements could be  
   received before the end of the month.

   A register in Form No.7 should also be maintained.  
   In Taluk office, an acknowledgement Register shall be  
   maintained for this purpose and all acknowledgements pasted in it (Form  
   No.8). When Money Order is returned to the Taluk office undelivered  
   stating that the beneficiary is dead, the amount shall be remitted back in  
   the Bank or Treasury and the chalan should be pasted in the  
   Acknowledgement Register. A report in case of death should be obtained  
   from the Village Administrative Officer in Form no.6 and orders passed to  
   delete the pensioner from the roll. If however the pension has been  
   returned for other reasons, action should be taken to verify the place of  
   stay etc., and to send the Money order again or to cancel the pension as  
   the case may be.
The Revenue Inspector / Zonal Deputy Tahsildar / Tahsildar / Revenue Divisional officer shall verify during their visits to the village physically the pensioners and record their views in the Register maintained by the Village Administrative Officer.

A report on verification should be sent once in a quarter.

II. DISTRESS RELIEF SCHEME:

A sum of Rs.10,000/- is granted to each family by the Government of India if it loses the bread winner subject to the following conditions.

1. The deceased should be the Breadwinner of the family and below the poverty line.
2. He should be an Agricultural Labourer and small farmer owning 2.50 acres of wet or 5.00 acres of Dry lands also eligible for relief.
3. The family’s total annual income shall not exceed Rs.7200/-.

An application in the form prescribed should be submitted within 6 months of the date of death along with the death extract in original. The delay can be condoned by the Collector for further one year for special reasons.

The Distress Relief Scheme Special Tahsildar shall receive the application and personally enquire the Village Administrative Officer, Villagers, etc. and sanction if eligible in a month’s time. If not eligible, the applicant should be informed of the reasons for rejection. A register showing the applications received, and disposed of, with actual date of disbursement shall be maintained in the Taluk office (G.O.Ms.no.844, Revenue, dated 28.8.1996).

III. ACCIDENT RELIEF SCHEME

A sum of Rs.15,000/- is granted to the families of accident victims of 44 poor occupational categories (as per G.O.Ms.No.471, Fin. Dated 23.5.89) out of which Rs.10,000/- is met by the Government of India and Rs.5,000/- by the State Government. The injured is also given assistance from Rs.7500/- to Rs.15,000/- depending upon the gravity of the injury. The application should be submitted along with a copy of F.I.R., postmortem report and extract of the Death Register within six months from the date of death. The delay can be condoned by the Collector for further one year for special reasons. The Special Tahsildar (DRS) shall enquire into this and dispose the application in a month’s time. When rejected, the reasons for rejection should be clearly mentioned. Register of application received and acknowledgement for payment shall be maintained in the Taluk office.
LAND ADMINISTRATION

21. ASSIGNMENT

In order to improve the economic conditions of the landless poor lands fit for cultivation are assigned. Similarly shelter to those who do not have one is provided. For these, the Government lands available in the villages are utilised. As mentioned elsewhere, the Government lands are classified on the basis of usage and should continue to be used for the said specific purposes. The lands which are fit for assignment for cultivation and house-site have to be transferred as Assessed waste or village site respectively before assignment.

PART I

ASSIGNMENT FOR CULTIVATION(RSO.15)

The area to be assigned, definition of landless poor, the details of lands that are available for assignment, steps to be taken before and after assignment are as follows:

a) Area to be assigned.
The maximum extent that could be assigned for cultivation is 3 acres of Dry or 1.5 acre of wet in the state except in Kanniyakumari, where it is 1.5 acres and 0.75 acres respectively. The area to be assigned and the land held already, put together should not exceed this area.

b) LANDLESS: Landless are those who do not own any land or own less than 3 acres of Dry or 1.50 acres of wet, in the State except in Kanniyakumari. In Kanniyakumari it is 1.50 acres of Dry and 0.75 acre of wet (GOMs.No.1062 Revenue department 24.5.1971 GOMs.No.1358 Revenue DT. 10.6.1975 RSO 15.3.(2)(ii))

c) POOR: If the total annual in-come of the family members is less than Rs.12,000/- the family is said to be poor. (GOMs.No.113 Revenue DT. 6.2.1997 (RSO 15.3.(2)(iii).

d) DIRECT CULTIVATION: The beneficiary should himself cultivate the land. He may be assisted by his family members. Hired labour can be utilised. But the land should not be given on lease (RSO 15.3.(2)(vii) and 15.12.(3)(iii).

e) VALUABLE LANDS: The lands valued @ Rs.1000/- and above per acre are considered as valuable lands (RSO 15.3.(2)(vi).
f) **ASSIGNING AUTHORITY**

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<tr>
<th>Authority</th>
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<tbody>
<tr>
<td>Tahsildars</td>
<td>All non valuable lands where</td>
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<td>Value do not exceed Rs. 10,000/-</td>
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<tr>
<td>Divisional Officers</td>
<td>Lands the value of which do</td>
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<td></td>
<td>Not exceed Rs.20,000/-</td>
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<tr>
<td>District Revenue Officer</td>
<td>Lands, the value of which do not</td>
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<td>Exceed Rs. 50,000/-</td>
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<td>Collectors</td>
<td>Lands, the value of which do</td>
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<td></td>
<td>Not exceed Rs. 2,00,000/-</td>
</tr>
<tr>
<td>Commissioner of Land Administration</td>
<td>Lands, the value of which do</td>
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<td></td>
<td>Not exceed Rs.2,50,000/-</td>
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All other cases should be recorded to the Government for orders (GO Ms. No.60,Revenue DT.6.2.1999)

The above monetary power is only for assignment to landless poor free of land value (B.P.Perm.2929(B) DT. 2.7.1971) Proposals for assignment on collection of land value should be sent to the Government.

2. The land available for assignment may either be assessed wastes or lands registered as Poramboke.

3. **ASSESSED WASTE**

a. All assessed waste lands are fit and available for cultivation and assignment. The occupation of these lands is therefore, generally unobjectionable. If the lands are under occupation of landless poor eligible for assignment, the land could be assigned as per rules. If the encroacher is rich, he should be evicted and assigned to the landless poor person. Otherwise, it could be assigned to the rich on collection of land value after obtaining Government orders.

b. Procedure : The application for assignment should be in the form prescribed. On receipt, the Tahsildar shall enter in the register serially and forward to the Revenue Inspector concerned for enquiry and report. The Revenue Inspector shall cause a notice published in the village in Form A1 by the Village Administrative Officer giving a reasonable time to file objections, if any. In the meantime, the value of the land has to be arrived with reference to sales statistics. For this purpose the sales statistics of lands in the vicinity are to be collected for the year and the value fixed on the basis of the sale of similar lands after personal inspection. Further sub division records are to be prepared, if a part of a field is to be assigned. They should be pre scrutinised. After due inspection and enquiry
proposals with ‘A’ Memo duly filed in should be sent to the Tahsildar. The Tahsildar shall also inspect the land and enquire into eligibility value etc. He shall pass orders, if he is competent as per rules. If there are two or more persons requesting assignment of the same land the instruction in RSO 15.15-10 and 15-11 should be followed besides considering the priority ordered in the Government from time to time.

c. The Divisional Officer shall also inspect the land and he may either pass orders. If the value is within the monetary powers fixed for him. Or send the paper to the District Revenue Officer/Collector with his recommendation(GOMs.No.1904 Revenue DT. 23.6.1976 (RSO 15.4 to 9). The District Revenue Officer/Collector shall pass orders, if he is competent as per rules. Otherwise he shall send the proposals to the Commissioner of Land Administration/Government (RSO 15.4 TO 9).

4. OTHER PORAMBOKE LANDS

In cases of all other poramboke lands, the classification of the land has first to be transferred to Assessed waste Dry or Wet as the case may be depending upon the location of the land for eventual assignment. The assignment of land, the second act, then follows/. Thus two actions are involved.

The assignment in the following categories of Government lands can be ordered only with the permission of the Government.

1. Water sources/courses
2. G.G.(Mandaivel) and cattle stand
3. Burning/Burial ground

When the proposed land form part of a block of lands, specific orders of the Commissioner of Land Administration/Government are to be obtained to break it into pieces.

4.1(a) Water courses/sources (including Padugai and Tank Bed lands) The Collectors should avoid sending proposals for transfer of classification and assignment of water courses/sources. They should take action to evict the encroacher to ensure storage of water to improve the level of the ground water as well as to produce more quantity of food/crops.

In rare cases, where the encroachments are in existence for several years without detriment to the usage or storage of water, proposals can be initiated. In these cases, first the Collector/District Revenue Officer shall personally inspect and satisfy about the need to assign. The opinion of the technical authority concerned Department (Public Works Department or ML)should then be obtained. The Government require the opinion of the concerned Head of the Department. As such, the concerned District Departmental authorities have to send their opinion to their Heads of Departments also.

4.1(b) grazing Ground etc. The opinion of the Joint Director Animal Husbandry and Deputy Registrar (Dairy) has to be obtained and forwarded. After a joint inspection for the land by the District Revenue Officer with the above officials. The opinion of the local body is a must as it is vested under the Tamil Nadu Panchayat Act 1994.
4.1( c) Burial Burning Ground: In these cases, the opinion of the Local body should be obtained. The site where burning/burial is done at the time of proposals and whether it is sufficient should be clearly mentioned.

(d) Lands close to village sites should not be assigned. (GOMs.No.901 Revenue DT.8.7.1986. GO,Ms No.959 Revenue DT. 23.6.1967 GOMs No.41 Revenue DT 20.1.1987)

(e) Assignment to land within 32 kms from Chennai city limit is banned (GOMs.No.1135, Revenue DT 16.3.1962)

(f) Assignment of lands for agricultural purposes near Chennai city, Belt area, other towns etc., are to avoided as even patta lands are converted into house sites(Govt,Lr.No.36741/LD3.97-1 Revenue DT. 15.7.1997) Apart from these the following lands require special attention.

4.1(d). Reserved forests:- No land should be assigned upto the boundary of the Reserved Forest land. There should be a corridor of a width of atleast 200 metres between the boundary of the Reserved Forests and the land to be assigned. The disposal of any forest land requires transfer of equal extent of land to the Forest Department. Extreme caution is needed in dealing with such case.

4.1(e) Thopes:- Government lands containing thopes and/or valuable trees should not be assigned.

4.1(f) Land within Contonment:- Lands within a cantonment should be assigned only in consultation with the Defence Department.

4.1(g) Lands near Airport or landing place. Lands within 200 metres from the Airport and or landing place should not be assigned but registered as pormaboke and entered in the Prohibitory order Book.

4.1(h). Lands containing minerals. The lands containing valuable minerals etc. should not be assigned for cultivation.

4.1(i). Lands in the proximity of ports and Railway Stations. The area within 805 metres from ports and Railway. Stations should be assigned only after consulting the Port and Railway authorities(RSO 15.38)

5. PROCEDURE

Before assigning any pormaboke land a notice signed by the Revenue Inspector should be published in the village with the details or request and calling for objections, if any, within a reasonable period say 15 or 30 days. Simultaneously a letter to the Panchayat for its opinion should be sent. After the period is over, the objections should be heard and the statements recorded. The public the petitioner and the Village Administrative Officer should also be enquired. In the meantime, sub division records, if assignment is a part of field, should be prepared. The Revenue Inspector shall inspect the site and also decide on the fixation of the market value of the land with reference to sales statistics gathered from Sub Registrars office and send a detailed report to the Tahsildar through the Zonal Deputy Tahsildar. The Zonal Deputy Tahsildar will also
inspect the site and offer his remarks. On receipt of the report and also the local body’s views the Tahsildar should inspect the site personally. He must also arrive at the market value of the land on the basis of the sales statistics gathered already. The guideline value of the land in question should always be mentioned for comparison. He must then send a report in the questionnaire prescribed in this behalf to the Collector through the Revenue Divisional Officer. The Revenue Divisional Officer/District Revenue Officer shall also inspect and after his views, if it is decided to assign the land, the Collector as inspector of Panchayats, must order withdrawal of the lands from the control of the local body under the Tamil Nadu Panchayat Act 1994. This withdrawal notification should be published in the District Gazette.

In the case of water courses/sources GGP and Burial ground proposals for transfer of classification should be sent to the Government, in other cases the Collector is competent to transfer the classification to Assessed waste (RSO 15.2.(3)(ii).

The authority competent to transfer the classification shall pass orders the same authority can also order assignment of land with reference to the monetary limits prescribed in this behalf, he can do so. Otherwise, he must send the papers to the authority concerned for issue of orders of assignment.

In case Trees buildings are in the land assigned, their value is to be collected from the assigned or is to be remitted. The instructions in RSO 15.14 should followed. Scheduled Castes/Scheduled tribes they are known as Reserved or Depressed class lands.

These lands have been assigned/can be assigned only to the eligible poor from among the Schedules castes/Scheduled Tribes. The conditions, interalia to be imposed in such cases of assignment are

1. The land should be cultivated within a period of three years from the date of assignment.

2. The land should not be sold within a period of ten years. Even after this period of ten years, the land could be alienated only in favour of the people belonging to Scheduled Castes/ Scheduled Tribes. With the permission from Revenue Divisional Officer(RSO 16 4(4).

3. The assignee should plant ten trees, per acres rear and maintain them. ‘D’ Form Patta is to be issued in special Form If the lands are sold to persons other than these belonging to the Scheduled Castes/Schedules Tribes they will have to be resumed. The Tahsildar is competent to take possession of the land, if this condition is violated.
The High court in WA 624/88 DT 22.1.1991 has upheld the above testifcation on the above that does not offend the constitutions rights.

The Revenue Divisional Officer is competent to delete the lands from the Reserved list for the reasons mentioned in para 41 under Revenue Standing order 15.

6. Patta should be issued in D Form (RSO 15.12) In cases of assignment free of lands value and in the Special Form (D) when cost is collected. Patta should be issued in the names of wives/women only (GOMs. No. 1763 Revenue 19.11.1937(RSO.15.3(4).

7. Conditions: The following conditions, Interalia, should be imposed.
   i. The land should be brought under cultivation within a period of 3 years (RSO15.12(3).
   ii. The land should not be sold within a period of ten years. Even after this period, it could be sold only with the permission of the Divisional Officer.
   iii. The assigned should plant ten trees per acre, ear and maintain them GOMs.No.462 Revenue DT.22.5.1996) RSO 15.12.(3)(iv)

   Note: The Revenue Divisional Officer, may permit the sale only if the purchaser is eligible for assignment free of land value as per the norms prescribed (GOMs.No.2485 Revenue DT.9.11.1978)RSO 15.12(3)(I)
   iv. There is no objection to raise a loan from the Co-operative not National Banking institutions for agricultural purposes.(RSO.15.12.(3)(II) G.O.Ms.No. 387. Revenue DT. 21.2.1970)

8. Depressed class lands
   In the villages, where large extents of land were available for assignment, certain areas were reserved for assignment exclusively, to those belonging to.

9. While assign lands., the rights enjoyed by the public should not be curtailed. If there is a pathway of a channel, a condition not to disturb it should be imposed.


   Corrections consequent on the assignment of cultivable lands are to be carried out then and there. Both at Village and Taluk level to keep the records up to date.
   I Village Level.
      A. Assessed waste Lands
         a. Full fields
            A. Register adangal and 10(1) chitta
b. Part field
   ‘A’ Register, 10(1) chitta, Adangal, F.M.B.,
c. Poramboke Lands:
   A Register, 10(1) chitta, Adangal, F.M.B., (Part Field).

II Taluk level.

   a) Full field
      i. AW Lands: Taluk ‘A’ register, Taluk 10(1) chitta
      ii. Poramboke Lands
         Taluk ‘A’ register. Taluk 10(1) chitta and entry in taluk
         account. Number.7
   a. Part fields: Apart from the above, entries in Taluk 8A
      Register and taluk F.M.B. should also be made.

III Inspection of lands assigned.

   Government lands were being assigned even prior to
   Independence. It is continued even now vigorously. “Register of
   Assignments” is maintained in Taluk office. Further a register of
   conditionally assigned lands is also maintained both at village level and
   Taluk level. The conditions imposed such as to permit people walk on the
   foot path in the land, not to close the channel in the field etc., should be
   mentioned in the remarks column of the adangal. (village account No.7).
   There should be a systematic inspection of all lands assigned right at the
   village/firka taluk level every year. If the inspecting officers notice
   violations of conditions. It should be taken to the notice of the Tahsildar of
   prompt further action(Rso.15.12.(5)

12. RESUMPTION: a. For violation of conditions the land is liable for
   resumption. The assigning authority must give an opportunity to the
   beneficiary mentioning the condition(s) of violations noticed. On receipt of
   his explanation and after a personal hearing, a decision should be taken
   and it should be communicated to assignee.

   For the cases, of assignment made prior to 14.5.1973, the
   Commissioner of Land Administration/Government alone is/are competent
   to take action on any violation of conditions noticed. After 14.5.1973, the
   Revenue Divisional Officers are competent to cancel the assignment made
   by the Tahsildar within a period of 3 years and that the Collector/District
   revenue Officers are empowered to cancel or modify the order of
   assignment made by the Tahsildar and Revenue Divisional Officer without
   any time limit.(G.O. Ms,No., 2555, Revenue, dated 14.5.1973) The
   Authority canceling the assignment must mention in the order of when the
   appeal lies and the time within which the appeal should be filed
   (RSO 15-18)

12.b. Assignment of land either free of land value or on
   collection of market value is governed by Government Grants Act. Several
   conditions are imposed at the time of assignment and the assignees are
expected to strictly observe them. The Transfer of Property Acts does not attract, so along the conditions continue. Only after fulfillment of all the conditions, the Transfer of Property Act, shall apply. In cases of violations of conditions, the Government have a right to resume the land. (For detailed instructions Please see R.S.O.15.1A... and GONo.Ms.619,Rev. dated 17.3.1977).

13. APPEAL AND REVISION

Against the orders of assignment/cancellation passed by the Tahsildar/Revenue Divisional Officer/District Revenue Officer an appeal lies to Revenue Divisional Officer/District Revenue Officer/Commissioner of Land Administration respectively. Further revision lies to District Revenue Officer/commissioner of Land Administration / Government Appeals/Revision should be filed within 60 days from the date of receipt of orders concerned. (RSO.15.15) and 15.18. No appeal/Revision should be accepted unless the original order is enclosed. The appellant/Revision petitioner should be heard before passing orders. Any order adverse to any person should not be issued without giving him an opportunity to represent.

14. Apart from the above assignment, of lands for cultivation in the following areas are governed by the guidelines noted against them,
   I. Hill tracts-RSO 15.43 (In Towns and Panchayats)
   II. Hill Tracts-RSO 15.44 (Plantation areas)

15. Land revenue is payable from the fasli in which assignment is made (RSO.15.31)

PART II (HOUSE SITES) (RSO 21)

Government have decided to provide house sites to those who do not own one. In order to achieve this goal, the Revenue Department assigns house sites in poramboke lands while Adi Dravidar and Tribal Welfare and Backward Classes and Most Backward classes Department acquire patta lands to provide house sites to the poor as ordered by the Government from time to time. The procedure to be followed in the case of assignment of government lands is as follows:

(a) **ELIGIBILITY**: Person whose family’s annual income does not exceed Rs. 12,000/- and who do not own a site anywhere is eligible for assignment of a house site (RSO 21.1(1).

