

These land cases are of great interest and importance to the people; the intervention of the Civil Courts is barred; and, therefore, it is very necessary that every guarantee for a careful and exhaustive trial by the Revenue Officers should be exacted by the rules of procedure.

2. The Financial Commissioner is unable to relax the prescribed procedure to the extent recommended by some officers. But he is willing to authorize the employment of thoroughly qualified Assistant Collectors in the preliminary enquiries. Accordingly, in supersession of Circular No. 14 of 1891, the Financial Commissioner directs as follows:—

- (a) With the previous sanction of the Commissioner the Collector may refer any claim under section 24 (2) of the Upper Burma Land and Revenue Regulation, 1889, for local enquiry, record of evidence and report, to an Assistant Collector of the 1st class *by name*, and the Collector may decide the case on such report: *provided* that, if the claimant challenges any of the evidence taken before the Assistant Collector, or any statement of fact made in the Assistant Collector's report, the Collector shall re-hear the evidence or verify the facts challenged before deciding the case.
- (b) In any district where claims under section 24 (2) are very numerous, the Collector may apply for the services of a special Assistant Collector of the 1st class for the purposes set forth in clause (a).

Financial Commissioner's Circular No. 22 of 1894.

From HARRY L. TILLY, Esq., Secretary to the Financial Commissioner, Burma, to Commissioners and Deputy Commissioners in Upper Burma,—No. 358-42R., dated the 10th May 1894.

IN continuation of Circular No. 7 of 1894, and in order that the procedure of the Collector or Assistant Collector of the first class in conducting the "local inquiry" may be thorough and complete, the Financial Commissioner directs that—

- (i) the petitioner shall be required to mark off the area claimed in such a way as to permit of easy recognition;
- (ii) the Collector (if he tries the claim without reference to an Assistant Collector), or the Assistant Collector to whom the claim has been referred for local inquiry, shall visit the land and shall there take such evidence as may be tendered or may be forthcoming;

- (iii) a map on the scale of 16 inches to a mile shall be made of the area in respect of which the Collector has passed a final order, and the map shall be filed in the order.

Allotments of thugyi-sa land.

Financial Commissioner's Circular No. 34 of 1895.

From H. THOMPSON, Esq., Secretary to the Financial Commissioner, Burma, to Commissioners and Deputy Commissioners in Upper Burma,—No. 595-5S.—28, dated the 26th October 1895.

INSTRUCTIONS for dealing with land held under the tenure formerly known as *thugyi-sa*, i.e., State land held revenue free by a thugyi in virtue of his office, are contained in this office Circular No. 41 of 1890. In supersession of that circular the Financial Commissioner, with the approval of the Chief Commissioner, issues the following instructions for future guidance in dealing with such lands :

First.—The Chief Commissioner has decided, that a claim by a thugyi to hold land as *thugyi-sa* is not a claim under section 24 (2) of the Upper Burma Land and Revenue Regulation. It is not therefore a question of right but a question of policy how much land should be allowed to a thugyi as *thugyi-sa*.

Second.—The area of land allowed to a thugyi as *thugyi-sa* should not ordinarily exceed 25 acres. Any area held by a thugyi in excess of this should be resumed unless there are special reasons for allowing a larger area ; and in such case Deputy Commissioners should report the matter through the Commissioner, stating clearly the reasons for recommending the larger area.

Third.—If there is no *thugyi-sa* land, a thugyi may still be allowed as a matter of policy, and where his money emoluments are not by themselves sufficient remuneration, to hold free of revenue up to 25 acres land which is in his occupation.

Fourth.—Every case in which it is proposed to allot land as *thugyi-sa* to a thugyi or to reduce or resume the area held by a thugyi as *thugyi-sa* must be reported to this office.

Oral transfers of interests in land should not be discouraged.

Financial Commissioner's Circular No. 15 of 1896.

From H. THOMPSON, Esq., Secretary to the Financial Commissioner, Burma, to all Commissioners and Deputy Commissioners in Burma,—No. 867-1L - 5, dated the 29th May 1896

IN Lower Burma all documentary transactions between private individuals relating to—

- (a) a gift of land of any value ;

XIV (4). Page 236.—Cancel Financial Commissioner's Circular No. 34 of 1895 and insert the following:—

Allotments of thugyisa land.

Financial Commissioner's Circular No. 34 of 1901.

THE following instructions for dealing with *thugyisa* lands are published in supersession of those contained in Financial Commissioner's Circular No. 34 of 1895 and of all other orders on the subject:—

Instructions regarding *thugyisa* land.

I.—General.

1. *Thugyisa* land means State land in Upper Burma held revenue free by a *thugyi* in virtue of his office.

2. All proposals to reduce or to assess to revenue the area held as *thugyisa* by any *thugyi*, or to make fresh allotments of *thugyisa* land, must be submitted to the Financial Commissioner for sanction. The proceedings in each case should contain—

(a) a map of the area affected;

(b) a statement showing the amount of the *thugyi's* emoluments from other sources.

II.—Existing *thugyisa* land.

3. A claim by a *thugyi* to hold land as *thugyisa* is not a claim under section 24 (2) of the Upper Burma Land and Revenue Regulation, 1889 (III of 1889). The question whether a *thugyi* should or should not be allowed to retain *thugyisa* land now in his possession is therefore one of policy and not one of right.

4. The area of land retained as *thugyisa* by any *thugyi* should ordinarily not exceed 25 acres. Any area in excess of this amount now held without the sanction of the Local Government should, in the absence of special reasons (*e.g.*, poverty of soil) for allowing a larger area, be assessed to revenue at the ordinary State land rates. The *thugyi* will in respect of the excess area be in the position of an ordinary State land occupier, entitled to hold the land subject to the usual conditions, whether he continues to be *thugyi* or not.

5. Alienations of *thugyisa* land by mortgage or sale cannot be recognized. In such cases the Deputy Commissioner may either eject the person in possession or assess him to revenue as State land tenant.

6. When a village jurisdiction is split up into two or more independent headmen's charges, one of which is retained by the *thugyi* of the original charge, or by his descendant, only so much of the *thugyisa* land (if any) belonging to the original charge as lies within his new jurisdiction shall, subject to the maximum of 25 acres, be retained by the *thugyi* as *thugyisa* land. The remaining land, if any, should be assessed to revenue.

7. Instruction 6 does not apply to cases where subordinate headmen are appointed to the outlying hamlets of any village jurisdiction which still remains under the charge of the original *thugyi* as *myothugyi*.

III.—Proposed thugyisa land.

8. Where there is no *thugyisa* land and the money emoluments of a *thugyi* are not by themselves sufficient remuneration, proposals should where possible be submitted for allotting to a *thugyi* as *thugyisa* land an area of State land not exceeding 25 acres lying within his jurisdiction.

N.B.—What is sufficient remuneration is in each case a question of fact. A *thugyi* with various duties to perform requires more remuneration than a *thugyi* with few duties. Ordinarily, however, a *thugyi* need not have remuneration under all heads exceeding Rs. 180 per annum.

9. When the State land which is proposed for allotment as *thugyisa* is already in the possession of the *thugyi* as State land occupier subject to the payment of revenue, the *thugyi* should be clearly informed that, on the conversion of the land into *thugyisa*, his personal rights in it will disappear and it will remain in his possession only so long as he continues to be *thugyi*. The proceedings should invariably show that this has been done and that the *thugyi* has elected to hold the land as *thugyisa*.

10. Where there is no suitable State land available in the jurisdiction of the *thugyi* to whom it is proposed to allot *thugyisa*, *i.e.*, State land which is not already in the possession of a State land tenant—the proposal to allot *thugyisa* land must remain in abeyance until land has become available. State land occupiers should not be ejected for the purpose of providing *thugyisa* land.

11. It is not necessary that the maximum area (25 acres) should be allotted in every case. The area allotted may vary according to the productiveness of the land and the amount by which the money emoluments of the *thugyi* fall short of the remuneration considered sufficient in his case.

12. Temporary allotments of *thugyisa* land, allotments personal to a particular *thugyi*, and exemption from or reduction of revenue on land other than State in the possession of a *thugyi* will not ordinarily be sanctioned and should not be proposed.

G. B. C. P. O.—No. 298, F. C., 16-1-1902—530.

XIX¹ (11). Page 236.—Insert the following clause as clause (c) of paragraph 2 of the Instructions for dealing with *thugyisa* lands contained in the Financial Commissioner's Circular No. 34 of 1901:—

(c) in the case of proposals for a reduction in the extent of existing *thugyisa* land, a statement whether the area proposed for resumption has hitherto been worked by the *thugyi* himself or by tenants, and in the latter case, a recommendation as to whether the *thugyi* himself or the tenants who are the actual cultivators should be registered as State tenants."

(Financial Commissioner's Notification No. 17, dated the 27th February 1903.)

(b) a partition, sale, mortgage, or other transfer of land or interest in land of the value of Rs. 100 or upwards ;

(c) a lease of land of any value from year to year, or for any term exceeding one year, or reserving a yearly rent ;

must be registered under section 17 of the Indian Registration Act, No. III of 1877. In Upper Burma all documentary transactions affecting immoveable property must be registered under the Upper Burma Registration Regulation, *No. I of 1887, in order to be effective. This may be (and it would seem has been) interpreted by Revenue Officers to mean that all transfers of land should be recorded in the form of a document duly stamped and registered, if necessary I am directed to call your attention to the fact that this interpretation is wrong and that oral transfers are valid except in certain cases in Rangoon, where the Transfer of Property Act is in force.

2. Moreover, such an interpretation is contrary to the policy of Government. The village record-of-rights provides a means of registering all but the most ephemeral interests in land, and persons who acquire interests in land are bound under penalties to report them for entry in this record. Although the record-of-rights has not yet acquired perfect accuracy, the Government of India desire to encourage its free use, as an open book of titles, by the people in preference to separate written instruments. Revenue Officers are requested to see that thugyis and cultivators understand the law and that no difficulties are placed in the way of persons who may desire to complete transfers of their interests in land by entries in the record-of-rights.

Disposal of Sand-banks and Strand-banks.
Financial Commissioner's Circular No. 25 of 1898.

From H THOMPSON, Esq., Secretary to the Financial Commissioner, Burma, to Commissioners and Deputy Commissioners in Burma,—No. 272-2G.—34, dated the 13th September 1898.

CONSIDERABLE diversity of practice exists in the method of disposal of sand-banks and strand-banks in different districts of Burma, and in some instances the manner in which such banks are leased is not entirely free from objection.

2. The Financial Commissioner therefore desires that the following instructions be as far as possible followed in future :—

(1) The Deputy Commissioner shall from time to time fix the limits within which sand-banks or strand-banks shall be annually leased. In determining these limits, the Deputy Commissioner should include only such

banks as are of some general value owing to their favourable situation, such as proximity to a town or village, or to their suitability for boat repairing or other industry. Beyond such limits use and occupation of sand or strand-banks should be free and unrestricted.

- (2) Within the limits fixed by the Deputy Commissioner the land shall be divided into convenient lots and the lots shall be disposed of annually by lease by the Deputy Commissioner, or other officer authorized by him. Free spaces should, where necessary, be left vacant between adjoining lots so as not to interfere with traffic.
- (3) The Deputy Commissioner shall determine, subject to the approval of the Commissioner, the method of arriving at the fair rent of the lots, by auction or otherwise, and the maximum fees which may be levied by the lessee for the use of the ground for repairing, cleaning, or caulking boats, for storing merchandize, or for other purposes which should be clearly stated.
- (4) No fee or charge of any kind shall be levied by a lessee on boats anchored in the river alongside or near to his lot on account of such anchorage.
- (5) No fee or other charge shall be levied by a lessee as a toll on persons or on goods in transit from or to boats, provided that the goods are not allowed to remain on the lot for a longer period than is reasonably required for their conveyance.
- (6) Subject to the above conditions, the Deputy Commissioner may, with the sanction of the Commissioner, make rules for determining among other matters—
 - (a) the purposes for which lots may be used ;
 - (b) the conditions under which such purposes may be carried out ;
 - (c) the provision to be made by the lessee for storage of goods or other purposes.
- (7) It should be a condition of the lease that, if a lessee commits a breach of any of the rules under which the leases are given, the lease may be cancelled and the lot re-sold, the amount already paid by the lessee being forfeited to Government.

3. If the sand-bank or strand-bank is situated within the limits of a municipality, the rules should be framed in consultation with, and should be approved by, the Municipal Committee.

