

REVENUE DEPARTMENT.

(Rules under the Burma Land and Revenue Act.)

No. 244

Dated Rangoon, the 22nd July 1897.

No. 244.- In pursuance of the provisions of section 61 of the Burma Land and Revenue Act (II of 1876), the following rules as arranged, consolidated, and amended by the order of the Lieutenant-Governor, and sanctioned by the Governor-General in Council, are published for general information. The following notifications are hereby superseded:-

In these rules, unless there is anything repugnant in the subject or context, the word "section" means a section of the Burma Land and Revenue Act, 1876; the words "grantee" and "lessee" include the original grantee or lessee and his successors in possession of the land granted or leased; the word "thugyi" means the circle thugyi where such thugyis exist, and the village headman in circles in which the appointment of circle thugyi has been abolished.

Rules under the Burma Land and Revenue Act.

CHAPTER I.

DISPOSAL OF AVAILABLE LANDS.

1. No land referred to in section 18 shall be disposed of except by lease from year to year if it is, or is likely to be, required by the State.
2. Except as provided in Rule 1, such land may be disposed of by grant, or by lease, and on the conditions and in the mode hereinafter prescribed. Grants and leases of such land shall not, without the previous sanction of the Governor-General in Council, be made on any other conditions or in any other mode.

CHAPTER II.

CONDITIONS APPLICABLE TO ALL GRANTS AND LEASES.

3. The applicant for a grant or lease of any land shall, if so required, satisfy the Revenue Officer to whom application is made that he possesses sufficient means to fulfill the purpose for which, and the conditions on which, the land is to be granted or leased. But no grant or lease shall be refused by any Revenue

Officer on account of the applicant's insufficiency of means without the sanction of the Deputy Commissioner.

4. If any grantee or lessee fails to comply with any of the conditions of a grant or lease made to him under these rules, the land granted or leased shall be liable to be resumed and all trees, crops, buildings and salt works on the land shall be liable to be confiscated to Government by order of the Deputy Commissioner.
5. 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 public purposes for the time being in force.
6. Except as provided in Chapter V, no person shall fell, sell, or remove for sale any teak trees standing on the land granted or leased 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, subject to the provisions of Rule 15, 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; but any timber so felled shall be liable to pay the usual rate at any check-station it may pass, but not elsewhere.
7. (a) All changes in the possession of land by transfer or succession, and all mortgages or partitions of land, shall be reported orally or in writing, in the case of successions by the persons succeeding and in other cases by all the parties to the transaction, to the circle thugyi or revenue surveyor within 60 days of such change, mortgage, or partition, and by him entered in the village record-of-rights.
(b) The circle thugyi or revenue surveyor shall furnish to the parties a certificated copy of the entries. If the report relates to-
 - (i) a gift of land of any value;
 - (ii) a partition, sale, mortgage, or other transfer of land or interest in land of the value of Rs. 100 or upwards;
 - (iii) a lease of land of any value from year to year, or for any term exceeding one year, or reserving a yearly rent;

the certificated copy shall bear a note to the effect that, if the transaction has been or shall be reduced into writing signed by any of the parties, the document must be registered under the Indian Registration Act, 1877, in the sub-registry at the township head-quarters.

- (c) The Sub-Registrar of the township will communicate to the circle thugyi or revenue surveyor the particulars of any transfer registered in his office under the Indian Registration Act, 1 of 1877, other than transfers which by perusal of a certificated copy granted under clause (b) he may know to have been already recorded in the circle thugyi's or revenue surveyor's book and the circle thugyi or revenue surveyor shall enter such particulars in his record-of-rights.
8. If any person, without good and sufficient cause, neglects to make the report prescribed under Rule 7 within the time specified therein, the Deputy Commissioner may impose on him a penalty which shall not exceed Rs. 20.
9. Land granted or leased shall be subjected to the payment of all such revenue, taxes, and rates as may from time to time be imposed under any law or rules for the time being in force.
10. The term of a lease shall ordinarily not exceed 30 years.
11. No grant or lease of any land shall be made to any person under 18 years of age. Any grant or lease made in contravention of this rule or of the rules contained in Chapters III, IV, V, VI, and VII, shall be void as against Government.
12. Every grantee or lessee shall comply with such lawful instructions as he may from time time receive from the Deputy Commissioner in regard to furnishing returns of population, capitation-tax, and such other statistics relating to the land, or the cultivators of the land, as may be demanded by the Deputy Commissioner. If any grantee or lessee makes default in compliance with such instructions, the Deputy Commissioner may, by an order in writing, impose on him a penalty not exceeding Rs. 20, with a further daily penalty, not to exceed Rs. 5 for each day, for continuing breach of the condition.

CHAPTER III.

GRANTS AND LEASES OF LAND FOR CULTIVATION AND GRAZING PURPOSES.

13. Grants or leases of land for cultivation and leases of land for grazing purposes may be made by the officers named below, provided that the total area held by any one person under such grants or leases shall not exceed the limits hereinafter mentioned.

Class of Revenue Officer.						Grants or leases for cultivation.	Leases for grazing purposes.
						Acres.	Acres.
Township Officers	...	...	...	...	...	15	...
Subdivisional Officers	...	...	...	...	...	25	5
Deputy Commissioners	...	...	...	...	...	100	25

Provided that Township Officers shall not make grants or leases with periods of exemption exceeding five years for any of the purposes mentioned in Rule 18 and shall not make grants or leases with periods of exemption exceeding three years under Rule 19.

Provided also that, with the previous sanction of the Commissioner, the Deputy Commissioner may withdraw from any Township Officer the power of making such grants or leases.

14. No grant or lease of land which is sited within 2 miles of the limits of any municipal town or town possessing a town fund shall be made without the sanction of the Commissioner.

15. The sanction of the Financial Commissioner is required for grants or leases of land of more than 100 acres. When the area granted or leased comprises more than 100 acres of forest land, the Financial Commissioner may require the grantee or lessee to pay duty on the trees on such land at rates not exceeding-

For reserved trees other than teak-

Rs.6 for each tree over 6 feet in girth at 6 feet above the ground;

Rs.3 for each tree from 4(1/2) to 6 feet in girth at 6 feet above the ground;

Re.1 for each tree from 3 to 4(1/2) feet in girth at 6 feet above the ground;

For trees of unreserved kinds-

Rs.2 for each tree over 6 feet in girth at 6 feet above the ground;

Re.1 for each tree from 4(1/2) to 6 feet in girth at 6 feet above the ground;

Annas 4 for each tree from 3 to 4(1/2) feet in girth at 6 feet above the ground.