(b) **EXTENT TO BE ASSIGNED**
The maximum area that could be assigned is 1.25 acres (3 cents)
(c) **ASSIGNING AUTHORITY**

The Tahsildar is competent to assign a site in Natham, depending upon the value of the site to be assigned. The powers have been delegated to the Tahsildar, Revenue Divisional Officer, District Revenue Officer, Collector, Commissioner of Land Administration and Government as mentioned in Para 2(f) of part I (Assignment of cultivable land).

However in the case of lands acquired by the Adi dravida and Tribal Welfare or Backward Classes and Most Backward Classes Departments the concerned Special Tahsildar will be the authority to assign the land.

(d) Area available for assignment

1) Unoccupied Natham is readily available for assignment

2) Assessed waste lands can be transferred to Natham by the Divisional Officer for eventual assignment.

3) Other poramboke lands are to be transferred to Natham and then assigned.

All the restrictions imposed on the transfer of classification etc., mentioned in para 4 of Part I are equally applicable in case of lands needed for assignment of house sites.

Further assignment of house site is restricted in the following cases.

1. District Head Quarters and Towns with a population more than 2 lakhs

   - Upto 8 kms

2. Other towns with a population exceeding one lakhs and Upto two lakhs

   - Upto 5 kms

3. Towns with population exceeding 50,000 nor exceeding one lakhs.

   - Upto 3 kms

4. Other towns with a population of less than 50000

   - Upto 1.5 kms

The area of restriction will be from the Municipal limits in all directions so that assignment would be banned on all directions of the Town evenly.

The power of assignment in area (1) and (2) will rest with the Collector/ District Revenue Officer and in respect of (3) and (4) the powers will be exercised by the Revenue Divisional Officer and in respect of (3) and (4) the powers will be exercised by the Revenue Divisional Officer. (GOMs.No. 3166 Revenue DT. 5.11.1966).

2. **PROCEDURE IN CASE OF NATHAM**

On receipt of the application in the form prescribed (Appendix IVA of RSO Volume 1) the Tahsildar shall arrange to make entry in the House
site application Register (Form XXI) He shall then forward the application to the Revenue Inspector for enquiry and report.

The Village Administrative Officer shall maintain a House Site Register in the Form prescribed. A notice signed by Village Administrative Officer in Form XV should be published calling for objections within 15 days. The local body concerned shall also be consulted. If any objections are received, they should be enquired into by the Revenue Inspector. If no objections are received, the request should be recommended to the Tahsildar in Form XVI. The remarks on the objections if any, should be reported to the Tahsildar for a decision along with the report in Form XVI.

Natham survey has been completed in all the villages. Surveyed records are now available. A layout for the site to be assigned if not prepared already shall be prepared and got approved by the competent authority. This should be incorporated in the Natham Plan.

The Tahsildar shall personally inspect the site and the pass orders if he is competent to assign the site otherwise, he shall send the proposals to the Revenue Divisional Officer or other competent authority through the Divisional Officer/District Revenue Officer.

On receipt of orders assigning the sites by the competent authority the Tahsildar shall issue the D Form Patta (Form XIV or XX) after collecting the survey demarcation charges, tree value etc., if any (RSO 21.7(I1) AND 21.2.(IX)

3. PROCEDURE IN THE CASE OF OTHER GOVERNMENT LANDS

First a proposal for transfer of classification of the land to Village site or Natham should be initiated and orders obtained from the competent authority. The procedure explained in Para 5. Part I for transfer of classification shall be followed with the needed modification. On receipt of orders, the authority competent to assign the house sites with reference to the market value of the land shall pass orders assigning the site. If the authority competent to transfer classification and assign are one, he shall pass orders on both at the same time. If it is otherwise, he shall approve the transfer of classification and send the proposals to the competent authority for issue of orders.

4. CONDITIONS
(a) The following are some of the conditions to be imposed while assigned house site. The assignee should construct a hut/house in the site assigned within 6/12 months from the date of assignment.
(b) The assignee should plant two trees in the land, rear and maintain them.
(c) The site should not be sold within 10 years from the date of assignment and afterwards it can be sold only with the permission of the Revenue Divisional Officer.
N.B. The Revenue Divisional Officer should grant permission only if the purchases is also eligible for a house site. Other conditions, to be imposed are mentioned in the D form patta. The instructions on inspection, resumption etc., mentioned in part I are mutatis mutandis applicable in the case of assignment of House sites also.

5. **CHENNAI CORPORATION**

The rules in disposal of vacant lands in Chennai city found in Appendix P XXII A in R.S.O. I shall be followed.

6. **OUTSIDE CHENNAI IN MUNICIPAL LIMITS:**

The same procedure mentioned in above para is to be followed. The Municipal council shall be consulted before a decision is taken.

7. **GENERAL**

In cases of persons not eligible for assignment has per rules the site could be sold in auction or assigned to one on collection of market value. The beneficiary shall pay the ground rent/Urban Land Tax applicable to the land. A check memo in Form IX A (RSO Volume I) shall be attached to each file on conclusion of all proceedings.

8. **LANDS WITHIN CONTONMENT AREA**

The Government lands within the cantonment area can be disposed of under the provisions of R.S.O. if they are not needed by the Defence department.

The Military Estates Officer can action/lease the Defence lands in the cantonment area. But before passing final orders, he must consult the Collector of the District in record to the procedure followed, reasonableness of the value of the land etc. The Collector shall give his opinion in this regard. This consultation is not necessary in case a cantonment Board is functioning with an Executive authority (Please see R.S.O 21 and appendices thereon).
22. ALIENATION

Placing of the State lands at the disposal of others or Alienation

Government lands are placed at the disposal of a person, an institution or a local body under RSO 24. This act is otherwise known as alienation of land.

2. Generally, the lands are placed at the disposal of the local body for unremunerative purposes free of land value. The collection of cost of the land will be considered in all cases of lands alienated for remunerative purposes.

3. Private educational institutions are coming up in the State, from primary schools to technical colleges. The Government in Education Department has prescribed a minimum area to be held by any institution to become eligible to get recognition. The concerned institution shall procure private land for this purpose and shall not ask for the entire extent from Government lands, as a matter of right. The request for Government lands interspersing its private lands can be considered on merits.

4. An application for grant of land under RSO 24 should specify the purpose for which the lands are sought for with a neat sketch of the land with topographical details.

5. On receipt of the application, proper enquiry assign the case of assignment should be made. The opinion of other Departments, if the land is held by them or the local body if vested in it, should be obtained.

6. Market value Market value is defined as the value that the land would fetch in the open market, if sold. It is, therefore, necessary to gather sales statistics for at least one year. The statistics thus gathered should cover a radius of 1.5 kms around the land to be alienated. If the land is in one corner of the village or if the above radius extends to adjacent villages, the sales statistics in these villages should also be gathered. On inspection, it should be decided, which of the sales, is reasonable and can be treated as data land. The sale of a small extent of land should not be considered for fixing the value for a large extent. Similarly if there are extraneous circumstances, if any, for sale of a particular land, the sale should not be considered as normal one. A detailed note as to the reason for selection of the data land should find place in the report. If there are trees/buildings in the lands, their value should be fixed in consultation with the Forest/Public Works Department, if necessary.
7. The lands shall be inspected by the Tahsildar and Revenue Divisional Officer. If the value of the land exceeds one lakh of rupees, the Collector/ District Revenue Officer should also inspect and offer his views.

8. Government have prescribed the monetary powers for grant of lands in GOMs. No. 307 Revenue dated 21.6.1999 as follows. This powers is not applicable in cases of banned categories of Government lands where orders of the Government are necessary irrespective of the value.

<table>
<thead>
<tr>
<th>Beneficiaries</th>
<th>Monetary Limit Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Central/State Government Industrial under takings/Local bodies</td>
<td></td>
</tr>
<tr>
<td>Commissioner of Land Administration</td>
<td>10,00,000/-</td>
</tr>
<tr>
<td>Collector</td>
<td>2,00,000/-</td>
</tr>
<tr>
<td>Revenue Divisional Officer</td>
<td>50,000/-</td>
</tr>
<tr>
<td>Other public bodies under the control of Central/ State Governments</td>
<td></td>
</tr>
<tr>
<td>Commissioner of Land Administration</td>
<td>2,00,000/-</td>
</tr>
<tr>
<td>Collector</td>
<td>60,000/-</td>
</tr>
<tr>
<td>Revenue Divisional Officer</td>
<td>25,000/-</td>
</tr>
</tbody>
</table>

Where the value exceeds Rs. 10,00,000/- or Rs. 2,00,000/- as the case may be proposals should be sent to the Government for orders.

9. The proposals should be sent in the form prescribed in the behalf of

10. Conditions:
    The following conditions should be included along with other conditions.
    a) If the land granted free of land value is utilised for a commercial purpose, the institution shall pay the cost of the land.
    b) The land shall not be used for any purpose other than the one permitted.
    c) The land value shall be remitted within 30 days from the date of issue of orders. Failure will result in levy of interest at prevailing rates.

11. The lands granted under RSO 24 should be inspected regularly by Revenue Inspectors, Deputy Tahsildars and Tahsildars and reported on fulfillment of conditions. When violations are noticed, the lands are liable to be resumed. Before resumption, the beneficiary should be given an opportunity to put forth his arguments.

12. Exemption from Land Revenue:
Exemption from payment of Land Revenue can be granted in respect of lands granted under RSO 24 if there is no yield to the grantee from the land (RSO 24, 8, 9 and 10). Sanction of exemption from land revenue is subject to the following monetary powers.
| Revenue Divisional Officer | Land Revenue on roads and appurtenances in other cases upto | Rs.4000/-
| Collector | Roads and appurtenances in other cases | Rs.10000/-
| Commissioner of Land Administration | Roads and appurtenances in other cases RSO 24.11 | Rs.15000/-

In all other cases, proposals shall be sent to the Government in the form prescribed.
23. CINEMATOGRAPH ACT

The Collectors in the Districts and Commissioner of Police Chennai are empowered to grant a No objection certificate and also subsequently a licence under the Cinematograph Act for exhibition of films. There are four kinds of theatres as follows

1. Permanent Theatre
2. Semi Permanent Theatre
3. Touring Talkies
4. Open Air Theatre

2. Persons desiring to start a Cinema Theatre shall first apply to the District Collector concerned. He shall enclose the following.
   1. A sketch showing the site
   2. Documentary evidence to prove that he has a title over the land.
   3. Chalan for remittance of fees prescribed under the rules.

On receipt of the application, the Tahsildar shall be asked to send a report, interalia, on the following points:

i) the right or interest the applicant has over the land. If it is a patta land, copies of 10(1) Chitta and the documents, if any are to be enclosed. If it is a land taken on lease from another person, whether the lessor is the pattadar and whether the deed is registered.

ii) Availability of approach or access to the main road from the site.

iii) If either both or any one is Poramboke Land orders granting lease/assignment from the competent authority

iv) Distance from the nearby touring or semi-Permanent Theatre.

v) All schools, hospitals, temples, Mosques, Churches or other places of worship which are within a distance of 200 metres shall be clearly indicated in the site plan.

vi) Power lines running in the land.

The applicant should have sent a copy of the application to the local body and also indicate in the land that it is proposed to have a theatre. The Tahsildar shall personally inspect the land and enquire the public and also the objections, if any. He shall then send a report on the grant of No Objection Certificate or otherwise.

As per the Act, there is no restriction in the number of theatres in the towns. In villages, the minimum distance between two theatres should be permanent or as follows.

<table>
<thead>
<tr>
<th>Semi permanent and Touring</th>
<th>Touring and Touring</th>
</tr>
</thead>
<tbody>
<tr>
<td>One Kilometre</td>
<td>0.402 kilometres</td>
</tr>
</tbody>
</table>
The Collector may get the report through the Revenue Divisional Officer who shall also inspect the site and offer his remarks. A notice in Form-2 is to be published in the Notice Board of the local bodies concerned and also in the District Gazette.

On receipt of the report, the collector shall examine and pass suitable orders. If he decides to refuse the grant of No Objection Certificate, he must pass speaking orders and communicate to the applicant and the objections, if any. If he decides to grant No Objection Certificate, it shall be issued to him. The Collector may impose any condition, he wishes, which should be complied with before applying for licence. The No Objection Certificate should be granted within six months from the date of receipt of the application. Otherwise it is to have been granted.

The No Objection Certificate granted is valid for 6 months in the case of Touring theatre and 3 years in other cases. Within this period, the No Objection Certificate holder should apply for licence.

After getting the No Objection Certificate the holder should prepare a building plan for the proposed Semi Permanent/Permanent Theatres. He must submit this plan for approval by the Collector. On receipt of the plan the Licensing authority / Collector shall consult the P.W.D authorities who shall send the report within one month from the date of receipt of the reference and the Licensing Authority/Collector shall grant or refuse approval of the plan within 2 weeks after receipt of the report of the P.W.D authority.

While applying for a licence the No Objection Certificate holder should have constructed the Talkies. He must also produce the following records.

a. Approved building plan in case of the Permanent/Semi Permanent theatres.
b. Structural soundness certificate (SSC) obtained from Public Works Department.
c. Electricity Certificate (EC) from the Chief Electrical Inspector.
d. Fire Service certificate from the Fire service Department.
e. Film Divisional Certificate (FDC).
f. Documentary evidence, for complying with the conditions, wherever necessary.
g. Chalan for licence fees.
h. The rate(s) at which people are to be admitted.
i. Film Division certificate
j. Evidence of having insured the cinema building machinery etc. against fire hazards.

On receipt of the application, the Collector shall call for a report from the Tahsildar. The Tahsildar shall inspect the Talkies/Theatre personally and satisfy that the buildings have been constructed as per the
plan approved. In case of deviation, it must be specifically brought to the notice of the Collector. Provision of pathway, fans, toilet facilities separately for men and women emergency exit parking place for cars etc. as per the questionnaire should be checked thoroughly. The objections, if any raised should also be discussed. He must then send a report to the Revenue Divisional Officer, who will also inspect and send it to the Collector with his recommendations.

The Collector may inspect the theatre, if it is considered advisable. He must then pass orders either granting or refusing licence. If he refuses to grant a licence, the reasons should be specifically mentioned. The licence shall be sanction upto the period of validity of SSC, FDC, EC or lease period whichever is earlier.

For the open Air Theatre, the rules to be followed are as in the case of Touring theatre. The construction of the Auditorium does not arise.

The licence should be sanctioned within a period of three months. The licence shall apply for renewal of licence one month prior to the expiry of the licence along with the following certificates besides licence fees.

1. Lease deed in use, any land has been taken on lease.
2. Structural soundness certificate (SSC)
3. Film Division certificate (FDC)
4. Electrical certificate (EC).

The licence can apply before the date of expiry of licence but with a penalty of Rs.1000/- (Rupees One thousand only).

The Tahsildars, Revenue Divisional Officers and District Revenue Officer shall inspect frequently the theatres to ensure that the theatres are run as per the conditions imposed, maintained neat and clean basic amenities provided and that they do not charge extra over the rates fixed for each class in the licence. In case, any defect is noticed, it must be brought to the notice of the Collector. He will give an opportunity to the licencee before taking a decision in the matter.

An appeal against any decision taken under this Act lies to Joint Commissioner (Cinema), Land Administration Department within 30 days and a revision to the Secretary to Government, Home Department within 30 days.
24. ENCROACHMENT

Unauthorised occupation of Government lands is an offence. All these occupations do not allow the public to utilise the land for which it was set apart. As such the Village Administrative Officers and the Revenue Inspectors should even in initial stages prevent the occupation on such lands. In cases where the occupants have not been prevented, the steps to be taken to evict them by the Revenue officials under the Tamilnadu Encroachment Act 1905 as follows:

VILLAGE ADMINISTRATIVE OFFICERS

Village Administrative Officers should inspect all the Government lands every month. He must record the encroachments, if any in adangal (village account number 2.). He must mention against each survey number, the nature of encroachment and by whom encroached. At the end of the month two copies of “B” Memo with notices under section 7 should be prepared and handed over to the Revenue Inspector. Copies of the notices under section 7 should include an office copy and sufficient number of copies to give to each of the encroachers and obtain acknowledgement.

REVENUE INSPECTORS

While doing azmoish every month, the Revenue Inspector should inspect the Government lands also. He must inspect all the poramboke lands in the villages at least twice a year. If encroachments are reported in the public land already inspected by him, he must again inspect that land. On inspection he must decide whether the occupation is unobjectionable or not. As one authorized under section 7 of the Tamil Nadu Encroachment Act, the Revenue Inspector shall approve the notices prepared by the Village Administrative Officers under section 7. In this notice, he must mention a day before which date, the encroacher shall have an opportunity to represent to the Tahsildar against the action taken to evict him under the Tamilnadu Land Encroachment Act 1905. These notices shall be served in any one of the following methods as mentioned in section 25 of the Tamil Nadu Revenue Recovery Act 1864.

1. Personal service on the encroacher.
2. Service on an adult male member living with the encroacher.
3. Service by affixture in the place of ordinary residence by the encroacher.
4. Service by AF fixture in the land occupied.

In cases of services by affixture as mentioned against items 3 and 4. There should be independent witnesses and they should attest them.
The person serving by a fixture should also be sign with the date in the notices. This notice should be served with a clear interval of more than 15 days from the date noted in the notice.

If the land encroached is an assessed waste dry or Manavari or wet and if the encroachers are landless and poor as defined in RSO 15, the Revenue Inspector should take action to assign the lands. In other cases, where the encroachment is objectionable, action should be taken to evict the occupant. In the ‘B’ Memo the Revenue Inspector should give full details of his inspection and his view in detail in regard to the date of inspection whether objectionable, and if so whether to be evicted. The assessment under section 3 and penalty under section 5 of the Act to be levied take to be recommended. He must then send his report to the Tahsildar.

**ZONAL DEPUTY TAHSILDAR**

The Zonal Deputy Tahsildar should inspect the Poramboke lands, during his azmoish and visit to the villages. He must report to the Tahsildar on the nature of the encroachments in Government lands action to be taken etc.

**WORK IN THE TALUK OFFICE.**

The “B” Memos received from the Revenue Inspectors should be registered separately in two sections one for assessed wastelands and the other for other Government lands. Serial Numbers should be assigned separately. The Tahsildar should inspect all objectionable occupations. Before that if the Zonal Deputy Tahsildars have not inspected the Tahsildar may ask him. If necessary, to inspect and give a report.

Tahsildars depending upon the nature of the encroachment can order levy of the assessment under section 3(1) and also penalty under section 5. Further he must, if the encroacher as given any representation on the notices under section 7 served by the Revenue Inspector take it to consideration along with the observation made by him at the time of inspection and decides on the need or otherwise to evict the encroacher. If he decides to the evict the encroacher, a notice under section 6 should be approved and served on each of the encroachers. This notice should contain the period before which the encroacher should himself vacate. The instructions regarding of mode of services in regard to the notices under section 7 shall be Mutatis Mutandis applicable.

