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ADMINISTRATIVE REFORMS COMMISSION

REPORT  
ON  
BOARD OF REVENUE

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GOVERNMENT OF TAMIL NADU  
1972

"KANCHI", GREENWAYS ROAD, MADRAS-28.

APRIL 1972

## BOARD OF REVENUE

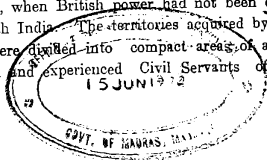
### REPORT OF THE ADMINISTRATIVE REFORMS COMMISSION.

In their letter, dated 16th October, 1971, the Government have informed the Administrative Reforms Commission that they have decided to abolish the Board of Revenue in its present form and have requested the Commission to propose consequential arrangements for the discharge of the functions of the Board. A copy of this letter is annexed to this Report (Annexure-1).

2. Thiru K. S. Sivasubramanian, Member of the Commission, who had officiated earlier as Member of the Board, was requested to make a detailed analysis of the functions and organisational structure of the Board. Our Chairman visited the Office of the Board and held discussions with Members collectively. We have also heard all the Members of the Board and the Secretary to the Government, Revenue Department, individually. Our recommendations are unanimous and are summarised in paragraph 39 below.

3. The Board of Revenue is the oldest British institution, which had played an important part in the administration of the Madras Presidency. It is appropriate, particularly in the interest of history, that we should set down briefly, the origin, growth and significance of this institution, as revealed from the voluminous records perused by us, before proceeding to suggest alternate arrangements.

4. The Board of Revenue was constituted in 1786. That was before the Mysore wars, when British power had not been established firmly over South India. The territories acquired by the East India Company were divided into compact areas of about 5,000 square miles each and experienced Civil Servants of the



Company, designated as Collectors, were placed in charge of each District. Communications being poor, vast discretions were vested in Collectors on matters of internal administration such as Law and Order, Settlement of Land, Collection of Revenues and the enforcement of common Laws. The Board of Revenue was set up to regulate and supervise the work of Collectors. It comprised of "One of the senior Members of the Governor's Council and three of the most intelligent senior Civil Servants". The Governor "Presided and exercised a casting vote in the case of equality". Though a subordinate body, the Resolutions of the Board were generally accepted as decisions of the Government.

5. With the constitution of Civil Courts by about 1803, it became necessary to define by statute the jurisdiction and powers of the Board. The Board of Revenue Regulation of 1803 which is in force even to this day, is the first statute prescribing the procedures, functions and authority of this institution. The preamble to these Regulations runs as follows:—

"Whereas it has hitherto been used for the Board of Revenue to exercise judicial authority in the determination of certain cases of civil nature appealed from the decision of the Collectors, who were entrusted with the administration of the revenues and the distribution of justice in their respective districts; and whereas Courts of Judicature have been established for the purpose of administering justice in all cases, civil and criminal, it is expedient that the judicial authority heretofore exercised by the Board of Revenue should be formally abrogated in those districts where Zilla Courts have been established; and whereas it is important to the security of the persons and property of those for the protection of whom the said Courts have been established, that the powers and authorities entrusted to the said Board of Revenue in respect of the executive administration of the Revenues should be defined and published ..... etc."

6. By this Regulation the Board became a statutory body-corporate, exercising specified powers and remained as such ever since. The Governor and the Member of his Council ceased to attend the meetings of the Board after a time and the senior-most Member presided. All revenue servants were placed under the control of the Board. As the functions of the Civil Administration grew, items of work like Customs, Income Tax, Stamps, Salt, Revenue, Religious and Charitable Endowments, Agriculture and Forests were entrusted to the Board. It was also constituted as a Court of Wards in 1804. The Board was a deliberative body, taking decisions by consensus or majority. Individual Members could not exercise any authority unless specially charged by the collective Board (Vide clauses 18, 20 and 23). Members of the Board were not required to tour. In fact, if any of them wanted to do so, prior approval of Government had to be obtained (Vide Clause 49).

7. Almost from its inception, proposals had been considered for the reform of the Board. Criticism was largely from above, that a sedantary body operating from headquarters, could not exercise effective supervision over Collectors in Districts. Clause 49 of the Regulation I of 1803 clearly prevented the Board from sending one of its Members to tour the districts on its own initiative. District Collectors in the Bengal and the Bombay Presidencies were subject to the direct control of Divisional Commissioners who were generally responsible for Revenue Administration within each division comprising of 4 or 5 districts. In 1831 Mr. C. M. Lushington, Senior Member of the Board of Revenue and also a Member of the Committee constituted for the revision of Civil Establishments, strongly advocated the appointment of Divisional Commissioners in the place of the Board of Revenue. His forthright criticisms are worth quoting :

"It is the institution (Board of Revenue) itself, that I mean to impugn, and which, under its present Constitution, in my

humble opinion, is cumbrous, inefficient and expensive. In multiplicity of records, in retaining copies of copies, in useless and voluminous statements, I can conceive of no institution to exceed the Board of Revenue. Its chief characteristic in its correspondence is delay and prolixity, instead of promptitude and conciseness. The Government do not, in many cases, see the exact state of Revenue, nor how they are administered, many of the most material parts of Collector's reports are omitted, their opinions are garbled and misunderstood and papers of importance are sometimes withheld, or are not acted upon either from the multiplicity of business before the Board, or from the papers not suiting the view taken of the subject by the Board themselves; but in three cases out of four, the Proceedings of the Board are a mere dull echo of the Collector's original Report.

It is indeed extremely problematical whether a Board consisting of 3 or 4 Members is so well calculated for the despatch of public business as an individual agent; indeed, judging from the facts and the great arrears of business in all Boards, there is every reason to conclude that individual agency is the preferable mode. In deliberative Justice, in the enactment of Laws and in discussions of science or systems, collision of opinion has no doubt been highly conducive to the public welfare, but in an institution similar to the Revenue Board, where the system has already been devised, and where promptitude is the very essence of good administration, experience has proved beyond all questions that variety of opinion, instead of furthering, has frequently retarded and impeded public service, and to which if the four Members of the Board efficiently do their duty, every document and paper brought before the Board ought to be attentively perused by each Member. If, after such perusal, they agree as to the step to be adopted, the time occupied by each Member having been obliged to peruse the same papers, has been entirely thrown away, and the object would have been equally well attained by one Member alone having perused them".

Lushington's minute is perhaps the most caustic criticism of the Board of Revenue, ever recorded. The Government of Madras, however, did not accept his views for two reasons :

(1) That the authority of Collectors as Chief Executive Officers in their districts, should not be lowered and their responsibilities impaired by the appointment of Divisional Commissioners.

(2) The collective "deliberation" of the Board would be conducive to uniformity in instructions and the acts of Board would lose much of the invidiousness which, on such occasions, attach to an individual's orders.

8. The Madras Government held fast to these views when the issue was raised again in 1855 and 1857. But in 1878, when the Government of India stressed again that the Members of the Board were far removed from the affairs of districts and were not in a position to give effective guidance to Collectors, some important changes were made in the Constitution and powers of the Board. The Members of the Board were permitted to tour as they deemed necessary. They were designated as Commissioners and the various items of work were distributed functionally amongst the individual Commissioners, who dealt with them, independently, Madras Act 2 of 1893 empowered the Board, subject to Government's approval, to distribute the business of the Board among its Members and to reserve some of them for the decision of the collective Board or of two Members. With slight modifications, these provisions were reproduced in Act I of 1894 which is still in force. It is under this Act that the Government issue notifications allotting subjects to individual Commissioners at present and specify the subjects which should be considered by the collective Board or by two Members. The strength of the Board was raised to four, but not less than 3 Members constituted the collective Board. With this reform, the Board acquired its present character, wherein individual Commissioners had well-defined functions, but consulted

each other on major questions. The Members toured extensively thereafter and exercised the supervisory functions of Divisional Commissioners over the whole State in respect of the items of work allotted to them individually.

9. With the increasing association of non-officials with the Government after the 'Montford' Reforms of 1919, there was a shift in the line of criticism against the Board. The stress was no longer that District Collectors required guidance, that the Board functioning from the distant headquarters, could not be effective and therefore an intermediate authority in the form of Regional Commissioners, was necessary. In fact there was even appreciation that the apparent inaction of the Board, enabled Collectors to enhance their stature and usefulness. The new line of criticism was that the Board, made up of elderly officers, was highly conservative and inclined to be cynical towards the needs and aspirations of the people. Elected Members took exception to the authoritarian character of the Board, which seemed to function almost like a Government within the Government. In 1921, a resolution was passed unanimously by the Legislative Council recommending the formation of a Committee "To enquire into the expediency and feasibility of replacing the Board by such alternative agencies as might be required in order to carry on the administration with economy and at the same time without loss of efficiency". This Committee headed by Thiru M. Habibulla, Revenue Member, was, however, unanimous that there should be one intermediate authority between the Government and District Officers and that any attempt to bring the Members of Government into direct touch with the district administration would be a fatal mistake. The Committee also agreed with the views of Thiru C. P. Ramaswami Ayyar, the then Advocate-General and a Member of the Committee, that it was inadvisable for Members of the Government to hear statutory revenue appeals, a principle subsequently incorporated in section 296 of the Government of India Act, 1935.

10. In 1924 the Legislative Council passed a cut motion drawing attention to the need for the reform of the Board of Revenue. The Governor, Lord Willington, restored the demand, and in doing so he said in his message "It appears from the speeches of the Hon'ble Members that the desire in passing this resolution was that the Board of Revenue should be abolished. Similar views have been expressed more than once in the last hundred years. The question was lastly raised on a resolution passed by the Legislative Council in 1921, when a Committee was appointed which decided that the retention of the Board of Revenue was necessary. The House is no doubt aware that the Board of Revenue is a statutory authority under a score or more of Regulations or Acts in the Madras Presidency, all of which would require amendment by the Legislature, in case it was desired to substitute some other authority for the Board. Again, in order to justify the abolition of the Board of Revenue, it would be necessary to show that the work which is now done by that Board would be unnecessary or could be more efficiently and more cheaply performed by some other agency".

11. Similar resolutions were brought before the Council periodically, but were not accepted. The following are extracts from the speech of the Revenue Member on a similar cut motion moved in 1931 :—

"This question has been discussed at considerable length on former occasions and has been considered very carefully from time to time. There are two ways in which the work now done by the Members of the Board of Revenue can be done, one by having Territorial Commissioners and the other by having a Board whose Members divide the subjects between them. In one or two Provinces, there are I believe, a Board of Revenue or a Financial Commissioner, in addition to Territorial Commissioners. If we adopt the system of having Territorial Commissioners, the expenditure is bound to be very much higher than it is now, as we would



require more Commissioners than Members of the Board of Revenue. It is impossible for the Government to take over the work of the Board of Revenue. The Board hears a great many appeals from Collectors' decisions and disposes of many details and carries out a great deal of detailed inspection. You can hardly expect the Member of Excise (Executive Councillor) to undertake important duties now done by the Commissioner in connection with these appeals, inspections and so on. There must be some intermediary between the Government and the local officers of the districts, and the present arrangement which has stood the test of many decades, is the most economical method of providing this intermediate authority. For these reasons, I am afraid, I cannot accept this motion".

12. In 1931-32, the Retrenchment Committee of the Madras Government considered the question again but decided against abolition. The Committee recommended the delegation of some more powers to the Board of Revenue and this was done accordingly. In 1937, Thiru C. Rajagopalachari, the then Premier persuaded a Congress Member, to withdraw his resolution stating that the Ministry itself would decide the question which was one purely of administrative efficiency. The Government of India Act, 1935, had been in operation at that time. Section 296 of that Act laid down :

(i) No Member of the Federal or Provincial Legislature shall be a Member of any Tribunal in British India having jurisdiction to entertain appeals or revise decisions in revenue cases.

(ii) If, in any Province, any such jurisdiction as aforesaid was immediately before the commencement of Part III of this Act, vested in the Local Government, the Governor shall constitute a Tribunal, consisting of such person or persons as he, exercising his individual judgment, may think fit, to exercise the same jurisdiction until other provision in that behalf is made by Act of the Provincial Legislature.

(iii) There shall be paid to the Members of any tribunal constituted under the last preceding sub-section, such salaries and allowances as the Governor exercising his individual judgment may determine, and those salaries and allowances shall be charged on the revenues of the province".

The matter was considered in detail and it was decided that there was no need for a tribunal in Madras, since the Board of Revenue functioned more or less as a Tribunal under statutory authority. In conformity with this policy, the controlling and revisional powers till then exercised by the Government under the Madras Irrigation Cess Act, 1865, and the Madras Land Encroachment Act, 1935, were transferred to the Board of Revenue by a Legislative amendment (Madras Act V of 1936).

13. With the advent of independence, the question of abolition of the Board of Revenue came up for consideration again on many occasions, but was deferred until the formation of Andhra Province which was under active consideration at that time. Soon after the Andhra separation in 1953, the then Chief Minister, Thiru C. Rajagopalachari took up the question of the Reform of the Board and was almost at the point of issuing orders on one of the two alternative schemes. Under the first scheme, three Regional Commissioners were to be appointed who would deal with all subjects other than (1) Prohibition and Excise (2) Stamps and Court-fees, (3) Civil Supplies, (4) Settlement of Estates including survey and settlement, (5) Commercial taxes, (6) Administration of evacuees property. Regional Commissioners were also to deal with all development work including Food Production. There was to be a two-Member Residuary Board at headquarters, to deal with the excluded subjects noted above and to hear statutory appeals. The Regional Commissioners were to have the same status as Members of the Board within their respective jurisdictions. Under the alternate scheme, the three Regional Commissioners themselves would constitute the Board of Revenue and would deal with

all matters except the excluded subjects already mentioned and all development work. This Board would function collectively in respect of certain selected subjects to be specified by the Government. The six excluded subjects were to be dealt with by two Heads of Departments who would not be Members of the Board. The criticisms voiced against these proposals by the Board of Revenue and the Secretariat seemed to have had some impact on the Government. In December 1953, the Government dropped these radical proposals and put forward another alternative, in which the Board would continue with the existing strength, but the Members would function as Divisional Commissioners with full jurisdiction over all subjects within each of the three territorial divisions. They would also sit as a Collective Board in respect of matters specifically entrusted to them for joint deliberations. This scheme was obviously unsuited in respect of subjects like Commercial Taxes, Settlement of Estates and Transport, where there was need for uniformity in interpreting statutes in appellate decisions. In July 1954 the new Government with Thiru K. Kamaraj as Chief Minister, decided to continue the existing set-up with slight modifications. Government Order No. 1564, Public, dated 6th September 1954, authorised the Commissioner of Land Revenue to co-ordinate all development work. He was empowered to call for reports and arrange discussions with Heads of all Development Departments. In cases of substantial disagreement with Heads of Departments, the specific orders of the Government were to be obtained. In actual operation, the anticipated co-ordination did not materialise and the Board continued to function as of old.