No teak trees standing on such land may be felled, sold, or removed for sale otherwise than as provided in Rule 6 of these rules.

The duty required under this rule shall be payable within such time as the Deputy Commissioner may in each case direct, and the Divisional Forest Officer shall decide, subject to appeal to the Deputy Commissioner, in respect of how many trees of each kind and of each size duty shall be payable on any grant. Arrears of duty due under this rule shall be collected in the same way as arrears of land revenue.

16. (a) Land shall not be granted or leased under this chapter in any thugyi's circle to the circle thugyi, or to a relative of the circle thugyi living with the circle thugyi, without the previous sanction of the Deputy Commissioner, or to any other public servant, except a village headman appointed under the Lower Burma Village Act, III of 1889, without the previous sanction of the Commissioner.

(b) No person who is not a native of Burma shall without the previous sanction of the Financial Commissioner hold land in excess of 50 acres granted or leased to him under this chapter.

17. If any person to whom a grant or lease of any land for cultivation is made shall, during any previous temporary occupation of such land or otherwise, have made any clearing of or in such land, such person shall not be allowed the full period of exemption from assessment to land revenue to which he would have had a claim if the land had been uncleared, but shall be allowed such shorter period of exemption as may be fixed in consideration of the state of the land at the time the grant or lease is executed.

18. Waste or uncleared land granted or leased for the purpose of planting palms and fruit-bearing trees shall be classified according to the description of trees to be planted on at least three-fourths of its area, or as near to that proportion as possible, and may be exempted from assessment for different periods, not exceeding the following scale:-

Class I	...	Land to be planted with betelnut or cocoanut palms ...	Fifteen years' exemption.
Class II	...	Land to be planted with any other palm trees, except dhani, or with durian, Marian, or spices.	Ten years' exemption.
Class III	...	Land to be planted with all other fruit-trees, except custard-apples, papayas, and plantains.	Eight years' exemption.
Class	...	Land to be planted with dhani palms, custard- apples, or papayas.	Five years'

IV							exemption.
Class V	...	Land to be planted with plantains		...	...		One year's exemption.

Provided that, where plantains are planted bond fide as shade to other trees, the land occupied by them shall, for the purpose of this rule, be treated as occupied by the trees which they are planted to shade.

Provided also, that, where ordinary cultivation is carried on during the period of exemption of the plantations referred to in this rule, the land under such cultivation shall, during such period of exemption, be assessed at one-half of the rate which would be levied on similar land under such cultivation in the vicinity, but no assessment will be levied on similar land under such cultivation in the vicinity, but no assessment will be levied on ordinary cultivation carried on during the period of exemption of any plantation unless the area under such cultivation amounts to 1 acre.

19. Land granted or leased for the cultivation of any products, other than those mentioned in Rule 18, shall be classified and may be exempted from assessment for different periods, not exceeding the following scale, if the land, or at least three-fourths of its area, is of the description mentioned in the following table:-

Class I	...	Land covered with grass	...	...	...	One year's exemption.
Class II	...	Land covered with reeds, elephant-grass, and bushes		...		Three years' exemption.
Class III	...	Land covered with small trees not exceeding 1 foot in diameter at 2 cubits above the ground.				Four years' exemption.
Class IV	...	Land covered with large trees exceeding 1 foot in diameter at 2 cubits above the ground.				Six years' exemption.

20. The following conditions are applicable to all grants or leases of land for cultivation made under the provisions of this chapter:-

- (1) If the land has been granted or leased with a period of exemption from assessment to land revenue, an area of not less than half of the total area granted or leased shall be brought under cultivation before expiry of the period of exemption.
- (2) If the land has been granted or leased without a period of exemption from assessment to land revenue, an area of not less than two-thirds of the land shall be brought under cultivation within a period which shall be specified in the instrument of grant or lease.
- (3) The right, title, and interest of the grantee or lessee to all or to any portion of the land granted or leased shall not, without the prior sanction of the Deputy Commissioner, be transferred to any person until after five years from the date of the expiry of the term of exemption, or, if no exemption has been granted, from the date of the execution of the instrument of grant or lease.
- (4) Until the whole of the land granted or leased has been brought under cultivation the grantee or lessee shall maintain boundary marks of sufficient size and sufficiently numerous to enable the boundary lines to be clearly distinguished.

Provided that in the case of any special grant or lease the Financial Commissioner may authorize such other conditions as he may see fit.

21. If any grantee or lessee fails to comply with the conditions mentioned in Rule 20, or if, having obtained a grant or lease of land for cultivation with a period of exemption from assessment to land revenue, any grantee or lessee does not employ the term of exemption in the bond fide cultivation of the products for the cultivation of which such land was granted or leased, and uses the land principally for other crops, or for the purpose of obtaining fuel, timber, or other spontaneous products or during a period of two years makes no use of the land at all or abandons it without sufficient cause, the Deputy Commissioner may resume the whole or any portion of the land granted or leased, and the grantee or lessee shall be liable, under the order in writing of the Deputy Commissioner, to the following penalties:-

- (a) the payment of land revenue at the highest rate current for similar land in the neighbourhood from the date of grant or lease;
- (b) the payment at such rates as the Deputy Commissioner may fix of the value of all timber, fuel, or other spontaneous products removed from the land since the date of grant or lease.

The penalties shall be recoverable as an arrear of land revenue.

22. In special cases a Deputy Commissioner may, with the previous sanction of the Commissioner, make grants or leases of land for cultivation with longer terms of exemption than those provided in Rules 18

and 19, or may allow partial exemption for a term of years instead of, or in addition to, a term of total exemption, or may extend the term of exemption provided by Rules 18 and 19 for a reasonable time, not exceeding five years, according to the circumstances of each case.

23. A Deputy Commissioner may, with the previous sanction of the Commissioner, allow an additional period of exemption from assessment to revenue of land which, in order to be made fit for cultivation, requires any outlay for the purpose of draining or embanking, or for the construction of dams for irrigation of works of any kind: provided, however, that such additional period of exemption shall not exceed five years.

A further extension of the period of exemption may be granted with the sanction of the Financial Commissioner.

24. The period of exemption from assessment shall be reckoned from the commencement of the agricultural year, i.e., from the 1st July next following the date of order of the Revenue Officer sanctioning the grant or lease.

CHAPTER IV.