Due to non service of the notices, in the manner prescribed in the act, several Court cases have been decided in favour of the encroacher. As such the proper care should be taken for service of the notices as required.
**APPEALS**

Against the notices issued under section 6 of the Act the encroacher can file an appeal to the Revenue Divisional Officer within 30 days from the date of receipt of the notice. If no appeal is filed, the Tahsildar can take action to evict him on the expiry of the date fixed in the notice. If necessary, he may seek the assistance of police.

**REVISION**

Against the orders of the Revenue Divisional Officer, a Revision can be filed to the District Revenue Officer. Similarly against the decision of the District Revenue Officer the revision lies to the Commissioner of Land Administration. The Government can be approached against the decision of the Commissioner of Land Administration. These revision petitions should be filed within 30 days from the date of receipt of the orders (SECTION 10 AND 11)

**EVICTION**

If in the land to be evicted there is a crop in advanced stage and the destruction of the crop is now considered to be not feasible or advisable by the Tahsildar, he may permit the harvest of the crop and allow the encroacher to vacate from the land thereafter (RSO 26.7).

The encroachers may vacate encroachments by themselves, If they do not/ do so the Tahsildar should take action to remove them. Encroachments should be removed full in a complete shape. When the encroachments are removed by the Tahsildar, the properties available on the encroached land shall be forfeited to the Government.

Generally in all encroachments, the encroaches are considered to be Tress passers having committed criminal offences.

**CLASSIFICATION OF ENCROACHMENTS:**

The encroachments can be classified as follows:

1. Whatever may be the nature of the encroachments that is permanent or temporary, the encroachments are not objectionable.
2. Temporary occupation is unobjectionable, but permanent occupation is objectionable.
3. All kinds of occupations are objectionable.

In cases of the encroachments mentioned against item No. 1 action may be talent to assign the land subject to condition under (RSO 15 or 21) as the case may be in the case of encroachment mentioned against item No.2, the question of granting temporary permission may be considered. But in the case of encroachment which falls in the third category, it should be evicted under RSO 26 (4).
DUTIES OF OTHER DEPARTMENTAL OFFICERS.
Under section 6 of the Tamilnadu Land encroachment Act 1905, the following officers have been authorised to issue notices.
1. Public Works Department = Assistant Engineer.
2. Highways = Assistant Engineer.
3. Forest Department – Vana Ranger
For the lands utilised by the Public Works Department and the Highways Department, the Tahsildar shall continue to levy the assessment and the penalty on the encroachments. But in the case of Forest lands Department officers should be approached to evict the encroachments of the land classified as reserve Forests or Forests are under the control of the Forest Department as per the Central Government order. In such cases, the Forest Department will take action to evict the encroachments in these lands. ‘B’Memo should not be issued for these lands by the Tahsildar.

LIFE OF NOTICES ISSUED UNDER SECTION (6)
The notices issued under section 6 of the Tamilnadu Land Encroachment Act, 1905 for eviction shall not lapse. If the encroachment could not be evicted during the fasli in which the notice was issued. Further the action can be continued in the next fasli also based on the eviction order already issued.
(RSO 26 1 to 9)
There are several marked channels, Foot path, Cart Tract etc marked in the F.M.B. and the Patta land Owners are not expected to obliterate them. Similarly in the cases of lands assigned conditionally there may be such channels etc., Neither the pattadar nor the assignee can deface or remove them. If they are remove action under the Tamil Nadu Land Encroachment Act can be perused to restore them. This is in addition to the steps taken to cancel the assignment for violation of condition. (B.P. 1039 dt.26.7.1966)

WITHIN THE PORTS LIMITS.
The action in regard to the Encroachment in Government Land within the Port limits can be taken under the Tamilnadu Land Encroachment Act 1905 (RSO 26.9)

MUNICIPALITIES.
The Revenue officers will take action under the Tamilnadu Land Encroachment Act 1905 in respect of, government lands within the municipality. (RSO 26.11).

RAILWAY LANDS.
The Revenue Officers shall take action to evict the encroachments in Railway lands (RSO 26.12)
POWERS OF THE CIVIL COURTS.

As per the Tamil Nadu Land Encroachment Amended Act 1996, the District jurisdiction of the District Civil Courts has been barred. In regard to any steps taken for the levy of assessment under section 3, penalty under section 5, Issue of notices for eviction under section 7 and 6, etc. Only the High court as the power to interfere in such cases in the original jurisdiction. (Further details referred to RSO 26).

DIFFERENCE BETWEEN TAMILNADU LAND ENCROACHMENT ACT1905 AND PUBLIC PREMISES ACT 1976.

The encroachments in communal lands like Tank porambokes, which are used by the entire public, are to be evicted only under the Tamilnadu Land Encroachment Act 1905. These encroachments shall not be brought under Tamilnadu Public Premises Act 1976. When the land or a building is used by the State Government for its purposes, these lands/buildings cannot be considered as communal lands. The encroachments in these lands should be evicted under the Tamilnadu Public Premises Act (High Court decision in W.P.3239/1971 for further details please see page 114 and 115 of the printed stock file of Encroachment.)

TAMILNADU PUBLIC PREMISES (EVICTION OF UNAUTHORISED OCCUPANTS) ACT 1976.

Tamilnadu Public Premises (Eviction of unauthorised occupants) Amended Act 1976 is in vogue now. This act was enacted to evict the unauthorised occupants from Public premises and for certain incidental matters.

2."Premises" means any land or any building or hut or part of a building or hut and includes: -
   (i) gardens, grounds and out-houses, if any appertaining to such building or hut or part of building or hut, and
   (ii) any fittings affixed to such building or hut or part of a building or hut for the more beneficial enjoyment there of

3."Public premises" means any premises belonging to or taken on lease or requisitioned by, or on behalf of, the Government, and includes: -any premises belonging to or taken on lease by, or on behalf of: -
   (iii) any company as defined in section 3 of the Companies Act, 1956 (Central Act I of 1956) in which not less than fifty one percent of the paid up share capital is held by the Government and
   (II) any premises belonging to, or vested in, a local authority or any Board constituted under any law; and
   (III) any corporation (not being a company as defined in section 3 of the companies Act, 1958 (Central Act I of 1956) or a local authority) established by or under any law and owned or controlled by the Government
4. Under this Act Personal Assistant (General) to Collector of Chennai and the Revenue Divisional Officer in the mofussil districts are the Estate Officers or Officer authorised to perform the functions. The Estate Officer before should first issue a notice to the concerned persons. He should mention, herein, the reasons for taking action under the Act informing them to send heir representation in a day, which should be after 10 days from the date of issue of notice. This notice should be served separately on each person and also be fixed in the public place/building. (Section 4).

The representation if any received to the notice issued as mentioned above should be examined and another opportunity of being heard personally should be given to the occupier. The Personal Assistant to the Collector and the Revenue Divisional Officer shall then pass suitable orders. If it is decided to evict suitable action to take possession of the land should be taken. If the occupiers do not evict voluntarily the Estate Officer of the person authorised by him in this behalf shall vacate them on the day fixed. (Section 5).

The provisions in section 6 and 7 shall be followed for the disposal of the properties forfeited and loss if any to be compensated. The Estate Officer has the following powers under the code of civil procedure 1908 (Central Act V of 1908) for holding any enquiry under this Act.

1. Summoning and enforcing the attendance of any person and examining him on vote.
2. Requiring the discovery and production of document.
3. Any other matter which may be prescribed. (Section 8) An appeal on the acquisition order of the Estate Officer lies to the appellate officer who shall be the district judge of the district in which the public premises are situated (section)9.

The decision of the Estate Officer is final unless it is modified or set aside by the court. (Section 10).

The Civil Courts are being barred in admitting the cases on the orders passed by the Estate Officer to evict unauthorised persons from public premises collection of the balance lease amount from the occupier under section 7(l) of the damages payable under sub-section (2) of that section or the collection of the amount awarded to the Government or the corporate authority under section 9(5) of the Act.

(For further details, please see the Act and instructions thereunder.)
25. ESTATES ABOLITION ACT

Private individuals, religious institutions etc., were given control of the villages by the kings and they used to collect the rent from the ryots for the land. They were allowed to pay a fixed amount to the Government and utilise the remaining for their maintenance. They were known as Zaindars/Inamdars. The villages were called estate villages.

2. These estates were taken over by the Government under the Tamilnadu Estates (Abolition and convention into Ryotwari) Act 1948 and Tamilnadu inam Estates (Abolition and Convention into Ryotwari) Act 1963. Except in a few where cases are pending, settlement has been introduced in all other estates.

3. During settlement, the ryots should have obtained ryotwari patta for the lands held by them, before the date notified to take over the estate, if they have not obtained, they were given time in 1976 to apply and obtain patta, outside the scope of the Abolition Act, if they have not obtained patta, with reference to these orders, their request has to be considered only as per the provisions in the Revenue Standing Orders.

4. Tasthic Allowance:
   a) The religious and charitable institutions, which were zamindars , Inamdars and names are fully dependent on the income from the estates, require funds for their continuos maintenance. The Government therefore, made a provision in the Acts to provide grants every year for the upkeep of the institutions. The grants thus made are known as “Tasthic Allowance”. This was fixed by the settlement authorities, after the villages were taken over.

   b) Annual allotment is made in the Budget. The Tahsildar concerned shall apply, through the Collector every year, for the amount required and disburse the same to the institution concerned on proper acknowledgement.
26. EXCHANGE OF LANDS

The grant of a land at the disposal of the Government in exchange of the land owned privately can be made in the circumstances mentioned in RSO 26A.1

Acceptance of Relinquishment of land by the land owner and grant of land at the disposal of Government under the provisions of Revenue Standing order on assignment subject to usual conditions are the two steps to be followed in this direction.

Encumbrance certificate for lands relinquished and costing more than Rs. 100/- shall be produced.

The monetary powers of the Collector for assignment under this Revenue Standing Order is Rs. 10,000/- and of Commissioner of Land Administration is Rs. 20,000/- other cases shall be sent to the Government.

If the assignment of Government land is found to be not feasible or possible, after the relinquishment has been accepted, the authority superior to the one who accepted the relinquishment shall cancel the same and restore the land to its owner. (RSO 26 A).
27. FISHERIES

1. This fisheries in all public waters such as tanks, rivers etc., should ordinarily be disposed of by lease. The powers to lease the fishery rentals are exercised by the Municipal council, Panchayat, or Panchayat Union, Forest and Hindu and Religious Endowment department in respect of the ponds, tanks, irrigation sources etc., vested in them or under their control. The Revenue Department has therefore to limit the conduct of sale only in respect of Prowaters, Revenue and Public Works Department irrigation sources.

2. The lease should be given in the order of preference as follows:
   i. Fishermen Co-operative societies comprised of fishermen of the Adi-Dravidars engaged in fishing.
   ii. Private individuals as determined by the results of public auction.

   The cooperative society or the Panchayat cannot claim the lease as a matter of right. The financial position of the society shall have to be verified especially in regard to the clearance of arrears to the Government remittance of the lease amount within the time allowed etc. The Assistant Director (Fisheries) shall give a report on the financial position.

   The Collector may refuse the grant of a licence to the society, but before that he shall consult the Assistant Director (Fisheries), while granting licence the Collector shall ensure that the benefits of lease accrue to all the active fishermen in the society.

   The lease amount shall be fixed based on the average of previous five years by the Collector. While fixing the rent, other circumstances such as combination of bidders or reck less bidding, development of fisheries by the Department shall also be taken into account. The Assistant Director (Fisheries) shall also be consulted.

   The lease, if any, sanctioned to the society or Private shall ordinarily be for five years.

   The Assistant Director (Fisheries) shall send proposals for renewal of lease two months in advance to the Collector.

   The lease shall be subject to the following interalia conditions.
   i) During the period of lease of five years the lease amount shall be increased every year by 10% over the previous years.
   ii) Lease shall follow the guidelines issued by the Fisheries Department from time to time.
   iii) Primary of the rights of irrigation shall be recognised. Development of fisheries shall be subordinate to these rights.
   iv) Fisheries Department shall generate adequate number of fingerlings of the required varieties well in time.
   v) The development is subject to vagaries of monsoon, which shall be closely coordinated.
vi) Lease is terminable without compensation.

(GOMs.No. 332 Animal Husbandry and Fisheries Department date 17.11.1993) and Government letter No. 20330/FS.VI/98-7, Animal Husbandry and Fisheries Department, dated 15.7.99)

3. Public auction should be resorted to only if Fishermen Co-operative society is not willing for the lease. Notice of such sale shall be given by tom tom in the village and neighbouring villages. If the average lease amount for five previous years exceeded through Rs. 500/- notices in Form II in Appendix in VII of RSO 211 should be published. If the amount exceeds Rs. 2000/- advertisement should be made in the District Gazette. A Notices of such sale should be issued to the Assistant Director (Fisheries) concerned at least one week in advance and also to Fishermen. Co operative societies of Harijans engaged in fishing, Municipality and Panchayats concerned. The sale should be conducted by the Revenue Inspector, if the average amount is less than Rs. 500/-. In other cases it should be conducted by an Officer not below the rank of a Deputy Tahsildar. The Tahsildar should report the result of the sale to the Assistant Director (Fisheries) besides sending sale records to the Revenue Divisional Officer. The sale should be confirmed by the Tahsildar if the sale amount below Rs. 500/- and by the Revenue Divisional Officer upto Rs. 2000/-. District Revenue Officer/Collector upto Rs. 4000/- and Commissioner of Land Administration above Rs. 4000/- respectively. Before confirmation the opinion of the Assistant Director (Fisheries), if any, received, shall be taken into consideration. When the sale in public auction also fails the fisheries should be disposed of to the best advantage by inviting tenders. In the case of lease by nomination, due to absence of bids or in favour of Fishermen co operative society, the monetary powers are as follows:

<table>
<thead>
<tr>
<th>Tahsildar</th>
<th>Upto Rs. 100/-</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue Divisional Officer</td>
<td>Upto Rs.500/-</td>
</tr>
<tr>
<td>District Revenue Officer/Collector</td>
<td>Upto Rs.5000/-</td>
</tr>
<tr>
<td>Commissioner of Land Administration</td>
<td>Above Rs. 5000/-</td>
</tr>
</tbody>
</table>

The Village Administrative Officer and Village Assistants are responsible for the safety of the fisheries both and after the lease or auction is sanctioned or confirmed and for necessary help to the lessees against hostile villagers.

An agreement should be executed by the lessee in the Form in appendix VIII before the commencement of lease. No agreement is necessary if the lease amount is less than Rs.250/-. The lease society shall remit the lease amount as follows.

<table>
<thead>
<tr>
<th>I year.</th>
<th>25%</th>
</tr>
</thead>
<tbody>
<tr>
<td>At the time of taking over the lease.</td>
<td></td>
</tr>
<tr>
<td>Within six months of the take over.</td>
<td>75%</td>
</tr>
<tr>
<td>Second and subsequent years.</td>
<td></td>
</tr>
<tr>
<td>Within the first month.</td>
<td>25%</td>
</tr>
<tr>
<td>Within the seventh month</td>
<td>75%</td>
</tr>
</tbody>
</table>
In case of default the society may clear the dues before the end of the fasli with penal interest at the rate specified by the Government. The Collector can revoke the lease, if there is persistent delay.

Remission of fishery rental from Provincialised water can be sanctioned as follows.

<table>
<thead>
<tr>
<th>Authority</th>
<th>Sanctioned Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tahsildar</td>
<td>Upto Rs. 200/-</td>
</tr>
<tr>
<td>Revenue Divisional Officer</td>
<td>Upto Rs. 1000/-</td>
</tr>
<tr>
<td>Collector</td>
<td>Upto Rs. 5000/-</td>
</tr>
<tr>
<td>Commissioner of Land Administration.</td>
<td>Upto Rs. 10000/-</td>
</tr>
<tr>
<td>Government.</td>
<td>Above Rs. 10,000/-</td>
</tr>
</tbody>
</table>

(Go.Ms.No. 461 Revenue DT. 25.3.1998) (See RSO 211)

The authority to lease the Fisheries rights of water sources vested with Departments like Rural Development, Municipality, Hindu religious Endowment and Forest Department are also given separately.

<table>
<thead>
<tr>
<th>Nature of source</th>
<th>GO first, GO latest No. &amp; Date</th>
<th>Competent authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Water vested with Panchayat and Panchayat Union</td>
<td>Tamilnadu Panchayats Act 1994. GOMs.No. 169, Rural Development (P3) Department, dated 16.8.99</td>
<td>Panchayat Union Council, Open auction. If any Fisheries Cooperative society participating in the auction comes forward to match the highest bid, preference shall given to such fisheries cooperative society. Lease period: 5 years. Lease amount shall be raised 10% every year.</td>
</tr>
<tr>
<td>3. Municipal tanks</td>
<td>GOMs.No. 117, Municipal and Water supply Department, DT. 9.5.97</td>
<td>Municipal Commissioners concerned by open auction one year.</td>
</tr>
<tr>
<td>5. Rivers, Tanks, pits, Puddles, channels etc. in Reserved Forest areas and Thottam Fisheries under the control of Forest Department.</td>
<td>GO(1D) No. 94 Environment and Forest (forest 10) department DT. 6.4.2000</td>
<td>District Forest Officers concerned to Fishermen cooperative society. Three years</td>
</tr>
</tbody>
</table>
28. IRRIGATION

There are thousands of Irrigation tanks/sources throughout our state storing the surface, rain water or water from the rivers/anicuts for cultivation of lands registered under them. Apart from these tanks there are lands fed directly by the Revers or River channels.

2. These irrigation sources have been divided into five categories as follows.

<table>
<thead>
<tr>
<th>Category</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Perennial rivers like Cauvery etc., or water available throughout the year</td>
<td>First class Water available throughout the year</td>
</tr>
<tr>
<td>2. Water available for a period from eight to ten months</td>
<td>Second class Water available period of eight to ten months</td>
</tr>
<tr>
<td>3. Water available from five to eight months</td>
<td>Third class</td>
</tr>
<tr>
<td>4. Water available from three to five months</td>
<td>Fourth class</td>
</tr>
<tr>
<td>5. Water available for less than three months</td>
<td>Fifth class</td>
</tr>
</tbody>
</table>

All the Irrigation sources are maintained either by the Public works Department or by the Panchayat Unions concerned.

3. Responsibility for maintenance

Though the responsibility for proper maintenance of these sources lies with Public Works/Rural Departments, the Revenue Department responsible for Collection of Land Revenue has a role to play. The need for the repairs of any of these tanks, prevention from damage during the rainy season, and protection of trees on the bund and the Tank etc. require attention by the Revenue officials at Taluk and Village level. They must bring to the knowledge of the Revenue Divisional Officer/Collector any action essential to help the public to get water uninterruptedly for irrigation.