14. The Land Revenue Reforms Committee of 1951, headed by Thiru M. V. Subramanian, I.C.S., had considered the question of alternate arrangements on the abolition of the Board of Revenue. The Committee expressed the view that if the Members became independent Heads of Departments, the advantage of all the Members sharing the work of inspection of Collector's office and

exercising general supervision over District Administration, would be lost. They did not favour the scheme of Regional Commissioners either, as that would be more expensive and unsuited for the enforcement of uniform standards in District Administration. The Committee however felt that there was avoidable delay on Revenue matters on which the orders of the Government had to be taken. Facts and figures carefully examined by the Board and presented to the Government in the form of a report, were scrutinised afresh by the Revenue Secretariat resulting in much delay without commensurate benefits. They therefore recommended that the Board could also function as the Secretariat of the Government. The need for an independent scrutiny by a Generalist Secretary, might be necessary in respect of proposals emanating from Heads of Technical Departments unused to Secretariat procedures, but that was superfluous in respect of the Revenue Department. The Members of the Board were familiar with Secretariat procedures and could with advantage function as Secretaries to Government for their respective subjects. The Board should continue to deal with and pass final orders on matters within its powers, but in respect of matters that should go up to Government, the relevant file should be transformed into a Secretariat file and the Member of the Board in his capacity as Secretary to Government, could himself obtain the orders of the Government after following the appropriate Secretariat procedure. The Committee claimed that appreciable savings could be effected on Secretariat staff, besides ensuring speedier disposal of business. The existing Revenue Secretary might have to be continued, to deal with appeals and revisions from the decisions of the Members of the Board in their capacity as Heads of Departments and other matters which did not originate from the Board. The then full Board did not endorse these proposals on the ground that dual responsibilities would impair supervision and control over district establishments and the Government in G.O. No. 163, Revenue, dated 17th January 1956, turned them down.

15. The present Government with Dr. M. Karunanidhi as Chief Minister, has reopened the issue again in an announcement in the Legislature during the Budget Session of 1969 and has since desired that we should work out alternate arrangements.

16. In proposing alternate arrangements to discharge the functions of the Board, it would be useful to note how this institution had acquired its pre-eminent position in the British system of administration. Indeed the Board exercised many statutory powers, but so did other Heads of Departments like the Registrar of Co-operative Societies or the Inspector of Local Boards under the relevant enactments. The major administrative powers of the Board were those delegated to it under executive orders of the Government and they were as much subject to revision by the Government as those of other Heads of Departments. The Governors of Madras who wielded vast powers on all matters of provincial administration, were men in the Public life of Britain and ordinarily held office in India only for a term of 5 years. Being new to the life of this country, they were generally content to leave the day-to-day administration of the Province to the Senior Member of the Executive Council, who belonged to the Indian Civil Service. The posts of the Chief Secretary to the Government and the Members of the Board of Revenue, were the highest ranking offices reserved for the I.C.S. Cadre in the provincial sphere. The prospect that these officers would soon be elevated, in their turn, to the Executive Council, did go a long way to enhance the stature of the posts. They belonged to the same age-group as the Executive Councillors, with whom they had intimate social relations. The reports of the Board to the Government were indeed scrutinised and noted on with detachment by the Revenue Secretariat, but the decisions on matters of significance would often have been taken already at informal discussions in the convivial environs of their exclusive Clubs and house-parties. Much of the prestige and authority of the Board originated from these intimate personal contacts at the highest level. In

emergencies such as Civil Commotion, Famine, Floods or falling prices, the Government was generally guided by the advice of Members of the Board, deputed to study local conditions.

17. In the present context, when the representatives of the people are at the helm of affairs, there may perhaps be less need for the Government to depend on the advice of high-ranking generalist officers on problems of administration. Even so, there may be occasions, particularly if the political party in power lacked internal cohesion or the Ministry had a precarious majority in the Legislature, when a team of experienced officers trained to operate jointly in emergencies, could ensure a larger measure of stability in internal administration. While dismembering the Board, it would therefore be useful to preserve as much of the stature and effectiveness of the successor-Commissioners, as the changed circumstances would permit.

18. The largest single factor which had reduced the authority and usefulness of the Members of the Board, is their cold and formal relationship with Ministers, as against the intimate personalities they had with the powerful Executive Councillors of old. No doubt this handicap is shared by other Heads of Departments as well, but this factor was aggravated in respect of the Board by the Service traditions of the I.C.S./I.A.S. cadre. At the time of transfer of power, the Board was made up of very senior Members of the I.C.S. who, while serving as District Collectors, would have had to deal severely with the leaders of political parties, who had organised the Independence struggle. Even assuming the greatest forbearance and goodwill on either side, recollections of those confrontations could not have been conducive to the establishment of useful personal equations with them as Ministers. The Secretaries to the Government of the period were comparatively junior officers, who would not normally have reached those responsible positions, but for the premature retirement of the British element of the I.C.S. These younger

men recruited at the transitional period, when the transfer of power seemed imminent and had not played any significant part in containing the freedom struggle, did not bear the handicap of the older generation. They managed to get close to the new Ministers, who were themselves anxiously looking round for advice on administrative matters. Even though Heads of Departments were used to transacting business across-the-table with Secretaries to the Government, Service-conventions stood in the way of such informal discussions between Members of the Board and Secretaries to the Government. The Generation-gap between them was so wide, as would have embarrassed the senior men to seek interviews with their juniors in position as Secretaries to the Government. They were therefore content to record their views on paper and to await orders unconcernedly. On the rare occasions when they were called in for personal discussions, their views often clashed with the reformist ardour of political leaders in power. In the absence of mutual understanding, even well-meant comments and criticisms, were often construed as instances of unhelpfulness. Under these circumstances, it was indeed, easy for Secretaries to the Government who were young, ambitious and less committed to the past, to step into the void and eclipse the Board. People in power at that time in the State/Sector did not seem to comprehend these realities and before long, the discordant situation got frozen. The origin of many of the criticisms levelled against the Board subsequently, could be traced to this unfortunate setting. Vestiges of it, may be still sticking out and should be corrected, while transferring the functions of the Board to individual Commissioners.

19. The Board till very recently comprised of six Members :—

(1) The Commissioner of Land Revenue and Transport—  
Thiru M. G. Rajaram.

(2) The Commissioner of Land Revenue and Food Production—Thiru S. Visvanathan.

(3) The Commissioner of Land Revenue, Prohibition and Excise—Thiru N. Ananthapadmanabhan.

(4) The Commissioner of Land Revenue and Land Reforms—Thiru P. K. Nambiar.

(5) The Commissioner of Land Revenue and Commercial Taxes—Thiru T. A. S. Balakrishnan.

(6) The Commissioner of Land Revenue, Settlement of Estates and Cinematograph Act—Thiru S. P. Srinivasan.

After the sad demise of Thiru T. A. S. Balakrishnan his subjects are allotted to Thiru S. Visvanathan, the Second Member, so that there are now only five Members. The temporary increase or decrease in their number, does not involve a change in the office staff. A chart is appended showing the designation of the Members and the Officers working under each of them at Headquarters (Annexure II). A statement is also appended showing the subjects dealt with by each of the Members (Annexure III).

20. The following are the subjects reserved for consideration by more than one Member :—

#### I. SUBJECTS FOR THE FULL BOARD

(1) Finalisation of Deputy Collector's List.

(2) Promotion of Deputy Collectors to District Revenue Officers and I.A.S.—Scrutiny of recommendations of Government by District Collectors in this behalf.

(3) Recording confidential remarks annually on Collectors and equivalent posts.

(4) All administrative questions of special importance like reorganisation of the Board of Revenue, bifurcation of districts, etc.

(5) Any subjects referred to the Full Board by the First Member or in his absence, the Second Member either *suo moto* or at the request of any other Member.



## II. SUBJECTS FOR COLLECTIVE BOARD.

(1) Acts and Bills.

(2) Creation and redistribution of Revenue Divisions and Taluks.

(3) Gazetted Officers other than Officers of the former Excise Department and Commercial Tax Department—Conduct of selection, promotion, probation, periodical confidential reports and punishments.

(4) Gazetted Officers of the Commercial Tax Department (including the former Excise Department) conduct, selection, promotion, probation and punishments.

(5) Grant of dry remissions.

(6) Court of Wards (Matters of special importance).

(7) Licences for the use of lands and buildings within the limits prescribed for the Collective Board in Board's Standing Order No. 24-A.

(8) Placing of lands and buildings at the disposal of Local Bodies or private institutions and exemption of Land Revenue within the limits prescribed for the exercise of powers by the Collective Board in Board's Standing Order Nos. 24 (11) and 24 (17).

(9) Irrecoverable losses of public stores, public money and irrecoverable costs in civil suits or appeals within the limits prescribed for the exercise of powers by the Full Board in Appendix 23 to the Madras Financial Code, Volume II. unprofitable outlay over all works and consequent write off.

(10) Jamabandi Administration work.

(11) Standing Orders relating to Land Revenue and irrigation subjects.

(12) Kistbandi.

III. SUBJECTS FOR TWO MEMBERS, VIZ., COMMISSIONER OF LAND REVENUE (MAIN) AND LAND REFORMS AND THE COMMISSIONER OF LAND REVENUE AND COMMERCIAL TAXES.

(a) *Subjects arising in the Land Revenue Branch.*—(1) Petitions or memorials from public servants of the grade of Tahsildars of the Revenue Department.

(2) Appeals against termination of probation and punishments (except censure and stoppage of increments) from the Superintendents working in the office of the Board of Revenue (Land Revenue).

(3) List of approved candidates for appointment to the post of Tahsildars of Revenue Department.

(b) *Subjects arising in the Commercial Taxes Branch.*—(1) Petitions or memorials from public servants of the grade of Deputy Commercial Tax Officers of the Commercial Tax Department.

(2) Appeal against termination of probation and punishments (except Censure and stoppage of increments) from the Superintendents working in the office of the Commercial Tax Department.

(3) List of approved candidates for appointment to the post of Deputy Commercial Tax Officers of the Commercial Tax Department.

The subjects for consideration by the Full Board, Collective Board and by two Members, are comparatively few. None of the powers vested in the Board under any statute, is exercised by more than one member. All statutory orders passed by the Board are in fact orders of an individual Commissioner and not of a collective body. The subjects relating to the Commissioner of Transport, do not enter into any collective deliberation. Statutes relating to transport, mention only the State Transport Commissioner as the administrative authority and not the Board of Revenue. The

appointment of a member of the Board as Commissioner of Transport, has no particular significance and therefore, the abolition of the Board will not affect his work in any manner, except that he would shed his ' Status-symbol ' designation.

21. Three broad alternative arrangements are possible for discharging the functions of the Board on its abolition :—

(i) The Government may administer the various departments of the Board direct from the Secretariat, with or without tribunals for quasi judicial functions.

(ii) Territorial or Divisional Commissioners may take the place of the Board, each Commissioner discharging all the functions of the Board within his division.

(iii) Each Member of the Board may be notified as an independent Head of Department in respect of the subjects assigned to him on a functional basis and designated as the Commissioner for the major subject in his charge. The items reserved for the consideration of the Full Board, Collective Board and Two Members, may also be divided between individual Commissioners functionally, according to the affinity of the subjects. On this basis four or five independent Heads of Departments called Commissioners, will take the place of the Board.

22. The first alternative had been considered on earlier occasions and rejected for good reasons :

(i) The role of the Government should be to lay down policy and implementation should be left to the Heads of Departments.

(ii) It will be difficult for the Government to take over the large volume of work done by the Board, without absorbing the entire organisation of the Board as a part of the Secretariat and this would make the Secretariat unwieldy.

(iii) The statutory powers conferred on the Board in various enactments, largely to safeguard the citizen against the State, will be compromised if these powers are exercised by the Government.

All these reasons are still valid. In its day-to-day operations, the Board is a collection of Heads of Departments. The financial powers of Heads of Departments are laid down in the Financial Code and the administrative powers in the various departmental Codes. The "Board Standing Orders" is the departmental Code of the Revenue Department. The powers of the different categories of Field Officers are specified in the departmental Codes and the Heads of Departments exercise revisional authority over the decisions of their subordinates. In the parliamentary form of Government, all executive authority vests in the Council of Ministers and are exercised by individual Ministers who are leaders of political parties. If the vast patronage vested in the Board as the Head of many major Departments, is directly exercised by the Government, apart from the feeling of insecurity that would be caused to the persons involved, the Ministers would make themselves vulnerable to the charge of partisanship and this would be exploited by opposition parties. Besides, some of the statutory powers of the Board are under Central Acts like The Indian Arms Act, Stamp Act and Court Fee Act and it might be embarrassing to the Central Government to confer these powers on a State Government. A statement indicating the different statutory powers of the Board are shown in Appendix IV.