GRANT OF LAND FOR CULTIVATION IN DISTRICTS OR PARTS OF DISTRICTS SPECIALLY NOTIFIED.

25. Grants of land not exceeding 1,200 acres in area for planting tea, coffee, cinchona, or species may be made by the Deputy Commissioner in districts or parts of districts specially notified by the Lieutenant-Governor. Subject to the orders of the Financial Commissioner, the orders passed by the Deputy Commissioner on any application for a grant of land under these rules shall be final.

26. The following special conditions, as well as the general conditions of Chapter III so far as they are not inconsistent with the special conditions, are applicable to all grants made under this chapter:-

- (1) A grantee shall bring at least one-third of the land comprised in his grant under cultivation with coffee, tea, cinchona, or spices within 12 years from the date of the execution of the instrument of grant.
- (2) If the proportion of the land brought under cultivation within 12 years is less than one-third, all the land comprised in the grant which is in excess of the cultivated area, and of so much of the uncultivated area as is double the cultivated area, shall revert to Government.
- (3) In any case in which a portion of the land comprised in a grant reverts to Government under clause (2) of this rule, the Deputy Commissioner shall determine what particular portion of the land shall so revert.

27. The land granted shall be exempted from assessment to revenue; or any cess, tax, or rate leviable under any law for the time being, in force, for a period of 12 years from the date of the execution of the instrument of grant, provided that continuously throughout that period the grantee takes bond fide steps to cultivate one-third of the land comprised in the grant with coffee, tea, cinchona, or spices.
28. On the expiry of the 12th year from the date of the execution of the instrument of grant, the entire area of the land comprised in the grant, or such portion of the area as remains with the grantee, shall be assessed for the period of 20 years at the rate of $6(2/3)$ annas per acre on account of land revenue and $(2/3)$ anna per acre on account of cesses; and from and after the expiry of the 20th year the entire area shall be liable to be assessed at a rate equal to one-third of the revenue rate plus one-third of the cess rate paid for garden lands in the nearest revenue circle where a garden rate obtains.
29. A person applying for a grant of land under the rules contained in this chapter shall, at the time of application, pay to the Deputy Commissioner a sum of 8 annas per acre for the cost of survey and demarcation of the land. A grantee applying for a re-survey of the land granted shall, at the time of making such application, pay to the Deputy Commissioner the sum of 8 annas per acre for the cost of the re-survey. If the application for a grant or the re-survey of a grant is rejected, the fee received under this rule shall be restored to the applicant.

CHAPTER V.

GRANTS OF LAND FOR TEAK PLANTATIONS IN DISTRICTS OR PARTS OF DISTRICTS SPECIALLY NOTIFIED.

30. The Deputy Commissioner may, with the previous sanction of the Commissioner, make grants of land for planting teak trees of areas not exceeding 100 acres in districts or parts of districts specially notified by the Lieutenant-Governor. The period of exemption from assessment and the rates at which the land shall be assessed on the expiry of this period shall be as follows:-

Class of land.	Period of exemption.	Rate of assessment on expiry of period of exemption.
Land unfit for cultivation	Ten years' exemption.	Four annas an acre for ten years, there-after Rs. 2 an acre.

Culturable land ...	Eight years' exemption.	One-half the rate of assessment chargeable on similar paddy-land in the vicinity of the grant.
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31. The following conditions are applicable to all grants of land under this chapter:-

- (1) The planting of teak trees shall be carried out in such manner as the Deputy Commissioner, in consultation with the Forest Department, may require, and such manner of planting shall be entered in the instrument of grant.
- (2) The grantee shall plant in the manner prescribed under clause (1) one-third at least of the area granted to him within a period of five years from the date of the grant and shall plant at least two-thirds of the area granted within 10 years from the date of the grant.
- (3) The grantee may fell, sell, or remove teak trees planted by him without restriction of any kind.
- (4) Except when otherwise specially provided with the Commissioner's sanction in the instrument of grant, a grantee shall have no claim to any teak trees standing on the land at the date of grant, and shall not fell, sell, or remove for sale any such trees except under a special license granted under the forest rules.
- (5) The rate of assessment fixed under Rule 30 shall be liable to re-consideration on the expiry of 15 years from the date of grant and thereafter on the expiry of each period of 15 years.

CHAPTER VI.

GRANTS OF LAND FOR RELIGIOUS OR PUBLIC PURPOSES.

32. The Deputy Commissioner may grant, free of land revenue (if any), a site for a religious edifice-
- (a) on his own authority, if the value of the site does not exceed Rs. 100; and
 - (b) with the previous sanction of the Financial Commissioner, if the value of the site exceeds Rs. 100, but does not exceed Rs. 200.

In calculating the value of a site for the purposes of this rule, the land revenue which is or would be assessed on the land if under cultivation shall be capitalized at twenty-five times the annual assessment, or, if the land is not liable to assessment, the market value of the land shall be accepted.

Explanation.- It is not intended that the capitalized value of the land revenue referred to in this rule shall be paid by the grantee; the land revenue is to be capitalized only in order that it may be

ascertained whether the total value of the site falls within the authority to sanction such grants hereby conferred.

33. Cases in which the value of the land exceeds Rs. 200 must be submitted for the orders of the Government of India.
34. Rules 32 and 33 are applicable, whatever the religious creed may be for the purpose of which the grant is made.
35. Subject to the sanction of the Financial Commissioner, the Deputy Commissioner may make a grant, free of revenue, for a public purpose, of waste land which is not being assessed to land revenue and the value of which does not exceed Rs. 100. The value of the land shall be determined in the manner stated in Rule 32.
36. Any land granted under this chapter will be resumable if at any time it be used for any other purposes than those for which it was granted, or if the buildings are used for any other than religious or public purposes.

CHAPTER VII.

GRANTS OR LEASES OF LAND FOR TANKS, BURIAL-GROUNDS, BUILDING-SITES AND FOR PURPOSES OF SALT MANUFACTURE.

37. Grants of land for tanks or burial-grounds, and grants or leases of land for building-sites and leases of land for the purpose of salt manufacture may be made by the officers named below (provided that the total area held by any one person under such grants or leases shall not exceed the limits hereinafter mentioned) :-

Class of revenue officer.		GRANT			GRANT OR LEASE	LEASE
For tank.		For burial-ground.	For building-sites.	For purposes of salt manufacture.		
		Acres.		Acres.		Acres.
Township	1	...	(1/3)	...

