

118. A lessee shall have no right in or to the waters of the fishery leased to him except such as are conferred by the terms of the lease. Unless it is expressly permitted by the lease, he shall not erect, place, maintain or use any fixed obstruction, and shall not bale out or otherwise remove the water. Any lessee who, without such express permission erects, places, maintains or uses any fixed obstruction, or bales out or otherwise removes the water of the fishery leased to him, or permits any other person to do so, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to Rs. 200, or with both.

119. A lessee may, at the close of any fishing season, provided that he has paid up the full rent for the whole year in which such season falls, apply to the Collector, not less than one month before the next instalment falls due, for the cancellation of his lease. When any such application has been made, the Collector may, with the sanction of the Commissioner, cancel the lease upon such terms as he considers fit.

120. At the close of any working season the Collector may, with the previous sanction of the Commissioner, cancel any permission to erect, place, maintain, or use any fixed obstruction granted to a lessee and may offer the lessee an abatement of rent. Upon any such permission being cancelled as aforesaid the lessee may surrender his lease.

121. The Collector may cancel any lease granted under these rules—

- (i) if such lease has been obtained by any dishonest, fraudulent, or illegal means ;
- (ii) if the lessee fails to pay any sum due under the lease, or to comply with and perform any of the terms and conditions under which it is held ;
- (iii) if the lessee fails to execute, or to cause to be executed, a further security bond to the satisfaction of the Collector, whenever required to do so under Rule 111 ;
- (iv) if the lessee, or any one of several lessees, is guilty of any act or omission punishable by fine or otherwise under any law or rule having the force of law relating to fisheries in Upper Burma ; or
- (v) if, when there are more lessees than one, disputes arise among the lessees of such a nature as, in the opinion of the Collector, to be detrimental to the proper working of the fishery ;

and may confiscate thereupon the whole or any portion of any instalment of rent which may have been paid in respect of such lease.

If a lease is cancelled under clause (i), (ii), or (iii) and resold, the lessee shall also be liable for any loss arising from resale during that and the following year.

Provided always that no lease shall be cancelled under this rule until notice shall have been served upon the lessee (or, if there are more lessees than one, then upon one of them), either personally, or by affixing the same to his house, or (if that cannot be found) upon some public spot adjacent to the fishery, calling upon him, within a reasonable time, to show cause, if any, why such lease should not be cancelled, and until the said lessee shall have had an opportunity of so showing cause.

Provided also that, on any failure to pay any sum due under the lease, the Collector may by peremptory written order stop the working of the fishery pending service of the abovenamed notice, such order being issued in the manner prescribed for the said notice.

Clause (d).

Rates at which, and conditions on which, licenses to use nets, traps, or other implements for fishing may be granted.

122. When the exclusive right of fishing in any fishery has not been leased, any person may fish therein, provided that he may not erect or use any fixed obstruction except as provided in Rules 130 to 139 inclusive, and he may not use any of the implements or engines specified in Schedule A* appended, except under a license granted in manner hereinafter provided

123. The Collector, or any Assistant Collector of the first or second class authorized by him, may issue licenses to use for fishing in such fisheries any one or more of the implements specified in columns 4, 5, and 6 of Schedule A: Provided that no such license shall entitle any person to use any net, implement, or engine in such a manner as to hinder the movements of fish, or to interfere with the flow of water, or to impede navigation

Such license shall be in the prescribed form and shall be valid throughout all the districts of Upper Burma.

A counterpart of every such license shall be signed by the licensee.

124. For every such license the licensee shall, at the time of the issue of the license, or at such other time as may be fixed by the Financial Commissioner, pay a fee at the rate set opposite in the second column of Schedule A to the implement which he is licensed to use.

* See pages 99—106.

IX (1). *Page 70.*—After Rule 121 add the following new Rule:—

“ 121A. Any pecuniary loss to Government consequent on re-sale under Rule 112, 115 or 121, which is for any reason irrecoverable, may be struck off by the Commissioner subject to the sanction of the Financial Commissioner.”

(Financial Commissioner's Notification No. 45, dated the 30th June 1901.)

XV (1). *Page 70.*—Delete the following words in Rule 123:—
“ A counterpart of every such license shall be signed by the licensee.”

(Financial Commissioner's Notification No. 3, dated the 8th January 1902.)

XV (2). *Page 71.*—Substitute the following for Rule 128:—

“128. A license shall not be transferable without the sanction of the Township Officer. Any person transferring, or pretending to transfer, his license without such sanction shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to Rs. 200, or with both.”

(Financial Commissioner's Notification No. 3, dated the 8th January 1902.)

125. The size of mesh or space to be left in the implement which the licensee is licensed to use shall not be less than that set opposite thereto in the 6th column of Schedule A and shall be specified in the license; and any licensee using an implement with a mesh or space smaller than that which is authorized by the term of his license shall, for each such offence, be punished with imprisonment for a term which may extend to one month, or with fine which may extend to Rs. 200, or with both.

126. A separate license shall be granted for the use of each implement, except implements in Classes I and II, any number of which may be included in a single license: provided that the fee be paid on each implement at the rate specified in Schedule A.

127. Every license shall expire on the 30th June next following the date upon which it was granted: provided that licenses may be issued in the months of May and June to take effect from the 1st July next following, and to expire on the 30th June in the following year.

128. A license shall not be transferable. Any person transferring, or pretending to transfer, his license shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to Rs. 200, or with both.

129. The Financial Commissioner may, by notification in the *Burma Gazette*, alter Schedule A by adding the name of any new implement to any of the classes in the said schedule contained, or by removing any implement from the schedule, or by removing any implement from the class in which it is placed and placing it in another class or by changing the minimum mesh of an implement, and upon any such notification the said schedule shall be deemed to be amended accordingly.

Clauses (e) and (f)

Conditions on which permission to erect, place, maintain, or use obstructions and fixed engines in fisheries or waters connected therewith, may be granted, and rules for making and maintaining free gaps in weirs.

130. Applications for licenses to use or erect fixed obstructions elsewhere than in leased fisheries may be presented to the Assistant Collector of the first or second class, or the Collector. The Collector or Assistant Collector of the first class may refer any such application to the Assistant Collector of the second class for report. The final order shall be passed by the Collector in every case.

131. (1) Every license to use or erect a fixed obstruction issued by the Collector under these rules shall be in the prescribed form, and no license shall be issued to use any fixed obstructions except those specified in Schedule B* appended.

(2) Any person who erects, places, maintains or uses elsewhere than in a leased fishery—

(a) any fixed obstruction not specified in Schedule B, or

(b) any fixed obstruction specified in Schedule B,

not having a license for the same issued as above, shall be punished for every such offence with imprisonment for a term which may extend to one month, or with fine which may extend to Rs. 200, or with both.

132. Before any license is issued an accurate plan of the place where the fixed obstruction is to be placed shall be prepared, and the fixed obstruction itself shall be denoted thereon by red ink or paint. If the said place be within or on the edge of a *kwin* which has been cadastrally surveyed, the plan shall be an extract from the *kwin* map, showing sufficient of the surrounding features to make the spot readily identifiable, and the field numbers shall be entered on the extract. This plan shall be copied on the reverse of the license before it is signed by the Collector.

Provided that when any such license has been issued with a plan on the reverse thereof aforesaid, a similar license for the following year may, in the discretion of the Collector, be issued in due course without any further survey.

133. Before any license to use a fixed obstruction elsewhere than in a leased fishery is issued, the applicant shall pay a fee at the rate specified in the fourth column of Schedule B appended.

134. The Financial Commissioner may at any time by notification in the *Burma Gazette* alter Schedule B by striking out any fixed obstruction or by adding any new fixed obstruction, or by altering the rate of fee for any fixed obstruction, and upon any such notification the schedule shall be deemed to be amended accordingly.

135. Every permission for erecting, placing, maintaining, or using a fixed obstruction, whether contained in a lease of a fishery or in a license issued under Rule 131, shall specify the places at which such fixed obstruction may be erected, placed, maintained, or used, the period during which it may be so maintained or used, the openings that shall be made for the passage of boats, and the

minimum width of the spaces, or interstices that shall be maintained for the passage of small fry:

136. Except with the sanction of the Commissioner in each case, no permission shall be granted to erect or maintain any bund between the 1st May in any year and the 1st January in the following year, and every person shall be bound, unless he has the special sanction of the Commissioner as aforesaid, wholly to remove before the 7th May in each year any bund which he may have erected, placed, maintained, or used.

137. Every person having permission to erect, place, maintain, or use a fixed obstruction in any creek or stream shall make and maintain in such fixed obstruction such suitable openings for the passage of boats as may be entered in the lease or license as the case may be, and shall at all times during the hours of daylight, without delay and without demanding remuneration of any kind, permit boats to pass through such openings. Every person failing to comply with any of the terms of this rule shall, for every such offence, be punished with imprisonment for a term which may extend to one month, or with fine which may extend to Rs. 200, or with both.

138. Every person having permission to erect, place, maintain, or use any fixed obstruction shall keep and maintain therein such spaces or interstices for the passage of the small fry or fish as may be prescribed in his lease or license, as the case may be. Any such person as aforesaid failing to keep such spaces or interstices as aforesaid shall, for every such offence, be punished with imprisonment for a term which may extend to one month, or with fine which may extend to Rs. 200, or with both.

139. Except with the sanction of the Commissioner in each case no permission shall be granted to erect, maintain or use any fixed obstruction across any stream between the 1st May and the 1st September in any year.

Clause (g).

General.

140. (1) Any person who interferes with, or makes any demand in consideration of, the lawful use of the water of any fishery for purposes unconnected with the taking of fish, shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

(2) Any person who puts, or knowingly permits to be put, or causes or knowingly permits to flow, into any fishery any solid or liquid matter to such an extent as to poison or kill, or to cause the water to poison or kill fish, shall be punished with imprisonment for

a term which may extend to one month, or with fine which may extend to Rs. 200. or with both.

(3) The use of nets in the *kwins* or inundated plains between the 1st day of June and the 31st day of October in any year is prohibited, and any person so using one shall be liable to be punished with imprisonment for a term which may extend to one month, or with fine which may extend to Rs. 200, or with both.

(4) Any person who, except with the previous written sanction of the Collector, places bushes or branches in a creek or river for the purpose of catching fish shall be punished with imprisonment for a term which may extend to one month, or with fine which may extend to Rs. 200, or with both.

141. With the sanction of the Financial Commissioner, the Commissioner may remit any sum or sums of money payable in respect of any such right to fish as aforesaid—

- (a) if the fishery has been materially altered or damaged;
- (b) if the causes of such material alteration or damage are such as could not have been foreseen by, and were beyond the control of, the lessee;
- (c) if from the operation of these causes payment of the full revenue from the fishery is impossible, and
- (d) if the lessee has intimated the material alteration of, or damage to his fishery in sufficient time to permit verification of such alteration or damage.

CHAPTER XV.

Rules with respect to Salt Revenue [Section 33 (2)]

142* (1) Every application for a license to manufacture salt shall be presented through the headman of the village to the Assistant Collector of the first or second class, who shall pass orders either granting or refusing the license.

(2) The license shall be in the form (No. XXIIIC) attached and a register of licenses issued (Form XXIIID) shall be maintained.

(3) A license to manufacture salt shall not be issued until half the revenue due thereunder has been paid. The remaining half of the annual sum due as composition for duty shall be payable in two instalments, the first of which shall fall due on the 1st June following, and the second on the 1st December following.

(4) A license granted under these rules shall remain in force from the date of issue until the 31st December, on which date the license shall expire.

* Substituted, with effect from the 1st January 1897, by Financial Commissioner's Notification No 46, dated the 28th December 1895, as amended by Financial Commissioner's Notification No 3, dated the 17th January 1896

XII (4). Page 74.—Add the following note to Rule 141 :—
N.B.—Where the revenue has been collected prior to remission, the procedure laid down in Rules 239A, 239B and 239C should *mutatis mutandis* be followed in making refunds.
(Financial Commissioner's Notification No. 72, dated the 17th October 1901.)

XVI (5). Page 74.—Substitute the following for Rule 142, sub-sections (2) and (3) :—

* Pages 141 and 142.

(2) The license shall be in the form (No. XXIII-C) attached.*

(3) The revenue due on account of each license to manufacture salt shall be payable either wholly in advance or half in advance and the balance in one or more instalments, on such date or dates as the Collector may fix, subject to the sanction of the Commissioner.

(Financial Commissioner's Notification No. 23, dated the 7th March 1902.)

143. The application shall state the number and size of the pots, cauldrons, or other implements which the applicant intends to use during the year.