4. Finally, I am to say that the rents realized from the leases of sand-banks and strand-banks are to be credited to Provincial Funds as Miscellaneous Land Revenue.

Classification of wuttagan lands.

Financial Commissioner's Circular No. 4 of 1899.

From H. THOMPSON, Esq., Secretary to the Financial Commissioner, Burma, to Commissioners and Deputy Commissioners in Upper Burma,—No. 768-1T.—5, dated the 23rd March 1899.

THE following instructions are issued by the Financial Commissioner, with the approval of the Local Government, for future guidance in dealing with *wuttagan* lands in Upper Burma.

2. *Wuttagan* lands, or lands which have been devoted to the upkeep of a pagoda, monastery, or other religious institution, are of three classes:—

- (a) land which was non-State before it was dedicated and which has been dedicated by the owner either prior or subsequent to the annexation;
- (b) land which was State before it was dedicated and which has been dedicated by the British Government;
- (c) land which was State before it was dedicated and which was dedicated by the Burmese Government, but has not been re-dedicated by the British Government.

3. As regards land of the first class in which a dedication was made by a private individual of his *bobabaing* land, the land will continue to be non-State and, although styled *wuttagan*, should not be classed as such, but should be recorded and dealt with simply as non-State land. Such land will be liable to assessment in the same way as other private lands.

4. Lands of the second class are those which have been specially allotted under the orders of Government during and subsequent to the year 1895, towards the up-keep of certain religious institutions in Upper Burma, and which prior to such allotment were either State land which had been previously dedicated by the Burmese Government or ordinary State land. Such lands will be exempt from assessment to rent or revenue (other than water-rate, when irrigated) and will be dealt with in the same way as other State lands which have been granted revenue free for religious or public purposes. They will be recorded as *wuttagan* State lands and should be entered in the register of lands alienated for religious,

public, and other purposes (Form No. XII under the Upper Burma Land and Revenue Regulation).

5. Lastly there are the State lands which were dedicated as *wuttagan* by the Burmese Sovereigns, but have not been subsequently re-dedicated by the British Government. In the enquiries which were held prior to 1895 it was understood that full particulars had been elicited regarding all *wuttagan* lands dedicated by the Burmese Government, and the orders which were issued on the subject defined the status of all such lands. Consequently, if the above enquiries were complete, there can be no land of the third class which can now be acknowledged as *wuttagan* land by Government. If therefore a Collector discovers the existence of State land which was overlooked in the enquiries made before 1895, and which in his opinion should be declared to be *wuttagan* land, he should abstain from issuing any declaration regarding its status as *wuttagan* or otherwise, but should refer the matter for the orders of Government.

6. Briefly put non-State lands dedicated as *wuttagan* by their owners are not to be dealt with as *wuttagan*, but are on exactly the same footing as other non-State lands, and State lands dedicated as *wuttagan* are to be recorded as such only when the allotment has been made or confirmed by the British Government.

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Jurisdictions of Civil Courts and Revenue Officers in dealing with claims to State land

Financial Commissioner's Circular No. 8 of 1899.

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From H THOMPSON, Esq., Secretary to the Financial Commissioner, Burma, to Commissioners and Deputy Commissioners in Upper Burma,—No. 501-2L—5, dated the 20th April 1899

THE Financial Commissioner desires to invite the attention of Revenue Officers in Upper Burma to clause (ii) of section 53, subsection (2), of the Upper Burma Land and Revenue Regulation and to Civil Second Appeal No. 123 of 1897 and Civil Second Appeal No. 110 of 1898 of the Judicial Commissioner, Upper Burma, which define the jurisdictions of Civil Courts and Revenue Officers in dealing with claims relating to State land

2 In clause (ii) of section 53 (2) of the Regulation it is laid down that a Civil Court shall not exercise jurisdiction over any claim to the ownership or possession of any State land, or to hold such land rent free or at a favourable rent or rate of rent, or to establish any lien upon, or other interest in, such land, or the rents, profits or produce thereof; and that any such claim shall be cognizable exclusively by Revenue Officers. In Civil Second Appeal No. 123 of 1897 it has been laid down by the Judicial Commissioner that the

character of the relief sought is the correct test to be applied in determining the Court by which any particular claim should be heard. If, therefore, in an application made to a Revenue Officer the relief sought, whether against the State or against a private individual, falls within one of the headings specified in clause (ii) of section 53 (2), the claim should be dealt with on the revenue side. If not the applicant should be referred to a Civil Court.

3. I am at the same time to bring to your notice that, under Financial Commissioner's Notification No. 14, dated the 20th April 1899, Assistant Collectors of the first and second classes have been empowered to hear such claims as are referred to above when the claims are between private individuals and not against the State. These officers should be clearly given to understand that such claims relating to State land can be allowed only in so far as they do not come into conflict with Financial Commissioner's Circulars No. 30 of 1893* and No. 19† of 1898, and with any other orders dealing with the transfer or sub-letting of State land which may be issued by Government from time to time, for the position and interests of Government as the landlord of all State lands should never be lost sight of.

Restrictions on transfer and sub-letting of State land.

Financial Commissioner's Circular No. 14 of 1899.

THE instructions contained in Financial Commissioner's Circular No. 19 of 1898 were intended to prevent State land falling into the hands of non-agriculturists and also to check the appropriation by thugyis of cultivated State lands within their charges. It has been found, however, in some parts of Upper Burma that thugyis adopt the device of (so called) "occupying" State land which is waste or temporarily uncultivated and then let the land out to tenants from whom they exact, on their own private account, rents which are frequently higher than the Government rates of rent. In this way the spirit of the instructions is evaded.

2. Rule 60 (i) under the Upper Burma Land and Revenue Regulation declares that a lease of cultivated or waste State land shall not be made to the thugyi of the village or to a resident relative of the thugyi, except with the Collector's sanction, and Circular No. 19 of 1898 requires that a transfer of State land to a thugyi or to his relatives shall be subject to the Collector's permission. The object of these restrictions will be defeated if thugyis are allowed to assert a fictitious title to, and sublet, any waste or temporarily uncultivated State land within their charges.

* See page 231.

† Superseded by Financial Commissioner's Circular No. 14 of 1899.

3. The Financial Commissioner accordingly directs that the following principles shall be followed in future in dealing with transfers of State land to non-agriculturists, or to thugyis, or their relatives, and with the occupation of waste or temporarily uncultivated State land by thugyis:—

- (1) In the case of State land held under lease, the Township Officer [clause (iii), Rule 40, under the Upper Burma Land and Revenue Regulation] shall decline to allow the transfer of the whole or any part of the land leased to a non-agriculturist either by sale, gift, mortgage, or other private contract. If, notwithstanding the prohibition, the transfer is made, the lessee has committed a breach of the conditions of his lease, and the Collector should at once cancel the lease and resume the land under Rule 41.
- (2) If State land not held under lease is found to have been transferred or sub-let to a non-agriculturist, the Collector shall proceed peremptorily to eject the transferee under section 25 (d) of the Regulation.
- (3) If State land not held under lease is found to have been transferred to the thugyi of the village or to any of the immediate relatives of the thugyi, the Assistant Collectors in charge of the township and subdivision shall state, when submitting the thugyi's report as directed below, whether they recommend the transfer, and the Collector shall then decide whether the transfer should be allowed. If the Collector disallows it, he shall proceed at once to eject the transferee.
- (4) A thugyi, or resident relative of the thugyi, shall not, under any circumstances, occupy any waste or uncultivated State land (*e.g.*, river-banks or islands, which annually become technically waste by river action) within his charge without the written license of the Collector under Rule 68 (2) of the Upper Burma Land and Revenue Regulation. A thugyi or any residential relative of the thugyi, who occupies such land without the Collector's written license, should be served with a notice of ejectment in accordance with Rule 69 and, if he does not comply with such notice, should be punished in the way described in clause (2) of that rule.

4. In order to ensure that these instructions and prohibitions are duly enforced, it is necessary that early and complete information of all transfers and sub-lettings should reach the Collector, and

the Financial Commissioner directs that, in modification of the orders contained in Circular* No. 37 of 1897, Rules 85, 86, and 87 under the Regulation be restored to operation. Every person who acquires possession of State land shall report such acquisition to the thugyi of the village as required by Rule 85, and every occupier of State land who leases any portion of his holding to a sub-tenant shall report the same to the thugyi of the village. The thugyi will enter the details in one of the forms appended, and will give one copy to the person making the report. The duplicate will be sent by the thugyi to the Assistant Collector in charge of the township, who will submit the report, through the Assistant Collector in charge of the subdivision, to the Collector at the close of each month. The penalty set out in Rule 87 should be judiciously inflicted, but where a thugyi has failed to record and report any acquisition, appropriation or occupation on his own part or that of any resident relative, the penalty should be, as a rule, rigorously enforced.

5. Circular No. 19 of 1898 is cancelled.

Report of Sub-letting of State Land.

Township.... ..

Circle..... ..

Village..... ..

Kwin..... ..

No. or name of holding

Name of occupier... .. .

Area of holding..... .. .

Area of part sublet

Rent payable

Name of sub-tenant

Residence..

Whether cultivator or not

Signature of person making the report.

Signature of thugyi.

Date

Report of Sub-letting of State Land.

Township

Circle

Village..... ..

Kwin

No. or name of holding..... ..

Name of occupier..... .. .

Area of holding... .. .

Area of part sublet

Rent payable..... .. .

Name of sub-tenant..... .. .

Residence

Whether cultivator or not...

Signature of person making the report.

Signature of thugyi.

Date

Report of Transfer of State Land.

Report of Transfer of State Land.

Township.....

Township

Circle

Circle

Village.....

Village

Kwin.....

Kwin... ..

No. or name of holding.....

No or name of holding.....

Area of holding.....

Area of holding

Name of former occupier.....

Name of former occupier

Method of transfer, sale, }
mortgage, or otherwise. }

Method of transfer, sale, }
mortgage, or otherwise. } ...

Name of present occupier.

Name of present occupier

Age

Age

Whether related to the thugyi }
of the village. }

Whether related to the }
thugyi of the village. } ...

Residence.....

Residence.....

Whether cultivator or not

Whether cultivator or not.....

Signature of person making the report.

Signature of person making the report.

Signature of thugyi.

Signature of thugyi.

Date

Date

XII (10). Page 245.—Insert the following :—

Instructions for settling disputes regarding Island lands.

Financial Commissioner's Circular No 25 of 1901.

THE following instructions for settling disputes regarding the right to cultivate land on islands and on new accretions to the banks of rivers are published for the guidance of Deputy Commissioners, with the approval of the Local Government, in supersession of all previous orders on the subject. Particular attention is directed to Instruction 1, which makes it clear that these instructions are applicable only in cases where the right to cultivate is in dispute. It is not intended that existing customs which are working smoothly should be interfered with :—

Instructions for settling disputes regarding Island lands.

1. The following instructions shall apply to culturable land on all islands and on new accretions to the mainland on the banks of rivers (hereinafter called island lands), concerning the right to cultivate which there is, or hereafter may be, any dispute.

2. The persons ordinarily entitled to cultivate island lands are the inhabitants of the village within whose boundaries such lands are situated.

Explanation.—To determine the village within which island lands fall, the instructions laid down in Financial Commissioner's Circular No. 53 of 1889 shall be followed in cases of dispute as to which side of a river the lands belong, while the river boundary between two villages on the same bank may ordinarily be taken to be the line drawn at right angles to the bank at the tri-junction of the land boundaries with the river.

3. The persons described in Instruction 2 are entitled to cultivate island lands only so long as they are actually resident within the village to which the land belongs and while they are both able and willing to cultivate it.

4. Island lands may not be transferred by sale, mortgage, or inheritance, nor may they be leased. Any person transferring or leasing island lands shall be liable to be deprived, for such period as the Collector may determine, of his right to cultivate such land, while the transferee will be liable to ejection in accordance with Rule 30 of the rules under the Upper Burma Land and Revenue Regulation, 1889.

5. Island lands consist of (1) *Myenu* or (2) *Myeyin* or of both. The area classed as *Myenu* is liable to yearly change and shall ordinarily be liable to yearly distribution among all the cultivators of the village (due regard being had to the area of *Myeyin* in their possession), until such time as it becomes *Myeyin*, but the cultivators in any year shall, so far as possible, and if still eligible, have the same holdings the next succeeding year. The land classed as *Myeyin* shall ordinarily not be redistributed. Revenue Surveyors shall, in the annual supplementary survey map, distinguish the two classes of land with paint of different colours.