23. The second alternative of Divisional Commissioners, in the place of the Board or along with a smaller Board for residuary functions, had been in operation in the major British Provinces like United Provinces, Punjab, Central Provinces and Bengal. As indicated earlier, the Government of India had pressed the Government of Madras to change-over to that system on many occasions in the past on the following grounds. The I.C.S. Officer was usually appointed as Collector when he had done about five or six years service. At the age of about 30, he could not be deemed to have acquired the experience and maturity necessary for that difficult multi-purpose assignment and would need watch and guidance. A Board of very senior men, stationed at Provincial

headquarters, could only function as a reviewing authority and would not be able to be in close touch with the District Officer. The Divisional Commissioner in-charge of four or five districts and operating from a Central place within the division, would be more readily accessible to the young District Officer for consultation in emergencies. The Commissioner did not have much original work and since he was not pinned down to a heavy office, he could be on tour most of the time meeting all District Officers in his charge frequently. He could also effect a large measure of co-ordination between the officers of different departments at the district level.

The Government of Madras however pointed out that conditions in this province were not similar. The districts of Madras were much larger in size and population and approximated to a Commissioner's charge in the northern provinces. The I.C.S. Officer was generally posted as Collector in Madras, only after gaining adequate experience of District work for at least ten years, till which time he would be holding charge of a Revenue Division under the close supervision of the Collector. The Commissioner, nosing round in the District and interfering in the day-to-day work of the Collector would reduce the stature of the Collector. In the absence of the Commissioner, his co-ordinating functions had devolved on the Collector and he had been discharging them, perhaps more effectively within his district than the Commissioner in his group of districts. The institution of the Collector in Madras had acquired a stature much higher than that of the Collector or his equivalent, the Deputy Commissioner, in other Provinces and therefore there was no real need for supervision by the Commissioner. The views of the Madras Government prevailed on all occasions when the issue had been raised, and quite rightly too! However, in the scheme for reform of the Board put forward by Thiru C. Rajagopalachari in 1953, he had proposed three Regional Commissioners to supervise the work of Collectors, besides a Board of two Members to attend to certain specified items of work which, by their nature,

should be controlled centrally from Headquarters. Perhaps he dropped the proposal ultimately for the same reasons as were adduced by the Madras Government earlier. A special circumstance, which might have weighed with him in 1953, was the dearth of suitable officers to be placed in charge of districts. With the premature retirement of the British element of the I.C.S. in 1947, the cadre was much depleted. The surviving Indian Members of the Service, were mostly absorbed in key assignments at headquarters. Direct recruitment to the I.A.S. commenced only in 1948 and these young men were not yet ripe for promotion. The pinch of the recruitment-gap was acute in the early fifties and district-charges were held mostly by elderly men, promoted from subordinate services on an emergency basis. Some of them had difficulty in adjusting to the new role of the Collector, whose success depended on his ability to absorb local pressures without over-reacting to them either way. Those abnormal conditions disappeared soon when the earlier batches of direct recruits became ripe for district-charges. Many of these young men have succeeded so well in adjusting to the altered conditions of district work, that they were able to provide leadership and to guide public opinion on matters of Local Administration. After the State Reorganisation, Tamil Nadu has only a dozen heavy districts and it has not been difficult to hand-pick men with suitable temperament and training for these charges. The fact that complaints have not been voiced frequently against the institution of the Collector, while the Board of Revenue has been under heavy fire, seems to indicate that the stature of the District Collector has been growing. Under these circumstances, we are very definitely of the view that the institution of the Regional Commissioner, which might reverse the present healthy trends, should not be considered as an alternative to the Board.

2]. 1. The third alternative by which the Board may be broken up into its component departments and the present Members notified\* as independent Commissioners in-charge of one

or more of those departments, seems to present the least difficulty. The subjects which are now being considered by more than one Member or the Full Board, may also be assigned to individual Commissioners according to the affinity of the subjects. Some adjustments have to be made to minimise the drawbacks of this re-organisation and they are dealt with lower down.

24.2. The staff of the Board's office already stands organised into different branches in a way that enables each branch to do the work of only a single department. There is therefore no need to regroup the office or incur additional expenditure on new staff. Only one Assistant Secretary, designated A. S. Cinemas, with 5 sections under him, submits papers to more than one Member. It should be easy to make slight adjustments in distribution of work so that this Assistant Secretary could also be placed exclusively in one of the new Departments.

24.3. The field-staffs of the Sales-tax and Transport Departments are already organised separately and therefore the proposals will not involve any dislocation. But the Commissioner's of Land Revenue, Settlement, Food Production and Excise are operating largely on the common field organisation of the parent Revenue Department from the Collector down to the Village Officer. Immediate disciplinary control over this staff is exercised by the Commissioner for Land Revenue. But, since the Board appeared to function as a corporate body, the members of this staff generally assumed that individual Members had a voice in the exercise of this control and their participation in the multi-Member consideration of service questions such as personal files, promotion lists and punishment rolls, lent credence to this assumption. The proposed re-organisation by which disciplinary control would be seen to pass to the exclusive charge of one Commissioner, would affect the present delicate balance and this is one of the major adverse features of the scheme. We have lower down made suggestions to moderate this handicap.

24.4. One of the arguments usually raised in support of the institution of the Board is the collective wisdom of senior administrators readily available to the Government on legislative measures and larger questions of policy. Decisions of the Board are usually reached on the basis of a consensus and this involved compromises between diverging view points. The method of consensus is indeed a pragmatic approach to the disposal of business, when the decision making body is the Board itself. But on the larger questions of policy referred to the Board, the deciding authority is the Government, where the issues are discussed between the departments of the Secretariat, the concerned Minister and the Cabinet. Presentation of the arguments for and against the diverging views, will be of greater use in this discussion than the bald record of the consensus reached in the Board. Again, in matters of service management such as the assessment of merit of individual officers, recommendations for promotion or the disposal of punishment rolls, the fact that the judgments of more than one Member should come into play, may be, a safeguard against personal prejudices and arbitrariness. But it can also be held that on such matters the judgment of the Commissioner in direct administrative charge of the officer should be unfettered and the smothering of it by his colleagues, may not be conducive to discipline. In any event, the absence of this special safeguard in the procedures of other major departments, has not resulted in conspicuous miscarriage of justice. Whatever might have been the usefulness of collective wisdom in the past, this consideration cannot be deemed to be over-riding in the present context, particularly so, when the Government has not been seeking such advice often.

24.5. The Corporate Board has been of considerable advantage in emergencies like Famine, Cyclone or Civil disturbances occurring over large tracts, and all the Members irrespective of their portfolios, could be deputed to tour the affected areas simultaneously. Similarly the inspections of Collector's offices are now



being shared by them without prejudice to their individual charges. The redistribution of charges to even out violent fluctuations in the work loads of Commissioners can be done easily at present by a simple notification. Recently, on the sudden demise of Thiru T. A. S. Balakrishnan, it was possible to carry on the heavy work of the Sales Tax Department by internal readjustments, without a fresh appointment. No doubt it would be possible to make ad hoc arrangements to meet such emergencies even after the abolition of the Board, but the flexibility of the present system has been a distinct advantage and the loss of it should be a matter for regret.

25. The Board of Revenue is a statutory body constituted under the Regulation of 1803, which is still in force. Therefore, its abolition would ordinarily require legislation. But the alternative arrangements proposed by us, is the distribution of all functions of the Board between 4 or 5 independent Commissioners who would be in independent charges of those functions. This distribution is being done even now by the issue of a simple notification as prescribed under Act I of 1894. It is, therefore, possible to give effect to our proposals, by distributing the multi-member subjects also amongst the different Commissioners and therefore no fresh legislation would be required. The Board of Revenue Regulations of 1803 and Act I of 1894 may be allowed to remain in the Statute Book, but will not have to be made use of, except when a subject has to be taken away or put into the charge of any one of the Commissioners. Many statutory powers have been conferred on the Board under various fiscal enactments, both Central and State. Even though all these powers can be exercised by individual Commissioners, the proceedings will have to be notified in the name of the Board where the entrustments in the relevant enactments or in the Rules framed thereunder, are specifically to the Corporate body. The continuance of this practice will not convey to the public the impression that the corporate functioning of the Board has ended. We appreciate

that the demand for the abolition of the Board has a political background. The legislation required for that purpose is not complicated, even though it may need the concurrence of the Central Government. Having decided to abolish the Board, it would be better to go the whole way, rather than resort to an expedient which, however convenient administratively, may not bring in political satisfaction.

26.1. In order to draft the enabling Bill, the Commission has listed out the various enactments both Central and State in which specific duties have been cast on the Board or on Commissioners of the Board. They fall into the following seven categories :—

I. State and Central legislations which mention only the Commissioner of a particular subject without mentioning the Board of Revenue. Under this category would fall the following State and Central legislations relating to transport, where the State Transport Commissioner is specified as the authority :—

#### STATE ACTS.

I. (i) The Tamil Nadu Motor Vehicles Taxation Act, 1931 (III of 1931) read with the rules framed thereunder.

(ii) The Tamil Nadu Motor Vehicles (Taxation of Passengers and Goods) Act, 1952.

#### CENTRAL ACT.

The Motor Vehicles Act, 1939, read with the Motor Vehicles (Tamil Nadu) Amendment Act, 1948.

II. The State legislation which empowers the Government to appoint an Officer either from the Board or outside to be the head of a department.

*The Tamil Nadu Abkari Ordinance, 1971.*—The Government have appointed the Member of the Board in charge, as the Head of the Prohibition and Excise Department and have specifically empowered him to exercise control over District Collectors.

III. State and Central legislations which do not mention either the Board of Revenue or a Commissioner specifically but merely empower the State Government to notify an authority and in exercise of that power, the State Government has notified the Board of Revenue as the authority.

#### A. STATE ACTS.

- (1) The Tamil Nadu Prohibition Act (X of 1937).
- (2) The Tamil Nadu Entertainments Tax Act (X of 1939).
- (3) The Tamil Nadu Cinemas (Regulation) Act (X of 1955).
- (4) The Tamil Nadu Pawnbrokers Act (XXIII of 1943).

#### B. CENTRAL ACTS.

- (1) The Indian Tolls Act, 1851.
- (2) The Opium Act, 1878.
- (3) The Dangerous Drugs Act, 1930.

IV. State enactments relating to Land Revenue, Commercial Taxes, Irrigation, Settlement of Estates, Land Reforms, Urban Land Tax Agricultural Income-tax, etc., which mention the Board of Revenue :—

1. The Tamil Nadu Collector's Regulation (II of 1803).
2. The Tamil Nadu Endowment and Escheats Regulation (VII of 1817).
3. The Tamil Nadu Revenue Recovery Military Proprietor Regulation (VIII of 1817).
4. The Tamil Nadu Subordinate Collectors and Revenue Malversation (Amendment) Regulation (VII of 1823).
5. The Madras City Land Revenue Act, 1851.
6. The Tamil Nadu Revenue Recovery Act (II of 1864).
7. The Tamil Nadu Irrigation Cess Act (VII of 1865).
8. The Madras City Land Revenue (Amendment) Act, 1867.
9. The Tamil Nadu Land Revenue Assessment Act (Act I of 1876).

10. The Tamil Nadu Forest Act (V of 1882).
11. The Tamil Nadu River Conservancy Act, 1884 (VI of 1884).
12. The Tamil Nadu Cattle Disease Act, 1886.
13. The Tamil Nadu Village Courts Act, 1889.
14. The Malabar Land Registration Act, 1895.
15. The Tamil Nadu Court of Wards Act (I of 1902).
16. The Tamil Nadu Land Encroachment Act, 1905.
17. The Tamil Nadu Forest (Amendment) Act, 1919.
18. The Tamil Nadu District Municipalities Act, 1920.
19. The Bhavani Reservoir Irrigation Cess Act (XVI of 1933).
20. The Tamil Nadu Sales of Motor Spirit Taxation Act (VI of 1939).
21. The Tamil Nadu Estates Land (Reduction of Rent) Act (XXX of 1947).
22. The Tamil Nadu Estates (Abolition and Conversion into Ryotwari Act, 1948).
23. The Tamil Nadu Irrigation (Levy of Betterment Contribution) Act (III of 1955).
24. The Tamil Nadu Agricultural Income-tax Act, 1955.
25. The Tamil Nadu Court Fees and Suits Valuation Act, 1955.
26. The Tamil Nadu Panchayat Act, 1958 (XXXV of 1958).
27. The Tamil Nadu General Sales Tax Act (I of 1959).
28. The Tamil Nadu Hindu Religious and Charitable Endowments Act, 1959.
29. The Tamil Nadu Land Improvement Schemes Act (XXXI of 1959).
30. The Tamil Nadu Public Premises (Eviction of unauthorised occupants) Act (XXVII of 1960) and Rules thereunder of 1961.

31. The Tamil Nadu State Housing Board Act, 1961 (XVII of 1961).

32. The Tamil Nadu Private Forests (Assumption of Management) Act, 1961.

33. The Tamil Nadu Public Trust (Regulation of Administration of Agriculture Lands) Act, 1961.

34. The Tamil Nadu Land Reforms (Fixation of ceiling on land) Act, 1961 (58 of 1961) and Rules framed under the Act.

35. The Tamil Nadu Additional Assessment and Additional Water Cess Act (VIII of 1963).

36. The Tamil Nadu Inam Estates (Abolition of Conversion into Ryotwari) Act (XXVI of 1963).

37. The Tamil Nadu Lease-holds (Abolition and Conversion into Ryotwari) Act, 1963 (XXVII of 1963) and Rules framed under the Act.

38. The Tamil Nadu Minor Inams (Abolition and Conversion into Ryotwari) Act, 1963 (Act 30 of 1963) and Rules framed thereunder.