144.* In lieu of the duty payable by licensees on the salt manufactured by them, the undermentioned annual sums shall be assessed upon the pots, cauldrons, or other plant employed in such manufacture, namely:—

District.	Rates.	Rs. A.
Katha ...	Per bowl-shaped iron cauldron, not exceeding 7 gallons capacity ...	20 0
Sagaing— { Yegya Sadaung }	Per bowl-shaped iron cauldron, not exceeding 7 gallons capacity ...	5 0
	Per bowl-shaped iron cauldron, not exceeding 7 gallons capacity ...	10 0
† Lower Chindwin— for each separate filter-bed (<i>sabaing</i> or <i>swebaing</i>).	In the Pyawbwè and Paingdaunggyi villages ..	5 0
	In other villages ...	10 0
Pakòkku Minbu	Per earthen pot or bowl-shaped iron cauldron, not exceeding 2½ gallons capacity ...	5 0
	Per each pot or bowl-shaped iron cauldron between 2½ gallons and 3½ gallons capacity ...	7 8
	Per bowl-shaped iron cauldron between 6 and 8 gallons capacity ...	10 0
Meiktila Yamèthin	Per earthen pot or bowl-shaped iron cauldron not exceeding 2½ gallons capacity ...	5 0
	Per bowl-shaped iron cauldron not exceeding 7 gallons capacity ...	10 0
Magwe Myingyan	Per set of four earthen pots, each not exceeding 2½ gallons capacity ...	2 8
	Per bowl-shaped iron cauldron not exceeding 7 gallons capacity ...	2 8

In the Shwebo‡ district the salt-bearing areas shall be divided into three classes according to the quality of the soil and assessed at the following rates:—

Class.	Township	Village.	Rate per bowl-shaped iron cauldron not exceeding 7 gallons capacity.
First	Shwebo	{ Halin, Taungbo quarter ... Halin, Twinma quarter ... Halin, Tanaunggôn ... Halin, Yatthit ... Halin, Yebu... ..	Rs. 20

* Substituted, with effect from the 1st January 1897, by Financial Commissioner's Notification No. 46, dated the 28th December 1895.

† Substituted by Financial Commissioner's Notification No. 24, dated the 28th July 1899.

‡ Added by Financial Commissioner's Notification No. 51, dated the 21st November 1896.

Class.	Township.	Village.	Rate per bowl-shaped iron cauldron not exceeding 7 gallons capacity.
			Rs.
Second	Shwebo	Halin, Ingan	}
		Pagogôn	
		Minywa	
		Tagundaing (west of old Mu canal), wells 35 to 40 cubits.	
		Tagundaing (east of old Mu canal), wells 35 to 40 cubits.	
		Thabyethicho	
	Sheinmaga	Pauktôn	}
		Mingyaung	
		Thakuttaw	
		Kyibingan	
Myedu	Kawdaw	}	
	Singut		
	Magyihyn		
	Tachantha		
	Wetlêywè		
	Kunbegôn		
	Samun		
Sadwingyi			
Third	Sheinmaga	Hmette	}
		Sinnin	
		Nyaungzauk	
Shwebo	Tagantha	}	
	Nyaunggan		
	Kyaungbangan		
	Mingyaung		
	Sadwingôn		
			15
			10

CHAPTER XVI.

Rules as to Tolls for Navigation in Irrigation-channels [Section 35 (2)].

145. In the case of any irrigation-channel which is used for purposes of navigation and with respect to which the Financial Commissioner has, with the previous sanction of the *Local Government, declared by notification † in the *Burma Gazette* that tolls will be levied for the navigation thereof, the tolls shall be fixed—

* Substituted by Financial Commissioner's Notification No. 29, dated the 22nd July 1898.

† For notification concerning the Shwetachaung, see Financial Commissioner's Notification No. 14, dated the 9th May 1894, at page 166.

- (a) on boats, according to their size or carrying capacity ;
- (b) on logs of timber, according to their girth or according to their cubical contents ("tha" in Burmese);
- (c) on rafts, according to—
 - (i) the description of the material of the raft ; and
 - (ii) the size of the raft.

146. Such tolls may be levied by direct Government agency or they may be farmed to a farmer for such period not exceeding three years as the Collector may, with the previous sanction of the Commissioner, determine.

CHAPTER XVII.

Rules for determining the time and mode of payment of Revenue [Section 38 (1)].

147. (1) When the number and amount of the instalments by which, the person to whom, and the time, place and manner at and in which, any revenue is to be paid, or any of such matters are expressly determined by any lease, grant, license, agreement or other instrument in writing made by or binding upon the Government, then payment shall be made as in such instrument determined so far as the same applies.

(2) Save as provided in sub-rule (1), the rule hereinafter contained shall apply.

148. Unless in any case the Financial Commissioner otherwise *directs, rent, land revenue, and water-rate shall be paid as follows:—

- (a) for *kaukyin*, or early paddy, on or before the first day of October ;
- (b) for *kaukkyi*, or wet-weather paddy, on or before the first day of February ;
- (c) for *mayin*, or dry-weather paddy, on or before the thirtieth day of June ;
- (d) for garden and other cultivated land, on or before the fifteenth day of February.

Rent, land revenue, and water-rate shall be paid in cash to the thugyi at his headquarters, or to such other officer and at such other place as the Collector may appoint.

149. Revenue on toddy and other trees shall be paid on or before the thirty-first day of March, and shall be paid to the thugyi at his headquarters, or to such other officer and at such other place as the Collector may appoint.

* For dates prescribed for each district, see Financial Commissioner's Notifications at pages 185 to 209.

150. The *thathameda* tax shall be payable on or before such date, not being later than the fifteenth day of February as the Financial Commissioner may* prescribe. It shall be paid to the thugyi at his headquarters, or to such other officer and at such other place as the Collector may appoint : provided that, with the sanction of the Financial Commissioner, the Collector may permit payment to be made in two or more instalments, the last of which should not be later than the fifteenth day of March.

151. Revenue on fisheries and on fishing implements shall be payable—

- (a) on fisheries, in such instalments and on such dates as the Collector may in each case direct ;
- (b) on fishing implements, on the date or dates specified in the license.

Payment shall be made at the office of the Collector, or at such other office, or to such other person, as the Collector may direct.

152. Revenue on account of ferries shall be payable on the date or dates specified in the lease, and shall be paid at the office of the Collector.

153. Revenue on account of minerals, mines, and salt-pits shall be payable on the date or dates specified in the lease or license, and shall be paid at the office of the Collector.

†**154.** All salt revenue shall be payable in the instalments and on the dates specified in the license, and shall be paid at the office of the Assistant Collector of the first or second class issuing the license.

155 Where in any case either the number or amount of the instalments by which, or the person to whom, or the time, place, or manner at or in which, any revenue is to be paid is not provided for by the foregoing rules, then the following shall apply so far as practicable :—

Number and amount of instalments ...	Two.
Person to whom to be paid ...	The Collector.
Time, place, and manner of payment ...	To be paid at the office of the Collector on the fifteenth day of February and the fifteenth day of August during ordinary office hours.

* For dates prescribed for each district, see Financial Commissioner's Notifications at pages 185 to 209.

† Substituted, with effect from the 1st January 1897, by Financial Commissioner's Notification No 46, dated the 28th December 1895

(2) *Page 78.*—In Rule 153 of the said rules the words “minerals, mines and” and the words “lease or” shall be respectively deleted.
(See Revenue Department Notification No. 500, dated the 19th December 1900.)

(3) *Page 78.*—After Rule 153 of the said rules the following rule shall be added:—

“153A. Revenue on account of minerals and mines shall be payable on the date or dates and in the manner specified in the lease or license, and shall be paid to the person specified in the lease or license, or in the absence of any such provision at the office of the Collector or Assistant Collector who issued the lease or license, or as the Collector shall direct.”

(See Revenue Department Notification No. 500, dated the 19th December 1900).

*155A. On payment in full of the rent, land revenue, water-rate, or fruit-tree tax by any person, such person shall be furnished by the thugyi with a receipt in the form prescribed. Separate forms† shall be used for rent on State land and revenue on non-State lands. The amount of rupees paid shall be expressed both in words and figures in the receipt.

CHAPTER XVIII.

Rules regarding Processes [Section 44 (1)].

Officers competent to enforce Processes described in section 41 of the Upper Burma Land and Revenue Regulation, 1889.

156. (1) A Collector may enforce any of the processes described in section 41 (1).

(2) An Assistant Collector of the first class may enforce the following processes :—

- (a) service on a defaulter of a notice requiring him to pay an arrear [section 41 (1) (a)];
- (b) attachment and sale of moveable property of a defaulter [section 41 (1) (b)]; and
- (c) arrest of a defaulter [section 41 (1) (c)].

(3) An Assistant Collector of the second class may enforce the following processes :—

- (a) service on a defaulter of a notice requiring him to pay an arrear [section 41 (1) (a)], and
- (b) attachment of moveable property of a defaulter and sale thereof with the previous sanction of the Collector or of an Assistant Collector of the first class [section 41 (1) (b)].

157. No process shall issue until the statement of account, certified as required by section 40, has been placed upon record.

Notice of Demand [section 41 (1) (a)].

158. A notice under section 41, sub-section (1), clause (a) shall be in a printed form in duplicate and shall be served by the thugyi in the manner prescribed in section 16. The original notice shall be given to the defaulter and the

* Added by Financial Commissioner's Notification No 32, dated the 21st October 1895.

† Form XXIIIA and Form XXIIIB, page 140.

duplicate shall be returned to the officer who issued it with the manner and date of service duly endorsed upon it.

159. Ordinarily a notice shall be served upon a defaulter before any other process is enforced. But the Collector or within the limits of his powers an Assistant Collector of the first class, may, if he thinks fit, enforce any of the processes in addition to or in lieu of notice.

160. If any Revenue Officer other than the Collector or an Assistant Collector of the first class considers that any defaulter is likely to abscond, he shall report the case to the Collector or an Assistant Collector of the first class before issuing a notice under section 41, sub-section (1), clause (a).

Attachment and sale of moveable property of a defaulter
[section 41 (1) (b)].

161. An order for the attachment of moveable property belonging to a defaulter shall be addressed to the thugyi and shall be in the prescribed form.

162. On receipt of the order, the thugyi shall proceed to attach any moveable property belonging to the defaulter. He shall prepare a list of the property so attached, and shall either leave the property in the care of the defaulter on his furnishing security for the payment of the full amount of the arrear, including costs, or arrange otherwise for its safe custody. He shall then submit a list of the property attached, together with a report of the manner in which he has arranged for the custody of the property, to the Collector or Assistant Collector who issued the order of attachment.

163. If the amount of the arrear, including costs, is not paid within fifteen days of the date of attachment, the Collector or Assistant Collector who issued the order of attachment may order the sale of the property or of such part thereof as may be sufficient to defray the arrear, including costs. The sale of the property may be made by lots or otherwise as the Collector or Assistant Collector may direct.

164. (1) If, before the sale takes place, the amount of the arrear including costs, is paid to the thugyi, or the payment thereof to any other officer authorized by these rules to receive the same is certified to the officer who is to conduct the sale, the sale shall be stayed and a report made to the officer who ordered the sale, who, shall thereupon order the release of the property.

(2) In any other case the thugyi or other officer who is to conduct the sale shall proceed to sell the property.

165. The sale shall be made by public auction for cash, and shall take place in the village in which the defaulter lives, or in or on account of which the arrear accrued, unless the officer ordering the sale shall otherwise direct. Proclamation of the intended sale shall, at least twenty-four hours before the sale, be made in the defaulter's village and in the place in which the sale is to take place.

166. At the conclusion of the sale, any property remaining unsold, after satisfaction of the amount of the arrear with cost, shall be released and returned to the defaulter.

Arrest and imprisonment of defaulter [section 14 (1) (c)].

167. A warrant of arrest shall be addressed to the thugyi and shall require him to bring the defaulter before the officer issuing the warrant, unless the defaulter shall pay the amount of the arrear, including costs, to the thugyi before he reaches the office of the office issuing the warrant.

168. If the thugyi requires assistance in order to make the arrest, he shall apply to the officer in charge of the nearest police-station. Such officer shall give the thugyi all assistance necessary to enable him to execute the warrant.

169. When the defaulter is brought before the officer who issued the warrant, the officer shall examine the defaulter as to his reason for not having paid the amount of the arrear, and may either release him or order his commitment to prison for such period, not exceeding one month, as he may deem fit.

Attachment and sale of immoveable property of a defaulter [section (41) (1) (d)].

170. An order for the attachment of immoveable property belonging to a defaulter shall be addressed to the Assistant Collector in charge of the township in which the property is situated.

171. The Assistant Collector, on receipt of the order for attachment, shall proceed in person to the immoveable property of the defaulter, and shall, if the arrear, including costs, is not paid, issue a notice to the defaulter attaching such property and notifying that unless the arrear, including costs, is paid within one month from the date of the notice, the property will be sold. If such arrear is paid within the month, the attachment shall be withdrawn and the property released. If such arrear is not so paid, the Assistant Collector shall fix a date for the sale of the property not later than one month from the date of the expiration of the period fixed by the notice, and shall advertise the sale by proclamation. A copy of the

proclamation shall, in addition to being posted on some conspicuous place on or near the property, be also posted in the Collector's office and in the office of the Assistant Collector in charge of the township. The proclamation shall specify—

- (a) the name of the defaulter ;
- (b) the area of the property to be sold ;
- (c) the village in which the property to be sold is situated ;
- (d) the boundaries of the property to be sold ;
- (e) the amount of the arrear, including costs ;
- (f) the manner in which the property is to be sold, whether in one parcel or by lots.