Officers							
Subdivisional Officers	...	5		5	(1/4)	5	
Deputy Commissioners	...	10		5	1	10	

Provided also that, with the previous sanction of the Commissioner, the Deputy Commissioner may withdraw temporarily from any Township Officer the power of granting or leasing land.

CHAPTER VIII.

PROCEDURE IN MAKING GRANTS OR LEASES.

38. Any person purposing to make an application for a grant or lease of any land shall, before presenting his application, demarcate, with posts or otherwise and in such manner as to be readily capable of identification, the area which he desires to be granted or leased to him.
39. Applications for grants or leases of land shall be made in writing and shall contain the following particulars:-
- (a) Name, residence, and designation of applicant.
 - (b) Township, circle, and kwin in which the land applied for is situated.
 - (c) Area of land applied for.
 - (d) Boundaries of land applied for.
 - (e) Purpose for which the land is required.
 - (f) Declaration that the land has been so demarcated as to be readily capable of identification.
 - (g) Particulars of any other applications for grants or leases made by, or on be-half of, the applicant to any other Revenue Officer in the district, or of any previous grants or leases issued to the applicant; or, in case no such application has been made, or no such grant or lease issued, a declaration to that effect.

If any person furnishes incorrect particulars or makes a false declaration under clause (g), any grant or lease subsequently made on the application shall be liable to be cancelled by the Deputy Commissioner.

40. Every application for a grant or lease of land shall be presented to the officer of the lowest grade empowered under Rule 13, 25, 30, 32, 35, or 37 to make the grant or lease and shall be returned to the applicant, if presented to any other officer. In cases where the sanction of the Commissioner or Financial Commissioner is required, the application shall be presented to the Deputy Commissioner.
41. When an application is made to a Deputy Commissioner or Subdivisional Officer, such officer shall proceed in the manner hereinafter prescribed for a Township Officer, provided that the Deputy Commissioner or Subdivisional Officer may depute respectively any subordinate Subdivisional Officer or Township Officer to visit the land and to hear objections and to report.
42. The Township Officer, on receiving the application, shall register it and shall pass orders-
- (a) requiring the circle thugyi or revenue surveyor to survey the land applied for and its surroundings so as to admit of identification;
 - (b) requiring him to supply a plan of the land surveyed, on which shall be entered the situation of the boundary marks required to enable the boundary lines to be clearly distinguished;
 - (c) requiring him to report on the condition of the land, giving the class in which it falls under Rule 19 and the number of teak trees standing upon it. In circles without a circle thugyi, the report of the revenue surveyor should be also signed by the village headman, who shall add any remarks he wishes to make;
 - (d) requiring the circle thugyi to affix notices in the prescribed form on the land and on the house of the village headman and in circles where there are no circle thugyi the village headman to affix notices on the land and on his own house and, in case there are any detached villages or hamlets, on the houses of the ten-house gaungs in such villages or hamlets.
- Such notice shall inform all whom it may concern that an application has been made, shall specify the name of the applicant and his residence, the approximate area and locality of the land, the purpose for which the land is required, and shall notify that if, within 30 days after the date of the publication of the notice, no objection is made, the land will be granted or leased to the applicant. The notice shall also specify the place at which the Township Officer will receive objections and the date on which they will be heard. One copy of this notice shall be returned by the circle thugyi or village headman with an endorsement showing date and method of publication and shall be filed with the proceedings.
43. In every case the Township Officer or, in tracts under supplementary survey, the Land Records Inspector when deputed by the Township Officer, shall personally inspect the land and satisfy himself on the following points:-

- (a) That the land applied for is properly demarcated with posts or otherwise.
- (b) That the plan is correct and in accordance with the demarcation, and that surrounding details are entered sufficiently to admit of identification, and that reserved pathways contiguous to the land are delineated.
- (c) That in the case of land required for cultivation the class of land has been correctly reported.
44. After expiry of the period named in the notice, if no objection is made to the grant or lease of the land to the applicant, and if it appears from the map and report that the area of the land applied for is not in excess of the area which the Township Officer has power to grant, and no good reason exists why the grant or lease should not be made, the Township Officer shall make a grant or lease of the land to the applicant, and in that case shall give to the grantee or lessee a deed of grant or lease in the form prescribed with a copy of the plan of the land attached to the deed. If there be good reason why the grant or lease should not be made, the Township Officer shall refuse the application, recording in writing his reasons for so doing. If the Township Officer considers that in the case of a grant or lease for cultivation the applicant is entitled under Rule 18 or 19 to a period of exemption exceeding five or three years respectively, the Township Officer shall submit his proceedings to the Subdivisional Officer for orders.
45. No application for a grant or lease of land for cultivation shall be refused on the ground that the land is required for grazing purposes, except with the previous sanction of the Deputy Commissioner: Provided that the application shall be summarily rejected when the land applied for falls within a grazing-ground formally allotted in accordance with the rules contained in Chapter XI.
46. If any objections are lodged with the Township Officer before or on the date fixed for issue of the grant or lease, he shall proceed to enquire into the various claims.
47. In such cases the Township Officer shall summon the applicant and the persons who have lodged objections to appear before him on a date fixed by him. On such date, or on such other date to which the matter may be adjourned, after hearing the parties and such evidence as they may produce, and personally inspecting the land in question, the Township Officer shall pass orders on the application in the manner laid down in Rule 44, either rejecting the application or making a grant or lease to the person whom he has found to have the best claim thereto. Preference shall ordinarily be given, *caeteris paribus*—
- (i) to any former occupant of the land who can show good cause for having let it go out of his hands;
- (ii) to the nearest cultivator, provided that the total area held by any one person under such grants or leases shall not exceed 50 acres.

48. Save as provided by Rule 29, no charge of any kind shall be made, and no fee whatever shall be taken, save as hereinafter provided, directly or indirectly, from the applicant on account of any sketch or survey or plan made of any land applied for or of any land granted or leased. In tracts not under supplementary survey, where a survey is difficult or expensive, the Deputy Commissioner may, for reasons to be recorded, authorize the Revenue Officer making the grant or lease to levy from the applicant a fee not exceeding 8 annas per acre of land surveyed in order to cover the cost of survey, such fee being at once paid into the treasury. The Revenue Officer making the grant or lease will on his visit to the land carefully examine the survey, and on his certificate that the survey and plan are accurately made, the fee, or a part thereof, will be paid out on the Deputy Commissioner's order to the person who has made the survey and plan of the land.
49. A copy of the deed of grant or lease shall be furnished to the circle thugyi or revenue surveyor. In circles which have been cadastrally surveyed all plans of lands granted or leased shall invariably be at once plotted on the maps of the kwins in which such lands are situated.
50. Any grantee or lessee, if his instrument or grant or lease has been lost or destroyed, shall be entitled to obtain a copy of such instrument on plain paper free of all cost on application in writing to the officer who issued the grant or lease.