6. The village headman, assisted by two or three *thamadis* to be chosen by the villagers, shall ordinarily be the agent employed in distributing island lands. Such distribution shall be made as soon as possible after the land appears above the surface of the water and shall be final, subject to appeal to

the Township Officer. A villager, on securing his allotment, shall be at once entitled to cultivate it as against all others. If, however, the distribution of the headman and *thamadis* be adjudged unfair by the Township Officer, the allotment must be surrendered, either in whole or in part, as may be ordered, on payment of such compensation on account of seed sown as may be determined by the Township Officer.

Financial Commissioner's Circular No. 53 of 1889.

* * * the following rules, * * * have been framed by the Financial Commissioner, with the approval of the Chief Commissioner, for the adjustment of disputes as to the jurisdiction over islands situated in a river forming the boundary between two districts.

2. These rules are not to have retrospective effect, and, in the case of jurisdiction over certain islands having already been settled by order of any competent authority, that settlement will not be affected by these rules.

Rule I.—The boundary between districts shall be the main or deep water channel of the river as it flows in the month of February.

Rule II.—In cases of avulsion or change in the river-bed, in which villages or islands are transferred from one side of the deep stream to another and the lands are capable of identification, the jurisdiction shall remain with the district to which the villages or islands originally belonged, *e.g.*—

- (1) There is an island in the river between districts **A** and **B** belonging to district **A**. It is gradually eroded and the land becomes an accession by alluvion to district **B**. The land will be an accretion to district **B**.
- (2) The deep stream of the river runs one year between an island which forms part of district **A** and district **B**. The next year the deep stream runs between the island and district **A**. The lands being capable of identification, the jurisdiction will remain with district **A** and will not be transferred to district **B**.

3. If in any case the officers of two districts divided by a river consider that for special reasons these rules should not be applied, a reference should be made to this office through the Commissioner, and if the districts are in two different divisions, the opinions of both Commissioners should be stated.

Stamp duty leviable on applications relating to occupation of State land.

Financial Commissioner's Circular No. 15 of 1899.

From W F NOYCE, Esq., Assistant Secretary to the Financial Commissioner, Burma, to Commissioners and Deputy Commissioners, Upper Burma, —No 1083-2S—25, dated the 29th June 1899

A REFERENCE has recently been made to the Financial Commissioner as to the stamp duty leviable on petitions presented to a Revenue Officer in which it is sought by one private person to establish or disprove a right to occupy State land as against another private person.

As was pointed out in Financial Commissioner's Circular* No. 8 of 1899 such claims are triable exclusively by Revenue Officers, and I am directed to inform you that the stamp duty leviable in such cases is a fixed fee of 8 annas under Article 5, Schedule II, of the Court Fees Act.

PART III.—Grants and Leases of land.

Grants of land for "theins."

Financial Commissioner's Circular No. 16 of 1897.

From H THOMPSON, Esq., Secretary to the Financial Commissioner, Burma, to Commissioners and Deputy Commissioners in Burma, —No 150-3G—43, dated the 10th May 1897

AS applications for grants of land for consecration as *theins* when made to the local Government have frequently to be returned to the District Officers owing to the fact that the application is not in proper form or the proceedings incomplete, I am directed to ask that the following points may be borne in mind when submitting such applications :—

- (i) A grant of land for a *thein* can be made to a layman only and the application must therefore be made by a layman and not by a member of the Buddhist priesthood.
- (ii) Each application must bear a court-fee stamp of the value of 8 annas.
- (iii) In submitting the application the Deputy Commissioner should state—
 - (a) the name and residence of the applicant ;
 - (b) the area of the land applied for and its value calculated according to Rule 29 under the (Lower) Burma Land and Revenue Act, or

* See page 240.

Rule 52 under the Upper Burma Land and Revenue Regulation ;

- (c) the village and *kwin* in which it is situated ;
- (d) whether notices calling for objections to the grant of the land have been duly issued ; and
- (e) if the land is situated within a *kyaung* enclosure, the name of the presiding *pôngyi*, and whether he consents to the grant.

Payment of Potta Surveyors.

Financial Commissioner's Circular No. 5 of 1898.

From the Secretary to the Financial Commissioner, Burma, to Commissioners and Deputy Commissioners in Burma, No 143-2L.-2, dated the 8th March 1898.

I AM directed to refer you to Rule 48 under the Lower Burma Land and Revenue Act and to (new) Rule 63 (4) under the Upper Burma Land and Revenue Regulation in respect of levy and disbursement of survey fees in cases of grants and leases of waste land. The following simple procedure is now laid down, with the approval of the local Government, in connection with these fees.

2. (a) All fees, so soon as they are received from applicants must, as stated in the rules above quoted, be at once paid into the treasury. They will be credited to the budget head "Survey fees for pottas."

(b) When a survey has been executed, and the officer before whom the application for the grant or lease is pending has visited the land and has certified that the survey and plan are accurately made, the Deputy Commissioner will determine how much of the fee levied is to be paid to the surveyor.

(c) This amount will then be drawn from the treasury on the accompanying form under the Deputy Commissioner's signature. Amounts drawn under these orders must be debited to "3—Land, revenue—Potta survey establishment," and suitable provision to meet such charges should be made in the budget.

3. The above procedure will render it unnecessary to go through the form of submitting proposition statements for entertainment of extra surveyors as "Temporary establishment" when they are employed to survey waste lands which it is proposed to grant or lease. It will be the duty of the Deputy Commissioner to supervise carefully all the payments to surveyors, and no payments should in any case be made except on the certificate of the officer before whom the application for the grant or lease is pending.

XVIII (12). Pages 246-247.—Cancel Circular No. 5 of 1898 and substitute the following:—

Potta Surveys.

Financial Commissioner's Circular No. 19 of 1902.

THE attention of all revenue officers is invited to the marginally

“ 63 (4) When it is necessary to employ a special agency to make the plan of the land, the Assistant Collector shall, in order to cover the cost of survey, require the applicant to deposit, within a period to be specified, a survey fee at such rate per acre of the area applied for as the Collector may by general or special order prescribe, provided that except with the previous sanction of the Local Government the rate so ordered shall not exceed eight annas per acre.”

quoted rule, which has been substituted for Rule 63 (4) of the Rules under the

Upper Burma Land and Revenue Regulation, 1889, by Financial Commissioner's Notification No. 78, dated the 4th September 1902, and to the following instructions, which are issued in supersession of those contained in Financial Commissioner's Circular No. 5 of 1898.

2. *Potta* surveys, i.e., surveys of land of which grants or leases have been applied for, may be executed by—

- (i) the ordinary Land Records staff of the district, which should not, however, be employed on such surveys to the detriment of its regular work. In this case no survey fees are leviable;
- (ii) a special staff specially employed for the purpose and paid out of fees levied under the authority of the above-quoted rule either—
 - (a) by piece-work, or
 - (b) by monthly salaries.

All such fees must on the day of receipt be credited in the treasury or sub-treasury with a chalan in T. F. No. 2 to the revenue accounts head “ 16, Survey fees for Pottas—Surveys by piece-work ” or “ 17, Survey fees for pottas—Surveys by establishment on monthly salaries,” according to the method of payment adopted. In order to avoid mistakes in crediting fees the Deputy Commissioner should determine beforehand, when making his budget proposals, which of these two methods is more suitable for each township and the method selected in each case should be exclusively followed throughout the year.

3. Payment by piece-work is the most suitable mode of remuneration when the number of applications to be dealt with, although beyond the powers of the ordinary Land Records staff, is not so

large as to necessitate the employment of special inspectors to check the work of the special surveyors. In such cases the Revenue Officer receiving an application for a grant or for a lease of land may employ the necessary surveyor, and on his certificate that the survey has been accurately made the Deputy Commissioner, after examining the proceedings in each case, shall disburse or cause to be disbursed by the officer who dealt with the application the fees paid by each applicant or such portion of them as he thinks fit to the surveyor by whom the plan was made and shall at the same time note or cause to be noted in the diary of the proceedings the fact, date and amount of such payment. This precaution is absolutely necessary to avoid double payments. The amount so paid shall be drawn from the treasury in T. F. No. 25 appended and shall be debited with effect from the 1st April 1903 to "**3, Land Revenue—Potta Survey establishment—Payments by piece-work,**" suitable provision to meet such charges being made in the budget.

4. When the actual or expected number of applications is too large to be satisfactorily disposed of under the piece-work system and a special staff on fixed monthly salaries is considered necessary, suitable provision to meet the anticipated cost must be made in the budget under the head "**3, Land Revenue—Potta Survey establishment—Temporary establishment on monthly salaries.**" Proposition statements in duplicate showing the exact strength of establishment proposed and the period for which it is required, together with a re-appropriation statement, when the budget provision is insufficient, and all necessary particulars regarding the amount and nature of the work to be done, and the amount of fees realised or likely to be realised, should be submitted through the usual channels so as to reach the Financial Commissioner at least two months before the date from which it is proposed to entertain the establishment. The pay-bills of such temporary establishments should be prepared in the ordinary establishment pay-bill form and not in T. F. No. 25. The Deputy Commissioner is responsible that the total cost of the establishment entertained does not exceed the total amount of the fees realised on account of the work done or to be done.

Bill for Survey Fees for Pottas surveyed by piece-work.

HEAD OF SERVICE CHARGEABLE—“3—LAND REVENUE—POTTA SURVEY ESTABLISHMENT -PAYMENTS BY PIECE-WORK.”

Name of payee.	PARTICULARS REGARDING TREASURY CREDIT.						Amount claimed.	Income-tax.	Net amount paid.	Signature of payee, with receipt stamp when necessary	Remarks
	No. of chalan.	Date of credit.	Amount credited.	Amount in the headquarters treasury account in which included	Treasury Officer's signature in token of verification of treasury credit						
1	2	3	4	5	6	7	8	9	10	11	
			Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.			

Total net claim (in words)

Passed for payment of Rupees (in words)

CERTIFIED (i) that I have examined the proceedings in the matter of the ^{grant}_{lease} application and that these proceedings contain a plan and a certificate to the effect that the land has been inspected by the prescribed officer and that the survey and plan have been in the opinion of that officer accurately made, (ii) that the amount now disbursed is covered by the amount credited with the chalan cited above or so much of it as still remains at the credit of Government, and (iii) that the payee does not hold any appointment under Government.

STATION _____ Pay Rupees () only. Deputy Commissioner.

EXAMINED.

Date _____ Accountant. Officer in charge of [Sub-treasury.]

Printed and Published by the Government Press, Bangalore.

Bill for fees for survey of other than potta land.

D OF SERVICE CHARGEABLE:—“3 LAND REVENUE—REVENUE ESTABLISHMENT—SURVEY ESTABLISHMENT—DISTRICT ESTABLISHMENT—TEMPORARY SURVEYORS.”

PARTICULARS REGARDING TREASURY CREDIT.										
1	2	3	4	5	6	7	8	9	10	11
Name of payee.	No. of chas- lan.	Date of credit.	Amount credited.	Amount in the headquarter's treasury account in which included.	Treasury Officer's signature in token of verification of treasury credit	Amount claimed.	Income-tax.	Net amount paid.	Signature of payee, with receipt stamp when necessary.	Remarks.
			Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.	Rs. A. P.		

Total net claim (in words)
 Passed for payment of Rupees (in words)
 Carried (i) that I have examined the proceedings in the matter of the lease application, and that these proceedings contain a plan and a certificate to the effect that the land has been inspected by the prescribed officer, and that the survey and plan have been, in the opinion of that officer, accurately made; (ii) that the amount now disbursed is covered by the amount credited with the chalan cited above, or so much of it as still remains at the credit of Government; and (iii) that the payee does not hold any appointment under Government.

STATION _____ } Pay Rupees..... () only. Deputy Commissioner.
 Date _____ } EXAMINED. Accountant. Officer in charge of [Sub] treasury.

XIX (12). Pages 247A. and 247B.—Insert the following:—

Financial Commissioner's Circular No. 4 of 1903.

Potta Surveys—Town Lands.

The attention of all revenue officers is drawn to the following instructions regarding the disposal of survey fees levied from applicants for leases of land in towns under Chapter VI-A of the Rules under the Upper Burma Land and Revenue Regulation, 1889 (III of 1889), and under Chapter II of the Rules under the Lower Burma Town and Village Lands Act, 1898 (Burma Act IV of 1898).