39. The Tamil Nadu (Transferred Territory) Ryotwari Settlement Act (XXX of 1964).

40. The Kanyakumari Sreepandaravaka Land (Abolition and Conversion into Ryotwari) Act (XXXI of 1964) and Rules framed thereunder.

41. The Tamil Nadu (Transferred Territory) Tirupuvanam Payment Abolition Act, 1964.

42. The Tamil Nadu (Transferred Territory) Jennikaranu Payment Abolition Act (XXIX of 1964).

43. The Tamil Nadu Public Buildings (Licensing) Act (Act XIII of 1965).

44. The Tamil Nadu Urban Land Tax Act, 1966 (Tamil Nadu Act 12 of 1966).

45. The Gudalur Janmam Estates (Abolition and Conversion into Ryotwari) Act, 1969.

V. Central Legislations which mention the Board of Revenue—

(i) Arms Act, 1959, read with the rules framed thereunder by the Central Government conferring on the Board of Revenue, the power of hearing appeals over orders passed by the Additional District Magistrate or District Magistrate.

(ii) Land Improvement Loans Act, 1883.

(iii) The Agriculturists' Loans Act, 1884.

VI. Central Legislations which refer to the Chief Controlling Revenue Authority—

(i) The Indian Stamp Act, 1899.

(ii) The Court-fees Act, 1870.

(iii) The Destruction of Records Act, 1917.

(iv) The Indian Treasure Trove Act, 1878.

VII. Central Legislations which refer to the " Superior of that authority " empowered to hear appeals against orders of " District Authorities "—

(i) The Petroleum Rules, 1937 (framed under the Petroleum Act, 1934).

(ii) The Explosives Rules, 1940 (framed under the Explosives Act, 1884).

26.2. Categories I and VIII which mention ' State Transport Authority ' or ' State Transport Commissioner ' or ' immediate official superior of the District Authority ' will not need amendment as these offices will remain unaffected by the abolition of the Board.

26.3. In respect of categories II and III, the State Government can issue notifications empowering the concerned Commissioner and therefore amending legislation may not be necessary. However, since the legislature has to be approached in respect of other categories, provision may be made in the Bill for automatic amendments of existing notifications.

26.4. In regard to categories IV and V, legislation will be necessary. On category IV, the State Legislature can, by a simple amending Act, substitute the expression "Commissioner" in the place of "Board of Revenue" wherever the latter expression occurs in all these enactments.

26.5. In the Tamil Nadu Urban Land Tax Act and the Tamil Nadu Agricultural Income-tax Act, there are authorities designated as Commissioner who is subordinate to the Board of Revenue. This would cause confusion when the Board is abolished and Commissioners take its place. In respect of Agricultural Income-tax where the powers of the Board are only supervisory, two alternatives are possible.

(i) The Agricultural Income-tax Act may be amended to change the expression "Commissioner of Agricultural Income-tax" into the expression "Director of Agricultural Income-tax". He will continue to be administratively subordinate to the Commissioner of Land Revenue even after the Board is abolished.

or

(ii) The Commissioner of Agricultural Income-tax may be made directly subordinate to the Government and treated as a full-fledged Head of the Department. This may be done by amending Section 14 of the Agricultural Income-tax Act.

We would have recommended the second alternative but for the fact that the collection of Agricultural Income-tax in non-plantation areas is still largely done by Taluk Tahsildars and that the staff of the Agricultural Income-tax Organisations belong to the Revenue Department. We, therefore, recommend the alternative (i), as this will facilitate proper co-ordination.

In respect of the Urban Land Tax Act, the Board has statutory powers of revision under section 30 (1) and certain administrative responsibilities under Sections 3 (5) and 22 (1).

The entire staff belong to the Revenue Department and the tax itself is in lieu of Land Revenue. The best arrangement is to amend the Urban Land Tax Act by substituting the expression 'Director' for the expression 'Commissioner' wherever it occurs. He will continue to be administratively subordinate to the new commissioner of Land Revenue after the Board is abolished.

26.6. Under category V, the Land Improvement Loans Act, 1883, and the Agriculturists Loans Act, 1884, are pre-constitution enactments and would now fall under item 18 of the State list (list 2, Schedule 7 of the Constitution). Amendments of both these Acts will fall within the competence of the State Legislature and the procedure referred to for Category IV will apply.

The Indian Arms Act, 1959, does not mention the Board of Revenue, but it confers the powers of hearing appeals against the orders of the District Magistrate or Additional District Magistrate on such authority as may be specified. Under these powers, the Central Government have notified the Board of Revenue as such appellate authority and these powers are exercised by the Commissioner of Land Revenue. The Central Government will have to be requested to issue a new notification empowering the Land Revenue Commissioner to discharge all these functions.

26.7. Under category VI, the Central Acts confer important revisional and rule-making powers on the "Chief Controlling Revenue Authority" in regard to Stamp Duty, Court-fees and Destruction of Records of Revenue Courts. The General Clauses Act, 1897 (Central Act 10 of 1897) defines "Chief Controlling Revenue Authority" or the "Chief Revenue Authority", as the Board of Revenue in a State where there is a Board or the Revenue Commissioner in a State where there is a Revenue Commissioner. On the abolition of the Board, one of the Commissioners will have to be designated as Revenue Commissioner and he will discharge the functions under these Acts as is being done at present.



27. The Commission has drafted a simple Bill which will have the effect of amending all the Acts and Rules in force in which mention is made of the " Board of Revenue " and which fall in the State List or the Concurrent List of the 7th Schedule to the Constitution. A copy of the Bill is appended to this Report (Annexure V). The Commission would like to draw the special attention of the Government to the following aspects :—

(i) It may be seen from the discussions in paragraph 26 that all the statutes which require amendment are either in the State List or Concurrent List except Rules issued under the Indian Arms Act, 1955. The concurrence of the Government of India and the assent of the President will have to be obtained for the Bill.

(ii) The Bill does not provide for the repeal of the " Board of Revenue Regulation, 1803 ", the " Tamil Nadu Board of Revenue Act, 1894 ", and the " Tamil Nadu Revenue Commissioners' Act, 1849 ". The Bill enables the Government to issue notifications transferring subjects from Members of the Board to the new Commissioners specified in the notification. This will have the advantage that if the Government so desire, they may retain the Board of Revenue for certain residuary functions and need transfer only specified subjects to the new Commissioners. This flexibility will be lost if the earlier Acts and Statutory Regulations on the constitution and functions of the Board referred to above, are all repealed at one stroke. The fact that these earlier enactments are still in the Statute Book, may not be taken note of by the public and will not cause any inconvenience.

(iii) The Bill also enables the transfer of subjects from other Heads of Departments to the new Commissioners.

28.1. On the abolition of the Board, the different subjects administered by the Board will have to be regrouped into sizeable independent charges of related items. The flexibility of the present system by which subjects may be transferred with ease

from one member to another, may tend to disappear as the new arrangements harden with time. The Secretary of the Board of Revenue will no longer be there to generally oversee the work of the different branches and ensure a measure of co-ordination between the various functionaries within that sprawling organisation. As new departmental traditions take shape, the usual measure of departmental exclusiveness will also creep in and blur areas of over-lapping responsibility. For example, watching the turn of seasonal conditions and initiating timely relief measures are the direct responsibilities of the Commissioner for Land Revenue. But, in a predominantly agricultural economy, adverse seasonal conditions will have quick repercussions on the revenues from Sales Tax, Excise and Transport, calling for co-ordinated action by all these Heads of Departments. During the British period, the Board of Revenue was expected to and generally did take the initiative on such occasions to give co-ordinated direction to the various departments within and outside its direct control. It would therefore be useful to lay down some guidelines and also provide, if possible, an alternate forum for co-ordinated action.

28.2. The Commercial Taxes Department has been practically the full-time charge of a Member all along. The District staff is now an independent organisation and administered from a self-contained wing of the Board's office. Since this is the most important source of the State revenue, the department would need the undivided attention of its head, free of miscellaneous responsibilities, except the Entertainment Tax enforced by the same field staff. The practice of nominating a senior I.A.S. officer on the super-time scale, who happened to be readily available at the moment, to head this department, is difficult to defend under present conditions. The tax when introduced, was a light percentage levy on the turnover of dealers above the exemption limit. With the gradual increase in the general turnover rate and with stiff special rates on selected commodities, the structure of

the taxation system has been changing rapidly towards that of excise duties. A good deal of specialisation is now taking place at different levels of this department, particularly on tax evasion, consumer-resistance, inter-State trade and rates of tax of neighbouring States. The head of this independent department has to be selected not only on his general administrative abilities, but also on his aptitude and special qualifications for the post. Officers from the departmental cadre would require grooming for this responsible assignment, with intermittent spells of duty in the head office and in the Commercial Tax side in the Secretariat so that they have the needed leavening of administrative experience at policy-making levels. Likewise, the generalists selected for the post, must have had opportunities of working in the department at intermediate levels and of acquiring the necessary background and expertise. Similar questions would arise in other departments like Agriculture, Industries and Co-operation headed by generalists at present, and therefore, we are considering the matter as a general question. It has been referred to here only to emphasise the need, for selecting the head of this department with due regard to the special features of its work.

28.3. The Commissioner for Excise has no field staff of his own and functions through the Revenue department. Even though some of the Members of the Board were in charge of functions totally unrelated to revenue administration, the corporate character of the Board has been well recognised by all revenue officers and they treated all members generally with equal deference. With the abolition of the Board, there is bound to be a gradual change in their approach and the Commissioner of Land Revenue will be identified as the focal point of authority over them. This is likely to loosen the direct grip of the Excise Commissioner over the organisation which serves him, in spite of his indirect authority as Secretary to the Government. We have made some suggestions lower down to correct this adverse feature. The

charge of the Commissioner of Excise may appear light just at present, but we do not recommend additions to his portfolio for the following reasons. Whatever might be the merits or demerits of the policy of relaxing prohibition, it is a fact that there are sizeable sections of the educated public unreconciled to the reversal of National policy. It is, therefore, a very sensitive area where any chance administrative slip-up, might provoke political controversies of unpredictable dimensions. The bulk of the revenues, both from toddy and from arrack, is gathered from contractors who bid at public auctions for the exclusive right of retail sales. If one goes by the experience of the pre-prohibition period, these contractors would soon learn the advantages of ringing themselves up before auctions, to bring down the bids. Even the possibility of disgruntled political parties taking a lead in this move, to embarrass the ruling party, should be envisaged. Revenue officers may be helpless to thwart the manipulation of ruthless contractors who control the trade. In pre-prohibition days, there was a special establishment of uniformed excise officers with powers of search, to liaison with contractors and generally protect excise revenues. The tree-tax in force at that time, administered by excise officers, was intended to syphon off a good portion of the revenue from toddy in advance, so that at least that portion could be insulated from the manipulation of contractors. The present vast disparity of about Rs. 7 to 8 on bottle of arrack between the cost of production at the distillery and the retail price in the shop, is bound to encourage illicit distillation which can be contained only by a vigilant enforcement staff. It may not, therefore, be long before the Excise Commissioner would be forced by circumstances, to organise a new excise department of the size of pre-prohibition period. It would therefore be wise to leave him alone with enough spare time to anticipate and plan for development.

28.4. The Commissioner of Food Production is in charge of distribution of "pool" fertilizers and minor irrigation schemes investigated by the Chief Engineer. On the revenue side, he

deals with appeals under Irrigation Cess Act, the Bhavani Reservoir Irrigation Cess Act, the Betterment Levy Act and the Field Bothies Act. The original intention of the Government in creating this post was to give some direction to the various heads of departments in charge of Food Production Schemes, such as the Chief Engineer for Irrigation, the Directors of Agriculture, Veterinary and Fisheries and the Registrar of Co-operative Societies. The Special Minor Irrigation Programme was made his direct responsibility, for which a team of engineers headed by a Superintending Engineer, was placed under him. In the recent re-organisation of the Public Works Department this team was broken up and absorbed with the general field staff and the function of the Food Production Commissioner was limited to the scrutiny of the proposals of the Chief Engineer on their way to the Government. Nothing much will be lost if this scrutiny is given up and the Chief Engineer is made fully responsible for this work. In the present cabinet system of Government the degree of co-ordination that could be effected by a Food Production or Development Commissioner, would depend on the measure of visible access he has to the Chief Minister. In the absence of such leverage, heads of departments, with their free access to their respective Ministers, could have their way with ease on points of disagreement with the Commissioner. In the result, the hope that he could co-ordinate the Food Production work did not materialise. The distribution of 'Pool' Fertilisers is of diminishing significance and could be transferred with the needed staff, to the Director of Agriculture who is already regulating the private sector sales of fertilisers. The statutory appeals heard by the Food Production Commissioner are of a nature which could be dealt with just as well by the Commissioner of Land Revenue. We are therefore of the view that the post of Commissioner of Food Production should be abolished and the appellate work attended to by him, transferred to the Commissioner of Land Revenue or Settlement.

28.5. The duties of the Commissioner of Transport, are not related to any of the normal functions of the Board of Revenue. Statutory appeals of the department are heard by a Tribunal designated as the State Transport Authority. The administrative work of the Department is light, but the present Commissioner has other duties as Deputy Chairman of the Planning Commission and the Chairman of the State Industries Promotion Corporation. The abolition of the Board of Revenue will not affect his jurisdiction in any of these branches of work and he may continue as an independent head of department.