CHAPTER IX.

TEMPORARY OCCUPATION OF AVAILABLE LAND.

51. (a) Any person entering upon, or remaining in occupation of, any waste or uncleared land for purposes of cultivation, except by virtue of a grant or lease, shall be liable to pay revenue on account of such land for every year of such occupation at a rate per acre which shall not exceed the highest rate for similar land in the circle. He shall also be liable to eviction.
- (b) No person shall enter upon temporary occupation of any land for any other purpose than cultivation without a written license from the Subdivisional Officer or from the Deputy Commissioner, who is empowered to grant licenses for other purposes than cultivation up to the following limits:-

Subdivisional Officers	...	...	...	...	Acres.
					5

Any person occupying land for any other purpose for cultivation without such a license shall be liable to eviction.

Any person who occupies any land for purposes other than cultivation without a license shall be liable to pay revenue on account of such land for every year of such occupation at a rate per acre which shall not exceed double the amount of the highest rate for similar land in the circle.

52. Any person occupying any land in contravention of Rule 51 may be served by any Revenue Officer with a notice of ejectment. If such person fails to comply with the requisition made in such notice, he may, in addition to any other penalty to which he may be liable, be punished on conviction before a Magistrate with either rigorous or simple imprisonment not exceeding one month, or a fine not exceeding Rs. 200, or both. No person shall acquire by length of possession or otherwise any right over lands occupied under this chapter except the right to occupy such land until the end of the year for which he may have paid the revenue assessed thereon.

CHAPTER X.

TAUNGYALANDS.

53. Application may be made to the Deputy Commissioner by any person, or tribe, or family practising taungya cultivation for the allotment of a tract of land for the purposes of such cultivation.

Explanation.- Taungya cultivation is cultivation on temporary hill clearings.

54. On receipt of an application under Rule 53, the Deputy Commissioner shall cause the tract applied for to be demarcated and shall give notice of the application to the local Forest Officer. He shall also issue a proclamation calling upon any persons having interests in such land and objecting to the proposed allotment to appear and state their objections on a day which shall be not less than 60 days from the date of publication of the proclamation.

55. If any objections are made by the local Forest Officers the Deputy Commissioner shall report the case to the Commissioner with his opinion, and the Commissioner, shall decide whether the allotment is to be made or not, or whether any alteration is to be made therein.

56. If any objections are made by private persons, the Deputy Commissioner shall on the date named in the proclamation enquire into and decide upon them. *Caeteris paribus* preference shall be given to the

person, tribe, or family showing priority of occupation. If it is decided to make an allotment, the Deputy Commissioner shall issue a notice of final allotment in the form prescribed. After the issue of this notice, no change shall be made in the boundaries of the allotment and no area shall be added to or excluded from the allotment, except with the previous sanction of the Financial Commissioner.

57. If the tract to be allotted exceeds 5 square miles in extent, the case must be reported for sanction to the Financial Commissioner. If the tract is situated in a district where the demarcation of reserved forests is not complete, the case must be reported for sanction to the Lieutenant-Governor. The districts in which the demarcation of reserved forests is complete shall be from time to time notified in the local Gazette for the purposes of this rule. But such notification shall not bar the formation of further reserved forests if the Lieutenant-Governor so directs.

58. Land so allotted shall be defined by natural boundaries wherever practicable, such as the top or bottom of a hill, or range of hills, or a stream. In cases where natural landmarks are not available, the boundaries of the allotted land shall be fixed with reference to such natural landmarks, the distance in feet or yards being stated. The tribe or family to which such land is allotted must erect such boundary marks as the Deputy Commissioner may direct.

59. The land allotted to each tribe or family shall be within the area where such tribe or family has regularly carried on taungya cultivation within 15 years past, and shall be in one or more continuous blocks.

60. When land has been allotted for the use of a tribe or family the claims of individuals to particular portions of land thus allotted shall be settled, whenever practicable, by the headmen. If the headmen are unable to settle them, the claims shall be summarily determined by the Township Officer, subject to the general control of the Deputy Commissioner.

61. The area to be allotted to Karen tribes or families shall include village-sites. No allotment shall, save for the purpose of obtaining natural boundaries to the allotment include land which has not been cultivated or used as a site for a village or hamlet in regular routine within the 15 years last past, and no allotment shall include land which falls within any sanctioned reserved forest. It shall not be obligatory to allot the whole of the land found to have been so used during the past 15 years. The allotting officer will use his discretion in restricting allotments to areas strictly required for taungya rotation according to the custom of the tribe or the family concerned.

62. No grants shall be given to outsiders and no squatting by outsiders shall be permitted within any allotment. Every allotment shall be strictly reserved for the use of the taungya cultivators of the tribe or family to which it has been allotted.
63. The members of any tribe or family for whom an area has been allotted under the rules contained in this chapter may transfer their rights in such area to any other members of the same tribe or family, but not to any other person. The transfer of any interest in land granted for taungya cultivation under these rules to a person not a member of the tribe shall be null and void.
64. The fact of an area having been allotted under the rules contained in this chapter to the tribe or family to which any person belongs shall in no way preclude such person from bringing any land outside such allotment under permanent cultivation, provided he obtains from the revenue authorities the requisite sanction to occupy such land.
65. A record shall be kept in the Deputy Commissioner's office of every allotment made under the rules contained in this chapter, and a copy of such record shall be deposited in the office of the township in which such allotment is situated. Such record shall show the boundaries of each allotment, the tribe or family to which it has been assigned, the estimated area of such allotment, and any other particulars which may appear necessary.

CHAPTER XI.

ALLOTMENT OF GRAZING-GROUNDS.

66. The Deputy Commissioner may, if he considers that the inhabitants of any village stand in need of an allotment of grazing-ground, proceed to set out by metes and bounds such land as he considers should be so allotted, and cause it to be surveyed and a plan to be made thereof. The term "grazing-ground" includes the necessary cattle-paths or approaches to such grounds.
67. A notice, together with a copy of the plan of the land, shall be affixed to the houses of the headman of the villages in the neighbourhood of which the said land is situate, informing them of the Deputy Commissioner's intention to allot it as a grazing-ground, and fixing a day, not less than 15 days distant from the date of the publication of the notice, on which any of the inhabitants of the neighbouring villages may appear before the Deputy Commissioner and state any objection which they may have to the proposed allotment.