I. All fees levied under the authority of the rules cited in the margin must on the day of receipt be credited in the treasury or sub-treasury with a chalan in Treasury Form No. 2 to the revenue accounts head "18 (iii), Fees for survey of other than potta lands." An estimate of the probable receipts under this head should be entered in the budget.

2. If a salaried surveyor is not available the officer authorised* to receive an application for a lease of land may employ the necessary surveyor, and may pay him such sum not exceeding the amount of survey fees levied as he considers sufficient. The amount so paid shall be drawn in Treasury Form No. 25-A appended and shall be debited to the budget head "3, Land Revenue—Charges of District Administration—Revenue Establishment—Survey Establishment—District Establishment—Temporary Surveyors,"—suitable provision to meet such charges being made in the budget.

* The Collector.

TREASURY FORM NO. 25.

Bill for Survey Fees for Pottias.

HEAD OF SERVICE CHARGEABLE 3 LAND REVENUE, POTTA SURVEY ESTABLISHMENT.

Name of surveyor.	MONTH AND AMOUNT OF SURVEY FEES CREDITED IN THE ACCOUNTS AND THE ITEM IN WHICH INCLUDED.			Treasury Officer's signature in token of verification of treasury credit	Amount claimed.	Income-tax	Net amount paid.	Signature of payee with receipt stamps when necessary.	Remarks.
	Month of account	Amount credited	Amount in the head-quarters treasury account in which included						
	Rs	A	P	Rs	A	P	Rs.	A	P

Total net claim (in words) Passed for payment of Rs (in words)

Certified that I have examined the proceedings in the matter of the ^{Grant} lease application and that these proceedings contain a plan and a certificate to the effect that the land has been inspected by the prescribed officer and that the survey and plan have been, in the opinion of that officer, accurately made and that the payees do not hold any appointment under Government * only.

STATION }
 Date }
 Pay Rupees
 Examined
 Accountant

Deputy Commissioner.
 Officer in charge of Treasury.

* As amended by letter No 847-853-G-49, dated 24th November 1899, to Commissioners in Burma.

district, and which together with its boundaries and dimensions are delineated on the plan hereto annexed thereon coloured pink together with all rights easements and appurtenances to the same belonging to hold the said land unto the lessee for the term of thirty years from the day of one thousand nine hundred at the clear annual rent of rupees annas and pies (Rs.) only payable in advance on the first day of April in each year

And the lessee to the intent that the burden of the said covenants may run with the said land and may bind the holders thereof for the time being doth hereby covenant with the lessor as follows :—

1. To pay the said rent on the days and in the manner hereinbefore appointed for payment thereof and also to pay all the taxes rates and assessments that now are or may hereafter during the said term be imposed upon the said land or any buildings that may be erected thereon or upon the lessee in respect thereof.

2. Not to use the said land and all buildings that may be erected thereon for any other purpose than for the said club and for all or any purposes connected therewith.

3. To erect upon the said land a club house and buildings in accordance with a plan and of materials that shall be approved of by the Deputy Commissioner of the said district for the time being and not to alter the position mode of construction or materials of the said building or of any other building that may hereafter during the said term be erected on the said land without the consent in writing of the said Deputy Commissioner and not to erect any other building upon the said land without first obtaining such consent.

4. To keep the said land cleared and free from vegetable undergrowth.

5. Not to subdivide nor transfer sub-lease or part with the possession of the said land or of any buildings that may be erected thereon or any part thereof without the consent in writing of the said Deputy Commissioner.

6. That the said Deputy Commissioner and all persons acting under his orders shall be at liberty at all reasonable times in the day time during the said term to enter upon the said land or any buildings that may be erected thereon for any purpose connected with this lease.

7. At the expiration of the said term hereby granted to quietly surrender and deliver up possession of the said land but not the buildings or fixtures that may then be thereon to the lessor provided that if the lessor shall enter upon the said land under clause 8

hereof the lessee shall thereupon quietly deliver up possession of the said land and the buildings and fixtures that may then be thereon to the lessor.

8. Provided always that if the said rent or any part thereof shall be in arrear for one calendar month after becoming due whether the same shall have been demanded or not or if the lessee shall not observe and perform the covenants hereinbefore contained the said Deputy Commissioner shall serve a notice in writing on him to show cause within 30 days from the date of the service of such notice why this lease should not be cancelled and possession of the land and the buildings and fixtures thereon delivered to the lessor and on failure by the lessee either to pay the said rent or to remedy the breach of covenant or to show good cause for the same the said Deputy Commissioner may order that this lease should be cancelled and possession of the land and the buildings and fixtures delivered to the lessor.

9. And the lessor doth hereby covenant with the lessee that if the lessee shall be desirous of taking a renewed lease of the said land for the further term of 30 years from the expiration of the said term hereby granted and of such desire shall prior to the expiration of such lastmentioned term give to the lessor three calendar months' previous notice in writing and shall pay the rent hereby reserved and observe and perform the several covenants and conditions herein contained and on the part of the lessee to be observed and performed up to the expiration of the said term hereby granted the lessor will upon the request and at the expense of the lessee and upon his signing and delivering to the lessor a counterpart thereof sign and deliver to the lessee a renewed lease of the said premises for a further term of 30 years at a rent to be fixed by the lessor and under and subject to similar covenants and provisions including this present covenant as are herein contained or such of them as shall be then subsisting or capable of taking effect.

10. And also that the lessee may at the expiration of the said term hereby granted if this lease shall not have been previously cancelled under clause 8 hereof and if the lessee shall have paid the said rent and duly observed and performed the covenants by the lessee herein contained up to the expiration of the said term take away and dispose of all buildings and fixtures that may then be erected and fixed to the said land provided that the lessee makes good and repairs any damage that may be caused to the said land by such removal.

11. Provided also and it is hereby agreed that the lessor may at the expiration of the said term hereby granted if the lessee shall not have obtained a renewal of this lease under clause 9 hereof

X (3). *Page 251.*—For Financial Commissioner's Circular No. 13 of 1899, substitute the following :—

Applications for leases in Civil Stations to be submitted to Financial Commissioner.

Financial Commissioner's Circular No. 21 of 1901.

THE half-yearly return of leases granted in Civil Stations prescribed by Financial Commissioner's Circular No. 13 of 1899 is hereby cancelled. *In future proceedings in each individual case should be submitted for the sanction of the Financial Commissioner to whom the Local Government has delegated its power under Rule 51N of the Rules under the Upper Burma Land and Revenue Regulation to fix the rent to be paid. It is anticipated that this procedure will involve less correspondence than the present system of a half-yearly return which is generally blank.*

elect to purchase the said buildings and fixtures that may then be in or upon the said land on giving to the lessee one calendar month's previous notice in writing of such his intention and the price shall in case of dispute be determined by the Executive Engineer of the said district according to the actual value of such buildings and fixtures and his decision shall be final and conclusive and altogether binding upon the lessee his heirs representatives or assigns.

12. And the said doth hereby for himself and his successors in the said office of Trustee as aforesaid and his and their heirs executors and administrators respectively declare that he holds the said premises in trust for the members for the time being of the club and subject to such directions of the Committee or other persons duly authorized by the said members as are consistent with the terms of this lease.

IN WITNESS whereof
Deputy Commissioner of by
order of the Lieutenant-Governor of Burma acting for and on behalf
of the said Secretary of State for India in Council and the said have hereunto set
their hands.

Deputy Commissioner.

Witnesses.

Lessee.

Rent payable for house sites leased in Civil Stations.

Financial Commissioner's Circular No. 13 of 1899.

From W. F. NOYCE, Esq., Assistant Secretary to the Financial Commissioner, Burma, to all Commissioners and Deputy Commissioners in Upper Burma,—No. 849-1L.—63, dated the 21st June 1899.

WITH reference to Rule 51N. of the rules framed under the Upper Burma Land and Revenue Regulation, 1889, I am directed to say that the Local Government has delegated to the Financial Commissioner the power of fixing the rent payable for sites taken up by Government officials in civil stations for building purposes.

2. Leases to Government officials under the abovementioned rule may, as heretofore, be issued under the authority of Commissioners, but in fixing the rent it must be made clear to the lessee

that the rate is subject to the approval of the Financial Commissioner, and that it is liable to revision if he thinks fit.

3. Half-yearly return of leases granted in accordance with these orders should be submitted as usual in the annexed form. On perusal of this return the Financial Commissioner will decide whether the rent fixed shall be revised or not.

X (4). Page 253.—Insert the following :—
*Applications for grants of land for a public purpose to be disposed
of by Deputy Commissioners.*

Financial Commissioner's Circular No. 23 of 1901.

THE Financial Commissioner has observed that the provisions of Rule 54A of the Rules under the Upper Burma Land and Revenue Regulation requiring the sanction of the Financial Commissioner to grants of waste land for a public purpose, *e.g.*, as a site for a *zayat*, tank, well or burial-ground, involve considerable delay in the issue of such grants if previous sanction is sought and unnecessary correspondence if sanction is separately applied for in every instance. He considers that it is desirable to avoid such delay and that the detailed return of lands alienated for religious, public and other purposes submitted to him annually in Form No. 1 of Financial Commissioner's Circular No. 2 of 1897 enables him to keep a sufficient check on such grants. In future, therefore, applications for grants of land for a public purpose need not ordinarily be submitted for sanction, but should be disposed of by Deputy Commissioners within the limits of their powers, in the same way as applications for land for religious edifices.

* * * * *

REVENUE
U. B. Land 25

Return of building sites in Civil Stations in the District leased to Government officials during the half-year ending the 30th June 1901

Serial num-ber.	Name and official designation of lessee.	Civil station.	Area.		Rate of rent per acre per annum	Annual rental.	Number and date of letter of sanctioning authority.
			Acres.	Dec			
					Rs.	Rs A. P.	

STATION }
Dated the 100 . }

Commissioner.

Exemption from stamp-duty of written statements of objection to grants or leases.

Financial Commissioner's Circular No. 19 of 1899.

From H THOMPSON, Esq., Secretary to the Financial Commissioner, Burma, to Commissioners and Deputy Commissioners in Burma, —No 577-2S.—20, dated the 18th July 1899.

ENQUIRIES have shown that there is a divergence of practice in different parts of Burma in connection with the stamping of written objections to grants or leases of land for which application has been made. In some districts these written objections are not required to be stamped at all, in others an 8-anna stamp is required, and in one or two places a 1-anna stamp is considered to be the correct court-fee.

A written statement filed by any person before a Revenue Officer, containing an objection to the issue of a grant or lease to another person, is analogous to a written statement called for by a Court after the first hearing of a suit, and the Financial Commissioner directs that such documents shall therefore in future be exempt from stamp-duty, as falling within the spirit of clause (ii) of section 19 of the Court Fees Act, 1870

PART IV.—Assessment, Collection, and Remission of Revenue.

Assessment of solitary fruit trees.

Financial Commissioner's Circular No. 42 of 1893.

From W. F. NOYCE, Esq., Secretary to the Financial Commissioner, Burma, to all Commissioners in Upper Burma, —No 342-104R, dated the 13th November 1893.

I AM directed by the Financial Commissioner to convey the following general orders in respect of solitary fruit-trees on State land in Upper Burma

2. In my letter No. 417-418—104R., dated the 15th May last, it was stated that the Financial Commissioner was prepared to approve of the extension of the annual auction system to solitary fruit-trees other than toddy trees to which it had been already applied. The Financial Commissioner is of opinion that more explicit directions in this matter are required and the following general instructions are now issued for future guidance:—

- (a) All fruit-trees planted by lessees of State land on such land shall in the first instance be considered to be State property. But the provisions of clause 2, section 24, of the Upper Burma Land Revenue Regulation, 1889, may be found to apply to such trees. The Collector must in each case decide any claim

XVI (18). *Page 254.*—Substitute the following for Financial Commissioner's Circular No. 19 of 1899:—

Directions regarding Stamps.

“ 12.

*

*

*

- (3) A written statement filed by any person before a Revenue Officer, containing an objection to the issue of a grant or lease to another person, is analogous to a written statement called for by a Court after the first hearing of a suit, and is exempt from stamp-duty as falling within the spirit of clause (iii) of section 19 of the Court-fees Act.”