28.6. The main items of revenue work of the Board are shared by the Commissioner of Land Revenue and the Commissioner of Settlement. Administrative control over District establishments from the Collector down to the Village officer, is exercised by the Commissioner of Land Revenue. There are separate establishments for Settlement of Estates, Survey, Land Reforms, Agricultural Income-tax, Urban Land Tax, etc. and they are controlled by the individual Commissioner in direct charge of each subject. But all these special establishments are built around the Taluk Tahsildar and Village officer and would need their close co-operation. The separation of the field staff into two exclusive departments, is irrational and cannot be attempted. We considered whether the two charges could be combined into one, but felt that the disadvantages are many. No doubt the work on Settlement of Estates is falling off and may be out of the way soon; but Land Reforms work is growing in magnitude and intensity. Many Legislative measures are likely to come up soon and they would need a good deal of thought in formulation and care in implementation. The stress now being laid on tapping rural savings would cast additional responsibilities. A single Commissioner assisted by a few Joint Commissioners of middling seniority, is an alternative, but this arrangement might lead to friction between the Joint Commissioners and District Collectors, if aggressive Joint Commissioners threw their weight about. It is better to retain the two separate posts of Commissioners and divide the functions between

them on a rational basis. The real difficulty in abolishing the Board is to ensure that two Commissioners would continue to command the loyalties of the common district establishments.

29. In paragraph 18 we had pointed out that the basic cause for the eclipse of the Board in the early post-war period, was the lack of personal contacts between the new Ministers and the Senior I.C.S. Officers in the Board. The present Members are all officers recruited after independence and do not have the handicaps of the earlier generation. All of them have had long spells in the Secretariat and opportunities of establishing personal contacts with Ministers, not only in the Secretariat but also in the districts. And yet, in the Board, they found themselves as much isolated from the decision making process as their predecessors. The prestige and influence of the Head of a Department depend largely on the part he is seen to play in shaping the administrative policies and decisions of the Government. When the proposals made by the Head of Department are turned down he loses face with his subordinates whom he had taken into confidence before making them. And when this happens too often, he gets frustrated and cynical. He does appreciate that the approach of leaders of political parties on major questions, might not coincide with that of his and would certainly have adjusted himself if he had been taken into confidence. What seems to irk him most is that the Minister is relying on the advice of Secretaries to the Government who have had far less experience of local conditions. Indeed, the heads of technical departments also are victims of this complex, but they are used to friendly dialogue with generalist Secretaries, who could not in any event, claim adequate expertise on technical matters. The functional separation of the Board into individual charges, is already complete except for a few items of service management reserved for Corporate consideration. Therefore, the formal abolition of the Board, without eliminating the real cause of the growing ineffectiveness of the Board, will not improve the situation. Our

Chairman who had been well in position at the Secretariat end for nearly two decades during this transitional stage, is firmly of the view that the Heads of the new departments emerging out of the ashes of the Board, would be able to pull their weight only if they are placed in a position of direct personal contact with Ministers. We endorse this view and recommend that they should all be made Secretaries to the Government, as has been done already in respect of the Commissioner of Excise.

30. It may be pointed out that Secretaries to the Government were there during the British period also when the Board had acquired stature. But, as indicated in paragraph 18, decisions involving the exercise of power and patronage, were taken in those days largely in the drawing rooms of Senior Members of the I.C.S. during friendly discussions and the notings in files were merely documentations of these decisions. The usual argument in justification of the present position is that Heads of Departments should not be pinned down to Headquarters on Secretariat duties, but should be free to tour intensively in the districts to direct operations in the field. Secretaries to the Government are expected to be near the Ministers for immediate consultation, particularly when the Legislature or the Committees of the Legislature are in session. These arguments may appear to have substance, but would not override the crucial consideration that the effectiveness of the Head of the Department depends in a large measure, on the confidence he is seen to command with Ministers. Even now Heads of Departments are at headquarters most of the time when the Legislature is in session and it should be easy for them to adjust their tours, without inconveniencing the Minister. Actually no Member of the Board has toured on the average for more than one week in a month and if this period is judiciously chosen, the Minister may not notice his absence from headquarters. What is of real concern to him is the growing tendency of Secretaries to the Government going out on tour and establishing direct links with



his subordinates. Whatever might be the ' *ad hoc* ' justification for this departure from Secretariat instructions, the practice does tend to erode his authority within the Department. We shall be dealing with this aspect as a general issue while considering the relationship between Heads of technical departments and generalist Secretaries to the Government.

31. In paragraph 28.6, we stressed the need for some kind of joint control over the revenue hierarchy in districts by the Commissioners of Land Revenue and Settlement. The most practical way of achieving this object is to designate the Senior of them as Secretary to the Government in the Land Revenue Department and the junior as Additional Secretary in the same department. The Secretariat instructions laying down the procedure for intra departmental consultations, will automatically regulate the relationship between them. The arrangement may not be theoretically perfect, in as much as the day-to-day control over field establishments is the responsibility of the Head of the Department, at which level there is functional separation of duties between the two Commissioners. But, the fact that they are both Secretaries to the Government in the same Department and are operating from the same office, would in practice clothe them both with adequate authority. On the same count, it may be of advantage to designate the Commissioner of Excise, who is also operating on the same District establishments, as another Additional Secretary to the Government in the same Department. But this might give away the impression, that after the Board of Revenue is abolished, it is being recreated in the Secretariat in a different guise. This may also raise a problem when the Commissioner for Excise happens to be the senior-most and could stake his claim to be designated as Secretary to the Government in the Land Revenue Department. It will therefore be better on the whole to leave him alone on his present designation of Secretary to the Government in the Excise Department. The fact that he is functioning from the same office as Secretary to the Government, would ensure him adequate control

for all practical purposes. We accordingly recommend that the two Commissioners of Land Revenue and Settlement be designated as Secretary and Additional Secretary to the Government in the Land Revenue Department according to their relative seniority. We further recommend that the Commissioner of Sales Tax be designated as Secretary to the Government in the Commercial Taxes Department and the Commissioner of Transport as Secretary to the Government in the Transport Department excluding nationalised transport.

32. The number of super-time scale posts in the State Cadre of the I.A.S. has been increased recently to about 17 and the posts of Secretaries to the Government, are now equated with Members of the Board for this purpose. This would give the Government a measure of choice in accommodating the personal preferences of Ministers on the more sensitive assignments, from amongst the officers eligible to hold these posts.

33. We understand that the procedure for obtaining orders of the Government on proposals emanating from the Excise Department, is practically the same as in other departments of the Secretariat, even though the Commissioner of Excise is also the Secretary to the Government. The report despatched by the Commissioner from his office at Chepauk, is opened by him in his office at Fort St. George, where it is registered and noted on by the Secretariat Assistant, Superintendent and Assistant Secretary before being placed before him again suggesting the line of further action. We do appreciate that the scrutiny in the Secretariat is from a different angle, but the Commissioner, with his varied experience in the Secretariat, would have identified those special features effortlessly during the earlier consideration of the matter. Since he had already formulated his conclusions, the conventional scrutiny in the Secretariat is more ritualistic than purposeful. The more useful procedure will be for the Assistant Secretary of the Secretariat, with the minimum supporting staff, to move into the

office of the Commissioner and to be associated with the decision making process in that office. Papers requiring the orders of the Government should all be seen by him before they are put up to the Commissioner and he should satisfy himself that all the information likely to be required by the Finance or Law Departments of the Secretariat are available in the file. After orders are passed, the Commissioner's office should prepare a memorandum under his guidance, explaining the proposal and if the matter should be seen by the specialist departments of the Secretariat, he should mark the memorandum to those departments. The Commissioner's office file may be placed below for reference in complicated cases where such reference will help that department to appreciate the proposals better. Correspondence arising out of queries of the specialist Departments, should be dealt with in the main file of the Commissioner. After orders in circulation are obtained and issued, the Assistant Secretary should detach the Memorandum and the Secretariat noting on it with the original of the order and file them together as any other Secretariat disposal. The file of the Commissioner's office, with copies of the Memorandum and the final order, will be recorded in the Commissioner's office. The Commissioner may or may not keep his room in the Secretariat, but the office from which he exercises his dual functions, should be known to be the one at Chepauk where alone the public need be given free access to him. We commend this procedure for all the dual functionaires taking the place of the Board. In the result, the major functions of the present Revenue Secretariat will be discharged from the Chepauk Office, till such time as a composite Secretariat building with adequate space for the offices of Heads of Departments, is constructed. An officer slightly senior to the Collector, with some district experience and designated as Joint Secretary and supported by the essential Secretariat personnel will assist the Secretary and Additional Secretary to the Government in the Land Revenue Department in their Secretariat functions. He would help to co-ordinate the work of the two branches and would be available

for consultation by Ministers whenever the Secretary and the Additional Secretary, are away on tour. The new Commissioner Secretary for Sales Tax, will also have a Deputy Secretary and some Secretariat staff to help him on his Secretariat functions. We are aware that these proposals would cause some dislocation in the staff position in the Revenue Secretariat. But considering the growth factor of Secretariat establishments and the demand for well trained Ministerial staff in the different organisations under the Government, the problem of absorbing the staff temporarily rendered surplus in the Secretariat, can be solved within a brief period and a scheme for this purpose may be worked out in advance. Suitable readjustments may be made in the distribution of work in the Secretariat to handle the balance of work of the Revenue Secretariat. Some inconvenience may be caused to Ministers by the fact that their Secretaries are functioning from a building a little away from their Chambers in Fort St. George, but this may be minimised by setting apart a fixed hour of the day when Secretaries are expected to be present in Fort St. George for consultation. In the alternative, the Minister for Revenue could keep another office room in the Chepauk office, from where he could transact his departmental work. The system would then approximate to the one obtaining in New Delhi where Ministries are located in different buildings and adjacent rooms are provided for the Ministers and the Secretary.

34. While introducing this reform, special care should be taken, particularly in the initial stages to identify the powers of the Board and to ensure that they are exercised by the new Commissioners, without being subject to Ministerial advice. Some of these powers are statutory and any outside interference in their exercise, will be illegal and could be called into question by Courts of Law. But, the large bulk of powers are by delegation, as laid down in the Board Standing Orders, Financial Code, Departmental Codes and Manuals. Secretaries to the Government have very few inherent powers. Indeed they do take decisions

perhaps far more significant on occasions, than be the Head of any department. But they are taken on behalf of the Minister or the Cabinet in good faith and in keeping with the known intentions of the Minister or Cabinet. The Liberty which a Secretary can take on such matters, depends entirely on the confidence equation with the Minister and the Cabinet. There are no rules or guide lines as to how the Secretary should exercise his discretion. Controversies arising therefrom have been many and acrimonious, such as on the notorious Mundhra Deal. What is relevant in the present context is that there should be no erosion of the powers delegated to the Commissioner as the Head of the Department and encroachment by the Commissioner, in his capacity as Secretary to the Government on the powers of the Government. We recommend the following safeguards :

(i) Powers of the Commissioner which he inherits from the Board, may be listed out from the Board Standing Orders and the Departmental Codes and Manuals and issued in the form of a consolidated office order for the guidance of the staff of the Commissioner's office.

(ii) Final orders issued by the Commissioner as Head of the Department may be called Proceedings, as distinct from G.Os. The letter head of proceedings should not bear the dual designation, but only that of Commissioner.

(iii) Similarly the letter head of G.Os. should not bear the dual designation, but only that of Secretary to the Government.

(iv) There need however be no bar to the dual designation being shown in the letter head on D.O. correspondence and in communications to authorities of the Central Government and of other States.

(v) The aides of the Commissioner in his office, should not be designated as Joint, Deputy or Assistant Secretaries but as Joint, Deputy or Assistant Commissioners.

35. We shall now deal with the likely adverse consequences of our proposals. In paragraph 30 we had referred to the argument that the Commissioner may be handicapped in his touring by his pre-occupation at headquarters as Secretary to the Government and held that the point was not material. Similarly, it may be said that the Head of the Department, overwhelmed by his responsibilities as Secretary to the Government, may feel embarrassed to advocate the service-interests of the personnel of the department with force and conviction. This argument may seem to have some validity, but we should not ignore the reverse consideration that the Secretary, with his closer contacts with the machinery of the Government, may be in a more advantageous position to deliver the goods. Administrative decisions of consequence are not made these days in a Court-hall atmosphere, where advocates argue their opposing view-points with vehemence and the Judge gives his findings with cold detachment. The Ministers have the advantage of intimate contact with the different sections of the people and take administrative decisions on an over-all assessment of needs and resources. Arguments for, by the Heads of the Department and seemingly against, by the Finance Secretariat, are all relevant, but only up to a point, as would be revealed by an intelligent analysis of the decision making process on the Government. Another equally plausible argument is that in matters going up on revision to the Government, since the Head of the Department has already given his findings at the appellate stage, he cannot be expected to give unbiased advice to the Minister or, in any event, the affected party will be genuinely apprehensive that the Secretary will not give such advice. The Commissioner does not pass any original order on disputed issues. He is either the appellate authority or the revisional authority over an appellate order. The magnitude of the issues generally coming up for decision are not such as would justify more than two forums, one for the original adjudication and another for an appeal. The Commissioner who decides the

appeal or revision, does not generally have any personal knowledge of the person or transaction involved in the case. He goes by the evidence on record and would certainly reconsider the issues if fresh facts are placed before him. The alleged apprehensions of the party may not be malafide, but surely, the State is not obliged to set at rest all apprehensions of every litigant. Besides, one should not discount the common sense and judgment of the Minister who can see for himself that the revision sought for by the party, is against the decision of his own adviser and would therefore need greater personal scrutiny. Appeals and Revisions involving service rules are generally scrutinised by the Public (Services) Department under the Chief Secretary, and if the Minister so desires, he can always seek the personal advice of the Chief Secretary. All these arguments against our proposals should be viewed in one broad perspective. The Board has been under heavy fire from the public for quite some time and its continuance in the present form has become a source of embarrassment to the Government. The Members of the Board have appreciated the situation and individually they are unhappy about it. We have analysed the situation and shown that the unpopularity of the Board is not due to its corporate character since all the administrative decisions of any consequence to the public, are taken even now by individual Commissioners, though they are notified as proceedings of the Board. All the present Members of the Board have officiated as Secretaries to the Government for long spells and their personal records are no worse than those of the present set of Secretaries to the Government. What then is the root cause of the malaise? We are clearly of the view that it is the lack of personal contact of individual Members with Ministers, and the consequent sense of isolation from the main stream of administration. The abolition of the Board is no solution as such, if the successor-Commissioners find themselves at the same distance as before from the source of power. The most practical corrective is to make them all Secretaries to the

Government on the subjects they are handling and thereby establish direct personal contact with the Ministers. If the recommendations to this effect, made earlier by the Land Revenue Reforms Commission of 1951, had been accepted by the then Government, the Board would not only have survived but the revenue administration would have benefited by the closer association of Ministers with the Chief executives of the premier departmental organisation. There may be arguments against our proposals as indeed there would be some against any good proposal, but there is no better alternative to retrieve the admittedly unfortunate situation. Viewed in this broad perspective, the arguments against, will fade off into insignificance and the sight will be clear and conclusive.