172. On the date fixed for the sale of the property, it shall be put up to auction at the headquarters of the township by the Collector or by such other Revenue Officer, not below the rank of Assistant Collector of the second class, as the Collector may appoint, to conduct the sale

173. The property shall be sold to the highest bidder. Twenty-five per cent of the purchase-money must be paid at once and the remainder within fifteen days of the date of the sale provided that, if the amount of the purchase-money is less than two hundred rupees, the Collector or other officer conducting the sale may require the whole amount to be paid at once. If no bids are made for the property, or if the amount bid is not sufficient to cover the amount of the arrear, inclusive of costs, the officer conducting the sale may buy in the property for the Government for the amount of the arrear and costs.

174. (1) The officer conducting the sale shall record each bid, the amount bid, and the name of the bidder, and, if he is not himself the Collector, shall report* the result of the sale to the Collector, who shall forward the proceedings to the Commissioner for confirmation.

(2) No sale shall be absolute until the confirmation of the Commissioner has been received

175. If any person other than the defaulter shall prefer any claim to the attached property before or at the time of the sale to the officer ordering or conducting the sale, that officer shall inform the claimant of the provisions of section 42 of the Upper Burma Land and Revenue Regulation, 1889. He shall not be bound to stay the sale or to make any enquiry into the merits of the claim.

* The result of the sale must also be reported to the Land Records Department in the form prescribed by Financial Commissioner's Circular No. 15 of 1900, page 266.

XVII (1). *Page 83.*—Substitute the following for Rules 180 and 181 :—

180 All thugyis shall give such security for the honest discharge of their duties as the Collector may require. The security shall ordinarily be that of the co-villagers or the mutual guarantee of other revenue-collecting headmen, unless the Commissioner permits other security to be given. The security

* Form Nos. XXIX (a) to (c). bonds* shall be signed by the thugyi and his sureties in presence of the Collector, or of an Assistant Collector empowered by him in this behalf, and shall be

† Form No. XXIX (d). entered in the prescribed register † in the Collector's office.

181. The year on account of which thugyis' security bonds are taken shall be the agricultural year, commencing on the 1st July and ending on the 30th June following. Any surety who desires to withdraw from his suretyship shall be entitled to do so, provided he gives written notice of such intention to the Collector on or before the 30th April of any year, and the Collector shall accept such withdrawal, with or without reason assigned, from the 1st July following. But no withdrawal from suretyship shall be accepted on account of the agricultural year within which it is made.

(Financial Commissioner's Notification No. 33, dated the 31st March 1902.)

XVII (2). *Page 83.*—Cancel the foot-note † and in the foot-note * for the words—

“ In the case of salt the rate is half the above rate.”

substitute the words—

“ In the case of salt the rate is 10 per cent. on the amount actually collected.”

(Financial Commissioner's Notification No. 32, dated the 27th March 1902.)

176. When the sale has been made absolute, a certificate of sale **Form No. XXVIII.** shall be given to the purchaser by the Collector in the prescribed form

177. Any person whose property has been sold under this chapter, and who remains without lawful authority in occupation of such property, shall, in addition to any other penalty to which he may be liable, be punished with imprisonment which may extend to one month, or with fine which may extend to two hundred rupees, or with both.

Commission to be allowed to persons appointed to receive payment of revenue.

178. (1) Thugyis shall be entitled to receive commission at a fixed rate, not exceeding ten per cent, or such other rate as the Financial Commissioner may prescribe*, on the revenue actually collected by them.

(2) No commission shall be paid until the thugyi has collected all the money for which he is responsible. But where any revenue is payable in instalments or at different periods according to crop, the Financial Commissioner may, by general or special order, sanction payment of commission to the thugyi on account of each instalment collected, or each periodical collection so made.

179 When commission is payable to more persons than one, it shall be divided in such manner as has heretofore been customary, unless or until any special order with respect to the division thereof has been made by the Financial Commissioner and been sanctioned by the † Local Government.

180.† All thugyis shall give such security for the honest discharge of their duties as the Collector may require. The security shall ordinarily be that of the co-villagers, unless the Collector for sufficient reasons permits other security to be given.

181 The year on account of which thugyis' security-bonds shall be taken shall commence on the first day of April and end on the thirty-first day of March. The period for which the bond is to hold good shall be fixed by the Collector in each case. Any surety who desires to withdraw from his bond may do so provided he gives notice of his intention to withdraw on or before the fifteenth day of February of any year, and the Collector shall accept such

* See Rules at page 210 for Kyaukse, Minbu and Mandalay districts. In other districts the commission payable on all revenue collections (except salt) is ten per cent. up to Rs 6,000 a year and 5 per cent. on sums over that amount. In the case of salt the rate is half the above rate. (Burma Treasury Manual, Article 129)

† Substituted by Financial Commissioner's Notification No. 29, dated the 22nd July 1898

‡ Substituted by Financial Commissioner's Notification No 33, dated the 21st October 1895.

withdrawal with effect from the thirty-first day of March following the date of notice. No withdrawal from suretyship shall be accepted on account of the year in which the bond has been executed.

CHAPTER XIX.

* Rules regarding Process-fees and Costs [section 44 (1) (c) and section 50 (a), (b), (c)].

182. Revenue authorities shall, for the purpose of levying process-fees, be divided into grades as in the following table :—

Grade	Revenue authority
First	The Financial Commissioner
Second	Commissioners and Collectors
Third	Assistant Collectors of the first class
Fourth	Assistant Collectors of the second class

183. Fees shall be levied by Revenue authorities of each grade according to the following scale :—

Nature of process.	REVENUE AUTHORITY			
	First grade	Second grade.	Third grade.	Fourth grade.
	Rs A P.	Rs. A. P.	Rs A P.	Rs A P.
(1) Summons on defendant	3 0 0	2 0 0	1 0 0	0 12 0
(2) Summons on witness	2 0 0	1 0 0	0 8 0	0 8 0
(3) Warrant of attachment or arrest—				
(a) in respect of warrant	4 0 0	2 0 0	1 0 0	1 0 0
(b) in respect of each person necessary to take charge of property attached.	0 8 0	0 8 0	0 8 0	0 8 0
(4) Notice, proclamation, or other order not specified above	2 0 0	1 0 0	0 8 0	0 8 0

184. When any process, other than a warrant of arrest or attachment, is to be served upon four or more persons, one fee only shall be charged in respect of the first four persons, according to the scale in the last foregoing rule, and an additional fee shall be charged for each person to be served with process in excess of four according to the following scale: Provided that the aggregate

* (1) For rules issued by the Local Government for the maintenance of process-serving establishments—See the Burma Revenue Office Manual.

(2) By Financial Commissioner's Notification No. 55, dated the 26th October 1899, the registers connected with the service and issue of processes which are attached to Notification No. 2, dated the 12th October 1899, of the Judicial Commissioner, Upper Burma, are prescribed for Revenue offices in Upper Burma—See the Burma Revenue Office Manual.

XVII (3). *Page 84.*—Insert the following as Rule 181A:—

181A. The Assistant Collector in charge of the township shall personally verify between the 1st July and the 31st August of each year the sufficiency of all property (if any) pledged by the surety or sureties of each thugyi in his township and shall report such verification to the Collector.

(Financial Commissioner's Notification No. 33, dated the 31st March 1902.)

XVII (4). *Page 84.*—In clause (1) of the foot-note * for "Revenue Office Manual" substitute "District Office Manual" and for clause (2) substitute the following:—

(2) By Financial Commissioner's Notification No. 37, dated the 9th April 1902, the following registers in connection with the issue and service of processes are prescribed for Revenue Offices in Upper Burma:—

- (i) "Annual Register of processes issued" in Form Upper Burma
Judicial
Misc. 3. Revenue processes entered in this register will be numbered in a consecutive series for the agricultural year beginning 1st July.
- (ii) "Process-servers' employment Register" in Form Upper Burma
Judicial
Misc. 4. In offices where there is only one process-server this register need not be kept up.

amount of the fee leviable under this rule shall not exceed the maximum prescribed in such scale in the case of revenue authorities of each grade :—

	REVENUE AUTHORITY.			
	First grade.	Second grade.	Third grade.	Fourth grade.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Additional fee	0 8 0	0 8 0	0 4 0	0 4 0
Maximum	15 0 0	10 0 0	5 0 0	2 8 0

185. No fee shall be charged under Rule 183 or 184 for serving or executing—

- (a) any notice calling for objections to an application for land in pursuance of these rules ; or
- (b) any order calling upon an Assistant Collector in charge of a township or upon a thugyi to report upon any application preferred to a Revenue Officer.

186 Except the fees chargeable under Rules 183 and 184, nothing shall be charged to the person at whose instance a process is issued, and all charges on account of boat-hire, tolls, railway-fares, postage, and other contingencies will be paid by the Government and debited to the head of judicial contingencies of the office by which the charge was incurred.

187. No process which comes within the operation of Rule 183 or 184, and which is not a process for the recovery of revenue, shall be drawn up for service or execution until the proper fee has been paid. Such fee shall be paid in court-fee stamps, which shall be affixed either to the application by which the Revenue Officer is moved to issue the process, or, if no such application is filed, to the order by which such officer directs the issue of the process. If such an application is filed, it must bear the requisite stamp for the fee in addition to such stamp, if any, as may be necessary for its own validity.

188 (1) A process issued by any Revenue Court or Officer in British India shall be served free of charge by any Revenue Officer in Upper Burma if it is certified on the process that the proper fee has been levied under the rules applicable to the Revenue Court or Officer issuing the process.

(2) When any Revenue Officer in Upper Burma sends a process for service or execution to any Revenue Court or Officer beyond his jurisdiction, he shall endorse on the process a certificate to the effect that the fee chargeable under these rules has been levied.

(3) This rule does not apply to processes for the recovery of revenue, which will be served or executed without prepayment of the fees chargeable in respect thereof.

189. No application for the refund of a process-fee shall be entertained unless it is preferred within one year of the date on which the fee was paid.

190.* In cases before Revenue Officers the expenses of witnesses or other persons required to attend may be allowed at the rates specified in the following scale:—

(1) *Ordinary labouring class of natives.*—The actual railway or steam-boat fare to and from the revenue office by the lowest class, or where the journey could not have been performed by rail or steam-boat, actual travelling expenses up to a limit of Rs. 2 a day by boat and of 4 annas a mile by road, and an allowance for each day's absence from home of 6 annas to those who are residents of places other than the place where the office is situated, and 4 annas to those who are residents of the place where the office is situated.

(2) *Petty village officers.*—Double the above rates of daily allowance. Same rates as mentioned above for railway or steam-boat fare, or actual travelling expenses by boat or road, up to the limit of Rs. 2 a day and of 4 annas a mile by road.

(3) *Persons of higher ranks of life such as clerks, trades-people, ywathugyis, and circle thugyis.*—Second-class railway or steam-boat fare to and from the revenue office, or, where the journey could not have been performed by rail or steam-boat, actual travelling expenses up to a limit of Rs. 4 a day by boat, and of 6 annas a mile by road, and an allowance not to exceed, except in special cases, Rs. 3 for each day's absence from home to Europeans or Eurasians, and Re. 1 to natives.

(4) *Persons of superior rank.*—The actual sum spent in travelling to and from the revenue office with an allowance according to circumstances not to exceed, except in very special cases, Rs 5 for each day's absence from home to Europeans or Eurasians, and Rs. 2 to native gentlemen.

(5) *Witnesses following any profession, such as medicine or law.*—A special allowance according to circumstances.

Provided that Government officers who are entitled to travelling allowances under the Civil Travelling Allowance Code shall not receive their expenses under these rules.

191. (1) A Revenue Officer may award and apportion the cost of any proceedings before him among the parties thereto in such manner as he may deem just.

* Substituted by Financial Commissioner's Notification No. 7, dated the 18th May 1893

IV (1).—*Page 87.*—For the heading of Chapter XX substitute the following :—

“ Grant of Copies and Inspection of records other than those in the custody of the Department of Land Records.”

(See Financial Commissioner's Notification No. 1, dated the 10th January 1901.)

(2) Costs awarded by a Revenue Officer may be realized from the person ordered to pay the same as if they were an arrear of revenue payable by such person.

(NOTE.—When the journey has to be performed partly by rail or steam-boat and partly by road or boat, the fare shall be paid in respect of the former, and the mileage or boat allowance in respect of the latter part of the journey.)

CHAPTER XX.*

Rules as to grant of copies and inspection of records [section 50 (d)].