(Substituted by F. C.'s Notification No. 15, dated the 12th February 1902.)

XX (10) Page 254.—Insert the following:—

Instructions for the disposal of waste lands.

Revenue Department Circular No. 59 of 1903

It has been brought to the notice of His Honour the Lieutenant-Governor that there is nothing at present in the procedure regulating the grant or lease of waste lands to ensure that land is not given out which is likely to be shortly needed for Government purposes or that no land is granted or leased in the neighbourhood of Government buildings in such a way as to endanger such buildings through risk of fire. His Honour now directs that Revenue Officers shall be guided by the following instructions in the future disposal of waste lands

I.—The Executive Engineer will keep the Deputy Commissioner informed from time to time of the areas of waste land in towns which, in his opinion, should be kept in the possession of Government as being likely to be needed in the future for Government buildings or other public purposes, and within such areas no grant or lease will be given by the Deputy Commissioner or a subordinate Revenue Officer without prior reference to the Executive Engineer.

II.—No grant or lease of waste land for building or other purposes shall be made in any town or village within fifty yards of land occupied as the site of a Government building without prior reference to the Executive Engineer.

The boundaries of lands so occupied should be demarcated where this has not already been done.

III.—If in any case referred to the Executive Engineer as above the Deputy Commissioner does not agree in the views of the Executive Engineer, the case should be submitted to the Commissioner for orders.

which may be made to any "lien upon or other interest in" the produce (*e.g.*, fruit-trees) of State land. Each case may have its own special merits and must be decided accordingly.

- (b) When the land on which such trees have been planted pays full revenue rates, no additional revenue shall be charged for such trees and they shall not be sold by auction.
- (c) All solitary fruit-trees standing on village lands shall be sold by auction.
- (d) Fruit-trees standing in clumps of sufficient size to be assessed by the area should be assessed by the area at garden rates. But care must be taken that the assessment on the acreage shall never exceed the aggregate of the demand which would be made if the assessment were by the tree at the sanctioned rates. "Sufficient size" may be taken ordinarily at half an acre. But it is left to the discretion of the Deputy Commissioner to determine when an area is of "sufficient size" to warrant an assessment on the acreage.

Exemption of fruit trees on homestead plots.

From W. J. KEITH, Esq., Secretary to the Financial Commissioner, Burma, to Commissioners and Deputy Commissioners in Upper Burma,—No 511-3M-16, dated the 16th May 1900.

I AM directed to invite your attention to this office letter Revenue Department No. 35-2S.—19-1896, dated the 5th January 1897, in which Commissioners of Divisions were informed that the Chief Commissioner sanctioned the extension to Upper Burma of the exemption from land revenue allowed in Lower Burma of homestead plots of one-quarter of an acre or less attached to houses and within village sites.

2. The right of house-site holders to the trees in homestead plots should be admitted, and, with the approval of His Honour the Lieutenant-Governor, the following instructions, in addition to those already conveyed in this office Circular No. 42 of 1893, are now issued by the Financial Commissioner with regard to solitary fruit trees standing in homestead plots in towns and villages.

- (i) Fruit-trees standing in homestead plots exceeding one-quarter of an acre are liable to assessment only as part of the land. If the owner of the trees be not the occupier, of the land, the trees should be assessed separately at the rates fixed at settlement.

- (ii) Fruit trees standing in homestead plots of one-quarter of an acre or less are not liable to assessment to revenue.
- (iii) In modification of the orders contained in paragraph 2(a) of Financial Commissioner's Circular No. 42 of 1893, the right to collect the produce of fruit-trees standing in homestead plots in towns and villages should not be disposed of by auction, and the sale or lease of such a right in towns and villages should in future be strictly confined to fruit-trees or palms standing on unoccupied State land.

3. The above orders apply to both State and non-State land in towns and villages.

Procedure in dealing with remissions of State land revenue.

Financial Commissioner's Circular No. 21 of 1894.

From HARRY L. GILLY, Esq., Secretary to the Financial Commissioner, Burma, to Commissioners and Deputy Commissioners in Upper Burma,—No 252-137R, dated the 7th May 1894

THE Financial Commissioner finds that considerable diversity of practice prevails among district officers in Upper Burma in recording and checking recommendations for remission of revenue on State lands and in submitting them to Commissioners. Moreover, no forms for these purposes have yet been prescribed. He accordingly directs that the annexed forms **A** and **B** shall henceforth be used for reporting proposals for remission of revenue on State lands as required by Rules 236, 237, and 238 of the Upper Burma Land and Revenue Regulation.

After complying with the procedure prescribed by Rule 234 the Assistant Collector shall proceed to make the local inspection required by Rule 335, taking special note of the proviso to Rule 230 and of explanation (2) appended to the same rule, and will enter the results of his inquiry and his recommendations in Form **A**.

If he recommends remission he will forward this statement to the Subdivisional Officer, who shall, after the verification required by Rule 237, note his opinion and recommendations on the statement and forward it to the Collector. The Collector shall, if he considers that remission should be granted, cause a statement in Form **B** to be prepared up to and including column 7, and shall submit both Statements **A** and **B** to the Commissioner, who shall proceed in accordance with Rules 238 and 239. If the Financial Commissioner's orders are necessary, the Commissioner should forward Statements **A** and **B** with the recommendations.

XI.

Pages 256 to 258.—*Cancel* Financial Commissioner's Circular No. 21 of 1894 and the Forms A and B appended thereto.

(*See* Financial Commissioner's Circular No. 23 of 1900.)

XVI (19). *Page 256.*—Insert the following:—

Directions regarding Stamps.

“ 12.

- * * * * *
- (6) Applications for remission of land revenue should be stamped with a Court-fee stamp of one anna under clause (a), Article 1, Schedule II, Court-fees Act, except in the case specified in clause 45-B, Rule 50, of the Court-fees Rules, 1902.

(Inserted by F. C.'s Notification No. 15, dated the 12th February 1902.)

Court-fees Rules, 1902.

50. The Governor-General in Council has been pleased—

* * * * *

(45-B) to remit the fees chargeable on applications presented to officers of Land Revenue for the suspension or remission of revenue on the ground that a crop has not been sown or has failed.

(Financial Department Notification No. 17, dated the 12th February 1902.)

FORM A.

UPPER BURMA.

REVENUE.
U. B. LAND 35

LAND REVENUE NO. _____

Form of Proceedings and Report (Rule 236) in cases of application for remission of Land Revenue.

District _____ Subdivision _____

Township _____ Circle _____

Petitioner's name _____ No. and date of case. _____

Wife or father's name _____

Date of petition _____

Particulars.

1	2	3	4	5	6		7		8
					Amount.	Rate.	Amount.	Rate.	
No. of holding.	Description of land revenue.*	Total cropped area and estimated full outturn in ordinary year.	Area on which damage or destruction of crop occurred and amount of damaged or destroyed crop.	Proportion of damaged or destroyed crop to outturn in ordinary year [Rule 230 (b) and Explanation 2].	Amount of revenue in ordinary year (column 3).	Amount.	Rate.	Amount of remission due on account of diminished outturn of current year.	Remission recommended.
					Rs.	A. P.		Rs.	A. P.

* E.g., kawkyi, mayin, kantyin, or other.

Report of Township Officer _____

Dated _____

Causes of failure of crop and grounds of recommendation.

Report of Subdivisional Officer and amount of remission recommended.
Orders of Deputy Commissioner and amount of remission, if any, recommended.

FORM B.

UPPER BURMA.

REVENUE.
U B LAND 36.

LAND REVENUE No. _____

Statement of applications for remission of Revenue on State Lands.

_____ District, _____ Township, _____ Circle.

1	2	3	4	5	6	7	8	9		
									Office of T. O. or S. D. O.	Office of Deputy Commissioner.
Case No.					Rate. Amount.	Rate. Amount.	Rate. Amount.	Rate. Amount.		
					Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.		

Kaukkyi, mayin, kaukyin, or other.

Recovery of arrears from other districts.

Financial Commissioner's Circular No. 13 of 1898.

From H. THOMPSON, Esq., Secretary to the Financial Commissioner, Burma, to Commissioners and Deputy Commissioners in Burma,—No. 552-R.—26, dated the 23rd May 1898.

THE Financial Commissioner observes that some doubts exist regarding the procedure to be adopted in the recovery of an arrear of revenue from a person

Financial Commissioner's Circular No. 11 of 1890

Financial Commissioner's Circular No. 30 of 1894.

Financial Commissioner's Circular No. 36 of 1895

Financial Commissioner's Circular No. 24 of 1897

not resident in the district within which the arrear has accrued. The circulars cited in the margin refer to irregularities which have from time to time occurred, and are not a complete guide. It is desirable now to issue instructions in a connected form which will govern the procedure of officers from first to last. The circulars marginally noted are hereby cancelled and the procedure to be observed is as follows.

2. When an arrear of revenue is due by a person who has absconded to, or who resides within, some other district, and when the arrear cannot be recovered by the attachment or sale of the defaulter's property within the district in which the arrear has accrued, the Township or Subdivisional Officer before whom the proceedings for recovery are pending shall ascertain as far as possible and note in his proceedings the whereabouts or residence of the person from whom the arrear is to be recovered, and shall then submit the proceedings to the Collector of the district.

3. If the defaulter has absconded to the other district or, being resident in it, is reasonably believed to be about to abscond from it, the Collector shall, on receipt of the proceedings, forward them with a certificate under section 3 of the Revenue Recovery Act (I of 1890) to the Collector of the district in which the defaulter is believed to be. The certificate must be signed by the issuing Collector with his own hand and (if there are two or more defaulters) a separate certificate must be sent for each defaulter. The Collector to whom the certificate and proceedings are sent will forward them for necessary action to the Township Officer within whose jurisdiction the defaulter is to be found. The Township Officer will proceed to recover the revenue, if possible, and will enter in the proceedings what action has been taken, and the amount of revenue, if any, recovered. He will then resubmit the proceedings to his Collector, who will return them to the Collector from whom they were received.

4. If the Collector of the district in which the arrear has accrued has no reason to believe that the person by whom the amount is owing is likely to abscond, he shall, before issuing a certificate

* Form LI appended to Directions under (Lower) Burma Land and Revenue Act.

Form XXIV appended to the Rules under the Upper Burma Land and Revenue Regulation.

under the Revenue Recovery Act, send the requisite notice* to the defaulter requiring him to pay the arrear or to appear on a date to be fixed in the notice, and show cause why such amount should not be realized from him. This notice will be sent in duplicate for service (without the proceedings) to the Collector within whose district the defaulter resides, and after being dealt with in the ordinary course, the duplicate copy will be returned, with the method of service endorsed upon it, to the Collector by whom it was issued. If the Collector is satisfied that the notice has been duly served and if the defaulter has failed to pay the amount due by him or to show cause against such payment on the date fixed in the notice, the Collector shall proceed to recover the arrear by the issue of a certificate under the Revenue Recovery Act in the manner indicated in paragraph 3 above.

5. Attention is directed to * * *
† See now revised Appendix VI. Appendix F of the Revenue Office Manual.

Instructions for making refunds of revenue remitted.

Financial Commissioner's Circular No. 4 of 1897.

From H. THOMPSON, Esq., Secretary to the Financial Commissioner, Burma, to Commissioners and Deputy Commissioners in Burma,—No. 300-3R—6, dated the 8th February 1897.

I AM directed to enclose a set of instructions which are issued by the Financial Commissioner, with the approval of the Chief Commissioner, for the guidance of officers in making refunds of revenue. These instructions are in future to be followed in making refunds of land revenue, capitation-tax, land-rate in lieu thereof, *thathameda*, fishery, and salt revenue, and any other revenue which is collected and paid into the treasury by thugyis and not by the assesses direct.

Instructions for the refund of land and other revenue collected by Thugyis.

1. When a remission of revenue has been sanctioned and the amount has been, or is believed to have been, already collected from the person from whom it was due, so that a refund will be necessary, the Deputy Commissioner will inform the assessee that he is entitled to a refund by sending to him, through the Township Officer, a statement in the form ap-

XIII (15). *Pages 260—263.*—Cancel Financial Commissioner's Circulars Nos. 4 of 1892 and 7 of 1900, and insert the following:—

Instructions for making refunds of revenue remitted.

Financial Commissioner's Circular No. 30 of 1901.