36. By our recommendation that the Commissioners of Land Revenue and Settlement should operate jointly to the extent feasible, we have provided an in-built arrangement to discharge the collective functions of the Board. Inspection of Collectors' offices can be conducted by the Commissioners of Land Revenue and Settlement and the Commissioner for Excise who is very much interested to maintain his hold on the revenue organisation, can render a helping hand. Personal files of Collectors may be initiated by the Commissioner of Land Revenue and the Commissioners of Settlement and Excise may offer their remarks. The responsibility for initiating ameliorative measures to meet adverse seasonal conditions and natural calamities is that of the Commissioner for Land Revenue and he has the Commissioner of Settlement at his elbow to assist him. Since these occurrences adversely affect Revenues from Sales Tax and Excise, the Commissioners of these two departments may also be called into help to the extent necessary. Promotion lists and, punishment rolls of the Revenue Department, now dealt with by the multi-Member Board, can be dealt with as before by the Commissioners of Land Revenue and Settlement from their common office. It is desirable



to evolve a convention by which revision petitions to the Government against the orders of one of them is noted on and dealt with in the Secretariat, exclusively by the other, so that petitioners are assured of a more objective consideration by the Government.

37. The arrangements we have recommended in the place of the Board, have brought into focus an aspect of the Revenue Administration, which has been causing concern to generations of cultivators of this State, namely, the need for an independent Tribunal like the one in Maharashtra for the adjudication of disputes relating to land between the citizen and the State. Generally, all fiscal enactments such as Sales Tax, Income-tax Agricultural Income-tax, Urban Land Tax, Stamp Act, etc., provide for a tribunal or a reference to Civil Courts. Land Revenue administration touches on the property rights of the large bulk of the people but it is precisely in this sphere that the citizen has been denied this vital safeguard. Therefore, when we consider Reforms on Land Revenue Administration, we shall have to examine the need for some protection to the Citizen in his dealings with the powerful State. This need had been recognised even in the past, but it was then construed that the Board of Revenue, with its well-established traditions of detachment and impartiality on individual issues, did in actual practice, serve as a tribunal. Obviously when the Board is abolished and the new Commissioner-Secretaries get closer to the Government, the need for a Statutory tribunal would seem greater still. But such a tribunal can operate only if the Rules of Land Revenue Administration have the force of Law, i.e., by codifying all the Rules and Regulations on the subject into a new Law. We are taking up this question for the detailed examination which it would call for and shall send up our recommendations as expeditiously as possible. Side by side, we are also considering a scheme for the simplification of the rules for the assessment and collection of Land Revenue. Ordinarily we would have made recommendations on the Board of Revenue,

only as part of our General Scheme of Land Revenue reforms. We are sending up the present proposals on the Board of Revenue in advance, because we have been specifically requested to do so.

38. We have had the full co-operation of all the Members of the Board of Revenue in making our studies and shaping our proposals. They were aware of the implications of our 'Brief' from the Government and therefore, the request for assistance to carry out that 'Brief' should have caused them embarrassment. We are happy to record that they took part in our deliberations with dignity and objectivity, in the lofty traditions of the historic institution, of which, they might well be the last incumbents. We are grateful to them.

### 39. SUMMARY OF CONCLUSIONS.

(i) The functions of the Board cannot be administered directly by the Government—Paragraph 22.

(ii) Divisional Commissioners in the place of the Board, is unsuitable for this State since the arrangement will reduce the stature and authority of District Collectors—Paragraph 23.

(iii) The best alternative is to divide the functions of the Board into five independent departments, each headed by a Commissioner—Paragraph 24.

(iv) The abolition of the Board and the transfer of functions to independent Commissioners can be done without legislation by a notification under the Board of Revenue Regulation, Act I of 1894. But this course is not recommended—Paragraph 25.

(v) The proper course is by Legislation, which requires the concurrence of the Central Government—Paragraph 27.

(vi) The various enactments, both Central and State, which need amendment have been listed out—Paragraph 26.

(vii) The draft Bill (Annexure V) would enable the progressive transfer of functions to independent Commissioners and the retention of the collective Board for specific purposes, if so desired—Paragraph 27.

(viii) The Bill would also enable the transfer of subject from other Heads of Departments to the new Commissioners—Paragraph 27.

(ix) The post of Commissioner of Food Production may be abolished—Paragraph 28.4.

(x) The work of the Board should be divided amongst five Commissioners. The Commissioners of Transport, Excise and Commercial Taxes will continue to deal with the subjects handled by them hitherto. Entertainment and Cinematograph Act will be administered by the Commissioner of Commercial Taxes—Paragraph 28.2.

(xi) It is not advisable to allocate all items of Revenue work to one Commissioner in view of the anticipated increase in work under Land Reforms. The two existing posts of Commissioners of Land Revenue and Settlement will have to be retained—Paragraph 28.6

(xii) Commissioners of Land Revenue and Settlement will have to function through the common Revenue staff incharge of District Administration and hence they cannot be made independent of each other in all respects—Paragraph 28.6.

(xiii) The largest single cause for the eclipse of the Board has been the lack of opportunities for personal contact with Ministers. The reorganisation should be calculated to correct this position—Paragraphs 18 and 29.

(xiv) The most practical expedient is to make all the new Commissioners Secretaries to the Government for their respective subjects—Paragraph 31.

(xv) Since the Commissioners of Land Revenue and Settlement operate on the common district establishments, they may be designated as Secretary and Additional Secretary to the Government in the Land Revenue Department, according to their relative

seniority in the cadre. The relationship between them will be regulated automatically under the Secretariat Instructions—Paragraph 29.

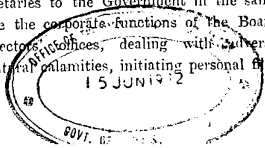
(xvi) The residuary items of the Revenue Secretariat may be redistributed suitably and the problem of absorbing staff rendered temporarily surplus should be worked out in advance—Paragraph 33.

(xvii) The new Commissioner-Secretaries should keep only one office each, to discharge their dual functions and this may conveniently be the office of the Head of the Department at Chapauk. Accommodation may be provided at the Chapauk office for such of the Ministers as would desire to work from Chambers located close to that of the Head of Department, in line with the practice obtaining in Delhi—Paragraph 33.

(xviii) The Secretariat Examination of Proposals of Commissioners should commence on an explanatory memorandum prepared by the Commissioner's office. The Commissioner-Secretary will be assisted for this purpose by an officer with experience of Secretariat procedures and the minimum Secretariat staff. Secretariat notes, the original of the order of the Government and the Memorandum will be recorded separately from the Commissioner's office file as a Government Order. The Commissioner's office file with a copy of the Government Order will be recorded as a departmental disposal file—Paragraph 33.

(xix) Care should be taken to distinguish clearly between the powers of the Head of the Department and the role of the Secretary to the Government in the joint office—Paragraph 34.

(xx) Commissioners of Land Revenue and Settlement who function together as Secretaries to the Government in the same Department, will discharge the corporate functions of the Board such as inspection of Collectors' offices, dealing with adverse seasonal conditions and natural calamities, initiating personal files



of Collectors, preparation of promotion lists, disposal of punishment rolls, etc., to the extent feasible under changed circumstances—Paragraph 36.

(xxi) The need for a statutory base for the administration of Land Revenue and a Tribunal for adjudication of Revenue disputes, which would assume added importance in the context of our recommendations, will be considered in detail and reported on expeditiously—Paragraph 37.

T. A. VARGHESE,  
*Chairman.*

K. S. SIVASUBRAHMANYAN.

A. R. SUBBLAH.

C. V. S. MANI,  
*Member-Secretary.*

J. SIVANANDAM.

18th April 1972.

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## ANNEXURE I.

Copy of the D.O. from Thiru P. Sabanayagam, I.A.S., Chief Secretary, Government of Tamil Nadu, dated 16th October 1971, addressed to Thiru T.A. Varghese, I.C.S., Chairman, Administrative Reforms Commission, Madras-28.

SUBJECT—Board of Revenue—Abolition of—Consequential arrangements.

The Government have taken a decision that the Board of Revenue in its present form should be abolished. The question, has, therefore, arisen of the consequential arrangements to be made to discharge the functions now entrusted to the Board of Revenue. The Government consider that this is a matter of such importance to the State's administration as to be referred to the Administrative Reforms Commission. I am to request that the Commission may consider this matter in all its aspects and forward its views and recommendations to the Government in about three months time.

2. The receipt of this D.O. may kindly be acknowledged.

ANNEXURE II—BOARD OF REVENUE

Thiru M. G. Rajaram, I.A.S.

Thiru S. Visvanathan, I.A.S.

Thiru N. Ananthapadmanabhan, I.A.S.

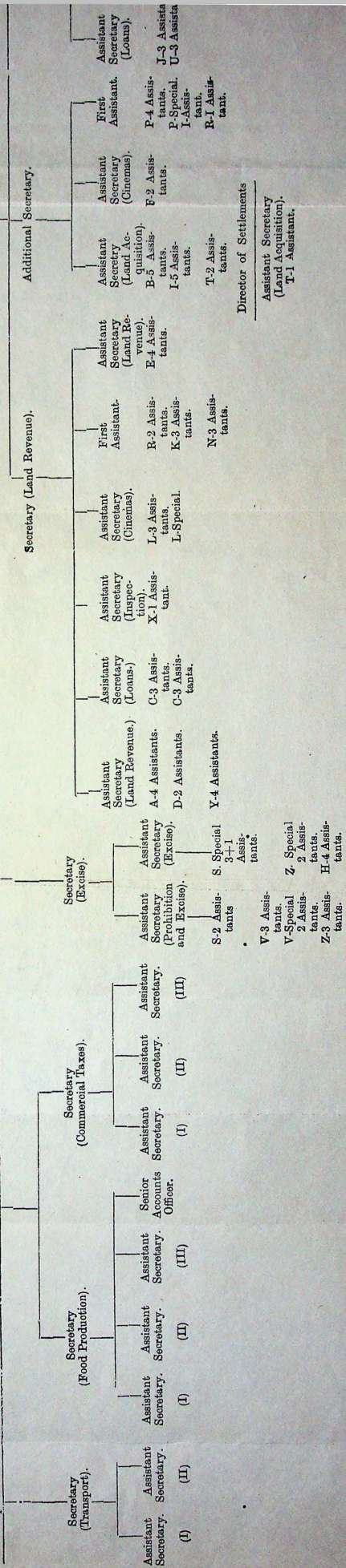
Thiru P. K. Nambiar, I.A.S.

Commissioner of Land Revenue and Transport M-1.

Commissioner of Land Revenue, Food Production and Commercial Taxes M-2.

Commissioner of Land Revenue, Prohibition and Excise. M-3

Commissioner of Land Revenue (Main and Land Reforms) M-4.



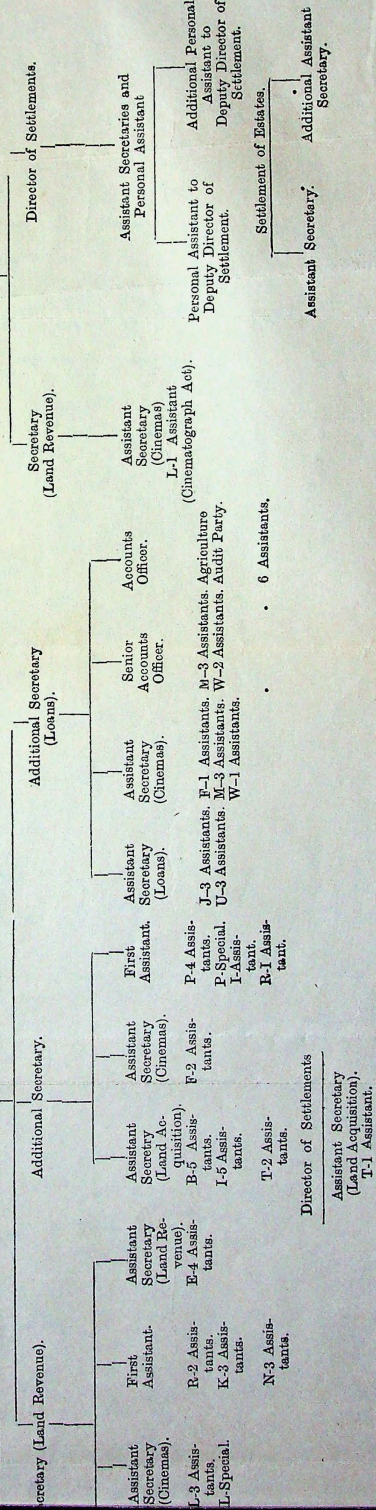
Permanent - Temporary.

	(1)	(2)
Superintendents (S.G. Grade)	6	2
Superintendents (Ordinary Grade)	14	12
Assistants	51	30
Junior Assistants	27	13
Steno-typists and Typists	39	20



Commissioner of Land Revenue, Settlement of Estates and Cinematograph Act.