192. The following are the documents which may be inspected and of which copies may be granted:—

- (a) Records-of-rights, annual records, and all other records framed under the Upper Burma Land and Revenue Regulation, 1889, or the rules thereunder.
- (b) Registers made and maps prepared under the Regulation or the rules thereunder.
- (c) Records of revenue officers in proceedings under any Act or Regulation in pursuance of which a Revenue officer has jurisdiction. The record includes only applications or written statements filed by the parties, oral evidence recorded, documents admitted as evidence, and the final orders passed. Inspection or copies of other papers in the proceedings may not be granted.

193. For the purposes of section 76 of the Evidence Act the public officers having the custody of public documents forming the Acts or records of the Acts of tribunals and public officers, and authorized to deliver certified copies thereof, are those specified below —

Court or office	Record.	Officer.
Commissioner's office	The records of the office and the records of every subordinate office which for the time being may be in the superior office.	Superintendent
Collector's office ..	Ditto ..	<i>Akunwin</i>
Office of the Assistant Collector, 1st class	Ditto ...	Revenue clerk.
Office of the Assistant Collector, 2nd class.	The records of the office ..	ditto.
Record-room ..	The records of all offices kept for safe custody in the record-room.	Record-keeper.

Such officer is termed the "Record Officer" throughout the following rules in this chapter.

* Substituted by Financial Commissioner's Notification No. 59, dated the 7th December 1899.

Applications for copies and information.

194. (a) All applications for information or for copies shall be in Form No. XXX* or Form No. XXX (a)* respectively. Applications for copies shall bear a stamp of one anna under Article 1 (a), Schedule II of the Court-fees Act, 1870. Applications for information shall bear a court-fee stamp of four annas on account of searching fees.

(b) Applications for copies or for information shall be presented to the Superintendent of the Commissioner's office, or to the *Akunwun*, or to the Assistant Collector of the 1st or 2nd class (hereinafter called the "Receiving Officer"), as the case may be, and shall be signed either by the applicant in person or by his Advocate or authorized agent.

(c) In the case of applications for copies, the upper portion of the form shall be filled in by the applicant. In the case of applications for information the applicant shall fill in columns 2 and 3 of the upper and lower portions of the form and shall enter the date of the application in column 1.

195. If a copy applied for cannot be granted under Rule 213 (a), (b), and (c), or Rule 214 (a), the Receiving Officer shall endorse refusal on the application and return it to the applicant.

196. (a) If an application for a copy is not refused, the Receiving Officer shall cause to be entered on it the number of copy sheets to be presented and the other fees, if any, payable under Rules 206, 208, 209, and 210 and shall return it to the applicant. The application shall be returned by the applicant with the copy sheets and stamps to the amount of the other fees and shall then be numbered and registered.

(b) In the case of maps or plans, the paper on which the copy is to be made shall be supplied by the Receiving Officer.

197. (a) Applications received before 3 P.M. shall be dealt with on the day of receipt, other applications may be dealt with on the following day.

(b) No application shall be deemed complete until the fees payable under Rules 206, 208, 209, and 210 are furnished.

198. (a) When the application is complete the date shall be entered on it by the Receiving Officer, who shall return the counterfoil to the applicant with a note of the date upon which the copy will be ready.†

* These are Forms 140 and 141 (Civil and Criminal) respectively. The term "Record-keeper," wherever it occurs, should be altered to "Record Officer" when the forms are used in Revenue offices.

† For purposes of limitation, only the time between the date of completion of application and the day fixed for delivery of copy or the subsequent date on which the copy is ready for delivery can be reckoned as time for obtaining copy.

(b) The upper part of the application form shall be made over to the copyist with the copy sheets (or in the case of maps or plans the paper on which the copy is to be made) and a memorandum stating the date on which the copy is to be ready.

199. (a) The copyist shall make the copy under the supervision of the Record Officer and in his presence. Records once deposited in the record-room shall not be removed from the record-keeper's personal charge for the purpose of copying.

(b) Copies (other than copies of maps or plans) shall be written on the prescribed stamped copy sheets. They shall be written on one side of the sheet only and, so far as the total number of words permits, each copy sheet shall contain exactly 100 words. The ruled margin on the left-hand of the page shall be left blank.

200. (a) All copies, whether certified or uncertified, shall before issue be examined and compared by the Record Officer, and shall be marked as "examined" and initialled by him.

(b) Certified copies must be certified at the foot to be "true copy," must bear the seal of the office, and must be dated and subscribed in full with his name and official title either by the Receiving Officer or by the Record Officer. They must be stamped as required by Articles 6 to 9 of Schedule I of the Court-fees Act.

Section 76, Evidence Act.
[Government of India, Finance and Commerce Department Notification No. 4650, dated 10th September 1889 (clause 9).]

(c) Copies furnished for private use (*i.e.*, not for production before a Court or Public officer) do not require a court-fee stamp, but such copies should not be certified as true copies.

201. Uncertified copies may be converted into certified copies upon the application of the person to whom they have been granted and upon his filing with the application the court-fee stamps required by law.

202. The following particulars shall be recorded by the copyist on the back of the copy and shall be signed by the Record Officer:—

- (1) Date on which the application for the copy is complete.
- (2) Date on which copy was ready for delivery.
- (3) Date of making over the copy to the applicant.

The first date will be that entered on the application under Rule 198.

203. (a) On receipt of the copy from the copyist, the Record Officer shall affix to the first sheet the court-fee stamp or stamps, if any, provided for a certified copy or for urgency, special, or translation fee. The stamp denoting a certified copy should be affixed below the perforated line; other stamps *above* that line.

(b) On presentation of the counterfoil of the application form by the applicant or his agent (whose name should be endorsed on the counterfoil over the applicant's signature) the Record Officer shall deface* the stamps and remove and retain the parts of each copy sheet above the perforated line, and the stamped sheets referred to in Rule 210. He shall then make over the copy to the applicant or his agent, taking his receipt with the date in the place provided in the application form. He shall retain both parts of the application form.

204. When copies or information have been delivered the upper and lower parts of the application forms shall be filed in the order of receipt. The Record Officer is responsible for examining from time to time the form so filed and bringing to the notice of the Collector or Assistant Collector any irregularity or unpunctuality in the granting of copies or in the levying of copying fees. The forms should be preserved until orders are obtained for their destruction after examination at periodical inspections by the Collector or other superior officer.

†205. The Record Officer shall keep a register of applications for copies in Form No. XXX(b). In the column of remarks it should be noted whether any copies originally granted as "uncertified" are subsequently converted into "certified copies."

Fees.

206. A uniform charge shall be made for the preparation of copies, whether certified or uncertified, at the rate of three annas per copy sheet. This charge shall be levied by means of an impressed stamp of three annas on each copy sheet. When a copy is made in any other language than Burmese, an adhesive court-fee stamp of two annas shall be affixed to each copy sheet above the perforated portion.

This rule does not apply to copies of maps or plans which are provided for in Rule 210.

207. All fees other than those prescribed in Rule 206 as leviable in impressed stamps shall be levied by means of adhesive court-fee stamps. In all cases where fees are levied according to the number of words, a fractional part of 100 words shall be reckoned as 100.

* The stamp, if any, denoting a certified copy, must be punched or cancelled at the time the copy is granted in such a manner as to remove neither the figure head nor that part of the label on which the value is stated. Officers are furnished with a square punch for this purpose. As an additional precaution, the signature of the officer attesting the document, with the date, should be written across the label and upon the paper on either side of it.

† As amended by Financial Commissioner's Notification No. 3, dated the 10th January 1900.

IV (2).—*Page 90.*—In Rule 206 for the words “an adhesive fee stamp of two annas” substitute the following :—

“ adhesive court-fee stamps to the value of two annas.”
(See Financial Commissioner's Notification No. 1, dated the 10th January 1901.)

IV (3).—*Page 90.*—At the end of Rule 207 *add*—

“ and for the purpose of calculating the fees due for copies of statements containing figures, three digits shall be reckoned as equal to one word. Tabulated and other statements which cannot conveniently be copied on the prescribed copy sheets shall be charged for at the rate of three annas per 100 words or fraction thereof.”

(See Financial Commissioner's Notification No. 1, dated the 10th January 1901.)

rates prescribed for the latter in Rule 226J. The court-fee stamps representing such fees shall be affixed to a separate sheet bearing the serial number of the application."

(See Financial Commissioner's Notification No 1, dated the 10th January 1901)

IV (4).—*Page 91.*—For Rule 210 substitute the following :—

“The fees fixed for copies of maps and plans other than those in the custody of the Department of Land Records shall not exceed the

208. The fee for translation shall be six annas for each 100 words of the original. It shall be in addition to the copying fee.

209. When an applicant specially requires a copy or translation to be furnished urgently in precedence of previous ordinary applications which are attended to in order of receipt, an urgency fee equal to the copying and translation fee shall be paid.

210. For copies of maps, plans, or tabulated statements the charge shall be fixed by the Receiving Officer with reference to the difficulty or intricacy of the work to be done. The stamps representing special fees shall be affixed to a separate sheet on which shall be noted the serial number of the application.

211. Fees once paid cannot be refunded if the work for which the fees were paid has been done. If only part of the work has been done, a proportionate part of the fees paid may be refunded under the orders of the Receiving Officer.

212. (a) No fees shall be charged for searching, for translating, or copying papers wanted by public officers for public purposes.

(b) All free copies should be entered in the register in the same way as other copies in order to check the amount and manner of the entire copying work done.

Persons entitled to copies.

213. (a) Copies of documentary exhibits filed in a revenue proceeding should never be granted to persons who are strangers to the proceeding without the consent of the person to whom they belong.

(b) A plaintiff or defendant who has appeared in a revenue proceeding is entitled at any stage of the proceeding to obtain copies of the record of the proceeding including exhibits which have been put in evidence.

(c) A party to a revenue proceeding who has been ordered to file a written statement is not entitled to take a copy of a written statement filed by another party until he has first filed his own.

214. (a) A stranger to the proceeding may, as of course, after the issue of final orders obtain copies of the application, written statements, affidavits, and petitions filed in the proceeding, and he may, for sufficient reason shown to the satisfaction of the Receiving Officer, obtain copies of any such documents before the issue of final orders.

(b) A stranger to a revenue proceeding may, as of course, obtain copies of judgments, decrees, or orders.

Copyists.

215. (a) Every Collector (and superior officer) should license for his Revenue office as many copyists, to be selected, as far as

practicable, from the apprentices in the office, as may be required for the purpose of supplying all applicants with copies without inconvenient delay. No one but a licensed copyist should be employed in the preparation of copies.

(b) The number of copyists licensed should not be greater than will admit, under ordinary circumstances, of each copyist earning at least Rs. 20 a month. If the total receipts from copying fees in any office do not come up to this amount, not more than one licensed copyist should be entertained.

(c) Licensed copyists at district headquarters should ordinarily be capable of making copies of both English and Vernacular papers.

(d) The licensed copyists attached to the district office are also the licensed copyists for all offices at the headquarters of the district.

216 (a) The Collector should also similarly appoint licensed copyists for the offices of Assistant Collectors other than those provided for in Rule 215, a single copying establishment being always employed for as many offices as their situation will admit.

(b) When copies have to be made in a language other than English or Burmese, the Receiving Officer may, by special order recorded in the order book, appoint a fit person to make them.

(c) Copies should not ordinarily be made by paid members of the office establishment. Where no licensed copyist is available a member of the paid establishment may, with the previous sanction of the Collector, make the necessary copies out of office hours and may at the close of the month be paid the fees earned by him as provided for in Rule 217.

(d) Translations should be made by the copyist, by the Record Officer out of office hours, or by such other person as the Receiving Officer may, by written order in the order-book, appoint for the purpose.

(e) All copyists are under the orders, superintendence, and control of the Record Officer, who is responsible for seeing that no irregularities are committed by the copyists and that all information and copies applied for are promptly given.

217. (a) Two-thirds of the fees levied in impressed stamps on copy sheets and in adhesive stamps under Rule 206 shall be paid to the copyists.

(b) Translation fees shall be paid in full to the translator.

(c) Urgency fees shall be credited in full to Government.

(d) Half the amount of special fees levied under Rule 210 shall be paid to the copyists.

XVI (6). *Pages 93 to 97.*—Cut out pages 93 to 96, cancel page 97 and remove all correction slips posted therein, and substitute the following:—

(e) The amount payable to copyists or translators shall be entered in column 14 of the Register. The amount credited to Government shall be entered in column 15; a monthly total shall be made.

*(f) The amount due to copyists shall be distributed by the Receiving Officer at his discretion among the copyists in such shares as he thinks fit. If there is a surplus in one month, it may, if necessary, be carried over to make up a deficiency in the following month. The maximum amount that may be drawn is two-thirds of the value of the impressed stamps and of the adhesive stamps affixed under Rule 206, the whole of the value of stamps affixed as translation fees, and half the value of stamps affixed as special fees

*(g) The amount payable to copyists shall be drawn monthly on a contingent-bill by the Receiving Officer, who shall check the upper parts of the stamped copy sheets and the stamped sheets referred to in Rule 210 with the register before signing the bill, and shall thereafter cause them to be destroyed in his presence, so that they cannot possibly be used again.