The fishery rental is to be auctioned by the Revenue Department in respect of Public Works Department Tanks. The successful bidder may try to drain water from the tank to harvest the fish. This should be watched and any action detrimental to the interests of ayacudars should not be allowed.

The Public Works Department officials viz. Section Officers, work Inspectors, Luscars etc. are taking care of the upkeep of the irrigation sources. The Revenue Officials viz. Collector, Revenue Divisional Officers, Tahsildars etc., are forwarding the petitions received from the ryots (requiring repairs to irrigation sources) during "Agriculturists
Conference" "Grievances hearing day meeting" etc., to the Public Works Department officials concerned for further necessary action.

Regarding fishery rental, The lease of fishery rights in the later sources vested with the Village Panchayat or the Panchayat Union shall be given after conducting public auction by the respective Village Panchayat or Panchayat Union. The lease of fishery rights in the water sources vested with the fisheries Department and Irrigation sources vested with Public Works Department shall be given after conducting public auction by the respective authorities of the Fisheries Department.

4. Irregular Irrigation

Generally the ayacut of each irrigation canal/source has been defined. Water to any ayacut land should be taken only from the permitted canal source. Taking water from the canals, other than those allowed is irregular irrigation and therefore should not be permitted. In all cases of such irregular irrigation penalty should be levied. Action in consultation with Public Works Department should be taken to control them.

Similarly, when water is taken from an irrigation tank other than the one under which the wet land is registered it is irregular irrigation.

5. Illegal Irrigation

Irrigation is said to be illegal, when water is taken from a Government source to Dry, Manavari or Government Poramboke lands for cultivation, since those lands are not entitled to water from any of these sources. This illegal and irregular irrigated i.e. unauthorised withdrawal of water from Government source will amount to theft under Indian Penal Code and for this offence, private individuals, or industrial concern or any other bodies are liable for legal action under Indian Penal Code (GO Ms.No. 1073/PWD dt. 29.5.92).

6. Repairs

The Public Works Department will prepare estimates for the tanks/irrigation sources and send the same to the Collector for remarks. The Collector shall examine the same interalia on the need or otherwise and offer his remarks to the Public Works Department.

No repair estimates to irrigation sources are sent by the Public Works Department to the Collector for his remarks. But, if there is any need for change in the Sill level of the existing sluices, crest level of weirs, surplus arrangements etc. or any alterations in the existing structures, the concurrence will be sought for. In respect of Special Minor Irrigation Project Schemes, Collector's concurrence has to be obtained.

7. New Projects:

The Public Works Department investigates new schemes and send proposals with all the details required. The project report are sent to the
Collector for remarks. While examining the project, the Collectors must also consider the administrative, technical, Revenue and Financial aspects and offer his views on the viability of the scheme and on the suggestion/objection received from the public. His remarks should be specific on the following:

1. Whether the additional food production as estimated is possible
2. Whether the approximate value worked out for the land to be acquired is reasonable
3. Whether the benefit cost ratio (BC ratio) worked out is feasible

This shall be taken into consideration by the Commissioner of Land Administration, while offering his views to the Government.

8) Industrial Purposes

A number of industries require water for production as well as for the employees accommodated in the quarters. Permission to take water from the Government sources is granted by the Government. Proposals shall be sent to the Government by the Public Works Department. The Collector shall also examine the request and offer his views, interalia, on the following.

1. Whether the ayacut lower down will be affected, if permitted
2. Whether there are objections from the lower down ayacutdars or agriculturists
3. Steps taken by them to treat the effluents

The Commissioner of Land Administration will then offer his views to the Government. The charges as fixed by the Government will be collected by Public Works Department. During the tours, the Revenue Officers at the District, Division and Taluk level should inspect and if any violation is noticed, it should be reported. A register showing the details of permits granted should be maintained (RSO 11A)

a) The Government have constituted a Committee of Officials known as the "Water Utilisation Committee" to consider all water supply schemes costing over Rs.10/- lakhs and all medium Irrigation schemes costing Rs. 25/ lakhs and above which involve drawal of water of 1 mgd. And above, and make its recommendations to the Government regarding the utilisation of the water resources for Irrigation, drinking water supply and industrial purposes.

b) The Government have also constituted a "Technical Sub Committee" consisting of officials of various departments to scrutinise the schemes to be placed before the water utilisation committee before the scheme reports are finalised and make its recommendations.

c) After the clearance of schemes by both Technical Sub committee to Water Utilisation Committee and Water Utilisation
Committee, the Government will issue orders approving the schemes.
d) Royalty charges at the rate fixed by the Government from time to time will be collected from the industries.

9. Supply as Drinking water:

The local bodies supply water to the public from the Government sources. They should pay the charges, at the rate fixed from time to time by the Government.

10. Supply to Railways:

Similarly the charges for water required by the Railway for stations and the quarters should be calculated as decided by the Government.

11. Private repair

Private repair of irrigation sources may be allowed as per R.S.O.8. The conservancy of Government works of irrigation is dealt with in RSO 86(1 to 4) Customary Labour, is deal with in RSO. 86(5). It is the duty of Village Administrative Officer and Tahsildar to adhere to the above standing orders during monsoon season specially.

12. Betterment contribution

Under the Tamilnadu Irrigation (Levy of Betterment Contribution) Act 1933, as amended, betterment contribution is levied for the special benefits conferred on the ryots through the execution of a particular irrigation and drainage work notified by the Collector in the District Gazette. The Act provides for the levy on every irrigation and drainage work, the cost of which exceeds 1.5 lakhs and executed on or after 1st January 1947. The cost of the work is determined by the Commissioner of Land Administration under rule 5(e) of the Betterment Levy Rules.

2. The Revenue Divisional Officer shall ensure that the scheme is inspected after completion and that the ryot are also benefited. He will also personally inspect during the period when water flows and satisfy about the benefits occurring to the ryots. The authorised officer to levy betterment contribution is Revenue Divisional Officer under the 4(D). The date of completion of the work which attracts betterment levy shall be published by the Collector of the District in the District Gazette if the work entirely covers the District or by the Special Commissioner and Commissioner of Land Administration in the District Gazette of the districts concerned if the work covers more than one district.

3. The new ayacut of any notified work is classified into one or more of the following zones according to the number of wet and dry crops raised in a fasli year with the water made available as a result of the
execution of the notified work. (I) Wet Zone Ii) intermediary zone iii) Irrigation dry zone. These zones are further classified into blocks (A), (B), (C) or (D) with reference to the wet tarams. Dry lands shall be classified according to the corresponding wet taram rates. The rate of betterment contribution for any new ayacut will be fixed with reference to the zone and the block and it ranges from Rs.80 to Rs. 200/- per acre. The Land holders of the lands which were unirrigated immediately before the execution of the notified work and which are newly assured with the supply of water for two wet crops as result of the execution of the said notified work shall pay betterment contribution at the rates of fifty rupees per acre in addition to the above rates.

4. In respect of the improved old ayacut, the contribution payable is 1/3rd of the net expenditure of the notified work apportioned equally on all the lands included therein under section 4-B(2) of the Act, subject to a maximum of Rs. 50/- per acre. The contribution is payable in one lump-sum or in 20 equal annual installments subject to a minimum of Rs. 5/- per acre.

5. Arrears of instalment shall bear interest at the rate of 6 percent per annum

6. The Revenue Divisional Officer, shall fix the contribution to be paid by the ayacutars and the Tahsildar shall collect the amount

7. A separate set of accounts shall be maintained for this purpose, is in the case of Land Revenue.

13. Water Cess:

Dry lands are also likely to benefited by the new projects. In such cases water cess rules are to be framed applicable to the lands under the said project. These rules will indicate the rate of rates at which the wet/dry lands benefited under the said sources are to be charged. The Revenue Divisional Officer should send appropriate proposals to the Government through Collector and Commissioner of Land Administration after personal Inspection and satisfaction about the benefits derived.

14) Upgradation of Classification of the sources

Consequent on the improvement etc., made, it is possible that the source may hold more water lasting for a period over and above the earlier anticipated period. For example, a source, used to hold three months water may keep more than five months water after improvement. Then there is need to revise upward the classification of the tank from IV to III. Due to this revision, the need or otherwise the wet assessment already fixed has also to be increased. The need or otherwise for upgradation should be checked in time and report sent to the Government through the Collector and Commissioner of Land Administration.
The above three items (levy of Betterment cost water cess and upgradation of irrigation sources) involve additional revenue to the Government and as such the non-levy of these in time attract criticism from the Public Accounts Committee. The Revenue Divisional Officer/ Tahsildars shall pay personal attention to these.

16. Appeals/ Revision

On every decision taken incases of levy of water rates or irrigation by the Tahsildar/Revenue Divisional Officer/ Collector an appeal lies within 30 days of the date on which the original decision was pronounced or communicated, if the appeal is to the Revenue Divisional Officer/Collector. It shall be 40 days if appeal is to Commissioner of Land Administration. The appeals to the Revenue Divisional Officer/ Collector shall be stamped with a court fee label of the value of Rs.2/- while that to the Commissioner of Land Administration shall be of Rs. 5/- No decision shall be taken without giving an opportunity to the appellant.

One further revision is allowed to the Collector/ Commissioner of Land Administration/ Government within 30 days from the date of receipt of the order. An appeal against the orders passed by Jamabandhi Officer maybe filed before the Collector. If the Collector himself has passed orders as Jamabandhi Officer, an appeal lies to the Commissioner of Land Administration (RSO 11B) (G.O.Ms.No. 886 Revenue dt. 16.4.1981. G.O.Ms.No. 1946 Revenue dt. 23.11.1983 G.O.Ms.No. 1383 Revenue dt. 10.8.1982).
General: -

Government lands/ buildings/ lands with buildings can be leased out to private persons, bodies, local bodies, institutions etc., for a limited period for a specific non-agricultural purpose (RSO 24 A).

For example:

i. Recreation purposes with or without a partition or club house.
ii. Bridges or culverts, whether permanent or temporary.
iii. Banks (for trade purposes)
iv. Timber or fire wood depots.
v. Laying pipe lines.
vi. Temporary occupation for a touring cinema etc., (RSO 24 A 3).

2. Period:

The maximum period should not generally exceed 3 years at a time. Government may grant lease exceeding three years (RSO 24 A 2).

3. Lease Rent:

The lese rent shall be 1% of the market value exclusive of local cess and local cess surcharge/surcharge for non-remunerative purposes and it shall be 2% exclusive of local cess and local cess surcharge/surcharge for remunerative purposes (GOMs.No.460 Revenue DT.4.6.1998.) The rent is revisable once in three years. Before revision, a notice should be issued to the lessee. (RSO 24 A 2). Lease rent for lands given to TAHDCO shall be from Rs.100/- to Rs. 10,000/- (G.O.Ms.No. 462, Revenue dt. 5.9.89)

4. Powers of sanction:-

The powers of sanction of lease of lands are as follows, as per GOMs.No. 60 Revenue DT. 6.2.1999.

<table>
<thead>
<tr>
<th>Powers of Sanction</th>
<th>Upto Rs.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tahsildar</td>
<td>Nil</td>
</tr>
<tr>
<td>Revenue Divisional Officer</td>
<td>Rs.20,000/-</td>
</tr>
<tr>
<td>Collector</td>
<td>Rs.50,000/-</td>
</tr>
<tr>
<td>Commissioner of Land Administration</td>
<td>Rs.2,00,000/-</td>
</tr>
<tr>
<td>Government</td>
<td>More than Rs. Two lakhs.</td>
</tr>
</tbody>
</table>

This represents the market value of the land to be leased out.

5. Banned categories of lands:

The orders of the Government for leasing banned categories of government lands irrespective of the value should be obtained.

6. Order and Renewal:

i. The order should be in the form prescribed in Revenue Standing Order. This grant need not be registered as per section 90(1)(d) of the Indian Registration Act.

ii. Renewal of grants can be sanctioned only by the authority competent to sanction the grant in the first instance.
7. Payment of lease rent:-
   Lease rent should be paid within 60 days from the date of order.
   Grace time of 30 days may be granted. The lease is liable for cancellation
efter issue of notice of the lease amount is not paid within 90 days. This is
applicable for the subsequent years also. (Government Lr.No. 41580/LD.III/98 Revenue, DT. 5.2.1999).

8. Conditions:-
   The following conditions, interalia, should be imposed
   i) Sub lease or renting the leased area is not allowed.
   ii) Utilisation of land for a purpose other than the one mentioned in the
grant is violation and the lease is liable for cancellation, after giving
an opportunity.

9. Other Departments lands:-
   i. Public Works Department/Highways Departments will grant
temporary leases of land used by them. In cases of other
Departments Revenue will take action.

II. Lease of Lands for salt production:
   Government lands are given on lease for production of salt in coastal
areas. The rent should be collected as follows; as per Government Order

<table>
<thead>
<tr>
<th>Lease rent.</th>
<th>Rs. 5/- per acre / per annum.</th>
</tr>
</thead>
</table>
| Royalty              | Rs. 2/- per Metric Tonne of salt
produced subject to a minimum of Rs. 100/- per acre per annum. |

III. Cowles:
   Cowles are grant of lands to the reclamation of heavy jungle land of
swamps, or of land infested with grass, the cultivation of trees or shrubs
for green manure or similar exceptional cases.
   They were not granted long back. No cowles is now granted. They
are prevalent only in a few districts.

   The Tahsildars should ensure that the conditions on which they were
grants are fulfilled. (RSO 17)
Kudiyiruppu means the site of any dwelling house or hut, occupied either as tenant or as licensee, by any Agriculturist or Agricultural Labour and includes such other areas adjacent to the dwelling house or hut as may be necessary for the convenient enjoyment of such dwelling house or hut.

It provides for occupancy rights to agriculturists or agricultural labourers who were occupying the Kudiyiruppu (house sites) as on 19th June 1971 as tenant or licensees and such Kudiyiruppu shall vest in him absolutely free from all encumbrances.

This is attended to by Special Deputy Collector (Revenue Court).

The Tamil Nadu Cultivating Tenants Protection Act 1955 (Tamilnadu Act No. 25/1955)

This Act is to protect the cultivating tenants from eviction by the landlord. The tenant can be evicted and the land resumed only for the non payment of rent or doing any act which is injurious to the land or crops thereon, failure to cultivate and land, using the land for any purpose other than agricultural or denial of the title of the land owner to the land. This work is attended to by Special Deputy Collector (Revenue Court).
THE TAMILNADU AGRICULTURAL LANDS (RECORDS OF TENANCY RIGHTS) ACT 1969 (TAMILNADU ACT 10 OF 1969)

This Act provides for the registration of the Name of the persons cultivating any agricultural land of land owners and public trusts in the state. The Taluk Tahsildar is the Record Officer for this purpose. He has to prepare a Record of Tenancy Rights to safeguard the interests of the tenants. This can be done on the request of the tenant for registration after due enquiry in the village and from the land owner. Section 4 of the Act empower the Tahsildar/Record Officers to take suomoto action based on the available records or oral statements for registering the tenants. Against this order, an appeal lies to the Special Deputy Collector (Revenue).

Section 5 of the Act provides for the constitution of non-official Advisory Committee at Taluk level. Each committee consist of the landless agricultural labourer belonging to Schedule Castes/Scheduled Tribes. One tenant and three social workers to assist the Record Officer in the preparation of the Record of Tenancy rights.
30. TAMIL NADU LAND UTILISATION ORDER 1961

This order has been promulgated to ensure cultivation of lands left waste in order to increase the production of food crops. The provisions of the orders shall continue.

The details of lands lying waste during the cultivation season should be gathered. The Pattadar of these lands should be served a notice calling upon them to cultivate the land personally or through a tenant within three months from the date of notice or within such further period as the Collector may grant in this behalf. This notice should be issued, even in the case of tenants or lessees.

The notice shall be sever as mentioned in, section 25 of Tamilnadu Revenue Recovery Act 1864, The notice shall be cancelled.

A. it is proved that the land is not fit for cultivation.
B. the land is being cultivated.
C. The land is being cultivated on lease.

If the pattadar or tenant/lessee does not comply with the directions of the Collector, the Collector can the right to cultivate the land in question during the period fixed by him with reference to agricultural operations in the District. The sale of right to cultivate is subject to the condition that the land is cultivated by the sale purchaser.

The State Government can pass orders revising/canceling orders of Collector, after enquiry of all concerned.
31. LAND ACQUISITION

General:

Lands may be required for any “Public Purpose” as defined under section 3(f) of the Land Acquisition Act, 1894 under Part II and for a “Company” as defined under section 3(e) of the said Act, under Part VII of Land Acquisition Act, Lands will be acquired under Part VII for a Government company.

I.a) ACQUISITION OF LAND FOR BOTH STATE AND CENTRAL GOVERNMENT

i) Lands are acquired for various projects and schemes implemented by Central and State Governments under Land Acquisition Act, 1894 (Central Act I of 1894).

ii) Government departments/ Government undertakings, require lands for public purpose. They apply to Government for allotment of Government lands. When such Government lands are not available Patta lands are acquired under the Land Acquisition Act, 1894 (Central Act I/1894) for Public purpose. This is a Central act enforced by all the states read with the amendments if any made by the respective State Governments.

I.b) PURCHASE OF LAND

The Lands can also be purchased through Private negotiation by following the procedures prescribed in GO Ms.No. 885, Revenue DT. 21.9.95 read with GO Ms.No. 1246, Revenue, DT. 22.11.96.

I.c) ACQUISITION FOR PRIVATE INSTITUTION

No land shall be acquired under Part VII except for the purpose mentioned in clause (a) of Sub-section (1) of section 40, for a “Private Company” which is not a Government Company. “Private company” and Government Company” shall have the meaning respectively assigned to them in Companies Act, 1956 (Act I/1956).

I.d. Private Negotiations

Two negotiation committees have been formed one at the District level and another at the State level. The Collector and the Special Commissioner of Land Administration respectively will be the Chairman of Committee.

The District level Committee shall negotiate the price for acquisition, which shall be less than or equal to 150% of the market value or the guideline value of the Land whichever is lower and pass award, where the total value of the lands shall not exceed Rs. 20 lakhs.

In the cases where the total cost exceeds Rs. 20 lakhs, the District level Committee shall send the proposals to the State level Committee for a decision.

If the value decided by the Committees per acre exceeds 150% of the market value/guideline value, specific orders of the Government should be obtained.
It is not advisable to accept gifts of lands. Instead, the land may be acquired and the land owner advised to contribute the compensation amount awarded by the Land Acquisition Officer for the purpose for which the land is proposed to be utilised. (RSO 90.2(ii)).

**SELECTION OF SITE**

The lands required are subject to following restrictions:-


2. Dry lands benefited from the irrigation projects should be considered on wet lands for purpose of acquisition. (GOMs.No. 395, Revenue DT. 23.6.1994)

3. Temple Patta lands should be avoided as far as possible. Details required on these should be furnished. (GOMs.No. 1630, Revenue DT. 26.9.94, GOMs.No. 814, Revenue DT. 3.9.1993, GOMs.No. 363, Revenue DT. 28.4.1995).