Commissioner of Land Revenue (Main and Land Reforms)



## ANNEXURE III.

## I. COMMISSIONER OF LAND REVENUE AND TRANSPORT

(THIRU M. G. RAJARAM, I.A.S.).

## A. SUBJECTS.

All matters relating to Transport Department except Nationalised Bus Transport.

## B. LEGISLATION.

(i) *State.*

(1) The Tamil Nadu Motor Vehicles Taxation Act, 1931 (Madras Act III of 1931).

(2) Tamil Nadu Motor Vehicles (Taxation of Passengers and Goods) Act, 1952.

(ii) *General.*

(1) The Motor Vehicles Act, 1939.

## II. COMMISSIONER OF LAND REVENUE, FOOD PRODUCTION AND COMMERCIAL TAXES (THIRU S. VISVANATHAN, I.A.S.).

## A. SUBJECTS.

I. *Soil Conservation and Contour Bunding—*

(i) Five-Year Plan Scheme.

(ii) Food Production.

(iii) Rural Water Supply and Bore Wells.

(iv) General Control and Administration of Minor Irrigation Establishment.

(v) Irrigation—Maintenance of Minor Irrigation Source and Kudi-maramath—Irrigation Cess Fund—Irrigation Panchayats.

(vi) B.S.O. 7—Use of water for irrigation from works not controlled by the Government.

(vii) Use of water for industrial purposes.

(viii) Irrigation Projects—Water Rates—Control of irrigation and statistics—General questions relating to irrigation.

(ix) Budget Estimates—Control of expenditure and charges irrigation works—Works for which neither capital nor revenue accounts are kept—Minor Irrigation.

II. *Commercial Taxes.*—(i) Revision powers under the Tamil Nadu General Sales Tax Act, 1959, Tamil Nadu Rules of Motor Spirit Taxation Act, 1939.

Tamil Nadu Entertainment Tax Act, 1939 and Central Sales Tax Act, 1956.

(ii) Appeals relating to enrolment of Sales tax practitioner.

(iii) Budget estimate of receipts under—

(a) Sales tax receipts under Tamil Nadu General Sales Tax Act and the Tamil Nadu Sales of Motor Spirit Taxation Act.

(b) XIII—Other taxes and duties receipts under Tamil Nadu Betting Tax and the Tamil Nadu Tobacco (Taxation of Sales and Registration) Act.

*Budget Estimates and Control of Expenditure under.*—(1) 12 Sales Tax, charges relating to Tamil Nadu General Sales Tax Act, Central Sales Tax Act and Tamil Nadu Sales of Motor Spirit Taxation Act.

(2) 13 other taxes and duties—Charges relating to Tamil Nadu Betting Tax Act.

(3) 76 other Miscellaneous—Contribution and assignments payments of net proceeds of other taxes and duties to local authorities (b) entertainment tax.

(4) Arrears Claims under 12 Sales tax.

(5) Public Services and Servants—

(i) General Administration of the Commercial Tax Department Miscellaneous petitions, etc., against promotion and punishments from the officers of the Commercial Tax Department and petitions and complaints containing allegation against officers of the Commercial Taxes Departments.

(ii) Petitions and memorials against appointments and appeals against Censure and Stoppage of increments from the Superintendents, Board of Revenue (Commercial Taxes) and Appeals against termination of probation and punishment from Assistants, Clerks and Typists of the Board of Revenue (Commercial Taxes) and appeals and Revision petitions against orders of Deputy Commissioner of Commercial Taxes in regard to staff working under him except Excise Wing of the Madras City.

(iii) Periodical Confidential Reports of Non-I.A.S. Gazetted Officers of the Commercial Tax Department.

(iv) List of approved candidates for appointment to the post of Assistant Commercial Tax Officers of the Commercial Tax Department.

(v) Conduct of Public Servants of the grade of Deputy Commercial Tax Officers and Assistant Commercial Tax Officers of the Commercial Taxes Department.

(vi) Petitions or Memorials and appeal against termination of probation and punishment from public servants of the grade of Deputy Commercial Tax Officers of the Commercial Tax Department.

(vii) Stores, Stationery and forms relating to Commercial Tax Branch.

#### B. LEGISLATION.

(1) The Tamil Nadu Irrigation Cess Act (VII of 1865).

(2) The Bhavani Reservoir Irrigation Cess Act (XVI of 1933).

(3) The Tamil Nadu Irrigation (Levy of Betterment Contribution) Act (III of 1955).

(4) The Tamil Nadu Irrigation (Construction of Field Bothies) Act.

(5) The Tamil Nadu Additional Assessment and Additional Water Cess Act, 1963 (Act VIII of 1963).

(6) Railway Protection Act, 1886.

(7) The Tamil Nadu General Sales Tax Act, 1959 and the Rules made thereunder.

(8) The Tamil Nadu Sales of Motor Spirit Taxation Act, 1959 and Rules made thereunder.

(9) The Tamil Nadu Betting Tax Act, 1935 and Rules made thereunder.

(10) The Tamil Nadu Entertainments Tax Act, 1939 and the Rules made thereunder.

(11) The Tamil Nadu Local Authorities Finance Act of 1961.

(12) *General*.—Central Sales Tax Act, 1956 and Rules made thereunder.

### III. COMMISSIONER OF LAND REVENUE, PROHIBITION AND EXCISE: (THIRU N. ANANTAPADMANABHAN, I.A.S.).

#### A. SUBJECTS.

(i) All matters relating to Abkari Revenue, Prohibition and Excise.

(ii) Budget Estimates of Receipts under State excise duties.

(iii) Public Services and Servants relating to the former Excise Department.

#### B. LEGISLATION.

(1) Tamil Nadu Prohibition Act, 1937 and the rules made thereunder.

(2) Opium Act, 1878 and the rules made thereunder.

(3) Dangerous Drugs Act, 1930 and the Rules made thereunder.

(4) Medical and Toilet Preparation (Excise Duties) Act, 1955 and the rules made thereunder.

(5) Spirituous Preparation (Inter-State Trade and Commerce) Control Act, 1956 and the rules made thereunder.

(6) Indian Power Alcohol Act, 1958 and the rules made thereunder.

(7) Ethyl Alcohol Price Control Order, 1961.

(8) Tamil Nadu Denatured Spirit, Methyl Alcohol and Varnish (French Polish) Rules, 1959.

(9) Tamil Nadu Rectified Spirit Rules, 1969.

(10) Tamil Nadu Spirituous Essences Rules, 1959.

(11) Tamil Nadu Chloral Hydrate Rules, 1950.

- (12) Tamil Nadu Distillery Rules, 1960.
- (13) Notification issued in G.O. Ms. No. 3031, Home, Dated 1st November 1958.
- (14) Tamil Nadu Neera or Pathani Rules, 1959.
- (15) Tamil Nadu Molasses Control and Regulation Rules.
- (16) Molasses Control Order, 1961.
- (17) Tamil Nadu Opium Smoking Rules, 1955.
- (18) Tamil Nadu Manufactured Drugs Rules, 1922.
- (19) Tamil Nadu Liquor (Licence and Permit) Rules, 1960.
- (20) Tamil Nadu Hemp Drugs Licensing Rules, 1961.
- (21) Tamil Nadu Abkari Ordinance, 1971.

#### IV. COMMISSIONER OF LAND REVENUE (MAIN) AND LAND REFORMS (THIRU P. K. NAMBIAR, I.A.S.).

##### A. SUBJECTS.

(1) General Control and administration of Land Revenue and Village Establishments.

(2) Land Revenue and Cess Collections; Revenue Sales and irrecoverable arrears.

(3) Special Funds (other than irrigation Cess Fund)—Copyists and Examiners and process establishments.

(4) Village Officers' appeals and petitions relating to claim to Office, appointments and punishments.

(5) Office Procedure (D.O.M.)—Office Inspection and Custody of records.

(6) Loans under the Land Improvement Loans Act, 1883 (Act No. XIX of 1883) the Agriculturists' Loans (Tamil Nadu Amendment) Act, XVI of 1935.

(7) Religious and Charitable Endowments, Yeomials, Beriz Deduction money allowances assignments of Land revenue and Political pension.

(8) Land Acquisition and allied matters.

(9) *Miscellaneous.*—(a) Transfer of Village from one taluk another.

- (b) Administration of cattle pounds and cattle trees
- (c) Public Buildings
- (d) Establishment of telegraph offices and telephones
- (e) Fisheries
- (f) Forries

(10) *Budget Estimates and control of Expenditure under* (a) Land Revenue.

- (b) Pound Fund Receipts
- (c) Other Miscellaneous Heads
- (d) Interest on Loans and Advances by State Government Advances to cultivators.
- (e) Loans and Advances, L.J.L., and Agriculturists Act Recoveries

(11) *Charges.*—(a) Land Revenue

- (b) Board of Revenue (Land Revenue)
- (c) District Administration.
- (d) Cattle pounds
- (e) Other Miscellaneous Heads
- (f) Discretionary grants by Collectors
- (g) Irrecoverable temporary loans written off—loans and Advances to cultivators.
- (h) Loans and Advances by State Government Advances under the Land Improvement Loans Act and Agriculturists' Loan Act.
- (i) Cost of Demarcation of boundaries
- (j) Stationery and Printing, Printing at private presses.

(12) *Forest Panchayats.*—Administration including budget estimates and control of expenditure under Forest Panchayat and assignments and compensation (Receipts and charges).

(13) Destruction of Wild Animals and Grant of Rewards.

(14) Vital Statistics, Vaccination and cattle diseases.

(15) Fodder and grazing.

- (16) Contributory Provident Fund Pension Scheme.
- (17) Civil Service Regulations.
- (18) Alphabetical List of Villages.
- (19) Matters arising out of Treasury Administration and its impact on General Administration.
- (20) Vanamahotsava (National Tree Planting).
- (21) Suspension and remission of Land Revenue under B.S.Os. 13 and 14 appeal and Miscellaneous petitions relating to remissions.
- (22) Fire Accidents, Floods and Epidemics.
- (23) Village and Taluk Accounts.
- (24) Conduct of Public Servants of the grade of Tahsildars and Deputy Tahsildars of Revenue Department.
- (25) Petitions or memorials and appeals against termination of probations and Punishment from public servant of the grade of Tahsildars and Deputy Tahsildars of the Revenue Department.
- (26) Petitions or memorials against appointment and appeals against censure and stoppage of increment from the Superintendents, Board of Revenue (Land Revenue).
- (27) Petitions or memorials against appointment and appeals against termination of probation and punishment from Assistants, Clerks and Typists of the Board of Revenue (Land Revenue).
- (28) Escheats.
- (29) Matters relating to aboriginal and backward tribes.
- (30) Appeals and revision petitions under the Tamil Nadu Estate Land Act in respect of the Estates under the Management of Court of Wards.
- (31) Merger of State.
- (32) Separation of judiciary from the Executive.
- (33) Community Development and National Extension Service.
- (34) Court of Wards—General Control and Administration.
- (35) Miscellaneous—Madras Travelling Allowance Rules, General questions. Tools Advances, Boat Motor Vehicles and Emigration.



(36) Weights and Measures.

(37) Old Age Pension Scheme.

(38) Famine and Drought Relief.

(39) Placing of lands at the disposal of the Local bodies or private institutions and exemption of land revenue.

(40) Transfer of lands from one department to another and State Government and Central Government and *Vice versa*.

(41) Assignments Lease and disposal of lands.

(42) Relinquishments.

(43) Encroachments.

(44) Cantonments—Cantonment Rules—Troops and camping grounds.

(45) Cowles and tree pattas.

(46) Land colonisation schemes except those for the settlement of repatriates.

(47) Utilisation of Railway lands.

(48) Land problem in relation to Harijan and Tribal Welfare.

(49) Settlement of landless Agricultural labourers on waste lands.

(50) Recovery of advances granted to evacuees from Burma, Malaya.

•etc.

#### LEGISLATION.

(i) *State*.—(1) Land Revenue Assessment Act (I of 1876).

(2) The Madras City Land Revenue Amendment Act (VI of 1867).

(3) Madras City Land Revenue Act, 1851 (Act XII of 1851).

(4) Tamil Nadu Rivers Conservancy Act (VI of 1884).

(5) Tamil Nadu Revenue Recovery (Military Proprietors) Regulation (VIII of 1817).

(6) Tamil Nadu Revenue Recovery Act (II of 1864).

(7) Tamil Nadu Land Encroachment Act, 1905 (III of 1905).

(8) Tamil Nadu Collectors' Regulations (II of 1803).

(9) Tamil Nadu Cattle Disease Act, 1886.

(10) Tamil Nadu Forest (Amendment) Act, 1919.

- (11) Tamil Nadu Preservation of Private Forest Act (XXVII of 1949).
- (12) Tamil Nadu Forest Act, 1882.
- (13) The Tamil Nadu Panchayat Act, 1958.
- (14) The Tamil Nadu Pawn Brokers Act, 1943.
- (15) The Tamil Nadu Pawn Brokers Rules.
- (16) The Tamil Nadu Village Court Act (I of 1889).
- (17) The Tamil Nadu City Tenant Protection Act.
- (18) The Tamil Nadu Court-fees (Suits Valuation) Act.
- (19) The Tamil Nadu District Municipalities Act, 1920.
- (20) The Tamil Nadu Subordinate Collectors and Revenue Malversation (Amendment) Regulation (VII of 1828).
- (21) The Hindu Religious and Charitable Endowments Act, 1959.
- (22) The Tamil Nadu Agriculturists Relief Act, 1938.
- (23) Registration of Births and Deaths Act, 1889.
- (24) The Tamil Nadu Public Premises (Eviction of Unauthorised Occupants) Act (XXVII of 1960) and Rules thereunder.
- (25) The Town Planning Act, 1920.
- (26) The Tamil Nadu Debt Conciliation Act (XI of 1936).
- (27) The Tamil Nadu Endowments and Escheats Regulation (VII of 1817).
- (28) The Indian Treasure Trove Act, 1828.
- (29) The Tamil Nadu Roads and Bridges Tolls Rules, 1942.
- (30) The Tamil Nadu Indebted Agriculturists (Temporary Relief) Act, 1919.
- (31) The Agricultural Pests and Diseases Act, 1919.
- (32) Urban Land Tax Act.
- (33) The Tamil Nadu Agricultural Income-Tax Act.
- (34) The Tamil Nadu Land Reforms (Fixation of Ceiling on Land), Act, 1961.