THE following instructions for dealing with the refund of revenue in Upper Burma are published in supersession of the instructions circulated with Financial Commissioner's Circulars No. 4 of 1897 and No. 7 of 1900, which are hereby cancelled. The present instructions are applicable only to cases of refunds sanctioned, without any application on the part of the assessee, in consequence of erroneous assessment, and must be read in connection with Rule 239B and the notes to Rules 17, 141, and 229 of the Rules under the Upper Burma Land and Revenue Regulation, 1889 (III of 1889), as amended by Financial Commissioner's Notification No. 72, dated the 17th October 1901.

Instructions for the Refund of Revenue wrongly assessed.

WHEN the Collector *in the absence of any application* strikes off an erroneous demand of revenue, whether on receipt from the Superintendent of Land Records of *plus* and *minus* statements as in the case of land-revenue, or otherwise, he will send to each assessee concerned, through the Assistant Collector in charge of the township, a notice of refund in Form ^{Revenue}_{Miscellaneous 65} attached showing the amount struck off, and informing him that, if he does not apply for a refund thereof within three months, his claim will be treated as waived.

2. If the revenue has been collected the assessee will fill in the form and submit it to the Assistant Collector in charge of the township, after showing it to the thugyi, who will, if the revenue has been paid into the treasury or sub-treasury, fill in the certificate on the form. He will know the date on which the revenue was paid to him from the entry in the memorandum detached from the tax receipt, and, unless he can say when the money was paid into the treasury or sub-treasury, it may ordinarily be assumed that he will have paid the sum into the treasury or sub-treasury when he next made such payment.

3. The Assistant Collector in charge of the township, on receiving the application, will verify the payment, if made into the sub-treasury, and will then submit the application to the Collector.

4. On receipt of the application, the Collector, after such verification as is possible of the entries, will cause a refund order to be made out in Form T.F. No. 45 and will send it with the proceed-

ings to the Assistant Collector in charge of the township, who will proceed as laid down in Rule 239B of the Rules under the Upper Burma Land and Revenue Regulation, 1889 (III of 1889)

REVENUE
Miscellaneous 65.

NOTICE OF REFUND.

(i) Maung _____ of _____ Village, _____ Township, is hereby informed that a sum of _____ rupees _____ annas _____ pies has been remitted out of a total sum of _____ rupees _____ annas _____ pies due from him on account of $\frac{\text{land-revenue}}{\text{water-rate}}$ on holding No. _____ *kwin* for the year 19 ____ -19 ____ . If the latter amount has already been paid by him, he should fill in the entry below and return this form to the Township Officer, through the thugyi, within *three* months of the date of this notice (failing which his claim may be treated as waived). A refund will then be made to him.

Date _____ Deputy Commissioner.

(To be filled in by assessee and submitted to the Township Officer through the thugyi.)

(ii) I, Maung _____ of _____ Village, beg to apply for a refund of the amount above mentioned which has been remitted. The total revenue due from me on account of $\frac{\text{land revenue}}{\text{water-rate}}$ on holding No. _____ *kwin* for the year 19 ____ -19 ____ was paid by me to the thugyi of _____ $\frac{\text{village}}{\text{circle}}$ on the _____ day of _____ 19 ____ .

Date _____ Signature of Assessee.

(To be filed in by the thugyi.)

(iii) I certify that Maung _____ of _____ Village has paid the full revenue as stated above, and that the amount was paid in by me to the _____ Treasury _____ Sub-treasury on the _____ day of _____ 19 ____ on chalan No. _____

Date _____ Thugyi.

(To be filled in by the Township Officer.)

(iv) Submitted to the Deputy Commissioner.

* (The payment made by the thugyi into the sub-treasury has been verified by me and found correct.)

Date _____ Township Officer.

* To be deleted unless the payment was made to the Sub-treasury.

(Deputy Commissioner's order.)

(v) Prepare refund order in T. F. No. 45 for signature and send it with the proceedings to Township Officer for delivery to applicant.

Date

_____ *Deputy Commissioner.*

(vi) Proceedings returned to Deputy Commissioner with the intimation that I have personally delivered the refund order to applicant, Maung

* [The cancelled tax-receipt is attached.]

Date

_____ *Township Officer.*

(Deputy Commissioner's final order.)

(vii) Enter refund in Account Registers.

Date

_____ *Deputy Commissioner.*

* To be deleted when the amount struck off is only part of the amount assessed.

pended* showing the amount of revenue remitted. When this statement is being prepared the *Akunwun* shall make a note of the remission in the assessment-roll.

2 If the revenue has been collected the applicant will fill in the form and submit it, together with the receipt for the revenue, to the township Officer, after showing them to the thugyi who will, if the revenue has been paid in, fill in the certificate on the form. He will know the date on which the revenue was paid to him from the entry in the memorandum detached from the tax receipt and unless he can say when the money was paid into the treasury or sub-treasury, it may ordinarily be assumed that he will have paid the sum into the treasury or sub-treasury when he next made such payment.

3. The Township Officer on receiving the application will verify the payment, if made into the sub-treasury, and will then submit the application to the Deputy Commissioner.

4. On receipt of the application the entries will as far as possible be verified in the Deputy Commissioner's office and an application for refund will then be made out in Form T. F. No 45, and higher sanction will, if necessary, be applied for.

5. When the refund has been sanctioned the voucher in Form T. F. No. 45, together with the form prescribed above and the tax receipt, will be returned to the Township Officer who will send for the applicant and, after satisfying himself as to his identity, will pay to him the amount to be refunded and take his receipt for the same on the voucher. If the full amount paid has been refunded the Township Officer will endorse "Cancelled" with his signature across the tax receipt and attach the cancelled receipt and the form of application to the voucher. If part only has been refunded, the Township Officer will enter on the tax receipt the amount refunded and will then return the receipt to the applicant and attach only the application for refund to the voucher.

6 As soon as a refund has been made the *Akunwun* will enter the amount refunded and date of refund in the assessment roll in the Deputy Commissioner's office against the name of the assesse.

7 No refund will ever be made direct to the applicant from the Deputy Commissioner's office.

Instructions for dealing with refunds entailed by plus and minus statements.

Financial Commissioner's Circular No. 7 of 1900.

From W J KEITH, Esq., Secretary to the Financial Commissioner, Burma, to all Commissioners and Deputy Commissioners in Burma,—No 236-3R.—18, dated the 7th April 1900.

I AM directed to draw your attention to the following instructions, which amplify those issued in ^{(Circular No. 4} Directions under the (Tower) Burma Land and _{of 1897} Revenue Act, Nos 74 to 80), for the guidance of officers when making re-

* See amended form attached to Financial Commissioner's Circular No. 7 of 1900 below.

funds of revenue. At a recent inspection the Financial Commissioner's attention was drawn to the necessity for orders prescribing some uniform method of dealing with remissions and consequent refunds entailed by the *plus* and *minus* statements submitted to District Officers under the provisions of paragraph $\frac{12}{13}$ of the Directions to Revenue Officers concerning Supplementary Survey in ^{Upper} Burma. Copies of the entries in cases where refunds are necessary (*i.e.*, where the *minus* entry exceeds the *plus* entry) should be made out by townships, or, where very numerous, by villages, and a separate proceeding opened for each township or village as the case may be. The Deputy Commissioner should then record an order remitting the total amount of excess assessment shown in the list under the authority of ^{Rule 220, Upper Burma} Direction 66 (b), (Lower) ^{Land and Revenue Regulation} Burma Land and Revenue Act and further directing that a notice in Form ^{Revenue} Miscellaneous 65, (No XXV, attached to Circular No. 4 of 1897, Attached to Directions, Land and Revenue Act), as amended below be issued to each of the persons entitled to a refund. A date, not less than three months in advance, should be fixed as the latest date for the return of the form filled up by each applicant, and on receipt each application should be dealt with separately although filed after the manner laid down in section 112 of the Revenue Office Manual. Claims which are not brought forward within the time thus fixed, should, in the absence of some reasonable explanation of the delay, be considered to have been waived, and the proceedings instead of being kept pending for indefinite periods and perhaps for years, as would probably happen where the amount to be refunded consists of fractions of a rupee, might be closed and sent to the record-room.

2. A copy of the revised form is attached and will be introduced into the Revenue guard-book. Existing forms should continue to be utilised with the addition in manuscript after the words "he should return this form to the Township Officer through the *thugyi*" of the words "within *three* months of the date of this notification, failing which his claim may be treated as waived."

REVENUE
MISCELLANEOUS 65.

FORM No. XXV.

Notice of Refund.

MAUNG of village
of rupees township, is hereby informed that a sum
annas

pies has been remitted out of a total sum of _____ rupees
annas _____ pies due from him on account

land revenue on holding No. _____ kwin _____
of water rate on holding No. _____ kwin _____ for the year 190 -190
capitation-tax or thathamada

If the latter amount has already been paid by him, he should return this from to the Township Officer through the Thugyi, within *three* months of the date of this notification (failing which his claim may be treated as waived), after filling in the entry below and with the receipt for the revenue attached. A refund will then be made to him.

Date _____ 190 _____
Deputy Commissioner.

(To be filled in by applicant and submitted to the Township Officer through the Thugyi)

I, MAUNG _____ of
village, beg to apply for a refund of the amount above mentioned which has been remitted. The total revenue due from me on account of
land revenue on holding No. _____ kwin _____
water rate on holding No. _____ kwin _____ for the year 190 -190 was paid by
capitation tax or thathamada _____

me to the Thugyi of _____ village
on the _____ day of _____ circle
and I attach the tax receipt for the same 190

Date _____ 190 _____
Signature of Applicant.

(To be filled in by the Thugyi)

I CERTIFY that Maung _____ of
village has paid the full revenue as stated above, and that the amount was paid in by me to the _____
day of _____ 190, on Chalan No. _____
Treasury
Sub-treasury on the

Date _____ 190 _____ Thugyi.

(To be filled in by the Township Officer.)

SUBMITTED to the Deputy Commissioner.

* (The payment made by the Thugyi into the sub-treasury has been verified by me and found correct.)

Date _____ 190 _____
Township Officer.

(Final order.)
Date _____ 190 _____
Deputy Commissioner.

* To be entered when the payment was made to the sub-treasury.

PART V.—Miscellaneous.

Suspension of rules for maintenance of record-of-rights.

Financial Commissioner's Circular No. 37 of 1897.

From H THOMPSON, Esq, Secretary to the Financial Commissioner, Burma, to Commissioners and Deputy Commissioners in Upper Burma,—No 784-2L—4, dated the 26th November 1897

I AM directed to communicate the following remarks and orders regarding the rules for the maintenance of record-of-rights, contained in Rules * 82 to 91 of the Upper Burma Revenue Rules of 1892 and in Financial Commissioner's Notification No 8, dated the 8th June 1893.

2. According to the provisions of section 29 (1) of the Upper Burma Land and Revenue Regulation, the preparation of the record-of-rights was to be taken in hand as soon after the commencement of the Regulation as circumstances permitted, and the system contemplated when the abovementioned rules were framed was that the record should be maintained by village headmen in unsettled districts. The objects with which its maintenance was prescribed were—

- (i) the accurate record of titles and thereby the prevention of litigation,
- (ii) the furnishing to Government of trustworthy statistics of tenures of land and of agricultural conditions.

On consideration of the manner in which these rules have been worked in unsettled districts since 1893, the Financial Commissioner is of opinion that circumstances do not yet permit of a useful record being maintained on these lines. There are in the first place no maps available, and it is impossible that there can be any approach to accuracy in a record-of-rights which is not accompanied by reliable maps. There is also a general consensus of opinion among District Officers in Upper Burma that the village headmen who are charged with the maintenance of these records are not usually well enough educated to perform the duty properly. In the absence of maps, and in view of the ignorance of many of

* These orders have been cancelled in regard to Rules 85, 86, and 87 by paragraph 4 of Financial Commissioner's Circular No. 14 of 1889, page 242.

the thugyis, the records cannot be accepted as accurate and would not be regarded as trustworthy evidence in a Court of law. They serve no purpose in preventing dishonesty ; it is, on the other hand, possible that records which are so easily accessible as these may be used to support fraudulent claims. The records are, moreover, troublesome to keep and are of little practical use either to the Government or to the people, and the purpose, if any, which they serve is a purely temporary one.

3 Under the circumstances, it has been decided, with the approval of the Lieutenant-Governor of Burma and the Government of India, that the above quoted rules should be held in abeyance for unsettled districts until a basis of accurate maps and area statements exists.