4. Lands held by small farmers should be avoided. (GOMs.No. 1339, Revenue DT. 13.11.1991)

5. Farmer owning two acres or less shall be a small farmer. (GOMs.No. 1339, Revenue DT. 13.11.1991).


7. Lands lying low should be acquired only for these purposes for which low lying areas are needed. In other cases, it should be avoided (GOMs.No. 43 Revenue, DT. 17.3.1987)

**STAFF FOR ACQUISITION.**


2. The Special Officer appointed for acquisition shall be under the control of the District Collector in which he is working. RSO (90. 41(I).

3. The cost of establishment is recoverable in all cases (whether done by regular staff or special staff) as in Para 31 © of R.S.O. 90. (GOMs.No. 2191 Revenue DT. 3.8.72 read with GOMs.No. 1010, Revenue DT. 22.9.92).

**ii) REQUISITION**

The requisitioning body (whether it is a Government Department or Government undertaking or Company) shall send a requisition to the Collector of the District in the form prescribed (appendix XII Form I
to R.S.O. 90). The requisitioning body/Department must enclose combined sketches, individual sketches where part fields are involved etc.,. The requisitioning body/Department must also furnish a copy of an administrative order sanctioning the acquisition and shall furnish a certificate for the availability of funds. In case wet lands are involved, period permission of the Government to acquire them should have been obtained. When lands are registered for Revenue Department the Collector shall himself may take action either of his own notion or under orders of the Commissioner of Revenue Administration/Government based on the administrative sanction of the scheme issued by the Government.

b. On receipt of the requisition, the collector shall decide the officer to whom the work should be entrusted. It is could not be decided immediately, he shall ask the Tahsildar concerned to initiate action to acquire the lands. The Land Acquisition may be for a big project. It is possible that special staff would have been appointed earlier. The work should be entrusted to them.

c) JOINT INSPECTION

The Land Acquisition Officer or the Special officer appointed shall have a joint inspection of the land with an officer of the requisitioning body. The presence of an Officer of the requisitioning body at the time of Joint inspection of the area will be useful to check the accuracy of the boundary and to decide on any alterations. If the Land Acquisition Officer considers that personal inspection by himself would be sufficient he may do so. He must consider the objections that have already been raised or likely to be raised. All structures like buildings, wells (borewells also) trees etc., on the lands should be listed out correctly since compensation is to be paid as such of these structures listed out at the time of his inspection.

d) DIVISION OF BLOCKS.

In respect of projects where large extent of lands are acquired, the entire area is divided into blocks on administrative reasons. The object of this division is to enable the Land Acquisition Officer to send proposals block-wise and complete them continuously one after one. If all the lands are notified at a time it would be difficult to complete all the works within the stipulated time. The blocks should be created in such a way that the value of each block is around Rs/. 20 lakhs. The blocks should neither be too small or too unwieldy. (C.L.A’s Lr. 11/41305/94 DT. 16.12.1994)

(iii) PREPARATION OF 4(1) NOTIFICATION.

The Land Acquisition Officer shall arrange simultaneously for the preparation of copies of village accounts and also to gather sales statistics for a period of three years to fix the tentative value of the land. Though this is a tentative value, all efforts should be taken to decide and fix a
reasonable value. He must also address the Assistant Commissioner (Land Reforms) concerned and obtain a certificate to the effect the lands are not attracted by the provisions of Tamil Nadu Land Reforms (Fixation of Ceiling Limits) Act, 1961. The draft notification under subsection (1) of section 4 should be prepared in the prescribed format depending upon the requisitioning authority. Detailed report along with the copies of Village accounts, sketches document relied upon to fix the tentative market value, copy of order sanctioning the acquisition, should be sent with the notification both in English and Tamil. Further if any of the instructions/restrictions could not be followed the reasons should be explained along with remedial resources, if any.

On receipt of the report of the Tahsildar with 4(1) notification, the Collector will divide whether the Tahsildar/Revenue Divisional Officer to act as the Land Acquisition Officer depending upon monetary limit prescribed. The District Collector is empowered to approve the notification under section 4(1) if the extent required does not exceed 40 (forty) acres, the value of which does not exceed Rs.,25 lakhs and order the publication of the notification in the District Gazette. /local dailes/locality. The Commissioner of Land Administration is empowered to approve 4(1) notification in respect of lands not exceeding 75 acres, the value does not exceed Rs. 50 lakhs and order publication in the Tamilnadu Government Gazette/Local daily/locality (Act No. 43 of 1999)

The Government in the Administration Department concerned remaining cases will approve the 4 (1) notification in all other cases.

The 4(1) notifications shall be published as follows:--
1. In the District Gazette or the Tamil Nadu Government Gazette as the case may be.
2. In two daily newspapers prominently is published in the area, where lands are acquired.
3. In the locality.
The three modes of publication may be proceeds each other.
The contents of the 4(1) notification should be published widely in the village. The three modes of publication of 4(1) notifications shall be completed within a period of 60 days. This period of 60 days shall be calculated from the date of verified publication of notification in the gazette or newspaper or locality whichever is earlier. (L.A.(Tamilnadu Amendment) Act, 1996

After the publication of notification under sub-section (1) of section 4, the officer appointed as Land Acquisition Officer shall arrange to enquire into objections, if any, received in accordance with the existing rules, Land Acquisition Officer must furnish an approved copy of the 4(1) notification to the pattadar mentioned in it free of cost.

Each of the land owner should file objections within 30 days from last of the dates of the publication of the 4(1) notification. The Land
Acquisition Officer shall receive the objections, consult the requisitioning body and obtain their remarks.

The Land Acquisition Officer shall compare the notification published in the Gazette. He shall arrange to send amendment or errata, if needed. However he may continue the process of enquiry, if the mistakes are minor in nature. In Other cases, he must get the amendment/errata approved and published in the Tamilnadu Government Gazette/ local dailies.

As far as the mistakes in the newspapers are concerned, the newspaper is to publish the errata free of cost, if the mistake has crept in at the press.

The Land Acquisition Officer must also inspect the lands under acquisition, if the 4(1) notification is published after the long interval of the date of previous inspection to avoid any omission of structures coming up later but not accounted for in the 4(1) Notification. He must also see preparation of field sketches their scrutiny for all the fields and decide the exact area to be acquired in the case of part fields. These records should be available with him at the time of 5A enquiry.

**5A ENQUIRY:** He shall then issue a notice in Form 3A to all land owners fixing the date of enquiry. According to rules a clear 30 days interval is necessary between the date of publication of Notification under section 4(1) and the date of enquiry under section 5A. At the same time there should be clear interval is 15 days from the date of service of the notice and the date so fixed for 5A enquiry. The requisitioning body shall depute a representative at the time of enquiry. The objection petitions received up to and on the date of enquiry shall be considered. He shall obtain the views of the requisitioning body on the objections on or before the date fixed for enquiry and further furnish copies of such remarks to the petitioner and to hold enquiry in accordance with provisions certain in the Land Acquisition Act, 1894 (Central Act I/1894) read with rule (Viz), The Land Acquisition (Tamilnadu) Rules" (vide GOMs No. 892, Revenue 11.6.91). He shall hear the land owners if they desires so.

The Land Acquisition Officer may receive objection petitions even after the date of enquiry. Such petition shall also be sent to the Government through the Commissioner of Land Administration. He need not in such cases observe the formalities specified in the section 5A of the Land Acquisition Act and as provided in the Land Acquisition (Tamilnadu) Rules vide GOMs.No. 892, Revenue DT. 11.6.91.

The Land Acquisition Officer shall not pass any order on the request of the land owners. But he shall record his views and report them to the authority approving the Declaration Draft under section 6.
CHANGES IN THE LAO  The change in the LAO within the same category does not warrant amendment to the notification published already. However amendment is necessary if the Land Acquisition work is transferred to Revenue Divisional Officer/Special Deputy Collector/assistant Collector from Tahsildar/Special Tahsildar or vice versa. This amendment notification should be in the form prescribed in GOMs.No. 4751 Revenue DT. 21.11.1968) read with U.O. Note No. 96146/C1/78-1 Revenue DT. 28.8.78 and Memorandum No. 96412/C3/65-1, Rev. DT. 27-10-65, Government Memo No. 1784/C1/71-2 DT. 5.6.72 and Govt.Lr.No. 34091/C-1/75-3 Revenue DT. 19.4.1975).

iv) VALUATION.

i) The Land Acquisition Officer shall “strictly follow” the provisions contained in section 23 and 24 of the Land Acquisition Act, 1894 (Central Act I/1894) is determining the compensation. A statement in the Form 4 given in Appendix containing all the details of sales within 1.6 K.m. from the land under acquisition on all sides, even if it is in next village shall be prepared for a period of three years prior to the date of notification under section 4(1) of the Act. The Land Acquisition Officer shall process and select a suitable data land from the sales of one year prior to the date of 4(1) notification. If no reasonable data is available in these sales, remaining sales for the other two years shall be examined. (R.S.O. 90.8 GO Ms.No. 1411, Revenue DT. 9.10.1985 CLA’s in 28910/90 DT. 31.8.1990. CLA’S circular:/I1/56350/93 DT/11.7.1994).

ii) The plus and minus factors in fixing valuation as mentioned in RSO 90(B) shall be considered. (CLA circular I1/56350/93 DT. 11.7.1994).

iii) There is no need to work out the market value separately for the irrigation wells while acquiring agricultural lands. (GOMs.No. 952 Revenue DT. 4.12.1998)

iv) The structures costing over Rs.2500/- are to be valued by the Public Works Department.

(v) Generally the valuation should be done by an external agency.

(vi) The officers of Horticulture, Oil seeds, Forests, Agricultural shall determine the cost of the Thopes/Trees etc. They shall generally furnish the valuation statement within 30 days. In cases of delay, they shall inform the collector the additional time needed. (GOMs.No. 145 Revenue DT. 20.1.1991) Scattered trees can be valued by the Land Acquisition Officer himself with respect to Collector’s Standing Orders, if any.

The Land Acquisition Officers shall personally inspect and decide on the value. The District Revenue Officers shall also inspect
personally in case of valuation exceeding the limit prescribed in this behalf
and offer his specific remarks. (GOMs.No. 454 Revenue DT. 30.5.1995).

(vii) When the compensation amount works out to more than Rs. 20
lakhs, the Land Acquisition Officer should get the p.v. statement approved
by the Commissioner of Land Administration.

viii) The Collector /Commissioner of Land Administration shall approve
the valuation of the lands under acquisition after a thorough scrutiny of
the proposals with reference to the relevant and related provisions
contained in the Land Acquisition Act, 1894(Central Act l/1894) to
determine the amount of compensation.

V. DRAFT DECLARATION.

A detailed report covering the objections raised by the Land
Owners, remarks thereon of the Land Acquisition Officer, the views of the
requisitioning body, the value of the land and other details should be sent
to the Commissioner of Land Administration/Government. The fact
whether any land is attracted by the provisions of Tamilnadu Land
Reforms (FCL) Act 1961 shall be ascertained and reported. This report
shall be sent along with the Draft Declaration in the form prescribed so
that the report could be examined and Draft Declaration approved within
the statutory time allowed. The Declaration should be published in the
Gazette 2 daily Newspapers and publication in the locality within a
period of one year from the last of the date of publication of the
notification under section 4(1) as mentioned in the Act. This period has
to be reckoned from the last of the date of publication of the three modes
of publication.

The CLA is empowered to approve the Declaration under
section 6 in the cases where the 4(1) notification is approved either by
the Collector or by the S.C & C.L.A. as the case may be. Draft
declaration proposals should be sent to the Government for approval
where Government have approved the 4(1)Notification.

The land owners may question the acquisition proceedings.
The High Court grant stay of the operation of 4(1) notification. In that
case, the publication of Draft Declaration under section 6 has to be
postponed till the stay is vacated. The period between the date of
grant of stay and the date of vacation of the stay shall be excluded in
computing the period of one year (GOMs.No. 767, Revenue DT. 15.5.1990) to publish Declaration under section 6.

The land owners may approach the High Court questioning the
validity of the approval and publication of Declaration under section 6.
The High court may cancel the Draft Declaration without quashing the
4(1) notification and direct fresh enquiry under section 5A be conducted.
In such cases, the enquiry shall be started afresh, completed within a
reasonable period and declaration published. In any case, Declaration
shall be published within a period of one year from the date of judgement.
The Land Acquisition Officers should submit the Draft Declaration within 163 days from the date of judgement to ensure publication of Declaration in time. (GOMs.No. 143/ C.Spl./.91 revenue DT. 24.2.1994.

The CLA/Government as the case may be shall consider the objections, if any, and other aspects and approve the D.D. by over ruling the objections if it is decided to go ahead with the acquisition. The Declaration shall be published i) in the Gazette ii) the two dailies having vide circulation in the locality.

In the locality, the above said three mode of publication may proceed each other. The three modes of publication shall be completed within a period of 60 days. This period shall be calculated from the date of publication of Declaration in the official gazette or in the local dailies or in the locality whichever is earlier.

In cases where there are mistakes or errors in the Declaration published, the L.A.O. should immediately arrange for publication of the errata/amendment. Award enquiry and award shall not be continued without publication of the errata/Ammendment since the errata/amendment could not be published after passing of award.

However, if it is decided to drop acquisition proceedings, the cancellation notification in the form prescribed should be approved and published in the Gazette and in the local dailies, subject to the adherence of the rule (6) of the Land Acquisition (Tamilnadu) Rules (vide GOMs. 892, Revenue DT. 11.6.91).

After publication of Declaration u/s 6 Direction u/s 7, shall be approved by the District Collector and send to the LAO (GOMs.No. 546, Revenue DT. 5.9.1994 and 547, Revenue DT. 5.9.1994).

Whenever there is a change in the public purpose after the publication of Declaration the respective notification/declaration u/s 6 may be suitably amended notifying the change in the public purpose. (GOMs.No. 88, Rev. DT. 27.1.1987).

**VI. TEMPORARY OCCUPATION**

The procedure to be followed in case of lands required for temporary occupation is described in the sections 35-37 of Land Acquisition Act, 1894(Central Act I/1894).

**VII AWARD**

After the publication of the Declaration and approval of Direction u/s 7, the Land Acquisition Officer must conduct the award enquiry as prescribed. In it, the land owners should be enquired in regard to the ownership of the land with reference to documentary evidence, encumbrances, if any, the value required by the land owner as compensation etc. The LAO must ensure that the person claiming the land is the real owner. If it comes to his knowledge that there is a dispute over the ownership of the land, he should not decide in favour of the one or another but refer such dispute to the decision of court and the Collector shall deposit the amount of the compensation in the Court to which reference u/s 18 would be submitted as per section 30 and 31 of
Land Acquisition Act, 1894 (Central Act I/1894). In the award clear mention must be made in regard to the value required by the owner, the reasons for accepting or rejecting the same etc.

The value of the structures/trees that were existing at the time of publication of 4(1) Notification shall also be included. Solatium @ 30% on the market value is payable for compulsory acquisition u/s 23(2). Additional market value @ 12% is payable as per sec. 23(1-A) of Land Acquisition Act only from the date of publication of 4(1) notification. While calculating the additional market value the years and days should be considered (CLA’s 19949/92) Q 7.4.1992). The period of payment of additional market value at 12% commences on and from the date of publication of 4(1) notification to the date of award or the date of taking possession of the land, whichever is earlier. In computing the period any stay or injunction passed shall be “excluded”.

The draft award shall then be prepared and sent to the Collector/CLA for approval, by the Land Acquisition Officer, depending upon the total compensation of the award proceedings.

There could have been negotiation with the land owners and the agreed price would be the basis for the award. Award could be passed under Sec. 11(2) of the Land acquisition Act, 1894 in such cases according to the terms of such agreement. However, when there is no such agreement needed award shall be passed u/s 11(1) of Land Acquisition Act, 1894 Central Act I/1894).

The Land Acquisition Officer should get the funds required to pay to the land owners from the requisitioning body. The award should be pronounced only when the funds are available.

This award should be passed within a period of two years from the date of publication of Declaration. In the case where Declaration u/s 6 published afresh after conducting 5A enquiry on the direction of court in such cases award shall be passed within a period of 2 years from the date of publication of Declaration u/s 6 afresh. Vide letter (Ms)7143/Rev. DT. 24.2.94. In computing the period “Stay period” if any shall be excluded.

The award should be in the form prescribed and signed by the Land Acquisition Officer.

After passing of award, the Land Acquisition Officer should arrange payment of the amount awarded to the land owners and to take possession of the land immediately thereafter. The taking possession of the lands and handing them to the requisitioning body should not be deferred till the compensation is paid. If there is a stay of dispossession of lands by the Court order, the lands should not be taken possession. However land acquisition proceedings shall be proceeded and completed and award passed within the statutory time limit. Further, if at the time of taking possession, had there been standing crops, the owner should be allowed to harvest the crops except in cases where land is required urgently.

Interest is not payable on the solatium u/s 23(2) and on additional Market value u/s 23(1-A) (GOMs. 683, Rev. L.A.(1) Department DT. 21.7.1997).
If the lands have been taken possession, prior to the passing of award interest is also to be paid to the land owner on the market value only @ 9 p.a. for one year from the date of taking possession of land and @ 15% from the date of expiry of the period of one year till it is paid or deposited.

Even if the land has been taken possession prior to publication of 4(1) Notification is to be paid from the date of occupation. The payment of interest is to be incorporated in the award, even, if the land owner had not asked for it at the time of prior entry. (GOMs.No. 1663, Revenue DT. 13.12.1991, Govt. Lr.19658/C.Spl.1/92-4, Rev. DT. 23.11.1992).

Instead of money compensation, grant of other land in exchange is also permissible with the previous sanctioned of the Government u/s 31(3) of the Land Acquisition Act, 1894 (Central Act I/1894). This should not be entered in the award but should be reported separately to the District Collector.

The LAO shall make payments of compensation according to the provisions in the Treasury Code in all cases of acquisition of lands for Government Departments.

In other cases the amount should be obtained from the requisitioning bodies and credited to the head of accounts prescribed in this behalf the payment made thereafter.

GOMs.No. 2146 Rev. DT. 5.12.1989
GOMs.No. 117 Fin DT. 25.3.1992

When interest is paid, income tax is to be deducted at source at the appropriate rate and remitted to the credit of Central Government. A certificate shall be issued to the person concerned.

Govt. Lr.41348/C.Spl.94 Rev. DT. 11.8.94 & 17.9.94
GOMs. 778, finance DT. 5.10.95

Notice u/s 12(2) of the Land Acquisition Act, 1894 (Central Act I/1894) along with a copy of award should be served an each of the land owners immediately after passing of award. Service by affixture should be avoided.

VII. REFERENCE TO COURT

If the land owner does not accept the award, more particularly to its value, he may request the Land Acquisition Officer to refer the matter to the Civil court for a decision. Such requests shall state the ground on which objection to the award is taken and the account required. Applications received should be registered in a register maintained in the form prescribed and all applications shall be referred to the court along with the information given in section 19 of the Land Acquisition Act, 1894 (Central Act I/1894). He must also inform the court the details of requisitioning authority, who should be impleaded as Respondents.
The Government Pleaders will appear in all cases referred to under sec. 18.