Inspection of records.

218. (a) Parties may be allowed inspection of the records of pending and decided proceedings on the written order of the presiding officer of the Revenue Court to which the records appertain or of the Collector. Their advocates may be allowed inspection of the records of pending proceedings without special order.

(b) The order authorizing inspection of a record shall be written on an application bearing a Court-fee stamp of the value of one rupee, which should be punched and cancelled.

219. (a) Inspection will be allowed on every open Court day at stated times to be fixed by the presiding officer of the Court and in the presence of the Record Officer.

(b) The Record Officer shall keep a note-book, in which shall be entered the name of the advocate or other person inspecting any record and the time of inspection.

CHAPTER XXA. †

Grant of copies and inspection of records in the custody of the Department of Land Records.

220. The following are the documents which may be inspected and of which copies may be granted:—

(a) Records of rights, annual records and all other records framed under the Regulation or the rules thereunder and in the custody of the Land Records Officers.

* As amended by F. C.'s Notification No. 1, dated the 10th January 1901.

† Inserted by F. C.'s Notification No. 1, dated the 10th January 1901.

(b) Registers made and maps prepared under the Regulation or the rules thereunder and in the custody of the Land Records Officers.

221. For the purposes of section 76 of the Evidence Act, the public officers having the custody of the settlement and supplementary survey maps and registers and authorized to deliver certified copies thereof are those specified below :—

Office.	Records.	Record officer.
Land Records office and record-room.	Maps and registers other than those of the past and the current year.	Land Records Record-keeper.
Revenue Surveyor's office .	The maps and registers of the past and the current year.	Revenue Surveyor.

The Receiving Officers for all Land Records offices shall be the Superintendent and the Inspector of Land Records, and all applications shall be made to one of them or, in the absence of both, to the Record Officer concerned.

222. Applications for information contained in, or for inspection of, maps and registers in the custody of the Land Records Record-keeper shall be in writing in the prescribed Form (No. XXX*), and shall bear a four-anna Court-fee stamp. The Record-keeper shall either give the information or grant the inspection applied for forthwith, or shall fix a date for that purpose.

223. Every person shall be permitted on oral application to inspect the maps and registers containing references to his own holding in the possession of a Revenue Surveyor, and to obtain free of charge any oral information regarding his own holding. Such inspection shall be made in presence of the Revenue Surveyor, who shall be responsible that the maps and registers are not tampered with.

224. In districts or parts of districts where settlement operations are in progress, every owner or occupier of land shall be entitled to obtain, *free of charge*, on application, oral or written†, to the Settlement Officer, a *true copy*, i.e., a certified copy‡§, authenticated by his signature, of the map of the holding owned or occupied by such person, with the connected entries in the settlement registers.

* This is Form 140 (Civil and Criminal). The term "Record-keeper" should be altered to "Record Officer" when the form is used in Land Records offices.

† A written application must bear a Court-fee stamp of one anna [Article 1 (a), Schedule II, Court-fees Act, 1870].

‡ Exempted from stamp-duty,—see Rule 22 (8) of the Stamp Rules, 1902.

§ These copies are exempt from Court-fees,—see Rule 50 (44) of the Court-fees Rules, 1902.

A.—Uncertified copies issued to owners or occupiers.

225. After the conclusion of settlement operations in any district, any owner or occupier of land desiring to obtain *for his own information and keeping only* an *uncertified* copy of the survey map of the current year of *his own* holding and of extracts from the supplementary survey registers of the same year relating thereto, shall apply orally or in writing* to the Revenue Surveyor.

N.B.—Attention is drawn to the restriction placed by this rule on the issue of *uncertified* copies of maps and of extracts from registers. No *uncertified* copy shall be given except to a cultivator, and no cultivator can claim an *uncertified* copy of the map of any holding except the holding of which he is the owner or occupier, as entered in the registers of the year in which application is made.

226. On receiving such application the Revenue Surveyor shall make the necessary entries in the prescribed bifoil register [Form No. XXX (c)] and shall give the counterfoil to the applicant.

226A. Copies granted under Rule 225 shall be made on sheets of tracing cloth of half foolscap size (bearing at the top the words "*four annas*" in English and Burmese) which shall be issued to Revenue Surveyors by the Collector.

226B. The Revenue Surveyor who furnishes the copy of the map applied for shall—

- (a) note over his signature in the copy the date of grant thereof and the name and residence of the applicant;
- (b) enter the area of the holding on the copy both in words and in figures, together with all the requisite entries in the Land Records registers relating thereto and the year of the original map.

226C. When delivering the copy to the applicant, the Revenue Surveyor shall point out to him the amount of charge printed on the top of the sheet and shall then realize it from him; such charge shall be retained by the Revenue Surveyor.

226D. Such *uncertified* copies are not necessarily a strictly accurate record of all the features and details of the holding, and cannot be relied on as evidence in a Court of Justice.

B.—Certified copies.

226E. Certified copies, other than those mentioned in Rule 224 are of two kinds—

- (a) copies furnished to cultivators in reference to their own holdings;
- (b) copies furnished to persons other than cultivators or relating to a holding of which the applicant is neither the owner nor the occupier, as entered in the registers and map of the current year.

* No Court-fee stamp is required to be affixed on such applications.

The former are exempt from Court-fee * and stamp-duty † ; the latter are not exempt.

226F. Applications for certified copies of holding maps and for certified extracts from registers shall be made orally or in writing to the Receiving Officer or, in his absence, to the Record Officer, in whose custody the original maps and registers are kept. On receipt of such application he shall make the necessary entries in the prescribed bifoil register [Form No. XXX (c)] and shall give the counterfoil to the applicant with an intimation of the date on which the copy will be ready for delivery.

226G. The copy shall be made by the Record Officer or by a licensed copyist working under his supervision on plain tracing paper and not on the four-anna impressed sheets.

226H. On the face of the sheet the Record Officer shall make the entries specified in Rule 226B and shall also enter the amount of copying fees leviable under Rule 226J. He shall further add a certificate to the effect that the map is a true and accurate copy of the supplementary survey map of the year 19 -19 , and that the extracts from the registers have been correctly copied.

‡ **226I.** On the presentation of the counterfoil delivered under Rule 226F, the Record Officer shall require the applicant to deposit the amount of copying fees due according to the scale laid down in Rule 226J. At the head-quarters of districts such fees shall be paid by means of adhesive Court-fee stamps, which shall be affixed to a sheet of paper bearing the serial number of the application. Elsewhere such fees shall be paid in cash. In the case of copies mentioned in Rule 226E (b), the Record Officer shall also require the deposit of one eight-anna Court-fee stamp for the copy of the map and another stamp of similar value for the extracts from the registers. When both map and extracts are copied on the same sheet, one Court-fee stamp of the value of one rupee should be affixed instead of two of eight annas.

‡ **226J.** The ordinary fees for making certified copies from the 16-inch cadastral maps, inclusive of certified copies of the connected entries from the registers, shall be—

For areas not exceeding 5 acres,—annas 8.

For areas over 5 and not exceeding 25 acres,—Re. 1.

For every 25 acres or part thereof in excess of 25 acres,—annas 8.

226K. On receipt of the copying fees and, in the case of copies mentioned in Rule 226E (b), after affixing the Court-fee stamps to the copy of the map and to the extracts and defacing them with a

* See Rule 50 (44) of the Court-fees Rules, 1902.

† See Rule 22 (8) of the Stamp Rules, 1902.

‡ Substituted by F. C.'s Notification No. 74, dated the 18th October 1901.

square punch in such a way as not to punch out the head, the Record Officer shall deliver the copy to the applicant, whose receipt he shall take on the reverse of the inner foil of the bifoil register. He shall also enter on both the inner and the outer foil the amount of the fees received and the value of the stamps affixed

* 226L. At the head-quarters of districts the Land Records Record-keeper shall maintain a register of applications in the prescribed Form [No. XXX (b)†]. The Superintendent of Land Records shall distribute monthly all receipts between the Record-keeper and the licensed copyists in such proportions as he considers just. The amounts payable shall be drawn in the manner prescribed in Rule 217 (g).

226M. Copying fees realized by Record Officers away from the head-quarters of districts shall not be paid into the treasury, but shall be retained by the Record Officers concerned.

CHAPTER XXI.

Rules declaring the Language to be used in Revenue Offices [Section 50 (f)].

227. The language of Revenue Offices shall be—

- (a) Burmese if either party is a native of Burma and understands Burmese, and
- (b) English in all other cases.

228. A party to a proceeding or his recognized agent or legal practitioner may make an application to be allowed to plead in the Hindustani or any other language if both the parties or their recognized agents or legal practitioners understand Hindustani or such other language, and the presiding officer may consent to the use of Hindustani or the other language.

CHAPTER XXII.

Rules for remission of Revenue ^[a] or Water-rate ^[a] or of the Rent of State Land [Section 50 (g)].

‡229. Remission of land revenue ^[a] or water-rate ^[a] or of the rent of State land may be granted to any cultivator if his crop in whole or in part has been damaged or destroyed by drought, inundation, blight, ravages of insects, or other cause not ordinarily preventable. § But no damage to, or destruction of, any crop after the

* Substituted by F. C.'s Notification No. 74, dated the 18th October 1901.

[^a]. Added by F. C.'s Notification No. 34, dated the 21st October 1895.

‡ Amended by F. C.'s Notification No. 72, dated the 17th October 1901.

§ Amended by F. C.'s Notification No. 15, dated the 17th April 1896.

crop has been reaped shall ordinarily be held to be a ground for allowing remission.

Note.—This rule does not apply in cases in which it is necessary to remit land revenue or water-rate on account of the discovery of errors in assessment. In such cases the Collector may remit the revenue and, in making refunds, should follow the procedure laid down in Rules 239A, 239B and 239C *mutatis mutandis*.

***230.** The amount of remission to be granted to a cultivator shall be computed in the following manner:—

- (a) If the entire, or nearly the entire, crop on his holding has been destroyed, the whole of the land revenue or of the rent may be remitted.
- (b) If damage or destruction causing loss of part of the crop on his holding has occurred, the remission to be granted may bear the same ratio to the full assessment of the cultivated area of the holding as the amount of loss of crop bears to the estimated ordinary full crop. Provided that no remission shall ordinarily be granted if the loss of crop does not exceed one-third of the estimated ordinary full crop of the holding, or if the crop has been removed from the ground before inspection by the Assistant Collector in charge of the township

Explanation.—In computing the amount of remission of land revenue or of rent to be given to any person, any crop grown on land held under a period of exemption shall not be taken into account

(2) In this rule the word "holding" shall mean the area under each description of crop held by the applicant within the village in which the land, with respect to which the application for remission is made, is situated. It shall include land under that description of crop which he holds as an occupier or mortgagee, or of which, in any other capacity, he enjoys, in whole or in part, the produce

Illustrations

A, a cultivator, has a holding which ordinarily yields 750 baskets of paddy, of which 250 baskets have been destroyed, or such damage has been done to the crop as is equivalent to a loss of 250 baskets. **A** can obtain no remission

B, a cultivator, has a holding which ordinarily yields 500 baskets of paddy, of which 200 baskets have been destroyed, or damage has occurred equivalent to the destruction of 200 baskets. If the assessment of the cultivated area of the holding is Rs. 25, **B** may be granted remission of two-fifths = Rs. 10.

†231. (1) Except as provided in Rule 234 and in sub-section (2) of this Rule applications for remission of land revenue or water-rate shall be made in writing in the prescribed form^(a) to the Assistant Collector in charge of the township on or before such dates as the Financial Commissioner may prescribe. On receipt of an application the Assistant Collector shall cause the lower part of the form to be filled in and shall sign and return it to the applicant as an acknowledgment of his application.

(a) Form No. XXXII

* Amended by F. C.'s Notifications Nos. 34 and 29, dated the 21st October 1895 and the 13th May 1901.

† Substituted by F. C.'s Notification No. 14, dated the 11th February 1902.

(2) An application shall not be rejected merely because it is not written in the prescribed form, but the Assistant Collector in charge of the township shall cause the particulars to be entered in that form and shall then proceed as laid down in sub-section (1).

231A. (Cancelled by Financial Commissioner's Notification No. 14, dated the 11th February 1902.)

***232.** No remission shall ordinarily be granted on any application made after the dates fixed under the preceding rule unless the damage to the crop has occurred subsequent to such dates.

233. (Cancelled by Financial Commissioner's Notification No. 34, dated the 21st October 1895.)

***234.** In any tract where damage to crops has been extensive the Collector may, by proclamation, authorize the cultivators to make oral applications for remission to himself or to any officer whom he may appoint in this behalf.

235. The Assistant Collector, on receiving an application for remission of land revenue, ^[a] water-rate, ^[a] or rent, shall proceed, as soon as possible, to the land on account of which remission is claimed and personally inspect and, if necessary, measure such land, recording there and then such facts bearing upon the case as he ascertains from inquiry or observes in his inspection of the land.