Kandaings who collect water-rate must furnish security.

Financial Commissioner's Circular No. 12 of 1895.

From H. THOMPSON, Esq., Secretary to the Financial Commissioner, Burma, to all Commissioners and Deputy Commissioners in Upper Burma,—No. 2-31—3, dated the 1st May 1895.

* It has come to the notice of the Financial Commissioner that *kandaings* and other persons employed in the collection of water-rate, are not always called upon to furnish security for their collections.

2. The Financial Commissioner now directs that *kandaings* and other persons employed in the collection of water-rate, who do not give security as thugyis for the revenue which they collect, shall in all cases be required to furnish security up to the full amount of their collections

3. The security shall be such as the Deputy Commissioner considers sufficient. The Financial Commissioner has no objection to mutual security where such is safe and practicable.

Village headmen not to survey lands in tracts under Supplementary Survey.

Financial Commissioner's Circular No. 23 of 1898.

From H. THOMPSON, Esq., Secretary to the Financial Commissioner, Burma, to Commissioners and Deputy Commissioners in Upper Burma,—No. 580-2V.—4, dated the 18th August 1898.

I AM directed to instruct you that in districts in Upper Burma in which supplementary survey has been introduced, village headmen (whether collecting revenue or not) who reside within tracts under supplementary survey, shall neither be required nor permit-

ted to act as the surveyors of the lands included in their charges, even if qualified and willing to do so. All such survey work will be carried out by revenue surveyors.

This is not intended to interfere with the training under the survey class scheme of headmen's sons or the cadets of headmen's families who wish to qualify for revenue surveyorships, provided that no such person may be afterwards concurrently appointed both revenue surveyor and village headman.

I am to add that instructions similar to the above are at present in force in Lower Burma, *vide* Direction 8 under the (Lower) Burma Land and Revenue Act.

Form of report to be used by officers conducting sales of land under Rules 174 and 176.

Financial Commissioner's Circular No 15 of 1900.

From the Secretary to the Financial Commissioner, Burma, to all Commissioners and Deputy Commissioners in Burma,—No. 881-R.—8, dated the 28th June 1900

THE attention of the Financial Commissioner has been drawn to the need of a form by which transfers and mortgages of immoveable property within areas under supplementary survey may be communicated to the Land Records Department by Revenue and Registration Officers.

2. In Lower Burma, Revenue Officers conducting sales of land for recovery of arrears of revenue are, under Rule 96 of the Lower Burma Land and Revenue Act, 1876, required to cause the sale to be recorded by the circle thugyi or revenue surveyor in the holding register, and under Rule 7 (c) Sub-Registrars are instructed to communicate registered transfers of land to the same officer

3. No instructions in this connection have yet been issued in Upper Burma. The Financial Commissioner now directs that all Revenue Officers conducting sales of land under Rules 174 and 176 of the Rules under the Upper Burma Land Revenue Regulation, 1889, and all Registering Officers registering transfers of land under the Upper Burma Registration Regulation, 1897, within districts which are under supplementary survey, shall inform the Superintendent of Land Records of such transfers.

4. The form appended to this circular, which gives the required information in a concise form and is being entered in the guard-book, should be brought into use for that purpose in both Upper and Lower Burma.

V (4) *Pages 266 and 267.*—Substitute the following for Circular No. 15 of 1900 and the form appended to it.

Financial Commissioner's Circular No. 5 of 1901.

THE following instructions for the guidance of Revenue * * * Officers are issued by the Financial Commissioner, with the approval of the Local Government, in supersession of the orders contained in Circular No. 15 of 1900, which is hereby cancelled in so far as it applies to Upper Burma.

“(1) When land is sold for arrears of revenue under Rule 173 of the Rules under the Upper Burma Land and Revenue Regulation, 1889, the Collector, on receipt of the Commissioner's confirmation [Rule 174 (2)], grants a certificate of sale in Form No. XXVIII ^{Revenue} _{U. B. Land 17} to the purchaser (Rule 176). Copies of this certificate shall at the same time be sent to—

- (a) the Registering Officer in charge of the township ;
- (b) the Revenue Surveyor in charge of the circle in which the land is situated.

The copy sent to the Registering Officer shall be endorsed with the date of receipt and filed by him in Supplementary Register book No. I The copy sent to the Revenue Surveyor shall be returned by him with an endorsement certifying that the necessary alterations have been made in the holding register and shall then be filed in the sale proceedings, which may be closed and sent to the record-room.”

* * * * *

UPPER BURMA
LOWER BURMA

Report of changes of ownership in respect of surveyed land affected by the orders of the *Revenue Court Registrar's*

in the district of *circle,* *kwin,* *village.*

Date of transfer.	TRANSFEROR OR MORTGAGOR.		TRANSPEREE OR MORTGAGEE.			Number of the case or number of the document, with register volume and page number.	Holding No.	NATURE OF THE TRANSACTION.		
	Name.	Father's or wife's name.	Name.	Father's or wife's name.	Residence.			Area affected.	Value of consideration.	Description of the immovable property given in the document or by fields where part of a holding only is affected.
1	2	3	4	5	6	7	9	10	11	12
								Ac. D.	Rs.	

VIII (2). Page 268.—Insert the following
*Fees payable on processes issued for the recovery of arrears
of revenue.*

FINANCIAL COMMISSIONER'S CIRCULAR No. 16 OF 1901.

THE attention of the Financial Commissioner has been drawn to certain irregularities in connection with the fees payable on processes issued for the recovery of arrears of revenue. Such processes are issued under the marginally noted rules without prepayment of the prescribed fees, which should, however, be paid † in the shape of court-fee stamps on the realization of the arrear and costs. Instances have come to light in which Township and Subdivisional Officers have disregarded this order and have, without reference to higher authority, either omitted to realize the proper fees ‡ due or have remitted them without sanction. Again, recent inspections in the * * * division have brought to light peculations on the part of dishonest clerks, who received such fees when duly recovered, but failed to attach them in the shape of court-fee stamps to the records. Irregularities and frauds of this kind are rendered possible only by the neglect of Revenue officers to treat revenue recovery proceedings as pending till the process-fees have been either remitted under proper authority or recovered and attached in court-fee stamps in the prescribed way.

2. It is further necessary to point out that process-fees due in connection with an arrear of revenue are by law § recoverable as if they formed part of such arrear, and therefore they should be remitted like arrears of revenue and by the same authority.

3. The orders in the last paragraph do not apply in the case of fees due for process issued for the recovery of arrears of Municipal taxes, which, under section 206 of the Burma Municipal Act, 1898, are recoverable as arrears of land revenue. When the Municipal Officer empowered as a Revenue Officer under section 44 (a) of the Upper Burma Land and Revenue Regulation to issue process for the recovery of revenue considers it advisable to strike off or to remit fees due on account of processes issued by him in such capacity, he should submit the proceedings, with his recommendations, not to the Municipal Committee, which was authority to remit arrears of Municipal taxes only, but to the Deputy Commissioner of the district, who may pass such orders as he thinks fit.

XIII (16). Page 268.—Paste the following on the butts provided for the purpose :—

Instructions regarding the proper court-fee payable on applications for remission of or exemption of revenue.

Financial Commissioner's Circular No. 26 of 1901.

THE following instructions regarding the proper court-fee payable on applications for remission of or exemption from *thathameda* and for suspension or remission of land revenue (including applications for fallow rate) are issued with the approval of the Local Government :—

- (i) Applications for remission of or exemption from *thathameda* shall, when presented to a Collector or to any of his subordinates, be stamped with an eight-anna court-fee stamp in accordance with clause (b), Article 1, Schedule II of the Court-fees Act, 1870 (VII of 1870), as in the case of applications for remission of, or for exemption from, capitation-tax. Financial Commissioner's Circulars No. 4 (Revenue Department) of 1888 and No. 10 of 1895 are hereby cancelled.
- (ii) The Local Government in Revenue Department Circular No. 4 of 1888 directed that applications for remission of land revenue should bear a court-fee stamp of one anna. This order has now been modified by Finance and Commerce Department Notification No. 4385S.R., dated the 19th August 1901, of the Government of India, which remits the fees chargeable under the Court-fees Act, 1870 (VII of 1870), "on applications presented to officers of Land Revenue for the suspension or remission of revenue on the ground that a crop has not been sown or has failed." This exemption extends to applications under the (Lower) Burma Land and Revenue Rules for fallow rate.

XIX (13). Page 268.—Paste the following on the butts provided for the purpose:—

Financial Commissioner's Circular No. 8 of 1903.

The following instructions should be read in connection with the Rules regarding Minerals in Chapter XIII-A of the Rules under the Upper Burma Land and Revenue Regulation published with Revenue Department Notification No. 500, dated 19th December 1900:—

“ 1. Applications for licenses for the extraction of minerals may be made either direct to an officer empowered to issue them, or to the *thugyi* within whose charge the applicant resides. The *thugyi* must submit to the Collector or the officer of lowest grade empowered by him on or before a date to be fixed by the Collector in this behalf a list of persons who have applied to him for licenses showing the kind of the mineral for which each license is required, together with a rough sketch or description of the place selected for excavation, and a report as to the advisability of granting the application. The Collector or other officer, as the case may be, will then note in the list, against each name, the amount of rent, fee or royalty chargeable under the form of license which it is proposed to issue, fill in the licenses and counterfoils and deliver the former to the *thugyi*, who will make them over to the applicants on payment of the prescribed fee in the case of licenses for which fees are payable in advance. Within one month after the issue of the licenses the *thugyi* shall credit into the sub-treasury the amount collected by him and shall return to the Collector or other officer the licenses for which he has been unable to realize the fees due or which the applicants decline to accept. Such officer shall cancel such licenses by tearing them across and by writing on them the word ‘cancelled’ over his dated signature, and shall cause them to be pasted on the counterfoil. When an application is made to a *thugyi* after he has submitted his annual list, he may either make out a supplementary list or may direct the applicant to apply direct to the officer empowered to issue licenses. *Thugyis* should also be required when submitting the list of applications made to them to add to it the names of persons who have not applied but who are believed to be extracting, or to be likely to extract, during the course of the year, minerals for which licenses are necessary. Officers should make use of the list when on tour in order to ascertain whether unlicensed extraction of minerals is being carried on.

“ 2. *Thugyis* will draw a commission of 10 per cent. on all collections made under this circular.”

APPENDICES.

APPENDIX I.

Terms on which grants of land in Burma may be made to approved applicants who are willing to undertake the introduction of cultivators from certain parts of India.

GRANTS of land may be given to approved applicants undertaking to introduce emigrants from Chutia Nagpur and Behar, including the whole of the Patna division and the districts of Bhagalpur and Monghyr, on the following conditions, namely,—

I.—Applications for grants under these rules shall be made to the Financial Commissioner and must be accompanied by satisfactory proof that the applicant has sufficient means to work the grant. The applicant must be approved by the Chief Commissioner before action is taken under the rules hereinafter recorded.

II.—The extent of the grant in each case will be determined by the Financial Commissioner, but without the previous consent of the Local Government * no grant shall be made in excess of 10,000 acres.

III.—Ninety per cent of the cultivators settled on the land shall be natives of Behar, as above defined, and Chutia Nagpur.

IV.—The application must specify the approximate area of the land, the district and township in which it is situated, and the boundaries so far as they are known.

V.—With the application the applicant shall deposit four annas per acre to defray the cost of survey and demarcation. If the cost is less than four annas per acre, the excess will be returned to the applicant.

VI.—The land shall be revenue free for the following terms according to its description —

Description of land.	DURATION OF TENURE FREE. Years.	RATES OF FUTURE ASSESSMENT ON CULTIVATED AREA AND DURATION THEREOF.			
		One anna per acre	Two annas per acre	Four annas per acre	Six annas per acre
(1) Land covered with grass ...	3	3	3	9	15
(2) Land covered with reeds, elephant-grass, or bushes	6	6	6	6	9
(3) Land covered with small trees not exceeding one foot in diameter.	9	6	9	6	..
(4) Land covered with large trees ...	12	12	9	..	..
(5) Forest jungle on hills	18	15		.	..

In determining the class to which each grant may belong, the character of three-fourths of the area, or as near that proportion as is possible, is to be considered as that of the whole. After the expiry of 33 years, two-thirds of the rates assessed on similar land in the neighbourhood will be charged.