Section 20(d) of the Act enables the requisitioning authority to be impleaded as one of the respondents to ensure defence of the case by them to protect their interest.

If the requisitioning authority has not been impleaded as Respondent, the LAO should arrange to implead the requisitioning authority besides furnishing all the details needed for defence.

The LAO shall furnish the details which were considered while fixing the value of the land. He must also file a statement explaining factors for non consideration of sales of both higher and lesser value than the one fixed, details about use of lands proximity, etc. The Government Pleaders who attend these cases should be assisted fully by the requisitioning authority to protect their interest.

Section 25A provides for payment of enhanced compensation awarded u/s 25 or u/s 28A or u/s 54 in excess of the amount awarded u/s 11 and interest thereon by the Requisitioning authority for when the acquisition is made.

II APPEALS AGAINST COURT DECISION

The Sub-Court may order enhanced compensation in the cases referred to it under section 18 of the Land Acquisition Act, 1894 (Central Act I/1894). The LAO should automatically file the appeal without seeking orders from the higher authorities or the opinion of the Government Pleader if the quantum of the enhanced compensation exceeds one lakh or three times of the amount awarded by the LAO.

GOMs.724, Rev. DT. 2.5.1990
GOMs. 387, Rev. DT. 15.6.1994
GOMs.845, Rev. DT. 16.10.1998

The requisitioning body can be asked to offer its views within 15 days on the filing of appeals. In the absence of any reply from the requisitioning body within this time the LAO may go ahead with filing of appeal. If the requisitioning body opines that no appeal is necessary LAO can withdraw the case.

Both the LAO and the requisitioning body should get copies of orders and to ensure appeal is filed in time wherever necessary. Go.Ms. No. 845 Rev. DT. 16.10.1998.

When the issue involved in the Sub-Court is other than the market value, it should be examined on merits and a decision taken in consultation with Law Officers within the time allowed, whether to file an appeal or not.

Govt. Lr.No. 53239/C1/92-1 Rev. DT. 28.2.1992
GOMs.No. 387, Rev. DT. 15.6. 1994
Government/CLA’s orders should be obtained to take any decision relating to interpretations of statutory provisions etc.

GOMs.No. 1456, Rev. DT. 20.8.1993

The enhanced compensation awarded by the court shall be deposited in the court, if no stay is obtained from the High Court on the appeal filed. As per section 23A of Land Acquisition (Tamilnadu
Amendment) Act, 1996 the court shall not allow the land owner to withdraw the amount till the final disposal of the appeal in the highest forum. However, court may allow them to withdraw only the amount awarded by the LAO.

No revision of award passed allowed. However, corrections of clerical errors etc. is permissible as contemplated u/s 13A of the Land Acquisition Act, 1984 (Central Act I/1894). Action against those responsible can be initiated, if equitable claims have been found which have been overlooked.

When the lands are taken possession after passing of award, they vest in Government absolutely free from all encumbrances. Once the lands are taken possession the acquisition is completed. The Government shall be at liberty to withdraw from the acquisition of any land of which possession has not been taken (section 48(1) of Land Acquisition Act, 1894 (Central Act I/1894).

X CORRECTIONS IN VILLAGE AND TALUK ACCOUNTS
The LAO shall take action to carry out the changes in Village and Taluk Accounts. If special survey staff are employed for acquisition, they shall themselves attend to this work both in the Village and Taluk. Entries in the connected registers, correction in the maps, etc. should be made without omission.

The registration department should also be informed of the acquisition in the form prescribed (RSO 90(19).

XI. PAYMENT OF COMPENSATION IN COURT
The instructions issued in this regard contained in appendix II and RSO 90(20) & (21) shall be followed.

The land owners present at the time of passing of award could be given a copy of it and also arrange for payment of the compensation awarded.

The land owners who are not present should be intimated about the passing of award saying that the amount awarded can be claimed within a period, and that if it is not claimed within that period, it shall be kept in a deposit without interest.

When references are made to the Court under sec. 30 or 31 in cases of disputes, the compensation awarded should be deposited in the courts to which a reference u/s 18 would be submitted, for payment after a final decision is taken on the dispute (RSO 90(22).

The deposits made in respect of cases, where compensation was not claimed, may lapse if not claimed in time. In such cases, the Collector can sanction the payment of lapsed deposit as provided for in RSO 189.

XII PAYMENT OF ENHANCED COMPENSATION TO THOSE NOT APPLIED FOR U/S 18.
While receiving compensation for the lands with protest, some of the land owners may apply to the Collector requesting to refer the matter to the court under section 18 for determination of the court. Some
others may not request for this. The court on a reference made by the Collector on the request of those seeking enhanced compensation may order enhancement of compensation. The enhanced compensation in all other lands which is a similar in all aspects and merits and is covered by the same notification published under sect.4(1) who do not apply for the enhanced compensation can apply to the LAO for payment of the compensation awarded by the Court within a period of three months from the date of the award of the court. The period of 3 months is to be calculated as per section 28A of Land Acquisition Act, 1894 (Central Act I/1894). They are also eligible for the enhanced compensation awarded by the court.

The amount shall be determined and paid by the LAO as contemplated under section 28A of Land Acquisition Act, 1894(Central Act I/1894).

XIII. SANCTION OF PLEADER’S FEES

The Collectors are authorised to pay the pleader’s fees in the LAOP cases referred to the court u/s 18 as provided in Legal Practitioners’ Fees Rules.

(GOMs.No. 373, Home (Courts I) DT. 9.3 1995)

When appeals are filed in the High Court against the decision of the Sub-Court, 35% of the fees payable to the Law Officers may be sanctioned at the time of submitting the fee bill. After the disposal of the appeal, the AGP will furnish a certificate as in RSO 90.22(e)(II)

XIV. PAYMENT OR COMPENSATION OTHERWISE THAN IN CASH

Government lands can be given in exchange instead of money compensation u/s 31(3) with the previous sanction of Government. Government lands can be given in the form of assignment under the provisions of RSO.

Instead of money compensations whenever other lands are granted in exchange u/s 31(3) with the previous sanction of Government, a condition shall be incorporated in the agreement that interest shall not be claimed under section 34 unless there has been undue delay on the part of the Government in the grant of other land in exchange (RSO 90.24)

XV ACQUISITION FOR ADI-DRAVIDAR WELFARE SCHEMES

The lands needed for Adidravidar Welfare Schemes are to be acquired under the Tamilnadu Acquisition of land for Harijan Welfare Schemes 1977 (Act 31/1978) and that the lands can also be purchased through private negotiations as per the principles laid down in GOMs.No. 885, Rev. DT. 21.9.1995 read with GO Ms.No. 1246 rev. DT. 22.11.96.
XV.  ACQUISITION FOR COMPANIES

a) The lands required for “Companies” other than Government company shall be acquired under Part VII of the Act. The Land Acquisition (Companies) Rules, 1963 are to be followed.

i) Constitution of Land Acquisition Committee under rule 3 to advise the Government on all matters relating to acquisition of land for the companies is statutory.

ii) Getting a report from the Collector about the endeavor made by the company to find out suitability of the lands, steps taken to purchase the lands from the owner, the possibility of avoiding acquisition of agricultural lands etc. is necessary (Rule 4).

iii) Execution of agreement by the company under section 41 of the Land Acquisition Act 1894(Central Act I/1894) including the matters mentioned in Rules 5 & 6 of the Land Acquisition companies Rule 1963 are mandatory.

b) The Company shall simultaneously ask for acquisition and seek permission under section 37A of Land Reforms Act if necessary. The CLR will separately send a report to the Government.

c) The LAO shall send draft 4(1) Notification with the certificate from the AC (L. Ref.) to the effect that the lands are not attracted by the provisions of the Land Reforms Act.

d) After Acquisition, the transfer of title shall be in the form prescribed in GO Ms. 1379, Rev. dated 17.11.1991.

f) The lands acquired for a company shall not be transferred by way of sale mortgage gift, lease or otherwise without the previous sanction of the Government. In case of violation, the Government shall declare the transfer as null and void after giving the persons or the authority concerned a reasonable opportunity of being heard. On such declaration the land shall as penalty be forfeited to and vest in the Government in Revenue Department free from all encumbrances. The Government when satisfied about non-utilisation of land for the purpose for which it was acquired can order forfeiture of the property after giving an opportunity of being heard to the person or the authority concerned.

RECOVERY OF ESTABLISHMENT CHARGES:

The cost of establishment charges have to be recovered from the requisitioning authority as per the guidelines issued.

GOMs.No. 2191, Rev. DT. 3.8.1972
GOMs.No. 845, Rev. DT. 10.8.1985
Goms.No.1010, Rev. DT. 22.9.1992
GOMs.No.989, Rev. DT. 31.5.1988
GOMs.No.940, Rev. DT. 12.10.1995
(See also RSO 90.31 E).
XVII. DISPOSAL OF LAND NOT REQUIRED FOR THE PURPOSE FOR IT WAS REQUIRED

The acquired land when not required for the public purpose for which it was acquired or for any other public purpose it shall be disposed of as per the provisions elaborated in RSO 90(32).

(2)(a) "That the acquired lands which are not required for public purpose should be reconvened immediately to its original owner at the time of acquisition.

(G.O. Ms.No. 306, Revenue dt. 14.3.86)

b) where its possession by any person other than the adjacent owner is likely to be interfered within the full enjoyment of the adjoining property by its owner, it should first be offered to the original owner and then to the adjacent owner at full market value (G.O.Ms.No. 306, Rev. dt. 14.3.86)

c) In cases where the circumstances described in (2)(a) and (2)(b) do not exist, or where the adjacent owner does not, after due notice, accept the offer, the land should offered at current market price to the parties to whom the proprietary rights and right of occupancy, if any, in the land originally belonged to or to their heirs.

When the Government are satisfied that the land vest in the Government under the Land Acquisition (Tamil Nadu Amendment) Act, 1996 (w.e.f. 16.7.97) is not required for the purpose for which it was acquired, or for any other public purpose, Government may transfer such land to the original owner who is willing to repay the amount paid to him under this Act, for the acquisition of such land inclusive of the amount referred to in sub section (1-A) and (2) of section 23 if any, paid under this Act.

RSO 90(32) and section 48(B) of the ACT.

The reconveyance is at the discretion of the Government (RSO 90(32)).

XVIII. POST AWARD ACTION

A Check memorandum in the form prescribed should be prepared by the Land Acquisition Officer and sent to the Collector for record (RSO 90(34)).
32. PATTA TRANSFER

Registry of lands in the names of the owners in Revenue records is important both to the Government and the ryot. It is easy for the Government to correct the land revenue due for the land or to pay compensation, if lands are acquired. The ryot can not only establish his title, if questioned but also get advances for agricultural operations etc., without difficulty. In view of these the Government are very particular that the transfer of registry is effected correctly and also quickly.

II. General:-

Receipt of applications:-

a. The Tahsildars/zonal Deputy Tahsildars/concerned Firka Revenue Inspector can receive the applications for transfer of registry. On the death of a registered holder, the Village Administrative Officer shall report the fact with details of the legal heirs and other relevant details. All the applications shall be acknowledged and registered in a Separate Register in the Taluk office.

b. Action by registering officers:-

At the time of registration of documents in Sub Registrar’s offices, an application for transfer of Registry in Form XXXV-I (RSO Volume I) shall be obtained by the Sub-Registrar. This form shall be signed by both the seller and the buyer. If anyone or both is/are not willing to execute the form, the Registrar, shall himself fill up the details and make an endorsement to this effect.

Where part fields are involved, he can collect sub-division fees, remit it into the Sub Treasury separately but shall make an endorsement on the form regarding the collection of sub-division fees.

All these forms shall be forwarded to the Tahsildars concerned. They will be registered in a separate Register.

c) Village Administrative Officers may report the transfers of title that have come to their knowledge during azmoish to the Tahsildar. The Tahsildar shall examine the case on the basis of documents and pass suitable orders.

Thus there will be two registers in the Taluk Office one for the petitions received direct and the other for the one received from the Sub Registrar and separate serial numbers should be assigned to them.

The receipt of the forms from the Sub-Registrar shall be reconciled every month. The Tahsildar and the Sub-Registrar concerned shall meet at Taluk office once a month, reconcile the figures, and discuss other issues. They should send a special report to the District Revenue Officer, who shall hold a similar meeting with the District Registrar to sort out the issues, if any. (RSO 31).

a) All application shall bear a Court Fee stamp of one rupee in value.

III. Transfer of Registry arises in the following cases.

i. Voluntary transfers.

ii. Compulsory transfer by virtue of court decrees or revenue sales and

iii. Succession by heirship.
2. **Steps to be followed in these cases are as follows:**

- **Voluntary transfer:**
  a) When both parties or only one party apply on the basis of a registered sale deed etc.,

I. **Full Fields:**

The applications for transfer of the entire extent in a survey Number shall be forwarded to the Village administrative Officer with a questionnaire form prescribed in this behalf. The Village administrative Officer should first register in village account No. 3, fill up the questionnaire properly and return it to the Taluk office. While filling up the columns in the questionnaire, he must indicate whether the land is assigned to Depressed classes or even others and whether the transfer would be in any way a violation of conditions imposed in this behalf. He must also indicate if any court case is pending to the best of his knowledge in respect of any of the lands involved.

The request and the report shall then be examined on the basis of the documents, if any, of the transfer is straight without any hitch, patta shall be transferred and orders issued to the Village Administrative Officer. These orders can be passed by the Head Quarters Deputy Tahsildar/Zonal Deputy Tahsildar.

III. 2. (II) **Part fields:** One may apply to the Tahsildar or other Revenue Officer for transfer of a portion of the field. These applications shall be accompanied by a chalan for the fee fixed for effecting Sub divisions from time to time. The Sub-Registers, also have been empowered to receive the subdivision fees.

They shall remit the amount into the Sub-Treasury and make an endorsement in the application itself. After this, Sub division fee need not be collected separately by the Tahsildar in such cases. The Surveyor shall prepare sub-division records based on the enjoyment and also enquiry. Even if there is no ridge on ground, on payment of a specified the land can be measure with reference to the documents and occupation and sub-division effected. The sub-division records with the report of the M.Fs on the request for transfer of registry shall be examined. The Tahsildar shall then sanction the sub divisions and order transfer of registry if he is otherwise satisfied. If on the other hand, the purchaser applies for transfer of registry and the seller is not the pattadar as per Revenue records, the parties should be connected by a chain of documents. If this is not possible, a notice should be served on the pattadar personally when his correct address is known. The procedure laid down in Tamil Nadu Revenue Recovery Act for service of notices shall be followed in other cases. 15 days time may be given for filing objections. Enquiry shall be conducted on the objections, if any received. A decision shall be taken on the request thereafter.

**Compulsory transfers:**

a) **Transfer to decree holders:**

The decree holders on the basis of civil court decrees or the purchasers in the case of auction sales conducted under the orders of civil
courts, shall apply for transfer of registry with an authenticated copy of (a) the decree or (b) Certificates of sale and delivery of possession.

If the registered holder and the person decreed against are one and the same, patta transfer shall be ordered forthwith. If, on the other hand, the pattadar is not the same person, action should be taken as mentioned at once after giving the pattadar an opportunity.

a) **Transfer under declaratory decrees:**

If the request for transfer is based on a declaratory decree on which no execution can be taken out, it should be ordered on production of an authenticated copy of the decree.

ii.3) **Transfers by succession:**

In case of succession by legal heirship, the transfer of registry shall be ordered, if there is no dispute. The names of all legal heirs should be registered. In cases of dispute, the Tahsildar shall conduct enquiry as mentioned above after issuing notices and serving them on all the persons and passed orders. Before enquiry, if any one inform that a civil suit has been filed in this behalf, the Tahsildar shall await the result of the court proceedings.

(ii) **Succession in case of disappearance of registered holder.**

In case of the registered holder disappearing for more than seven years without any proof that he is alive, he may be considered as dead and patta transferred in favour of the legal heirs. The claim of the persons in possession of the lands can be considered if there are no legal heirs to claim the registry. A notice in the district gazette should be published calling for objections on the request of these persons. This notice should also be published in the village. If within the period of three months or at the time of enquiry, anyone in form that a civil suit has been filed in this regard, (with authenticated evidence) the Tahsildar shall await the court decision. In other cases, the transfer of registry can be ordered.

(iii) **Transfer in favour of persons providing possession for twelve years.**

When parties who have no documents or title are in possession as reputed owners for twelve years or more, (transfer of registry can be ordered after a detailed enquiry as mentioned above and production of records in support of the claim.

(iv) **Powers of Taluk staff:**

a) The Revenue Inspector can on representations received by him, conduct enquiry verify the records and order transfer of registry. This can be done only in cases where there is no dispute or do not involve formation of new sub-divisions. All disputed cases and cases involving sub-divisions should be submitted for orders to the Tahsildars.

Zonal Deputy Tahsildars:

b) He can pass orders transferring of registry in all cases other than disputed and involving sub-divisions.

c) **Tahsildars:**

The Tahsildars shall pass final orders in all cases of requests for transfer of registry. In all disputed cases of transfer of registry the Tahsildar shall pass a speaking order indicating the reasons for the decision he has taken.
The applications should not be rejected on flimsy grounds like link documents not available etc. In all such cases, before passing orders the applicants concerned shall be given opportunity to furnish any document or information required. If inspite of all these, the Tahsildar considers himself not convinced he shall pass speaking orders.

**iv.d. Joint pattas:**

In the case of change of names in joint pattas on account of death, the procedure will be the same as indicated against single pattas (vide ).

In other cases, where one of Joint pattadars transfers his right, the transferor’s names shall be removed and the transferees name included. For this the consent of other pattadars is not needed.

**V CARRYING OUT OF CHANGES.**

One copy of the orders passed by these officers should be sent to the Village Administrative Officer for carrying out changes in the village accounts. Proper entries shall be made in the village account no.3. The Revenue Inspector should attest the corrections in the village accounts.

Another copy or the original file should be circulated to the section in the Taluk office maintaining Taluk 10(1) chitta for carrying out changes in it. Unless it is done the object of maintaining an upto date Taluk 10(1) chitta will be defeated. The file should be closed only after obtaining certificates on carrying out of changes in the village and the Taluk accounts from the concerned persons.

**VI. TIME LIMIT FOR DISPOSAL.**

The request for transfer of registry in case of sub division shall be disposed of within a month from the date of receipt of application. In other cases, it is 15 days.

**VII. APPEAL AND REVISION.**

An appeal lies to the Revenue Divisional Officer against the orders of the Tahsildar/Deputy Tahsildar.

A revision against the decision of the Revenue Divisional Officer can be filed to the District Revenue Officer.

A further revision can be made to the Commissioner of Land Administration against the orders of the District Revenue Officer.

The appeals/revisions shall be filed within 30 days from the date of order appealed or sought to be revised.

Commissioner of Land Administration suo moto or on representation may call for the records of any of subordinate officer when procedural, material and legal irregularities are brought to his notice, examine and decide.