†**236.** If the Assistant Collector finds the applicant not entitled to remission under Rule 230, he may dismiss the application. Otherwise he shall prepare a brief report in the prescribed form ^[b] upon the merits of the application, setting forth the area of the damaged or destroyed crop, the estimated amount of loss, and the amount of land revenue, ^[a] water-rate, ^[a] or rent, if any, which such officer recommends to be remitted.

‡**236A.** The Assistant Collector shall also report whether the amount of which remission is recommended has been collected or not. If it has not been collected, and if the tax receipt is in the possession of the thugyi, he shall attach such receipt to his report. If the tax receipt has not yet reached the thugyi, he shall record the fact.

§**237.** The report prepared under the last foregoing rule shall be Form No. XXXIII. forwarded without unnecessary delay in original to the Collector, or where there is an Assistant Collector in charge of the subdivision, to that officer, who

* Substituted by F. C.'s Notification No. 14, dated the 11th February 1902.

[^{a-a}] Added by F. C.'s Notification No. 34, dated the 21st October 1895.

† Amended by F. C.'s Notification No. 48, dated the 16th November 1900.

‡ Added by F. C.'s Notification No. 72, dated the 17th October 1901.

§ Amended by F. C.'s Notification No. 14, dated the 11th February 1902.

shall, after personal inspection of the land, or such further inquiry as may be necessary, submit the report, with his opinion thereon, to the Collector.

*238. On receipt of the report the Collector, after such further enquiry, if any, as he deems necessary, shall pass orders on the case, either rejecting the application or granting such remission as he thinks fit. In cases where the remission applied for is large, the Collector shall, if possible, make a personal inspection of some part of the land.

†239. (1) When the amount that the Collector considers should be remitted in any one case exceeds Rs. 25, he shall submit his proceedings and recommendations in the prescribed form ^[a] for the orders of the Commissioner.

(2) When the amount that the Commissioner considers should be remitted in any one case exceeds Rs. 100, he shall submit his proceedings and recommendations in the prescribed form ^[a] for the orders of the Financial Commissioner.

‡239A. When the amount remitted represents the whole of the revenue assessed on the applicant in any particular *kwin*, the Collector shall cause the tax-ticket, if any, attached to the Assistant Collector's report under Rule 236A to be torn across and endorsed with the word "cancelled" in red ink. If part only of the revenue has been remitted or recommended for remission, the Collector shall cause the following particulars to be endorsed on the tax-ticket in red ink:—

Rs A P

Amount of original demand
Amount recommended for remission
Balance to be collected

and shall send it to the Assistant Collector for return to the thugyi. If the full amount of remission recommended under Rule 239 is not sanctioned, a supplementary tax-ticket shall be issued for the balance remaining for collection.

‡239B. If from the report of the Assistant Collector under Rule 236A or otherwise he is satisfied that the amount remitted has been collected before remission, the Collector, when passing orders under Rule 238 or on receipt of the Commissioner's or Financial Commissioner's orders under Rule 239, shall cause a refund order to be made out (in T. F. No. 45) and shall send it with the remission proceedings to the Assistant Collector in charge of the

* Substituted by F. C.'s Notification No. 45, dated the 14th October 1896

† Amended by F. C.'s Notifications No. 45, dated the 14th October 1896 and No. 48, dated the 16th November 1900

‡ Added by F. C.'s Notification No. 72, dated the 17th October 1901.

township, who will inform the applicant that, on production of the thugyi's receipt for the tax, he will be entitled to receive the refund order. On the production of the receipt, the Assistant Collector after satisfying himself as to the applicant's identity, shall deliver to him the refund order (which may then be cashed at the township treasure-chest), and shall record in the prescribed form that he has done so. If the full amount paid in has been refunded, the Assistant Collector shall write "cancelled" with his signature in red ink across the tax receipt, which he shall then attach to the proceedings. If part only of the amount paid has been refunded, the Assistant Collector shall enter on the tax receipt the amount refunded, and shall then return the receipt to the applicant and the proceedings to the Collector. On return of the proceedings, the Collector shall cause the amount refunded and the date of the refund to be noted in the assessment-roll and in the Account Registers.

*239C.—When the Collector is uncertain whether the amount remitted has or has not been collected, he shall return the proceedings to the Assistant Collector for further enquiry on this point.

240. The Collector may in any year of widespread or sudden disaster authorize by name any thugyi to inquire into and report upon the damage to or destruction of crops upon lands in respect of which remission of land revenue ^[a], water-rate, ^[a] or rent is applied for. Any thugyi so authorized shall endorse his report on the application and submit the application so endorsed to the Assistant Collector in charge of the township, and the provisions of Rules 236 and 237 shall, *mutatis mutandis*, apply to such report.

†241. When land revenue, water-rate, or rent is irrecoverable from causes other than those mentioned above, the Collector may strike off the irrecoverable amount from the demand, provided that, when the amount which the Collector proposes to strike off in respect of any one holding exceeds Rs. 25, the Collector shall submit his proceedings and recommendations for the orders of the Commissioner.

Revenue is irrecoverable when steps have been taken, by warrants, sales, &c., to recover it and there are no assets.

* Added by F. C.'s Notification No. 72, dated the 17th October 1901.

[a]—[a] Added by F. C.'s Notification No. 34, dated the 21st October 1895.

† Substituted by F. C.'s Notification No. 45, dated the 14th October 1896, as amended by F. C.'s Notification No. 54, dated the 15th August 1901.

IV (5).—*Page 93*.—In Rule 217 (*f*) delete the words—

“The amount may be drawn on a contingent-bill accompanied by the upper parts of the stamped copy sheets and the stamped sheets referred to in Rule 210 as vouchers.”

(See Financial Commissioner's Notification No 1, dated the 10th January 1901.)

IV (6).—*Page 93*.—For Rule 217 (*g*) substitute the following:—

“The amount payable to copyists shall be drawn monthly on a contingent-bill by the Receiving Officer who shall check the upper parts of the stamped copy sheets and the stamped sheets referred to in Rule 210 with the register before signing the bill and shall thereafter cause them to be destroyed in his presence so that they cannot possibly be used again.”

(See Financial Commissioner's Notification No 1, dated the 10th January 1901.)

IV (7).—*Pages 93 & 94*.—For Rules 220 to 226 substitute the following new chapter as Chapter XXA. - -

(e) The amount payable to copyists or translators shall be entered in column 14 of the register. The amount credited to Government shall be entered in column 15; a monthly total shall be made.

(f) The amount due to copyists shall be distributed by the Receiving Officer at his discretion among the copyists in such shares as he thinks fit. If there is a surplus in one month, it may, if necessary, be carried over to make up a deficiency in the following month. The amount may be drawn on a contingent bill accompanied by the upper parts of the stamped copy sheets and the stamped sheets referred to in Rule 210 as vouchers. The maximum amount that may be drawn is two-thirds of the value of the impressed stamps and of the adhesive stamps affixed under Rule 205, the whole of the value of stamps fixed as translation fees, and half the value of stamps affixed as special fees.

(g) Before signing the contingent bill the Receiving Officer shall check the stamps with the register and deface each with a square punch so that it cannot possibly be used again.

Inspection of records.

218. (a) Parties may be allowed inspection of the records of pending and decided proceedings on the written order of the presiding officer of the Revenue Court to which the records appertain, or of the Collector. Their advocates may be allowed inspection of the records of pending proceedings without special order.

(b) The order authorising inspection of a record shall be written on an application bearing a court-fee stamp of the value of one rupee which should be punched and cancelled.

219. (a) Inspection will be allowed on every open Court day at stated times to be fixed by the presiding officer of the Court, and in the presence of the Record Officer

(b) The Record Officer shall keep a note-book, in which shall be entered the name of the advocate or other person inspecting any record and the time of inspection.

Procedure in granting copies of holding-maps and of registers to cultivators during and after settlement.

220. Rules 194 to 217 do not apply to the grant of copies of holding-maps and of registers to cultivators during and after settlement, in regard to which the following rules are issued—

221. In districts or parts of districts where settlement operations are in progress, the Settlement officer shall give to any person applying, either orally or in writing, * a true copy authenticated by his signature of the map of the holding or of the land occupied by such persons and of the entries in the settlement registers concerning

* A written application must bear a court-fee stamp of one anna [Article 1 (a), Schedule II, Court-fees Act, 1870]

such land. All copies so given during the progress of settlement operations shall be free of any charge for the making of the copies.*

222. If after settlement operations have been concluded in any district or part of a district any cultivator desires to have for his own information and keeping a copy of the map of any holding or copy of extracts from the settlement or supplementary survey registers connected therewith, he shall apply orally or in writing to the revenue surveyor.

223. On receipt of such application the revenue surveyor shall grant an acknowledgment of the application having been made on a slip of paper, on which shall be recorded the date on which the applicant shall receive the copy.

224. The revenue surveyor who furnishes the copy of the map shall—

- (a) note over his signature in the plan (which also contains the connected entries of the Land Records Registers) the date of grant of the copy, the name and residence of the person to whom it is granted, and the purpose for which the copy is required;
- (b) enter the area of the holding on the copy both in words and in figures.

225. The tracing-cloth supplied to revenue surveyors shall be in sheets of half foolscap size and so stamped or marked as to show that they are supplied by the Collector to be used only for copies of holding-maps and extracts for registers to cultivators for their own information and keeping.

226. (a) On each sheet supplied to the surveyor shall be printed the charge which is to be paid to the surveyor by the applicant as a copying fee, the said charge to be uniformly *four annas* for each sheet.*

(b) The surveyor on handing over to the applicant the copy required shall point out to the applicant the printed amount of charge on the top of the sheet, which he will thereupon realize from him.

CHAPTER XXI.

Rules declaring the Language to be used in Revenue Offices

[Section 50 (f)].

227. The language of revenue offices shall be—

- (a) Burmese if either party is a native of Burma and understands Burmese; and
- (b) English in all other cases.

* These copies are exempted from court-fee [see Notification No. 4650, dated the 10th September 1889, clause (44), page 57, Stamp Manual].

XII (5). *Page 94.*—Substitute the following for Rules 226I, 226J, and 226L, respectively :—

226I.—On the presentation of the counterfoil delivered under Rule 226F, the Record Officer shall require the applicant to deposit the amount of copying fees due according to the scale laid down in Rule 226J. At the headquarters of districts such fees shall be paid by means of adhesive court-fee stamps, which shall be affixed to a sheet of paper bearing the serial number of the application. Elsewhere such fees shall be paid in cash. In the case of copies mentioned in Rule 226E (b) the Record Officer shall also require the deposit of one eight-anna court-fee stamp for the copy of the map and another stamp of similar value for the extracts from the registers. When both map and extracts are copied on the same sheet, one court-fee stamp of the value of one rupee should be affixed instead of two of eight annas.

226J.—The ordinary fees for making certified copies from the 16-inch cadastral maps, inclusive of certified copies of the connected entries from the registers, shall be—

For areas not exceeding 5 acres,—annas 8.

For areas over 5 and not exceeding 25 acres,—Re. 1.

For every 25 acres or part thereof in excess of 25 acres,—annas 8.

226L.—At the headquarters of districts the Land Records Record-keeper shall maintain a register of applications in the prescribed form [* No. XXX (b)]. The Superintendent of Land Records shall distribute monthly all receipts between the Record-keeper and the licensed copyists in such proportions as he considers just. The amounts payable shall be drawn in the manner prescribed in Rule 217 (g).

(Financial Commissioner's Notification No. 74, dated the 18th October 1901.)

"CHAPTER XXA.

GRANT OF COPIES AND INSPECTION OF RECORDS IN THE CUSTODY OF THE DEPARTMENT OF LAND RECORDS.

220. The following are the documents which may be inspected and of which copies may be granted :—

- (a) Records of rights, annual records, and all other records framed under the Regulation, or the rules thereunder, and in the custody of the Land Records Officers.
- (b) Registers made and maps prepared under the Regulation or the rules thereunder and in the custody of the Land Records Officers.

221. For the purposes of section 76 of the Evidence Act, the public officers having the custody of the settlement and supplementary survey maps and registers and authorized to deliver certified copies thereof are those specified below :—

Office.	Records.	Record officer.
Land Records office and record-room	Maps and registers other than those of the past and the current year.	Land Records Record-keeper.
Revenue Surveyor's office ..	The maps and registers of the past and the current year.	Revenue Surveyor.

The Receiving Officers for all Land Records offices shall be the Superintendent and the Inspector of Land Records, and all applications shall be

made to one of them or, in the absence of both, to the Record Officer concerned.

222. Applications for information contained in, or for inspection of, maps and registers in the custody of the Land Records Record-keeper shall be in writing in the prescribed form (No. XXX*) and shall bear a four-anna court-fee stamp. The Record-keeper shall either give the information or grant the inspection applied for forthwith, or shall fix a date for that purpose.

223. Every person shall be permitted on oral application to inspect the maps and registers containing references to his own holding in the possession of a Revenue Surveyor, and to obtain, free of charge, any oral information regarding his own holding. Such inspection shall be made in presence of the Revenue Surveyor, who shall be responsible that the maps and registers are not tampered with.