68. The Deputy Commissioner, after hearing any objections which may be raised to such allotment, or if no objection is raised, then, after making any further enquiry which he may consider necessary, if he is of opinion that the whole or any portion of the land should be allotted as a grazing-ground, shall pass orders determining the area to be allotted, and the villages for whose benefit the allotment is made shall thereupon enter the grazing-ground in the prescribed register, cause a final demarcation of it to be made, and issue a notice of final allotment in the form prescribed. After the issue of this notice the land may be used as a grazing-ground by the inhabitants of the villages named in the Deputy Commissioner's order of allotment and shall not be occupied or disposed of for any other purpose until the Commissioner shall so direct.
69. When any grazing-ground has been finally demarcated under Rule 68, any person not being a cultivator of any of the villages for the use of which the grazing-ground was allotted who grazes cattle, or any person who occupies any part of such grazing-ground for purposes other than grazing, or who, without the special sanction of the Deputy Commissioner, cuts, fells, or removes trees or underwood from such grazing-ground, or who removes grass therefrom, shall be liable, on conviction before a Magistrate, to imprisonment of either description for a term not exceeding one month, or to a fine not exceeding two hundred rupees, or to both.
70. In the circles or parts of districts where the process of making a cadastral survey and assessment of the land revenue is in progress, the Settlement Officer of the district shall report to the Deputy Commissioner the locality and area of the lands which he considers should be reserved as grazing-grounds. The Deputy Commissioner shall, if he approves of the Settlement Officer's proposals, take the steps necessary for the reservation of the lands as prescribed in Rules 66, 67, and 68.
71. The Deputy Commissioner may direct any Subdivisional Officer or Township Officer to make the preliminary inquiry, issue notices, and hear objections in regard to the allotment of grazing-grounds.

CHAPTER XII.

RELINQUISHMENT, PERMANENT AND TEMPORARY, OF LAND; RECOVERY OF POSSESSION WITHIN 12 YEARS.

72. If any person in possession of land assessed to revenue intends to relinquish permanently the whole or any portion of his land, he shall present a petition in writing reporting his intention to the circle thugyi or revenue surveyor in whose charge the land is situated on or before the 15th May, failing which he will be

liable to pay revenue at the full rate for the current year. The circle thugyi or revenue surveyor shall give the petitioner a receipt.

73. When any person in possession of land, and claiming the status of a landholder in respect thereof, desires temporarily to relinquish the possession of the same, he shall present the petition required by section 12 to the Deputy Commissioner of the district in which the land is situated on or before the 15th May. If the Deputy Commissioner is satisfied that the petitioner is entitled to the status of a landholder, he shall accept the relinquishment of the land and shall inform the circle thugyi or revenue surveyor, who shall give the petitioner a receipt and shall enter the details of the report in the register and shall cause an extract copy of the register to be affixed as a notice on the house of the headman of the village nearest to the land relinquished, reporting the fact of the notice having been so affixed to the Deputy Commissioner.

74. If at any time within 12 years from the date on which land has been temporarily relinquished and taken over by the Deputy Commissioner, the petitioner, or any person alleging that he is the successor in interest of the petitioner from whom the land was taken, apply to the Deputy Commissioner or Subdivisional Officer to be re-instated in possession of the same, the Deputy Commissioner or Subdivisional Officer shall cause a notice to be served in the manner prescribed for the service of a summons under the Code of Civil Procedure on the person in occupation of the land and shall then proceed in accordance with section 13.

CHAPTER XIII.

ASSESSMENT OF LAND.

75. For purposes of measurement and assessment of land the standard unit of area shall be one acre. All measurements of land shall be made and recorded in acres and decimal parts of an acre; and all assessments of land shall be made upon acres and decimal parts of an acre.

76. The area of all land liable to assessment shall be ascertained by annual or periodical measurement and by such agency as the Lieutenant-Governor may from time to time direct.

77. If the whole or any part of a holding is left uncultivated during any year of assessment for any of the following reasons:-

- (a) to allow the soil to recover from exhaustion;
- (b) illness or loss of plough cattle;
- (c) illness or death in the family of the cultivator;

(d) any other reason which the Deputy Commissioner considers sufficient; the Deputy Commissioner, or any Township or Subdivisional Officer authorized by the Deputy Commissioner in this behalf, may on application make an order directing the assessment of the said holding or part of a holding at the rate of two annas per acre for the said year of assessment, or at such other rate between two annas and the full assessment as the circumstances of the case may justify.

78. In the following cases in which the land has been left uncultivated for reasons other than those given above, the Deputy Commissioner is empowered to assess such lands at rates not exceeding those at which such lands would ordinarily be assessed if cultivated:-

- (1) Holdings or parts of holdings which have been during the five years next preceding generally sublet.
- (2) Lands left uncultivated for the purpose of being used as grazing-grounds.
- (3) Other holdings or parts of holdings which, through uncultivated, have been during the year of assessment in any way a source of profit to any person.

79. Fruit-trees and toddy and cocoanut palm trees from which juice is extracted standing-

- (a) on land not otherwise assessed to, nor specially exempted from, the payment of land revenue;
- (b) on land assessed to revenue when the owner of the trees is not the same person as the owner of the land on which they stand;

shall be liable to assessment at a fixed rate per tree, if the Lieutenant-Governor so direct.

Provided that-

- (i) revenue shall not be levied on trees which have not arrived at maturity, or on trees belonging to any monastery pagoda, or other sacred building;
- (ii) toddy palms which are left untapped for any reason may be assessed at such special rates as may be fixed from time to time by the Lieutenant-Governor;
- (iii) fruit-bearing trees and palm trees standing on homestead plots, that is to say, gardens of less than one-fourth of an acre each attached to houses and within village sites, are exempt from land revenue whether they belong to the owner of the plot or to another person.

CHAPTER XIV.

LAND REVENUE. YEAR OF ASSESSMENT OF-.

80. The year of assessment of land revenue shall be the agricultural year, that is to say, the year commencing on the 1st July and ending on the 30th June following.