**VIII. INSPECTION IN TALUK OFFICE.**

This branch shall be inspected by the District Revenue Officer during his visit to Taluk Office. Similarly the Revenue Divisional Officer shall review the disposal of Patta transfer applications to ensure that the time limit prescribed is followed.
33. PROHIBITIVE ORDER BOOK

Disposal of a particular land in any way may be against the interests of the public or the government. This may be due to several reasons as follows:-

a. The land or lands may be required for a scheme evolved or to be evolved.
b. The lands are adjacent to the School, Road, Railway station etc., and are likely to be required in future for expansion.
c. It contains major minerals
d. It contains Archaeological monuments.
e. Its disposal may lead to Law and Order problem

In such cases, the Revenue Divisional Officer or Collector/District Revenue Officer, may suo moto or on the directions of Commissioner of Land Administration or the Government may prohibit the disposal or use of the land in any form by any one. The details of such orders passed such should be entered in a Register called Prohibitive Order Book. The register should be maintained in the Divisional and Taluk Offices should be compared with the one maintained in the Collector’s Office.

The fact that the lands have been entered in Prohibitive Order Book should be noted in a Register and Adangal. When lands entered in the Prohibitive Order Book are required for disposal by way of transfer to other Departments etc., the need to remove them from the Book has to be examined thoroughly with reference to the causes that led to the entry. Orders of the Commissioner of Land Administration should be obtained in cases of transfer to other Departments under RSO 23 where the value does not exceed Rs. Five lakhs. In all other cases, the orders of the Government must be obtained. (GOMs.No. 63 Revenue DT. 23.1.1995 CLA 5772/95 DT. 15.2.1995)

This register should be checked along with other registers (para 161 of D.O.M)
34. PATTA PASS BOOK SCHEME

The Tamilnadu Assembly enacted the Act and sent it to the President for his assent. This Act was received the assent of the President of India on 24.1.1986 and this Act is called “The Tamilnadu Patta Pass Book Act 1983(Act 4/86)”


The rules under the Tamilnadu PPB Act have been framed vide G.O.No. 1083 Rev. Dept dated 10.7.87 and published in the Tamilnadu Government Gazette dated 2nd September 1987.

The Act may come into force on such date as the Government may by notification appoint and different dates may be appointed for different areas and for different provisions of this Act.

The PPB Act ensure issue of PPB to all agricultural landholders and house site pattadars in Tamilnadu.

The PPB Act has been brought into force in Tamilnadu in two phase. Phase I the Scheme was implemented in nine districts with effect from 1.4.93 keeping in abeyance the sections 5,9,15 and 23 (Vellore, Thanjavur, Perambalur, Karur (two taluks) Thiruchirapalli, Coimbatore, Theni, Madurai and Thoothukudi). The sections which were kept in abeyance have also been brought into force in these districts with effect from 15.6.2000.

In Phase II the scheme has been brought into force in the remaining 20 districts (Karur two taluks) except Chennai as there is no agricultural land in Chennai. The sections 5,9,15 and 23 of the PPB Act have been kept in abeyance and will be notified at appropriate time.

Salient Features of the Act:

Ensures issue of PPB to all agricultural landholders in a village with up to date details of their holding (section3)

The details of all land holdings possessed by a land holder in different villages within a taluk will be entered in single book and issue (section 3(2)

The entries in the PPB and the certified copy of the entries in the PPB shall be presumed to be true and correct until the contrary is approved or a new entry is lawfully substituted therefor (section 4).
The entries in the PPB issued shall be prima facie evidence of title of the person in whose name the PPB has been issued to the parcels of the land entered in the PPB, free of any prior encumbrance unless otherwise specified therein. (Section 6).

Facilitates getting financial assistance from credit agencies based on the entries in the PPB (Section 9)

No document relating to transfer of any land by sale, gift, mortgage, exchange settlement or otherwise shall be registered by the registering authority unless the PPB relating to such land is produced before such registering authority (section 5)

Preparatory steps to be taken one as under:-

With a view to implement the scheme work without any impediment the following precautionary measures should be taken up.

Before taking up work in a taluk ensure whether the TNPPB Act 1983 (Act 4/86) has been notified under section (3).

Ensure availability of printed forms and PPB

Due to lack of publicity delays were found in implementation of various welfare scheme announced by government. Hence wide publicity should be given with regard to issue of PPB.

Besides publication of notification and announcement by beat of Tom Tom, the notification should be displayed in a conspicuous place in the village. Further, publicity through New papers, Radio T.V. Cinema slide and public medias. Redressal of grievances day meeting etc. should be made and the services of document writers may also be utilised.

The stationery, contingent and furniture required for taluk office should be provided. Intensive training as in the case of Election Training should be given in the Act and Rules of Patta Pass Books.

Points for consideration of Tahsildar/Deputy Tahsildar (PPB) Scheme

A notification in form I should be published in the District Gazette within 15 days from the date of publication of notification under section 1(3) of Patta Pass Book Act, in Tamilnadu Government Gazette informing the landowner that each land owner will be issued with PPB, inform by beat of Tom Tom in the village. The Notification should affixed in Panchayat Union Office, Village Chavadi, Revenue Inspector’s Office, Taluk Office, Revenue Divisional Officer’s Office and the Sub-Registrar’s Office and credit agencies.
During inaugural function notice should be issued to Agricultural Association, Credit Agencies, Panchayat Offices wide publicity should be given by beat of Tom Tom regarding the inaugural function and the public should be invited to participate in it.

The Application should be obtained in Form II. Application should be received within 30 days from the date of publication of notification in Form I. Tahsildars should acknowledge receipt of application.

Maintenance of Register

Application received should be accounted for in the register maintained in Form III in the order of receipt. This register should be maintained village wise taluk as a whole. Based on the information furnished in the application, the Tahsildar should issue a Notice under certificate of Post in form IV to the applicant, the Tahsildar should issue a Notice under certificate of Post in Form IV to the applicant, indicating the date, time, place asking them to make representation either orally or in writing. The date specified should not be less than 15 days and 40 days later than the date of receipt of application and the enquiry should be open and should be conducted in a public place so as to enable all the public in the village participated in it.

The procedure to be followed to be followed in respect of persons, those who have not made application for issue of Patta Pass Book.

In respect of landholder, who have not made any application under rule 3(1) for issue of Patta Pass Book, the Tahsildar based on records available in office shall cause to be served a notice in Form IV, asking them to submit an application in form II prescribed. In these cases the Patta Pass Book should be issued only after obtaining a declaration in Form V.

Passing of Final Order:

The Tahsildar shall pass an order within fifteen days of completion of each enquiry. The Tahsildar shall publish a notice in the District Gazette informing that a copy of Form VII will be available in a public conspicuous place in the village for verification for a period of 7 days from the date of publication of notice, invite the land owners to file their objections if any in writing within twenty two days from the date of publication of notice and on expiry of the period specified, further enquiry shall be conducted if necessary, form VII corrected accordingly.
35. PAUPER SUIT

Definition of Pauper: -

Pauper refers to a person without any property except the wearing apparel. In civil suits between two persons the plaintiff may claim before the court that he is a Pauper, that he has no means to pay the court fees and that the suit may admitted without payment of court fee. The court will refer the request to the Collector as the representative of the State Government.

2. On receipt of a copy of the plaint, the Collector shall cause a thorough enquiry through the Tahsildar as to whether the plaintiff is really a pauper and whether he may be allowed to sue inform pauperis. Enquiry should reveal interalia the following.

i. Whether he has a right or title or interest in any property, movable or immovable, other than the one claimed in the suit.

ii. His income and the way of his living.

iii. Whether he has disposed of in any form any property before filing the above pauper suit.

The Collector must report to the court the result of the enquiry. The court shall then decide whether to allow the request or not. If the request is allowed the original case will be taken up for trial and judgement pronounced. The order will indicate from whom the court fee value is to be recovered. The Tahsildar shall pursue action accordingly to recover the court fee. Action under the provisions of Revenue Recovery Act to attach the movables/immovables to realise the amount due can be taken. If after exhausting all possibilities to realise the court fees allowed to the Government, it is found that the amount is irrecoverable, action should be taken to write off the amount due. But before sending write off proposals, the Tahsildar should ensure that the Judgement debtor does not own/has not acquired any movable or immovable properties.

As per G.O.Ms.No. 516 Home dt. 26.2.1979, G.O.(Ms) No. 482, Home dt. 25.2.82 and G.O.Ms.No.2561, Home dt.22.11.1989 powers have been given to write off the court fee awarded to Government in Pauper suit as follows: -

1. Revenue Divisional Officer - upto Rs. 1000/-
2. P.A to Collector. - Upto Rs. 1000/-
3. Collectors\R.D.Os. - Upto Rs. 2500/-
(See also RSO 189A)

A Register in the form prescribed in Para 13 of Part I of District Office Manual should be maintained.
36. RELINQUISHMENT

A ryot can relinquish his right over the land in which he has a right. The application for relinquishment of a land has to be sent to the Tahsildar for acceptance.

The land prepared to be relinquished must have access. In other words the land in the midst of other lands owned by the same ryot cannot be relinquished, as others may not have an easy approach to the land.

Except in the case of flood affected areas, the relinquishment of more than one acre of wet and two acres of Dry should not be permitted.

The applications for relinquishment can be sent with an endorsement obtained from the Village Administrative Officer in regard to the correctness of particulars of lands mentioned therein, if possible. Conditionally assigned lands shall not be permitted to be relinquished.

The request for relinquishment cannot be rejected solely due to arrears of land revenue payable on the land. If there are other lands held by the ryot, the Revenue Recovery Act can be invoked on those lands. If there are no lands, the amount can be written off. If later the same land is sold to another person, the amount due can be adjusted from the sale amount fetched.

All the joint pattadars should agree to relinquish in respect of the land in a Joint patta.

The Tahsildars can accept the relinquishment.

While forming roads, or for other development works, people may offer their lands to the Panchayat Union Commissioner. The Panchayat Union Commissioner in such cases can accept the relinquishment and send a copy of the order to the Tahsildar for correction in the village and Taluk account. He must also transfer the file to Tahsildar at the end of the fasli. (See RSO 33).
37. TREES

SCATTERED TREES/TOPES

I. GENERAL
a) Government cannot claim any right over the trees in private lands.
b) Under the Tamilnadu Panchayat Act 1994, certain lands vest in the local body. The Panchayats have rights over the trees in these lands.
c) The trees in unoccupied lands (Poramboke) alone have to be protected. As mentioned under “Azmoish”, the Village Administrative Officers/Revenue Inspectors are responsible for proper recording of all trees (both fruit bearing and non fruit bearing) and bringing them to 2C account.
d) The lands containing valuable trees, should not be assigned, but should continue to beheld by the Government.
e) When unobjectionable lands containing scattered trees are assigned to private persons, the trees on them shall be disposed of under RSO 15 (i.e.) ordinarily on collection of the value of tree from the assignee. The Tree patta, if any, granted for the trees in these lands shall be cancelled.

2. Tree Tax System:
a) Scattered trees in objectionable government lands also can be given under Tree Tax system to private individuals. They can enjoy the usufructs of trees on payment of the fixed tax but they don't have a right to fell the tree. The trees continue to vest with the Government. If the trees fall, it should be sold in public auction by the Tahsildar and then deleted from the list.

b) The 2C Tree tax collected shall be remitted in the Panchayat Union office to the credit of the Panchayat concerned. (GOMs.No. 351 Revenue DT. 22.2.1982.)

c) Tahsildars are empowered to issue, cancel and accept the relinquishments of grants of trees under the tree-tax system to order the removal of trees held under tree-tax system from the village 2 C account or the correction due to following reasons.

i. the trees having been felled or sold or missing.
ii. They are past bearing.
iii. The land has been assigned to Private individuals.
iv. The trees are not on government land but are a private poverty
v. To confirm leases and annual sales of usufructs of trees on unreserved lands, when the amount does not exceed Rs. 500/-.
d) The application for the grant under Tree Tax system should be sent to the Tahsildar. The applicant should himself send a copy of his application the local Panchayat. The Tahsildar shall get the request enquired into by the Revenue Inspector after publishing a notice calling for objections from the public. The Revenue Inspector shall inspect the site, enquire the objectors, if any, and the public and send his report. The Tahsildar shall also inspect the tree(s) in question personally and satisfy himself that if 2 c patta is granted to the eligible persons, they have tree and easy access to reach the Government trees without any hindrance to the adjacent patta land holders of the 2 C Trees.

The Panchayat on the request for grant of 2 c patta shall not indicate the name of the beneficiary but shall only say whether 2 C patta can be given or not.

The Tahsildar shall then decide either to grant the 2 C patta or to reject the request. If there are more than one applicant for grant of 2 C patta to the same tree(s), or in the case of rejection of the request of the applicant, the Tahsildar should pass a speaking order. (GOMs.No. 443 Revenue DT. 31.5.93).

e) The order granting patta for trees can be questioned by anyone on appeal to the Commissioner of Land Administration, Collector or Revenue Divisional Officer, if the original orders have been passed by the Collector, Revenue Divisional Officer or Tahsildar respectively. The appeal to Revenue Divisional Officer shall contain court fees stamps of the value of Rs.2/- Two and to others it should be Rs. 5/- Five. The appeal shall be filed before the Commissioner of Land Administration within 60 days and in other cases, it shall be 45 days. The appellate authority may condone the delay, if he is satisfied on the explanation of the appellant for delay.

The appeal petitions shall be accompanied by the orders in original of lower authority. All the persons interested should be heard or given an opportunity before a decision is taken. The decision shall be communicated to all concerned. Further revision lies to the next authority in hierarchy.

f) If trees under Tree-tax system are benefited from the irrigation sources, water charges are leviable.

3. Panchayats may cut fuel plantations if raised by them in Government lands both vested and non vested but permitted. In all other cases, this can be done only with the prior sanction of the Revenue Divisional Officer. Dead and non-fruit bearing trees can be allowed to be cut but fruit bearing trees should not be permitted, to be cut. This permission can be given subject to the Panchayat replanting equal number of trees within a year, if the land is not proposed to be utilised otherwise. The Revenue Divisional Officer may order replanting at the cost of the
Panchayat, when the Panchayat fails to replant trees. (G.,O.Ms.No. 351, Revenue DT. 22.2.1982)(RSO 18).

4. a) Sale of trees in government lands may become necessary in the following cases.
   i) when it is found desirable to cut down and remove trees standing on government lands.
   ii) When it is decided to dispose of the trees on the land to be assigned separately.
   iii) When isolated wind fallen or withered trees on government lands are to be disposed of.

4.b) The value of the trees should be estimated properly, if necessary, by the Forest officials. If the value of trees is over Rs. 500/- but does not exceed Rs. 10000/- the sale notice should be published in the District Gazette. In other cases, exceeding Rs. 10,000/- publication in one local newspaper for 2 days besides in the District Gazette is necessary. For cases below Rs. 500/- publication in the village and other places alone is sufficient.

4. c) The powers of confirmation of sale are as follows:

<table>
<thead>
<tr>
<th>Authority</th>
<th>Value Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tahsildar</td>
<td>Rs.1000/-</td>
</tr>
<tr>
<td>Revenue Divisional Officer</td>
<td>Above Rs.1000/- but below Rs. 5000/-</td>
</tr>
<tr>
<td>Collector</td>
<td>More than Rs. 5000/-</td>
</tr>
</tbody>
</table>

The estimated value or the value actually realised, whichever is higher, should be taken into account to decide for the purpose of determining the competent authorities to confirm the sale (RSO 18A) para 5.

5. The following steps should be taken to curb the illicit cutting of trees available on government lands.
   i) In the certificate furnished by the Village Administrative Officer for transport of the cut wood, the number and varieties of trees besides Survey Number should be indicated.
   ii) This certificate should be countersigned by the Revenue Inspector.
   iii) All kinds of trees whether under 2 C patta or not in the government land should find place in the Adangal against the survey number concerned. Revenue Inspectors / Zonal Deputy Tahsildars and Tahsildar should check them during azmoish and record their remark.
   iv) The Village Administrative Officer and Village Assistant are responsible for safeguarding the trees in government lands. Illicit cutting of trees, should be reported to the officer concerned.
   v) When Forest officials grant certificates for the trees cut by traders and private persons, they must send the certificates to the Revenue officers to indicate therein that the trees cut were on private lands.
vi) The Penalty imposed for the illicit cutting should be revised to be a deterrent to the future illegal action.

vii) The incentives to the informants should be raised to encourage them.

viii) 2C patta account and adangal should be maintained properly.
38. TRANSFER OF LAND

TRANSFER OF LANDS AND BUILDINGS BETWEEN THE STATE AND THE CENTRAL GOVERNMENT

Generally patta lands required by the Central Government should be acquired at their cost. State Government lands are transferred on collection of cost of land, buildings, if any etc., All proposals relating to the transfer of land to the Central Government Departments shall be sent to the Government. (Please refer to RSO 23) (Market value has been defined as the price which the land would fetch in the open market RSO (iv).

TRANSFER OF LAND FROM ONE DEPARTMENT TO ANOTHER

All Government lands are under the control of the Revenue Department. Lands transferred to other departments are only for specific purpose.

The requisitioning Department shall apply to the Collector for allotment of land. The local body should be consulted, if it is a vested or regulated property. The concurrence of Public Works Department in case of water sources/courses, Director of Animal Husbandry, Chennai and Deputy Registrar(Milk) in case of Grazing ground should be obtained wherever necessary. Joint inspection by District level officers is also necessary. The departments while applying for land shall inform the area available with them, the unutilised area required with copies of approved type, design plan, if any to decide the actual area required.

The Collectors are empowered to transfer lands to Public Health and Education Departments irrespective of land value. The Collectors are also empowered to transfer the minimum extent of land required to all other Government Departments in consultation with the Departments concerned and Public Works Department irrespective of the land value. (GOMs.No. 503 Revenue DT. 21.9.99)

If two or more departments apply for the same land, the Collector shall sort out the issue. If not possible, he shall send the proposals to the Government through the Commissioner of Land Administration for final decision.

The proposals in regard to all banned categories of land shall be sent to the Government through the Special Commissioner and Commissioner of Land Administration for orders.

The land cost on market value is collectable in case of allotment for commercial use irrespective of nature of department. For further details refer to (RSO 23A) All Departments shall surrender the unutilised portion of the land allotted only to Revenue Department to meet the demands of other needy departments.
The general instructions issued by the Revenue Department in the Secretariat from time to time on land and connected matters shall be followed by all departments.

(GOMs. No. 800 Revenue DT. 21.5.87
GOMs. No. 1060 Revenue DT. 17.12.93
Lr.No. 344 Revenue DT. 7.4.95)
LAND REFORMS DEPARTMENT

39. LAND REFORMS

The Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Act 1961 came into force on 6.4.1960. According to this, the maximum extent that one family of five members could hold was fixed as 30 (Thirty) Standard acres. For every additional member in the family, additionally five standard acre were allowed subject to a maximum of 60 (Sixty) standard acres.