224. In districts or parts of districts where settlement operations are in progress, every owner or occupier of land shall be entitled to obtain, *free of charge*, on application, oral or written†, to the Settlement Officer *a true copy*, i.e., a certified copy¶, authenticated by his signature, of the map of the holding owned or occupied by such person, with the connected entries in the settlement registers.

A.—Uncertified copies issued to owners or occupiers.

225. After the conclusion of settlement operations in any district, any owner or occupier of land desiring to obtain *for his own information and keeping only an uncertified copy* of the survey map of the current year of *his own* holding and of extracts from the supplementary survey registers of the same year relating thereto, shall apply orally or in writing ‡ to the Revenue Surveyor.

N.B.—Attention is drawn to the restriction placed by this rule on the issue of uncertified copies of maps and of extracts from registers. No uncertified copy shall be given except to a cultivator and no cultivator can claim an uncertified copy of the map of any holding except the holding of which he is the owner or occupier as entered in the registers of the year in which application is made.

226. On receiving such application the Revenue Surveyor shall make the necessary entries in the prescribed bifol register [Form No. XXX (c) §], and shall give the counterfoil to the applicant.

* This is Form 140 (Civil and Criminal). The term Record-keeper should be altered to Record Officer when the form is used in Land Records offices.

† A written application must bear a court-fee stamp of one anna [Article 1 (a), Schedule II, Court Fees Act, 1870].

‡ These copies are exempt from court-fees [see Notification No. 4650, dated the 10th September 1889, clause (44), as amended by Finance and Commerce Department Notification No. 4724-S.R., dated the 22nd October 1897, page 57, Stamp Manual (Ed. 1897)].

§ Exempted by Finance and Commerce Department Notification No. 4720-S.R., dated the 22nd October 1897, page 128, Stamp Manual (Ed. 1897).

|| No court-fee stamp is required to be affixed on such applications.

226A. Copies granted under Rule 225 shall be made on sheets of tracing cloth of half foolscap size (bearing at the top the words "four annas" in English and Burmese), which shall be issued to revenue surveyors by the Collector.

226B. The Revenue Surveyor who furnishes the copy of the map applied for shall—

- (a) note over his signature in the copy, the date of grant thereof and the name and residence of the applicant,
- (b) enter the area of the holding on the copy, both in words and in figures, together with all the requisite entries in the Land Records registers relating thereto and the year of the original map.

226C When delivering the copy to the applicant, the Revenue Surveyor shall point out to him the amount of charge printed on the top of the sheet and shall then realize it from him, such charge shall be retained by the Revenue Surveyor.

226D Such uncertified copies are not necessarily a strictly accurate record of all the features and details of the holding and cannot be relied on as evidence in a court of justice.

B.—Certified copies.

226E. Certified copies, other than those mentioned in Rule 224, are of two kinds—

- (a) copies furnished to cultivators in reference to their own holdings,
- (b) copies furnished to persons other than cultivators or relating to a holding of which the applicant is neither the owner nor the occupier as entered in the registers and map of the current year.

The former are exempt from court-fee || and stamp-duty ; ¶ the latter are not exempt.

226F. Applications for certified copies of holding maps and for certified extracts from registers shall be made orally or in writing to the Receiving Officer, or in his absence, to the Record Officer in whose custody the original maps and registers are kept. On receipt of such application he shall make the necessary entries in the prescribed bifoil register [Form No. XXX (c) §] and shall give

|| These copies are exempt from court-fees [see Notification No. 4650, dated the 10th September 1889, clause (44), as amended by Finance and Commerce Department Notification No. 4724-S.R., dated the 22nd October 1897, page 57, Stamp Manual (Ed. 1897)].

¶ Exempted by Finance and Commerce Department Notification No. 4720-R.S., dated the 22nd October 1897, page 128, Stamp Manual (Ed. 1897).

the counterfoil to the applicant with an intimation of the date on which the copy will be ready for delivery.

226G. The copy shall be made by the Record Officer, or by a licensed copyist working under his supervision, on plain tracing paper and not on the four-anna impressed sheets.

226H. On the face of the sheet the Record Officer shall make the entries specified in Rule 226B, and shall also enter the amount of copying fees leviable under Rule 226J. He shall further add a certificate to the effect that the map is a true and accurate copy of the supplementary survey map of the year 19 -19 , and that the extracts from the registers have been correctly copied.

226I. On the presentation of the counterfoil delivered under Rule 226F, the Record Officer shall require the applicant to deposit the amount of copying fees due according to the scale laid down in Rule 226J; in the case of copies mentioned in Rule 226E (b), he shall also require the deposit of one eight-anna court-fee stamp for the copy of the map and another eight-anna court-fee stamp for the extracts from the registers.

226J. The ordinary fees for making certified copies from the 16-inch cadastral maps, inclusive of certified copies of the connected entries from the registers, shall be—

For areas under 5 acres,—annas 8.

For areas from 5 acres up to 25 acres,—Re 1.

For every 10 acres or part of 10 acres in excess of 25 acres up to 60 acres,—Re. 1.

For every 10 acres or part thereof in excess of 60 acres,—annas 8.

226K. On receipt of the copying fees and, in the case of copies mentioned in Rule 226E (b), after affixing the court-fee stamps to the copy of the map and to the extracts and defacing them with a square punch in such a way as not to punch out the head, the Record Officer shall deliver the copy to the applicant, whose receipt he shall take on the reverse of the inner foil of the bifoil register. He shall also enter on both the inner and the outer foil the amount of the fees received and the value of the stamps affixed.

226L. At the headquarters of districts the Land Records Record-keeper shall maintain a register of applications in the prescribed form [No. XXX (b)], and shall credit all fees received in the treasury. The Superintendent of Land Records shall distribute monthly all such receipts between the Record-keeper and licensed copyists in such proportions as he considers just.

226M. Copying fees realized by Record Officers away from the headquarters of districts shall not be paid into the treasury but shall be retained by the Record Officers concerned."

(See Financial Commissioner's Notification No. 1, dated the 10th January 1901.)

XII (6). *Page 95.*—For the “Note” appended to Rule 229 substitute the following:—

This rule does not apply in cases in which it is necessary to remit land revenue or water-rate on account of the discovery of errors in assessment. In such cases the Collector may remit the revenue and, in making refunds, should follow the procedure laid down in Rules 239A, 239B and 239C *mutatis mutandis*.

(Financial Commissioner's Notification No. 72, dated the 17th October 1901.)

VII (1). *Page 95.*—Substitute the following for the proviso to Rule 230.—

“Provided that no remission shall ordinarily be granted if the loss of crop does not exceed one-third of the estimated ordinary full crop of the holding, or if the crop has been removed from the ground before inspection by the Assistant Collector in charge of the township.”

(Financial Commissioner's Notification No. 29, dated the 13th May 1901.)

258. A party to a proceeding or his recognized agent or legal practitioner may make an application to be allowed to plead in the Hindustani or any other language if both the parties or their recognized agents or legal practitioners understand Hindustani or such other language, and the presiding officer may consent to the use of Hindustani or the other language.

CHAPTER XXII.

Rules for remission of Revenue^[1] or Water-rate^[2] or of the Rent of State Land [Section 50 (c)].

229. Remission of land revenue^[a] or water-rate^[2] or of the rent of State land may be granted to any cultivator if his crop in whole or in part has been damaged or destroyed by drought, inundation, blight, ravages of insects, or other cause not ordinarily preventable.* But no damage to, or destruction of, any crop after the crop has been reaped shall ordinarily be held to be a ground for allowing remission.

NOTE—These directions do not apply in cases in which it is necessary to remit land revenue [a] or water-rate [a], or rent on account of the discovery of errors in assessment. In all such cases the Collector may remit the revenue submitting a statement to the Commissioner for confirmation.

230. The amount of remission to be granted to a cultivator shall be computed in the following manner:—

- (a) If the entire, or nearly the entire, crop on his holding has been destroyed, the whole of the land revenue or of the rent may be remitted.
- (b) If damage or destruction causing loss of part of the crop on his holding has occurred, the remission to be granted may bear the same ratio to the full assessment of the cultivated area of the holding as the amount of loss of crop bears to the estimated ordinary full crop.

Provided that no remission shall be granted unless the loss of crop exceeds one-third of the estimated ordinary full crop of the holding.

Explanations—In computing the amount of remission of land revenue or of rent to be given to any person, any crop grown on land held under a period of exemption shall not be taken into account.

†(2) In this rule the word 'holding' shall mean the area under each description of crop held by the applicant within the village in which the land, with respect to which the application for remission is made, is situated. It shall include land under that description of crop which he holds as an occupier or mortgagee, or of which, in any other capacity, he enjoys, in whole or in part, the produce.

[a]—[a].—Added by Financial Commissioner's Notification No. 34, dated the 21st October 1895.

* Amended by Financial Commissioner's Notification No. 15, dated the 17th April 1896.

† Amended by Financial Commissioner's Notification No. 34, dated the 21st October 1895.

Illustrations.

A, a cultivator, has a holding which ordinarily yields 750 baskets of paddy, of which 250 baskets have been destroyed, or such damage has been done to the crop as is equivalent to a loss of 250 baskets. **A** can obtain no remission.

B, a cultivator, has a holding which ordinarily yields 500 baskets of paddy, of which 200 baskets have been destroyed, or damage has occurred equivalent to the destruction of 200 baskets. If the assessment of the cultivated area of the holding is Rs. 25, **B** may be granted remission of two-fifths = Rs. 10.

*231. Applications for remission shall be made to the Assistant Collector in charge of the township, and shall be presented on or before such dates as the Financial Commissioner may by general or special order for each district † prescribe.

232. Applications for remission of land revenue, ^[a] water-rate ^[1], or rent must be made in writing.

233. (Cancelled by Financial Commissioner's Notification No. 34, dated the 21st October 1895.)

*234. When an application is made to the Assistant Collector he shall enter the details of the application in the Form No. XXXII. prescribed form. The outer foil shall be dated and signed by the Assistant Collector in charge of the township and given to the applicant as a receipt for his application.

*235. The Assistant Collector, on receiving an application for remission of land revenue, ^[a] water-rate ^[1], or rent, shall proceed as soon as possible to the land on account of which remission is claimed and personally inspect and, if necessary, measure such land, recording there and then such facts bearing upon the case as he ascertains from inquiry or observes in his inspection of the land.

236. If the Assistant Collector finds the applicant not entitled to remission under Rule 230, he may dismiss the † Form No. A. application. Otherwise he shall prepare a brief report † upon the merits of the application, setting forth the area of the damaged or destroyed crop, the estimate amount of loss, and the amount of land revenue, ^[a] water-rate ^[1], or rent if any, which such officer recommends to be remitted.

237. The report prepared under the last foregoing rule, along with the middle foil on which the details of the Form No. XXXII application have been entered, shall be forwarded † Form No. A. without unnecessary delay in original to the Collector or where there is an Assistant Collector in charge of the subdivision, to that officer, who shall, after personal inspection of

* Amended by Financial Commissioner's Notification No. 34, dated the 21st October 1895.

[a]—[a]. Added by Financial Commissioner's Notification No. 134, dated the 21st October 1895.

† Form prescribed by Financial Commissioner's Circular No. 21 of 1894, page 256.

‡ For Notifications fixing dates, see pages 185—200

IV(8).—*Page 96.*—After Rule 232 *add* the following proviso :—

“ Provided that in any tract where damage to crops has been extensive, the Deputy Commissioner may, by proclamation, authorize the cultivators to make oral applications for remission to himself or to any officer whom he may appoint in this behalf.”

(See Financial Commissioner's Notification No. 3, dated the 10th January 1901.)

Page 96.—In Rule 236, after the word “ report ” add the words “ in the prescribed form.”

(Added by Financial Commissioner's Notification No. 48, dated the 16th November 1900,—*Burma Gazette*, Part IV, pages 670—673.)

I.

Page 96.—In Rule 236, after the word “ report ” *add* the words in the prescribed form.”

(See Financial Commissioner's Notification No. 48, dated the 16th November 1900.)

II.

Page 96.—In the margin of Rules 236 and 237 respectively for “ † Form No. A ” *substitute* “ † Form No. XXXIII,” and for the third note at the foot of the page *substitute* “ † Form prescribed by Financial Commissioner's Notification No. 48, dated the 16th November 1900.”

[See Financial Commissioner's Circular No. 23 of 1900.]

VII (2). *Page 96.*—Insert the following between Rules 231 and 232 :—

“ 231A.—No remission shall be granted on any application made after the dates fixed under the preceding section unless the damage to the crop has been subsequent to such dates.”

(Financial Commissioner's Notification No. 29, dated the 13th May 1901.)

XII (7). *Page 96* —Insert the following new rule after Rule 236 :—

236A.—The Assistant Collector shall also report whether the amount, of which remission is recommended, has been collected or not. If it has not been collected, and if the tax receipt is in the possession of the thugyi, he shall attach such receipt to his report. If the tax receipt has not yet reached the thugyi, he shall record the fact.