81. The revenue assessed on land shall fall due on the following dates:-

- (a) On all land which is liable to assessment, except land on which kaing cultivation or taungya cultivation is carried on, - on the 15th February: Provided that in such districts or parts of districts as he may think fit the Lieutenant-Governor may fix any day not later than the 15th of March as the date on which the revenue assessed on such land shall fall due.
- (b) On all land on which kaing cultivation is carried on, - on the 1st April, or on such later date as the Lieutenant-Governor may prescribe.
- (c) On all land on which taungya cultivation is carried on, - on the 1st November.

Explanation.- For the purposes of this rule kaing cultivation shall include cultivation of tobacco, cotton, wheat, mayin, or dry-weather paddy, and of such other crops as the Lieutenant-Governor may from time to time direct.

CHAPTER XV.

COLLECTION OF LAND REVENUE.

Time when, place where, and person to whom, land revenue is due.

82. Land revenue shall be payable to the thugyi in whose charge the land is situated.

83. The circle thugyi or revenue surveyor of each circle shall annually prepare a separate land revenue assessment-roll for each kwin or village in his charge.

84. When the circle thugyi or revenue surveyor has completed the preparation of the land revenue assessment-rolls, he shall submit them to the Deputy Commissioner through the Township and Subdivisional Officers.

85. On receiving the assessment-rolls the Deputy Commissioner shall cause the receipts for the revenue to be prepared. The amount of rupees payable by each person shall be expressed both in words and figures, and no person shall be bound to pay the amount demanded unless the number of rupees is so expressed in both words and figures in the receipt. No person shall be bound to pay any sum on account of land revenue unless a written receipt in the prescribed form has been tendered to him. After issue of the revenue receipts by the Deputy Commissioner the thugyi shall proceed to collect the revenue.

86. Where the revenue is not paid on the first demand, the thugyi shall prepare a notice of demand. All notices of demand shall be dated and signed by the thugyi and shall be served by the thugyi in person, or by such other agency as he may employ, on the person named therein. If such person cannot be found in the village, the notice of demand shall be served on the person (if any) in occupation of the land and shall be published for 10 days by fixing copies upon the wall or door of the village headman's house or other conspicuous building in the village in which the land assessed is situated, and upon the wall or door of the house in which the person liable last resided, or upon the land assessed, in case such person does not ordinarily reside within the village in which the land assessed is situated.
87. On payment of the sum due the thugyi shall countersign and date the receipt issued by the Deputy Commissioner, and shall deliver it to the person paying the amount.
88. Where notices of demand are issued, the thugyi shall keep a memorandum in the prescribed form of the amount due from each person, the date of service or publication of the notice of demand, the amount (if any) paid, and date of payment. In all cases of default, where the thugyi institutes proceedings for recovery of arrears of land revenue or cesses, this memorandum shall be produced before the court in evidence of the due service of the notice of demand and of the amount of the arrear.
89. For the purposes of Rules 85, 86, 87, and 88 thugyis shall be supplied with forms of the notice of demand, receipt, and memorandum in trifoliate.
90. If any person from whom land revenue has been demanded wishes to object to the amount demanded, he must state his objections in writing to the Township Officer within 10 days of service or publication of the notice of demand. The Township Officer shall, after making full enquiry into the merits of the objections, report the facts to the Subdivisional Officer or Deputy Commissioner. The Deputy Commissioner or the Sub-divisional Officer shall, after necessary enquiry, decide upon the objections.

CHAPTER XVI.

RECOVERY OF ARREARS OF LAND REVENUE.

91. An arrear of land revenue may be realized as if it were the amount of a decree for money passed against the defaulter in favour of the thugyi in the manner prescribed by the Code of Civil Procedure, and proceedings may be instituted before the Township or Subdivisional Officer, or the Deputy Commissioner, or other officer who may be specially empowered in this behalf.

92. When an application for execution for the recovery of arrears of land revenue is made, such application shall contain the following particulars:-

- (a) The names of the thugyi and the defaulter.
- (b) The date of expiry of notice issued under Rule 86.
- (c) Whether any objection has been preferred to assessment under Rule 90.
- (d) The amount of revenue due.
- (e) The name of the person against whom execution is sought.
- (f) The mode in which the assistance of the Township or Subdivisional Officer or Deputy Commissioner is required, i.e., whether by arrest and imprisonment of the person named, or by attachment of his property (other than land), or by both arrest and attachment, or by attachment and sale of his holding.
- (g) Whether the defaulter has the status of a landholder, or is a grantee, or is merely in possession of Government land.

93. If application is made for the arrest and imprisonment of the defaulter, the Revenue Officer may follow the procedure laid down in section 245B of the Code of Civil Procedure, or, if he issues a warrant for the arrest of a defaulter, the officer executing the process shall, if the defaulter offers to pay up the arrear with costs of process, conduct the defaulter to the thugyi or to the Township or Subdivisional Officer, whoever may be nearest, and shall not release the defaulter until payment of arrear with costs has been made to one or other of the officers named. The officer executing the process, unless he is a thugyi, shall not receive any money offered by the defaulter in satisfaction of the decree or costs of process.

94. In the event of a contumacious default, or when there is no likelihood of the amount due being otherwise recovered, and the land appears to be of such value that it can readily be sold for an amount which will cover the amount of the arrear, the Township or Subdivisional Officer shall proceed, in the first instance, against the land of the defaulter.

95. In proceeding against the land of a defaulter in accordance with the preceding rule, the Township or Subdivisional Officer or Deputy Commissioner, shall issue a notice requiring the defaulter to pay the amount due within a time to be fixed in the notice, and informing him that if the amount due has not been paid on that date the land will be sold, and shall place the land under attachment by an order prohibiting the defaulter from transferring or charging the land in any way and all persons from receiving the same from him by purchase, gift, or otherwise. The order shall be proclaimed at some place on or adjacent to the land by beat of drum or other customary mode, and a copy of the order shall be fixed up

on the land, on the village headman's house, and at the Revenue Officer's headquarters. The Township or Subdivisional Officer shall at the same time or on some subsequent date issue a proclamation advertizing the sale of the land on a date fixed in the proclamation: this date shall be not less than 10 days from the date on which the sale is proclaimed in the village. On the expiration of the period, if the arrear has not been paid, the Township or Subdivisional Officer shall proceed to the village in which the land of the defaulter is situate, and if it appears that a permanent, heritable, and transferable right of use and occupancy exists in the land, he may sell by public auction the right in the whole of the land or in such part thereof as he may deem sufficient for the realization of the arrear. The boundaries of the land to be sold shall be specified before the sale. The thugyi shall attend at the auction and may buy in the land on behalf of Government, if the highest bid falls short of the amount of the arrear and costs.