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

for 66 years. Thereafter the land will be liable to assessment under the law for the time being in force

VII.—When the land comprised in the grant is assessed to revenue after the expiry of the term of 33 years, the grantee shall have the option of accepting the settlement of the land at the rates assessed, or of declining the settlement, in which case he shall be entitled to receive an allowance of 5 per cent. of the gross amount of revenue assessed on the land, and the Government may make such arrangements for the farming or leasing of the land for such period, not exceeding the period of settlement, as it may determine.

VIII.—Ten per cent. of the area shall be brought under cultivation during the first five years, and an additional 5 per cent. during each succeeding period of seven years up to the end of 33 years, when the grant shall become absolute.

IX.—Subject to compliance with the conditions above named the grantee shall be at liberty to transfer the grant during the first 33 years with the consent of the local Government; after the 33rd year the grantee shall have a perpetual and transferable title, subject only to the laws and regulations regarding tenant-right which may be passed by the Legislature.

X.—The right to all mines and mineral products, coal, petroleum, and quarries under or within any land granted or leased is reserved to Government, with full liberty to the Government, its assigns, lessees, licensees, agents, workmen, and all other persons acting on its behalf or with its permission, to search for and work the same subject to payment of compensation on account of disturbance or surface damage. Such compensation shall be determined by the Deputy Commissioner as nearly as may be in accordance with the law for acquisition of land for the time being in force.

XI.—No person shall fell, sell, or remove for sale any teak trees standing on the land granted or licensed to him, except under a special license granted under the forest rules. But any person to whom a grant or lease of land has been made may fell, sell, or remove for sale or for private use, without license, any other kinds of trees, whether reserved or not, standing on the land so granted or leased: Provided that any timber so felled shall be liable to pay the usual rate at any check station it may pass, but not elsewhere. If such person converts any such trees into charcoal or catch, he shall pay the usual fee on licenses for the manufacture.

XII.—All changes in the grantee's possession of land by transfer or succession, and all mortgages and partitions of his interest, shall be reported in writing to the thugyi of the circle, in cases of succession by the person succeeding, in other cases by all parties to the transaction, within sixty days of such change, mortgage, or partition. The thugyi shall register the facts reported in the form of register* to be prescribed and shall obtain the signature of the person or persons reporting, and shall give the person reporting a certificate that the report has been made.

XIII.—If any person, without good and sufficient cause neglects to make the report prescribed under Rule XII within the time specified therein, the Deputy Commissioner may impose on him a penalty, which shall not exceed Rs. 20 with a further daily penalty not exceeding Re. 1 for each day for continuing breach of the condition.

XIV.—Should any grantee neglect to fulfil the terms specified in these rules or any portion of them, the grant shall be resumed, or such other pe-

* Register No. X, Appendix I, in Directions to Revenue Officers concerning supplementary Survey in Upper Burma. Form Revenue
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nalties shall be inflicted on the grantee as may be agreed upon when the grant is made: Provided that no resumption shall be made without due notice having been served on the grantee requiring him to show cause why his grant should not be resumed, after which proceedings shall be held and a decision formally recorded in each case. The decision shall be open to appeal in the usual manner.

APPENDIX II.

Terms on which grants of land in Upper Burma may be made to time expired officers or men of the Upper Burma Military Police.

GRANTS of land in Upper Burma may be made to time-expired officers and men of the Upper Burma Military Police on the recommendation of the Inspector-General of Police

2. The area of land to be granted shall not ordinarily exceed the following scale:—

	Acres.
For a commissioned officer	200
For a non commissioned officer	100
For a private	50

Grants of land not exceeding the above areas may be made with the sanction of the Financial Commissioner.

3. In cases where a retired member of the Upper Burma Military Police can show that he has the means of cultivating an area in excess of that stated in Rule 2, and that he can provide cultivators from India in sufficient numbers to cultivate such area, a larger area may be granted with the previous sanction of the Local Government.*

4. Every application for land under these rules must specify the approximate area of the land, the district and township in which it is situated, and the boundaries of the land so far as they are known.

5. With the application the applicant shall deposit four annas per acre to defray the cost of survey and demarcation. If the cost of survey and demarcation is less than four annas per acre, the excess sum will be returned to the depositor.

6. The land shall be revenue free for the following terms according to its description —

Description of land	DURATION OF TENURE FREE Years	RATE OF FUTURE ASSESSMENT ON CULTIVATED AREA AND DURATION THEREOF.			
		One anna per acre	Two annas per acre.	Four annas per acre.	Six annas per acre.
(1) Land covered with grass	5	5	5	8	7
(2) Land covered with weeds, elephant grass, or bushes.	7	7	6	5	5
(3) Land covered with small trees not exceeding one foot in diameter.	9	9	6	6	...
(4) Land covered with large trees	10	5	5	5	5

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

In determining the class to which each grant may belong, the character of three-fourths of the area, or as near that proportion as is possible, is to be considered as that of the whole. After the expiry of 30 years, two-thirds of the rates ordinarily assessed on land of similar quality in the neighbourhood will be charged for 60 years. Thereafter the land will be liable to assessment under the law for the time being in force.

7. When the land comprised in the grants is assessed to revenue after the expiry of the term of 30 years, the grantee shall have the option of accepting the settlement of the land at the rates assessed, or of declining the assessment, in which case he shall be entitled to receive an allowance of 5 per cent. of the gross amount of revenue assessed upon the land, and the Government may make such arrangements for the farming or leasing of the land for such period, not exceeding the term of settlement, as it may determine.

8. Ten per cent. of the area shall be brought under cultivation during the first five years, and an additional 5 per cent. during each succeeding period of five years up to the end of 30 years, when the grant shall become absolute.

9. Subject to compliance with the condition above named, the grantee shall be at liberty to transfer the grant during the first 30 years with the consent of the local Government; after the 30th year the grantee shall have a perpetual and transferable title, subject only to the laws and regulations regarding tenant right which may be passed by the Legislature.

10. The right to all mines and mineral products, coal, petroleum, and quarries under or within any land granted or leased is reserved to Government, with full liberty to the Government, its assigns, lessees, licensees, agents, workmen, and all other persons acting on its behalf or with its permission, to search for and work the same, subject to payment of compensation on account of disturbance of surface damage. Such compensation shall be determined by the Deputy Commissioner as nearly as may be in accordance with the law for acquisition of land for the time being in force.

11. No person shall fell, cut, girdle, mark, lop, injure by fire, sell or remove for sale any teak trees standing on the land granted or licensed to him, except under a special license granted under the forest rules. But any person to whom a grant or lease of land has been made may fell, sell, or remove for sale or for private use, without license, any other kinds of trees, whether reserved or not, standing on the land so granted or leased: provided that any timber so felled shall be liable to pay the usual rate at any revenue station it may pass, but not elsewhere. If such person converts any such trees into charcoal or cutch, he shall pay the usual fee on licenses for the manufacture.

12. All changes in the grantee's possession of land by transfer or succession, and all mortgages and partitions of his interest, shall be reported in writing to the thugyi of the circle, in cases of succession by the person succeeding, in other cases by all parties to the transaction, within sixty days of such change, mortgage or partition. The thugyi shall register the facts reported in the form of register to be prescribed and shall obtain the signature of the person or persons reporting, and shall give the person reporting a certificate that the report has been made.

* Register No. X, Appendix I, in Directions to Revenue Officers concerning Supplementary Survey in Upper Burma. Form — ^{Revenue} Land Records 56.

13. If any person, without good and sufficient cause, neglects to make the report prescribed under Rule 12 within the time specified therein, the Deputy Commissioner may impose on him a penalty which shall not exceed Rs. 20, with a further daily penalty not exceeding Re. 1 for each day for continuing breach of the condition.

14. Should any grantee neglect to fulfil the terms specified in these rules, or any portion of them, the grant shall be resumed or such other penalties shall be inflicted on the grantee as may be agreed upon when the grant is made, provided that no resumption shall be made without due notice having been served on the grantee requiring him to show cause why his grant should not be resumed, after which proceedings shall be held and a decision formally recorded in each case. The decision shall be open to appeal in the usual manner.

15. Every person obtaining a grant of land under these rules may obtain an advance under the Land Improvement Loans Act, 1883, of the following amounts, provided he furnishes satisfactory proof that the money is to be expended in improving the land:—

			Rs.
Commissioned officer	...	...	600
Non-commissioned officer	...	...	300
Private	...	...	150

Loans in excess of these amounts may be granted with the previous approval of the Local Government. All such loans shall bear interest at 6½ per cent. per annum, and they shall be repayable in six equal quarterly instalments. The first instalment shall be due nine months after the loan is made. For the repayment of every loan two sureties shall be required, who shall be jointly and severally liable with the borrower for the repayment of the loan, and the land granted shall also be mortgaged to Government in security for the payment of the loan.

16. No assistance, except that stated in Rule 15, will be given to any person who obtains a grant of land under these rules. Every such person will be required to import any cultivators from India whose assistance he may require at his own expense.

The following provisional list of lands available for grant to men of the Upper Burma Military Police on retirement, under the rules notified in the *Burma Gazette* of the 14th December 1889, is published for general information:—

District.	Area available	Where situated.	Description of land.
	Acres.		
Mandalay	660	Taungbyon * township	Suitable for dry crops.
	920	Singu township ...	Suitable for wheat.
	1,690	Singu township ...	Suitable for paddy.
Bhamo	3,000	Near Mogaung ...	Suitable for paddy.

* Now Madaya Township.

District.	Area available.	Where situated.	Description of land.
	Acres.		
Shwebo ...	About 40,000	Tantabin subdivision	Hardly any expenditure necessary for clearing and bunding.
*Ye-u ...	2,287	Shwegyin township	Suitable for paddy.
Sagaing ...	3,028	Sagaing subdivision	Land of average fertility. Another tract in the Myinmu subdivision is also available.
Upper Chindwin ...	3,000		
Pakókku {	3,000 3,000	Pakókku township... Myaing township ...	} Suitable for Indian corn and sessamum.
Minbu {	600 2,000 500	Legaing township ... Salin township ... Sagu township ... †Kyabin township...	} Abandoned land. } Suitable for wheat and dry crops. } Tract of land available for dry crops.
Magwe {	120 70 400	§ Sathwa township. Myothit township. Natmauk township. Palin circle ...	} Large tract available if the Palin creek is bund- ed.
Katha {	Acreege not known; tract not demarcated; large tract available.	{ Near the railway in the neighbourhood of Mohnyin, Katha subdivision. Near the Ukyingyi Military Police post, Kawlin subdivision.	} Suitable for paddy and other cereals.
	North and south 20 miles; east and west 10 miles.	Maingdaung plain, near Okshitgón.	Fertile soil suitable for paddy and other cereals.

*Now Shwebo district.

†Now Salin township.

§ Now Taungdwingyi Township.

*THE LAND IMPROVEMENT LOANS ACT, No. XIX OF 1883,
AS AMENDED BY ACT NO. XII OF 1891.

LAND IMPROVEMENT LOANS ACT, 1883.

ACT NO. XIX OF 1883.

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor-General on the 12th October 1883.)

An Act to consolidate and amend the law relating to loans of money by the Government for agricultural improvements.

WHEREAS it is expedient to consolidate and amend the law relating to loans of money by the Government for agricultural improvements; It is hereby enacted as follows:

Short title. I. (1) This Act may be called the Land Improvement Loans Act, 1883.

(2) It extends to the whole of British India, but shall not come into force in any part of British India until such date as the Local Government, with the previous sanction of the Governor-General in Council, may by notification in the local official Gazette, appoint in this behalf

Local extent Commencement 2. (1) The Land Improvement Act, 1871, and Act XXI of 1876 (*An Act to amend the Land Improvement Act, 1871*) shall, except as regards the recovery of advances made before this Act comes into force and costs incurred by the Government in respect of such advances, be repealed. XXVI of 1871 and XXI of 1876 repealed. XXVI of 1871.

(2) When in any Act, Regulation, or Notification, passed or issued before this Act comes into force, reference is made to either of those Acts, the reference shall, so far as may be practicable, be read as applying to this Act or the corresponding part of this Act.

3. In this Act "Collector" means the Collector of Land revenue of a district, or the Deputy Commissioner, or any officer empowered by the Local Government by name or by virtue of his office to discharge the functions of a Collector under this Act.

Extended to Upper Burma by section 6 of the Upper Burma Laws Act, 1886, now repealed by Burma Laws Act, 1898, of which see the first schedule