(Financial Commissioner's Notification No. 72, dated the 17th October 1901.)

XII (8). *Page 97.*—Insert the following new Rules after the Rule 239:—

239A.—When the amount remitted represents the whole of the revenue assessed on the applicant in any particular *kwin*, the Collector shall cause the tax-ticket, if any, attached to the Assistant Collector's report under Rule 236A to be torn across and endorsed with the word "cancelled" in red ink. If part only of the revenue has been remitted or recommended for remission, the Collector shall cause the following particulars to be endorsed on the tax-ticket in red ink.—

		Rs. A. P.
Amount of original demand
Amount recommended for remission
Balance to be collected

and shall send it to the Assistant Collector for return to the thugyi. If the full amount of remission recommended under Rule 239 is not sanctioned, a supplementary tax-ticket shall be issued for the balance remaining for collection.

239B.—If from the report of the Assistant Collector under Rule 236A or otherwise he is satisfied that the amount remitted has been collected before remission, the Collector, when passing orders under Rule 238 or on receipt of the Commissioner's or Financial Commissioner's orders under Rule 239, shall cause a refund order to be made out (in T.F. No. 45) and shall send it with the remission proceedings to the Assistant Collector in charge of the township, who will inform the applicant that, on production of the thugyi's receipt for the tax, he will be entitled to receive the refund order. On the production of the receipt, the Assistant Collector, after satisfying himself as to the applicant's identity, shall deliver to him the refund order (which may then be cashed at the township treasure-chest), and shall record in the prescribed form that he has done so. If the full amount paid in has been refunded, the Assistant Collector shall write "cancelled," with his signature in red ink across the tax receipt, which he shall then attach to the proceedings. If part only of the amount paid has been refunded, the Assistant Collector shall enter on the tax receipt the amount refunded, and shall then return the receipt to the applicant and the proceedings to the Collector. On return of the proceedings, the Collector shall cause the amount refunded and the date of the refund to be noted in the assessment-roll and in the Account Registers.

239C.—When the Collector is uncertain whether the amount remitted has or has not been collected, he shall return the proceedings to the Assistant Collector for further enquiry on this point.

(Financial Commissioner's Notification No. 72, dated the 17th October 1901.)

Page 97.—In Rule 239, sub-sections (1) and (2), after the word "recommendations" add the words "in the prescribed form."
(Added by Financial Commissioner's Notification No. 48, dated the 16th November 1900.—*Burma Gazette*, Part IV, pages 670—673.)

III.

Page 97.—In Rule 239, sub-sections (1) and (2), after the word "recommendations" add the words "in the prescribed form."
(See Financial Commissioner's Notification No. 48, dated the 16th November 1900.)

IV.

Page 97.—In the margin of Rule 239 for "† Form No. B" substitute "† Form No. XXXIV," and for the second note at the foot of the page substitute "† Form prescribed by Financial Commissioner's Notification No. 48, dated the 16th November 1900."

[See Financial Commissioner's Circular No. 23 of 1900.]

X (1). *Page 97.*—Cancel the last paragraph of Rule 241, namely—

"A monthly statement of such amounts struck off shall be submitted to the Commissioner with a specification of the reason for striking off each item."

(Cancelled by Financial Commissioner's Notification No. 54, dated 15th August 1901.)

the land, or such further inquiry as may be necessary, submit the report, with his opinion thereon, to the Collector.

* 238. On receipt of the report the Collector, after such further enquiry, if any, as he deems necessary, shall pass orders on the case, either rejecting the application or granting such remission as he thinks fit. In cases where the remission applied for is large, the Collector shall, if possible, make a personal inspection of some part of the land.

* 239. (1) When the amount that the Collector considers should be remitted in any one case exceeds Rs. 25, he shall submit his proceedings and recommendations for the orders of the Commissioner.

† Form No. B.

(2) When the amount that the Commissioner considers should be remitted in any one case exceeds Rs. 100, he shall submit his proceedings and recommendations for the orders of the Financial Commissioner.

240. The Collector may in any year of widespread or sudden disaster authorize by name any thugyi to inquire into and report upon the damage to or destruction of crops upon lands in respect of which remission of land revenue, ^[a] water-rate ^[a], or rent is applied for. Any thugyi so authorized shall endorse his report on the application and submit the application so endorsed to the Assistant Collector in charge of the township, and the provisions of Rules 236 and 237 shall, *mutatis mutandis*, apply to such report.

* 241. When land revenue, water-rate, or rent is irrecoverable from causes other than those mentioned above, the Collector may strike off the irrecoverable amount from the demand, provided that—

When the amount which the Collector proposes to strike off in respect of any one holding exceeds Rs. 25, the Collector shall submit his proceedings and recommendations for the orders of the Commissioner.

Explanation.

Revenue is irrecoverable when steps have been taken, by warrants, sales, &c., to recover it and there are no assets.

A monthly statement of such amounts struck off shall be submitted to the Commissioner with a specification of the reason for striking off each item.

* Substituted by Financial Commissioner's Notification No. 45, dated the 14th October 1896.

† Form prescribed by Financial Commissioner's Circular No. 21 of 1894, page 256.

[a-a] Added by Financial Commissioner's Notification No. 34, dated the 21st October 1895.

CHAPTER XXIII.

Rules for declaring what persons shall be permitted to practise as petition-writers and regulating the conduct of persons so practising [section 50 (g)].

242. No official of any revenue office, and no person employed about any revenue office, whether as clerk, copyist, or peon, or in any other capacity, shall write petitions.

243. No person shall write for hire any petition to be presented to any Revenue Officer unless he is duly licensed by the District Judge of the district wherein he resides under the rules made by the Judicial Commissioner, and sanctioned by the Local Government, or is an advocate who has been granted a certificate by the Financial Commissioner to practise before Revenue Officers, or a clerk to such advocate

244. No Revenue Officer shall receive or act on any petition presented to him by any person other than an advocate qualified as above unless such petition is written and signed at the foot—

(a) by the petitioner himself, or

(b) by a friend of the petitioner who has received no hire in respect thereof, or

(c) by a duly licensed petition-writer.

245. Rules 243 and 244 shall not apply to petitions presented to a Revenue Officer on tour at places where there is no licensed petition-writer practising.

246. If in any revenue proceeding cause appears for withdrawing a petition-writer's license, the Collector shall communicate the facts to the District Judge

247. Every petition written by a petition-writer shall be written on one side only of stout paper of foolscap size, with a blank margin of a quarter of the breadth on the left-hand side, and shall be endorsed by him with his name and the number of his license, the date and the amount of the fee paid.

248. No petition-writer shall ask or take any fee, contingent or otherwise, beyond the fee endorsed on the petition, and he shall give a receipt for every fee paid.

249. The Collector shall from time to time fix for each revenue office the tariff of charges for writing petitions of a simple, ordinary, or routine character, and no petition-writer shall for such petitions ask or accept a fee in excess of the tariff. For writing other petitions each petition-writer may make his own terms with the petitioner, provided they are moderate and reasonable. If any petitionwriter asks

* Added by Financial Commissioner's Notification No. 11, dated the 1st April 1898.

or accepts any fee in excess of the tariff, or any immoderate or unreasonable fee for a petition of a class for which the tariff does not provide, the Collector may, in his discretion, communicate the facts to the District Judge in order that he may withdraw his license.

250. The operation of all or any of these rules may be deferred or suspended by order of the Financial Commissioner in any district or portion of a district, and by that of the Collector in any revenue office subordinate to him for such time as he may see fit. Any such order shall be communicated to the District Judge.

251. When a petition is not written by a petition-writer known to the Revenue Officer, he shall satisfy himself so far as may be that it has not been written by a person practising in contravention of these rules.

252. Facilities should be provided at the revenue offices for petition-writers to practise their vocation with convenience to themselves and the public.

Schedules of License Fees for Fishing Implements.

SCHEDULE A.

(See Rule 122.)

1. In the following schedule the entry in column 4 is the name by which the implement intended to be taxed is commonly known in some parts of the province; but as local names vary greatly, the Revenue Officer, in deciding whether any particular implement is taxable or not, and in issuing licenses, must be guided mainly by the description in column 5, whether the local name agrees with that entered in column 4 or not.

2. The term " casting net " includes nets known as *kun*, *metkun*, *letpyitkun*, and *kungya*, and any net, by whatever name known, which answers generally to the description in column 5.

3. The term net (*paik*) under the heads of hauling nets and drifting nets, and nets anchored or fixed to the ground, includes nets known in various parts of the province as—

<i>Swèpaik,</i>	<i>Bupaik,</i>	<i>Paik sungyu,</i>
<i>Nginpaik,</i>	<i>Kyikaungpaik,</i>	<i>Paiklet hna lóngwin,</i>
<i>Hmyawpaik,</i>	<i>Tazaungpaik,</i>	<i>Paikseik,</i>
<i>Myawpaik,</i>	<i>Lègwinpaik,</i>	<i>Paiktau,</i>
<i>Pashupaik,</i>	<i>Yanpaik,</i>	<i>Paikchido,</i>
<i>Ngathalaukpaik,</i>	<i>Paikkyi,</i>	<i>Paikwunbu,</i>

with or without the words ' *kyi* ' ' *kale* ' added. The above list is not exhaustive, and every net made of cotton, twine, or rope, the

greater part of which is made in straight pieces and not in the shape of a bag, is to be assessed under these heads if it is used without any additional apparatus except ropes, floats, sinks, anchors, and sticks for stretching it open (e.g., *paiktaukkale*), and if it is more than ten cubits long.

4. Every net of cotton, twine, or rope made in the shape of a bag and used in the manner described in the schedule opposite *paikdamin* is to be taxed as *paikdamin*, by whatever name it may be locally known.

5. No net or implement of any kind licensed under this schedule may be used as a fixed obstruction as defined in clause (2) of Rule 1.

6. The license fee for each class of implement is as follows.—

Class.	Rs.	Class	Rs.
I ...	1	VI ...	20
II ..	2	VII ...	30
III ...	5	VIII ..	43
IV ..	10	IX ..	50
V ...	15		

7. "Cubit" means 1 foot and 6 inches. Four cubits equal 1 fathom.

8. Some of the implements in Schedule **A** are entered in Schedule **B** also, because they are sometimes fixed obstructions and sometimes not, according to the position in which they are placed.

SCHEDULE A.

Class.	Fee.	Serial No.	Name of implement.	Description of implement.	Minimum mesh in inches.	Remarks.
1	2	3	4	5	6	7
	Rs.		Casting net ...	A circular net, with a rope attached to the centre, and pieces of lead round the circumference—		If less than 6 cubits in length when closed, not to be taxed.
II	2	1	...	Length, when closed, exceeding 6, but not exceeding 10 cubits.	$\frac{1}{4}$	
III	5	2	...	Length, when closed, exceeding 10, but not exceeding 20 cubits.	$\frac{1}{2}$	
IV	10	3	...	Length, when closed, exceeding 20 cubits.	$\frac{1}{3}$	
			Hauling net and drifting net.	Any net, other than a casting net, used to throw into the water and haul in again, or to drift down a river catching the fish by the gills; whether it has a bag in the middle or not; being fixed to the earth at one end only, or not fixed to the earth at all—		
II	2	4	...	If more than 10, but not more than 50 cubits long.	$\frac{1}{2}$	
III	5	5	...	If more than 50, but not more than 100 cubits long.	$\frac{1}{3}$	
IV	10	6	...	If more than 100, but not more than 200 cubits long.	$\frac{1}{2}$	

SCHEDULE A.--continued.

Class	Fee.	Serial No	Name of implement	Description of implement	Minimum mesh in inches.	Remarks
1	2	3	4	5	6	7
	Rs.					
V	15	7		If more than 200, but not more than 400 cubits long	1	
VI	20	8		If more than 400, but not more than 800 cubits long	$\frac{1}{2}$	
VII	30	9		If more than 800, but not more than 1,200 cubits long	$\frac{1}{3}$	
VIII	40	10		If more than 1,200, but not more than 2,000 cubits long	$\frac{1}{3}$	
IX	50	11		If more than 2,000 cubits long.	$\frac{1}{3}$	
			Net, anchored or fixed to the ground	Any net fixed to the ground at both ends or at more points than one end only		See paragraph 5 of the note prefixed to this schedule.
III	5	12		If more than 10, but not more than 50 cubits long	$\frac{1}{2}$	
IV	10	13		If more than 50, but not more than 200 cubits long	$\frac{1}{2}$	
V	15	14		If more than 200, but not more than 400 cubits long	$\frac{1}{2}$	
VI	20	15		If more than 400, but not more than 800 cubits long	$\frac{1}{3}$	
VII	30	16		If more than 800, but not more than 1,200 cubits long	$\frac{1}{3}$	
VIII	40	17		If more than 1,200, but not more than 2,000 cubits long	$\frac{1}{3}$	
IX	50	18	...	If more than 2,000 cubits long ...	$\frac{1}{3}$	