- (35) Thanjavur Pannayal Protection Act, 1952.
- (36) The Tamil Nadu Cultivating Tenants Protection Act, 1955.
- (37) The Tamil Nadu Cultivating Tenants (Payment of Fair Rent) Act, 1956.
- (38) Tiruchirappalli Kaieruvaram and Mattuvaram Act, 1958.
- (39) The Tamil Nadu Occupants of Kudiyiruppu (Protection from Eviction) Act, 1961.
- (40) The Tamil Nadu Cultivating Tenants (Special Provisions) Act, 1968.
- (41) The Tamil Nadu Agricultural Labourers (Fair Wages) Act, 1968.
- (42) The Tamil Nadu Public Trusts (Regulation of Administration of Agricultural Lands) Act, 1961.
- (43) The Tamil Nadu Land Reforms (Reduction of Ceiling on Land) Act, 1970.

(ii) *Central.*

- (1) The Indian Stamp Act.
- (2) The Destruction of Records Act, 1917.
- (3) The Arms Act and Rules.
- (4) The Agriculturists Loan Act, 1884.
- (5) The Land Improvement Loans Act, 1883.
- (6) Court Fees Act.
- (7) The Explosive Act and Rules.
- (8) The Petroleum Act and Rules.
- (9) The Poison Act.
- (10) The Administration of Evacuee Property Act (XXXI of 1951).
- (11) The Evacuee Interest Separation Act.
- (12) The Indian Treasure Trove Act, 1878.

V. COMMISSIONER OF LAND REVENUE, SETTLEMENT  
OF ESTATES AND CINEMATOGRAPHY.

(THIRU S. P. SRINIVASAN, I.A.S.,)

SUBJECTS.

- (1) Settlement or Resettlement of Ryotwari Tracts.
- (2) Maintenance of Frontier Boundaries and Settlement of Frontier Disputes.
- (3) Maintenance of Revenue Records and Registration.
- (4) Questions relating to Inam Settlement.
- (5) General Control of Administration of the Survey and Settlements of Estates.
- (6) Surveys, Resurveys and Revision Surveys.

LEGISLATION (STATE).

- (1) The Tamil Nadu Estates Land (Reduction of Rent) Act (XXX of 1947).
- (2) The Tamil Nadu Estates (Abolition and Conversion into Ryotwari) Act (XXVI of 1948).
- (3) The Tamil Nadu Inam Estates (Abolition and Conversion into Ryotwari) Act (XXVI of 1963).
- (4) The Tamil Nadu Leaseholds (Abolition and Conversion into Ryotwari) Act, 1963 (Act XXVII of 1963) and Rules made thereunder.
- (5) The Tamil Nadu Minor Inams (Abolition and Conversion into Ryotwari) Act, 1963 and Rules made thereunder.
- (6) The Tamil Nadu (Transferred Territory) Ryotwari Settlement Act.
- (7) The Tamil Nadu (Transferred Territory) Tirupuvaram Payment Abolition Act (XXXII of 1964) and Rules made thereunder.
- (8) The Kanyakumari Sreepandaravaka Lands (Abolition and Conversion into Ryotwari) Act (Act XXXI of 1964) and Rules made thereunder.

- (35) Thanjavur Pannayal Protection Act, 1952.
- (36) The Tamil Nadu Cultivating Tenants Protection Act, 1955.
- (37) The Tamil Nadu Cultivating Tenants (Payment of Fair Rent) Act, 1956.
- (38) Tiruchirappalli Kaieruvaram and Mattuvaram Act, 1958.
- (39) The Tamil Nadu Occupants of Kudiyiruppu (Protection from Eviction) Act, 1961.
- (40) The Tamil Nadu Cultivating Tenants (Special Provisions) Act, 1968.
- (41) The Tamil Nadu Agricultural Labourers (Fair Wages) Act, 1968.
- (42) The Tamil Nadu Public Trusts (Regulation of Administration of Agricultural Lands) Act, 1961.
- (43) The Tamil Nadu Land Reforms (Reduction of Ceiling on Land) Act, 1970.

(ii) *Central.*

- (1) The Indian Stamp Act.
- (2) The Destruction of Records Act, 1917.
- (3) The Arms Act and Rules.
- (4) The Agriculturists Loan Act, 1884.
- (5) The Land Improvement Loans Act, 1883.
- (6) Court Fees Act.
- (7) The Explosive Act and Rules.
- (8) The Petroleum Act and Rules.
- (9) The Poison Act.
- (10) The Administration of Evacuee Property Act (XXXI of 1951).
- (11) The Evacuee Interest Separation Act.
- (12) The Indian Treasure Trove Act, 1878.

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ANNEXURE IV

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ANNE

QUASI-JUDICIAL FUNCTION OF  
(SETTLEMENT OF

<i>Serial number and Designation of Member.</i>	<i>Name of the Act.</i>	<i>Section.</i>	
(1)	(2)	(3)	
1 Commissioner for Settlement of Estate.	Estates Abolition Act, 26 of 1948.	3(d)	
		11 (a)	
		11 Pro.	
		18 (4)	
		18 (6)	
		19	
		19 Pro.	
		19 A	
		20	}
		22	
		22	}
		27	
		28-2	}
		39	
50-3, 4	}		
54			
60-3	}		
63			
2 Commissioner for Settlement of Estates.	Inam Estates Abolition Act, 26 of 1963.	3 (d)	
		10 Pro.	
		14 ..	
		15/4 ..	
		15/6 ..	
		16	}
		17	
		18	}
		20	
		21	
		26	}
34			
36			
45			

## XURE 3.

## BOARD OF REVENUE.

## ESTATES.)

<i>Whether appellate or revisional.</i>	<i>From whom is the appeal or revision.</i>	<i>To whom does further appeal lie.</i>	<i>Number of cases received in 1870.</i>
(4)	(5)	(6)	(7)
Appeal	Collector	Government	
Revisional	D.O.S.	....	172
Do.	Do.	Government	21
Do.	Do.	....	10
Original		Government	
Revisional	Do.	Do.	..
Do.	Do.	Do.	..
Do.	Do.	Do.	33
Do.	Do.	Do.	
Do.	Do.	Do.	
Do.	Do.	Do.	16
Do.	Do.	Government	
Do.	Estate Manager	Do.	
Do.	D.O.S. ..	Do.	
Appeal	Collector	Do.	
Revisional	Settlement Officer.	Do.	
Do.	D.O.S.		
Do.	Do.		6
Original	....	Government	
Revisional	D.O.S.	Do.	
Original		Do.	
Revisional	D.O.S.		



*Serial number and  
Designation of Member.*

*Name of the Act.*

*Section.*

(1)

(2)

(3)

QUASI-JUDICIAL FUNCTION OF  
(SETTLEMENT OF

2	Commissioner for Settlement of Estates— <i>cont.</i>	Inam Estates Abolition Act, 26 of 1963— <i>cont.</i>	02 66	
3	Commissioner for Settlement of Estates.	Leasohold Abolition Act, 27 of 1963.	4 (8) 4½(8)	
			12 14 15	}
		Minor Inams Abolition Act, 30 of 1963.	3 (1) 13 14 21 (3) 21 (6) 21 (7) 22 48 (2) (6)	} }

BOARD OF REVENUE

Urban Land—

1	Commissioner (Land Reforms).	Urban Land Tax Acts . .	29 30 (1)
	Do.	Land Reforms Act, 58 of 1961.	82 99 94
		Public Trust Act, 57 of 1961 . .	13 55

## PART IV—cont.

Whether appellate or Revisional.	From whom is the appeal or revision.	To whom does further appeal lie.	Number of cases received in 1970.
(4)	(5)	(6)	(7)
BOARD OF REVENUE—cont.			
ESTATES—cont.			
Original	....	Government	—
Revisional	Settlement Officer		—
Appellate	Collector		—
Revisional	Settlement Officer		
Original		Government	
Appellate	Collector	Do.	—
Revisional	Settlement Officer	Do.	4
Original		Do.	
Appellate	Collector		
Do.	Revenue Divisional Officer.		
Do.	Settlement Officer		
Do.	.. Collector		

## (LAND REFORMS).

## Tax Acts.

Revisional	Assistant Commissioner for Urban Land Tax.	Government	12
Revisional	Authorised Officer		24
Original			..
Revisional	D.R.O.	Government	37
Original	Do.	Do.	
Do.			

<i>Serial number and designation of member.</i>	<i>Name of the Act.</i>	<i>Section.</i>
(1)	(2)	(3)
		FOOD
1 Commissioner (Food Production)	Irrigation Cess Act	I
2 Do.	Bhavani Reservoir Irrigation Cess Act.	I
	Betterment Levy Act . .	5 (a)
		6 (3) (9 A)
	Construction of Field Boothis Act.	
		EXCISE.
1 Commissioner of Excise . .	Liquor Licence Permit Rules . .	
2 Do.	Medicinal and Toilet Preparation Act, 1955.	
3 Do.	Manufactured Drug Rules	
	Mollasses Control and Regulation Rules.	
	Donatured Sprit Methyl, Alcohol and Varnish Rules.	
	Abkari Ordinance, (1971)	
		COMMERCIAL
1 Commissioner of Commercial Tax.	General Sales Tax Act	34
		LAND REVENUE
1 Commissioner of Land Revenue (Main).	Endowments and Estates Regulation (Dealing with all endowments other than Hindu and Muslim).	2
		3
Do	Inam Assessment Act— Requisition and Acquisition of Immovable Properties Act, 40 of 1956.	}

## XURE IV—cont.

<i>Whether appellate or Revisional.</i>	<i>From whom is the appeal or revision.</i>	<i>To whom does further appeal lie.</i>	<i>Number of cases received in 1970.</i>
(4)	(5)	(6)	(7)
<b>PRODUCTION.</b>			
Revisional	D.R.O.		370
Do.	Do.		108
<b>Original</b>			
Do.			
<b>Revisional</b>			
	Collector		65
Do.	Do.		62
Do.	Do.		41
Do.	Do.		18
Do.	Do.		
Do.	Do.		75
<b>TAXES.</b>			
Revisional	Appellate Assistant Commissioner of C.T.		337
<b>BRANCH.</b>			
Original			..
Do.			13

<i>Serial number and designation of member.</i>	<i>Name of the Act.</i>	<i>Section.</i>
(1)	(2)	(3)
1 Commissioner, Land Revenue.	Madras Land Encroachment Act, 1905.	10-A
	Madras Public premises (Eviction of unauthorised occupants) Act, 1960.	6
	Madras Land Encroachment Act, 1905.	10-A
	Do.	10-A
	The Indian Explosives Act, 1884 and the Explosive Rules, 1940.	Rule 95 of the Explosive Rules, 1940.
2	Do.	The Petroleum Act, 1934 and The Petroleum Rules, 1937. Rule 122 Under the Petroleum Rules, 1937.
3	Do.	The Poisons Act, 1919 (Government of India Act) and Rules issued thereunder (State Rules). G.O. Ms. No. 2781, Home, dated 17th October 1970, inserting new clause as Rule 8 (a) providing appeals to the Board of Revenue (L. R.), Madras. In the present case the Board of Revenue has been specifically mentioned as the appellate authority and the C.L.R. is exercising the powers.

## XURE IV—cont.

<i>Whether appellate or Revisional.</i>	<i>From whom is the appeal or revision.</i>	<i>To whom does further appeal lie.</i>	<i>Number of cases received in 1970.</i>
(4)	(5)	(6)	(7)
LAND REVENUE BRANCH—cont..			
Revisional	District Revenue Officer.	Government	108
Appellate	Personal Assistant to the Collector or Revenue Divisional Officer.	Civil Court	8
Revisional	District Revenue Officer.	Government	22
Do.	Do.	Do.	49
Appeal (to the immediate Official superior to the district authority) In the present case L.R.	From the persons aggrieved by the District Revenue Officer's proceedings refusing the grant or renewal of licence.	No further appeal against the Board's proceedings is provided.	20
Do.	Do.	Do.	20
Appeal	From the persons aggrieved by the District Revenue Officer's proceedings refusing the grant or renewal of the licence.	No further appeal against the Board's proceedings is provided.	

*Serial number and  
Designation of Member.*

*Name of the Act.*

*Section.*

(1)

(2)

(3)

QUASI-JUDICIAL FUNCTION OF

, - 'L'

Commissioner of Land Revenue and Land Reforms.	The Indian Stamp Act, 1899 ..	56
Do.	The Stamp Rules	Rule 25
3 Do.	Arms Act, 1959	18 (1)
4 Commissioner of Land Revenue, Cinemas and Settlement of Estates.	Tamil Nadu Cinemas (Regulation) Act, 1955.	5 (7)

NOTE.—No Statutory Function for the Board of Revenue in the following Acts:—

- 1 Cultivating Tenants Protection Act (25 of 1955).
- 2 Fair Rent Fixation Act (24 of 1956).
- Pannayal Protection Act (14 of 1952).
- Kaiyeru and Mattavaram Act.
- 5 Kudiyiruppu Act (30 of 1961).
- 6 Agricultural Land Record of Tenancy Rights Act (10 of 1969).

AGRICULTURAL

NOTE.—Under section 22 of the Act, Board of Revenue is also an Income-Tax notified any area.