2. Any female member having stridhana property was allowed to keep up to ten standard acres (as on 2.10.1962).

3. The Ceiling area was reduced from 30 (Thirty) to 15 (fifteen) Standard Acres by Act 17 of 1970. The overall ceiling limit of 60 standard acres are refixed at 40 (forty) standard cares by Act 20/72 from 1.3.1972. This was further reduced to 30 standard acres by Act 39/72 (also from 1.3.1972). Ceiling limit was fixed on Trusts (which were originally exempted) under this Act according to the character of the Trust.

4. The lands excluded and exempted from the ceiling interalia, are

i. Lands held on 1.3.1972 by religious institutions or religious trust of public nature

ii. House sites and lands used exclusively for agricultural purposes.

Note: Roads, Channels and drainage Channels in cultivated lands used for the agricultural purposes should not be treated as non agricultural land.

iii. Lands held by State / Central Government any State / Central Governments under takings or local authority.

iv. Held by Universities.

v. Assigned to Land colonisation co-operative Society.

vi. Exempted under section 37-A (Industrial / Commercial organisation) as long as the exemption is in force.

vii. Permitted under section 37-B (Public Trust) as long as the permission continues.

viii. Where plantations as the date of commencement of the Act are contained.

ix. Containing orchard, Topes or arcanut gardens whether continuous or not.

x. Used exclusively for growing fuel (on the date of commencement of Act).

The Authorised Officer shall conduct enquiry and consider all aspects giving the land owner an opportunity to put forth his claims. He shall then decide the area in surplus and declare the lands (S.No.wise) to be taken possession of by the Government.

The land owners are paid compensation at the rate governed by Schedule III to the Land Ceiling Act '61 as amended by Act 11/79 with a maximum rate of Rs.3500/- per acre depending upon the classification etc. Interest @ 4% is also payable on this.
These lands are then distributed to the poor, as per the priority fixed under the Act. But in between the period of taking possession of land and its distribution among the eligible poor, the land is likely to be enjoyed or cultivated. The enjoyer or cultivator so permitted shall pay lease amount to be fixed as per the Act.

Those eligible for assignment on priority are:

a) Persons who have been cultivating surplus lands which are declared as surplus and dispossessed of the land (This includes cultivating tenants and agricultural labour).

b) Service Personnel, Servicemen including those who have served in the Indian National Army or the Assam Rifles or any Para Military Force, the dependants of those persons who were killed in action.

c) A repatriate from Burma or Ceylon who has brought to India Assets not exceeding Rs.10,000/- (Rupees Ten thousand only)

d) A landless agricultural labour.

e) A cultivating tenant who holds totally less than 3 acres of dry or 1.5 acres of wet land.

f) A co-operative farming Society, subject to the ceiling fixed, etc.

The extent that could be assigned was five acres of lands, as per the Tamil Nadu Land Reforms (Disposal and Surplus Land) Rules 1965. But this was modified as 3 acres of Dry and 1.5 acres of wet (G.O.Ms.No.715, Revenue dated 24.3.1980).

The Authorised Officer shall order the assignment of land and this order shall be given effect to in the Revenue Accounts.

The beneficiary under this Act shall pay the cost of the land assigned, subject to a ceiling of Rs.350/- per acre. This amount is payable in 20 annual instalments with 5% interest.

**The Taluk Talsildars are responsible for**

i) Collection of lease amount from the lessees (i.e.) those who were enjoying the lands declared as surplus from the date of declaration to the date of assignment).

ii) Collection of the land value from the beneficiary in annual instalments as fixed.

iii) To ensure that the lands exempted (on account of a specific use) continue to be used for the same purpose (If they are used for other purposes, the exemption may have to be withdrawn).

The Authorised Officer shall prepare two copies of ledger for the collection of lease amount / land value indicating therein the total amount to be paid, annual instalment etc. One copy shall be maintained in the village and the other in the Taluk Office.

The Village Administrative Officer shall make entries in the ledger as and when the amount is collected. Similarly the ledger in the Taluk Office shall be filled with reference to the remittance list received along with the chalan from the Village Administrative Officer under the signature of the Deputy Talsildar.
The Tahsildars will collect the lease amount and the land value from the persons concerned as if arrears of Land Revenue. If necessary, the provisions of Tamil Nadu Revenue Recovery Act can be invoked. If a beneficiary does not remit the cost of the Land consecutively for three years, the Tahsildar can send a report to the Authorised Officer for cancellation of the assignment ordered. The Authorised Officer shall then take action as per rules.

The Authorised Officer shall prepare a register of exemption initially and hand it over to the Tahsildar. Exemption granted subsequently shall be entered in the register and maintained up to date.
OTHER DEPARTMENTS

40. AGRICULTURAL INCOME TAX

1. GENERAL:

The tax on Agricultural Income is levied from 1955. As per the Madras Plantation Agricultural Income Tax Act 1955, this tax was extended to cover plantation crops like coffee, Tea, rubber, cardamom and Cinchona. In the year 1958-59, this tax was extended to cover non-plantation crops also in the entire state.

Agricultural Income Tax on non plantation crops has been abolished with effect from 1.4.1992. (Act 40/91). Only the Plantation crops namely Arecanut, Tea, Coffee, Rubber, Clove, Cardamom and Pepper are assessable under the Agricultural Income Tax.

2. ASSESSMENT

As in the case of Income Tax, the income for the year is taxable during the next year i.e. for the income derived during accounting year 1998-99, the assessment year will be 1999-2000.

I. Plantation Crops:

Agricultural Income Tax is assessed annually as per the rates prescribed in the Act.

b) The Act permits the various assessees to file returns before the Agricultural Income Tax Officers concerned on the dates noted below:

a) before the 1st day of June of every year in the case of a person whose accounts are not subjected to any audit.

b) Before the 31st day of October of every year, in the case of a person other than a Company who has to get his accounts audited in accordance with the provisions of sub sections (1A) of sec.16 and,

c) Before the 31st day of December of every year, in the case of a company.

d) The concept of self assessment and payment of advance tax at the rates fixed have been introduced as per Section 16(A) of the Act 40/91.

e) i) The tax on income basis is payable as follows:

<table>
<thead>
<tr>
<th>Percentage of Tax Liability</th>
<th>Payment Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>80% of the likely tax liability</td>
<td>Before the end of February of the accounting year.</td>
</tr>
<tr>
<td>20% of the likely tax due</td>
<td>At the time of filing the return</td>
</tr>
</tbody>
</table>

ii) Those seeking composition of tax as per the statement under Sec.65(1) of the Act, shall, pay the total tax liability before February of the accounting year.

e) Default in remittance of the tax leads to payment of interest at the rate of 15% per annum calculated for every month of delay or part thereon on the unpaid balance of the Agricultural Income Tax and penalty of 2% per month on the total tax liability (Section 16(A)).
Details of tax leviable and tax to be remitted are available in Tax Schedule Part (Section 3). Self assessment and payment of advance tax has resulted in collection of maximum tax well in time and the arrears also become minimum. The Agricultural Income Tax Officers attend to the collection of tax in these cases.

II. NON PLANTATION CROPS:
Though the agricultural income tax on non-plantation crops has been abolished with effect from 1.4.92, some amounts assessed and due from the assesses upto 31.3.1992 are still pending collection. The details of arrears with defaulters have been given to the Taluk Tahsildars for collection. They should ensure collection of the entire amount by invoking the provisions of R.R. ACT wherever necessary.

III. VILLAGE ACCOUNTS:
The Tahsildar and their sub-ordinates shall assist the Agriculture Income Tax Officers by furnishing the required extracts of Village Accounts and render any other assistance whenever needed.
41. SURVEY ADVANCE ACCOUNTS

With a view to making available, uninterrupted resources for the survey work, the Government have sanctioned temporary advance under “8550-Civil Advance-Revenue Advances”. This advance is generally called overdraft account for survey operation and is operated just like a “Personal Deposit Account” except that a bill is presented at the treasury for drawal of funds instead of adjusting by cheque system.

2. This advance account is intended for the maintenance of Land Records and to meet the cost of stones and hired labour charges during the regular survey operations in this State. These advances are maintained under two divisions, viz. (1) for the maintenance work requiring renewal of missing stones-cost of Survey Marks – A. Collectors and (2) for regular Survey Operations – cost of Survey Marks – (B) Survey Officers.

3. Both these accounts are operated as a Revolving Fund Account. While the expenditure in connection with the Survey Work is met by drawal of funds from the advance account, the fund is generated by way of collections from the land holders concerned and remittance of the same to the advance accounts as recoupment.

4. The advance for maintenance works the fund is allotted to the Collectors and the operative part of it is done by the Tahsildars for the maintenance work under ‘cost of Survey Marks (A) (Collectors) and Assistant Directors of Survey and Land Records is allotted for the new and resurvey work under ‘Cost of Survey Marks (B) Survey Officers’. The Collection work under both the head of accounts are done by the Tahsildars.

5. The Advance sanctioned under ‘Cost of Survey Marks (A) Collectors’ for each district has been distributed talukwise by the Collector. The Tahsildars are functioning as Drawing Officers. The Survey staff during the course of their regular inspection of maintainable stones in each village locate the missing stones and arrange for their replacements and renewals if the ryots who are responsible for the survey stones do not renew the missing stones within 15 days as provided for under Section 15 of the Survey and Boundaries Act, 1923. The stones required are purchased from Stone Contractors by inviting tenders, and appointed by the Collectors after calling for tenders. The cost of the stone is fixed by the Collector following the procedure laid down in para 12, Chapter I of Appendix II relating to executive rules for maintenance of Survey Stones. The cost of stones supplied is paid from ‘Cost of Survey Marks (A) Collectors’ Account. The selling price of the stones is fixed at the next higher multiple of five paise above the net cost. The small profit consequent on fixing the selling price at slightly higher than the cost price is intended to cover the transport charges for transfer of stones from one village to another, where it is urgently required and breakage of stones in stock, in transit etc.

6. The renewal charges incurred by the Surveyor are reimbursed by the Tahsildar by drawing the amount from this advance account.
7. The expenditure incurred towards the cost of stones and hired labour charges for planting in their respective places is recoverable from the land-holder concerned in whose land the stone renewal has been done. For this purchase and renewal, the surveyor prepares demand bill and hands it over to the Village Officer for collection and remittance under the head of account ‘8550-Civil Advance-AB-Revenue Survey Advances-AA-Advances for Survey Maintenance-01-Land Records Maintenance’ in order to recoup the amount spent from this head of account.

8. For the amount spent for the Survey Operations under this category, cost rate per acre is worked out. Considering the cost of stones, Measurement Allowances, etc. as per rules after the survey is completed in the Taluk. The demands prepared with reference to cost rates worked out are sent to the Tahsildars then and there for collection from the land holders concerned, under the head of account – ‘8550-Civil Advances-AB-Revenue Survey Advance – AA – Advance for Survey Operations – 02 New Survey works under Survey Officers”. As regards the Government interested lands, the Government share is arrived at by adopting the rates applicable and adjusted to the advance account by drawing equal amount from the Budget head of account under “B.P.H.L.”.

9. While working out cost rate, the following formula is adopted:
   a) The total extents of dry lands, waste and poramboke lands (of less than 50 acres in the case of waste and poramboke lands) are arrived at;
   b) An extent of one acre of wet land is taken as equivalent to one and half acres of dry lands;
   c) Poramboke and Waste Lands of over 50 acres are taken as one fourth of their extents.
   The total of ‘a’, ‘b’ and ‘c’ will give the conventional dry extent of the village. The expenditure incurred is apportioned for the surveyed area. A surcharge to meet the cost of supervision and other incidental charges is added on to the expenditure incurred from advance account.
42. TAMIL NADU URBAN LAND TAX

The Tamil Nadu Urban Land Tax Act 1966 came into force on 1.7.1963 in the City of Chennai. The Act was struck down by High Court initially as the system of adopting average value of a land in a Zone is unconstitutional, subsequently the Tamil Nadu Urban Land Tax Act 1966 was enacted replacing the zonal value system. This was also struck by the High Court but on appeal the Supreme Court upheld the validity of the Act.

SCOPE AND OBJECT:

The main object is to levy tax on all lands, in and around the urban area of big cities and towns, which are converted as urban lands and used as house sites and for commercial purposes other than agricultural purposes to augment Revenue to Government and also to discourage accumulation of lands in few hands. The area subject to this tax is confined to the city or town limits and belt area around it, if necessary. All non agricultural lands within this area liable to be taxed under this Act.

PRINCIPLES OF ASSESSMENT:

Initially the Tamil Nadu Urban Land Tax Act 1966 was applicable to the urban lands within the limit of the city of Chennai alone. Under this Act all urban vacant lands were assessed to urban land tax at a flat rate of 0.4 per cent of its market price.

AMENDED ACT 1971:

One ground and below was exempted from the levy of urban land tax. But the entire extent was assessed when the total extent owned by one was more than one ground. Provision for levy of penalty for non-filing of return, as required under the Act and for furnishing incorrect particulars in the return was also introduced. The Act was extended to Towns of Madurai, Coimbatore, Tiruchirapalli and Salem later.

AMENDED ACT 1972:

The exemption limit from levy of Tax was raised from one ground to two grounds. Tax was levied in respect of lands in excess of two grounds (in aggregation) adopting different slab rates.
AMENDED ACT 1975:

The Act amended in 1975 came into force with effect from 1.7.75 extending the provisions of the Act to the area lying within KM from the outer limits of Chennai city. Different slab rates for residential and non residential use of urban land were introduced. On public representation, the Government have issued orders in G.O.Ms.No.2625, Revenue dated 27.12.1976 to remove the distinction between residential and non-residential. The slab rate for levy of Urban Land was also revised as follows:

<table>
<thead>
<tr>
<th></th>
<th>ALL URBAN LANDS IN AREAS OTHER THAN THE CHENNAI CITY BELT AREA</th>
<th>ALL LANDS IN THE CHENNAI CITY BELT AREA</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 First 2 Grounds</td>
<td>Nil</td>
<td>1 First 3 Grounds</td>
</tr>
<tr>
<td>2 Where the aggregate extent exceeds 2 grounds but does not exceed five grounds</td>
<td>0.7% of the market value</td>
<td>2 Where the aggregate extent exceeds 3 grounds but does not exceed 7 grounds</td>
</tr>
<tr>
<td>3 Where the aggregate extent exceeds 5 grounds but does not exceed 10 grounds</td>
<td>1% of the market value</td>
<td>3 Where the aggregate extent exceeds 7 grounds but does not exceed 10 grounds</td>
</tr>
<tr>
<td>4 Where the aggregate extent exceeds 10 grounds but does not exceed 20 grounds</td>
<td>1.5% of the market value</td>
<td>4 Where the aggregate extent exceeds 10 grounds but does not exceed 20 grounds</td>
</tr>
<tr>
<td>5 Where the aggregate extent exceeds 20 grounds</td>
<td>2% of the market value</td>
<td>5 Where the aggregate extent exceeds 20 grounds</td>
</tr>
</tbody>
</table>
EXEMPTIONS AND CONCESSIONS:

STATUTORY:

According to Section 29, lands owned by Central Government, State Government, Local Bodies lands used as Public Roads, Burial grounds, places of worship, etc. are exempted from the levy of urban land tax, schools recognised by Government are also exempted from the levy of Urban Land Tax.

b) OTHER CONCESSIONS PROVIDED UNDER THE ACT

i) 25% concession was given under the Principal Act in respect of urban land with building occupied and used solely for residential purposes of the owner, and it was increased to 50% in 1972.

ii) 50% concession in tax is allowed in respect of Sabhas, Clubs and Studios.

iii) Total exemption in respect of lands notified by the Slum Clearance Board under section 3(b) of the Slum Clearance Act in Chennai City.

iv) 10% concession was allowed to Cinema Theatres etc. (G.O. Ms. No.2625, Revenue Dated 27.12.1976).

v) 25% tax concession for Small Scale Industry in respect of lands owned and used by the owner of the land.

vi) 10% concession in respect of lands used by other industries.

Apart from the Statutory provisions available Under Section 29 of the Act for exemption from levy of Urban Land Tax, the Government may grant exemption from payment of Urban Land Tax under Section 27(1) of the Act if the levy of Urban Land Tax causes undue hardship.

AMENDED ACT 1991:

The Act was amended in 1991 by Tamil Nadu Act 1 / 1992 with effect from 1.7.1991. The provisions of the Act have been extended to 21 Special Grade and Selection Grade Municipalities and two Townships of Kodaikanal and Mettur. The Government have ordered to adopt the market value as on 1.7.81 for the purpose of assessment.

Land Revenue is not collectable where Urban Land Tax is collected since as per Section 23 of the Act the Urban Land Tax is being levied in lieu of Land Revenue.

The Taluk Tahsildars have been appointed as Urban Land Tax Officers under the Act for the purpose of collection of Urban Land Tax in Chennai City Special Tahsildars designated as Urban Land Tax Officers have been appointed for the collection of Urban Land Tax.

The Assistant Commissioners of Urban Land Tax or Special Tahsildars (Urban Land Tax) shall pass orders fixing the tax payable by each Urban Land Owner. A copy of this order shall be sent to the Taluk Tahsildar concerned for raising the demand.
Based on these orders, entries should be made in register maintained in the Taluk office. This tax is to be collected for every fasli year. The Tahsildar shall issue notice in Form No.6 under the Act to the assessee. On collection entries should be made in the register. If the amount is not paid as per this notice the Tahsildar has to enforce the provisions of the Revenue Recovery Act. The tax when remitted by means of a cheque shall be entered in the Security Registers. The cheques shall be sent for realisation without loss of time. In case, the cheque is not honoured, the Tahsildar shall collect the tax only in cash from the assessee concerned thereafter. As in the case of Land Revenue all registers like Process Registers etc., should be maintained. The collection and maintenance of amounts should be watched. Reconciliation of collection should be done every month. The Collectors / District Revenue Officers / Revenue Divisional Officers shall review the work of the Tahsildars / Revenue Inspectors in this regard.

These assessment order passed by the Assistant Commissioner or Special Tahsildar (ULT) under Section 10 or 11 of the Act, can be questioned in the Tribunal. As per Amendment Act 26 / 1997 Joint Commissioner (LA) is the Tribunal in the case of Chennai District and in the other Districts the District Revenue Officers of the District, have been appointed as Tribunals. Similarly a person denying the liability to be assessed under the Act can also prefer an appeal before the Tribunal. The appeals shall be in Form No.10 (Triplicate). This appeal can be filed only after remitting the tax levied by the Assistant Commissioner.

If the assessment is revised or modified by the Tribunal, necessary entries shall be made in the Insert Register.

In respect of proceedings other than these coming under the jurisdiction of the Tribunals, revision lies to the Commissioner of Land Reforms within three months from the date of receipt of the order of proceedings from the Assistant Commissioner Under Section 30(1) of the Act. The orders of Commissioner of Land Reforms shall be given effect to in the registers by effecting changes wherever needed.

The following Registers are to be maintained in Taluk Officers (i.e. Urban Land Tax Collection offices)
1. Assessment Register (Village-wise)
2. Insert Register
3. Process Register
4. Receipt Book
5. Remittance Account
6. Security Register
7. Receipt Book for Stock Register
8. Taluk Demand Register
9. Reconciliation Register
10. Refund Register