96. The Township or Subdivisional Officer shall make a brief proceeding, stating the reasons for the process adopted and giving the area and boundaries of the land sold and shall, if possible, attach a plan of the land to the proceeding. He shall then immediately cause the circle thugyi or revenue surveyor to make the necessary alterations in the register of holdings and shall furnish the auction-purchaser on payment of stamp duty with a certificate of sale with a plan of the land attached.
97. If the Township or Subdivisional Officer proceeding against the land finds that no permanent, heritable, and transferable right of use and occupancy exists therein, he may by a proclamation published on the land, declare that he has taken possession of such land on behalf of Government, and may summarily eject any persons found in occupation of such land. The proclamation shall be read on the land by the thugyi in presence of the neighbouring cultivators.
98. All revenue recovered by process, unless paid to the thugyi in whose charge the land is situated, shall at once be credited in the accounts of the Township or Subdivisional Officer receiving it to the circle or village to which it relates. No commission shall be paid to the thugyi on such amount, unless the Deputy Commissioner is of opinion that the thugyi employed due diligence and used proper endeavours to collect the revenue.

CHAPTER XVII.

LAND-RATE IN LIEU OF CAPITATION-TAX.

99. The year of assessment for land rate in lieu of capitation-tax shall be from the 1st July to the 30th June following, and the rate shall fall due on the 1st August of each year.

100. The rules laid down for the collection of land revenue and for the recovery of arrears of land revenue shall apply, mutatis mutandis, to the collection of the land rate in lieu of capitation-tax, and for the recovery of arrears of the land-rate in lieu of capitation-tax except that no process against the land under sections 46-50 shall be issued without the previous sanction of the Deputy Commissioner.

CHAPTER XVIII.

CAPITATION-TAX.

101. The year of assessment for capitation-tax shall be from the 1st July to the 30th June following, and every person shall be liable to pay the tax according to his status at the commencement of the year of assessment. Capitation-tax shall fall due on the 1st August of each year.

102. Any person liable to pay capitation-tax, who from any cause escapes assessment at the time when the assessment-roll is prepared, shall be liable to be assessed at any other time.

103. Applications for exemption from capitation-tax may be made at any time during the year. The Deputy Commissioner is empowered to grant, on application, exemption-tickets to all persons entitled to exemption in accordance with notifications issued by the Lieutenant-Governor under section 36. Provided that applications made after the 1st July in any year shall, if granted, have effect in the year of assessment succeeding the year in which the application was granted.

The Deputy Commissioner may empower any Subdivisional Officer to grant exemption-tickets within his subdivision.

104. Capitation-tax shall be payable to the thugyi within whose charge the person liable to be assessed is found at the time of assessment.

105. The thugyi shall annually prepare a capitation-tax roll for the villages in his charge and shall submit the roll to the Deputy Commissioner through the Township and Sub-divisional Officers.

106. The procedure laid down in Rules 85, 86, 87, 88, 89, and 90 for land revenue shall then be followed, mutatis mutandis, in the issue of tax receipts and the collection of capitation-tax. Provided that the Deputy Commissioner may issue receipts for the assessment of persons liable under Rule 102 before the names have been submitted by the thugyi in an assessment-roll. In such case the payee's name will be left blank and will be filled in by the thugyi on payment of the amount due. The thugyi will on payment prepare and submit a supplementary assessment-roll.

107. The rules for the recovery of arrears of land revenue shall apply, mutatis mutandis, to the recovery of arrears of capitation-tax. But no proceedings under sections 46-50 shall be taken against the land of a defaulter; and no person committed to jail for default in payment of capitation-tax shall be detained in jail for more than 20 days.

CHAPTER XIX.

SALT EXCISE REVENUE.

108. The year of assessment for the annual sum assessed under section 39 upon the plant employed by persons licensed to manufacture salt shall be from the 1st January to the 31st December following.

109. Applications for licenses to manufacture salt shall be presented through the village headman to the Township Officer, who shall pass orders either granting or refusing the license. The revenue due under the license shall be payable in such instalments and on such dates as the Lieutenant-Governor may from time to time direct.

110. The application shall state the number and size of pots and iron cauldrons which the applicant intends to use during the year and the place or places in which he wishes to manufacture.

111. In lieu of the duty payable under the law for the time being in force, an annual sum as a composition may be assessed upon the pots or cauldrons used in the manufacture of salt at such rate as the Lieutenant-Governor may from time to time direct. The rate shall be so calculated that the sum payable as composition shall be as nearly as possible the sum which would be payable as duty on the quantity of salt manufactured.

CHAPTER XX.

OTHER REVENUE.

112. No person shall collect edible birds' nests except under and in accordance with the conditions of a license granted by the Deputy Commissioner. The Deputy Commissioner may grant such a license for any period not exceeding one year for a defined or demarcated tract to the highest bidder at a public auction or to the person who makes the highest tender after tenders have been called for. With the previous sanction of the Commissioner, the Deputy Commissioner may grant such a license to any other person for a longer term than one year.

113. Any person who collects edible birds' nests in contravention of Rule 112 shall be punishable, on conviction before a Magistrate, with rigorous or simple imprisonment for a term not exceeding one month, or with fine not exceeding Rs. 200, or with both.

CHAPTER XXI.

FEES, PROCESSES, AND COSTS.

114. The Revenue Courts and Revenue Officers of Lower Burma shall, for the purpose of levying process fees, be divided into grades as shown in the following table:-

Grade.				Revenue Court or Authority.
First	...	...	...	The Financial Commissioner.
Second	...	...	...	Commissioners, Deputy Commissioners, Settlement Officers, and Boundary Officers.
Third	...	...	...	Assistant and Extra Assistant Commissioners, Superintendents of Land Records, Assistant Settlement Officers, and Myooks.

115. Fees shall be levied in each grade of court or office according to the scale here-to annexed:-

Nature of process.		COURTS OR AUTHORITIES OF											
		1st grade.			2nd grade.			3rd grade.					
		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.			
(1)	Summons on defendant	...	...		3	0	0	2	0	0	1	0	0
(2)	Summons on witness	...	...		2	0	0	1	0	0	0	8	0
(3)	Warrant of attachment or arrest-												
	(a) In respect of warrant	...	...		4	0	0	2	0	0	1	0	0
	(b) In respect of each person necessary to take charge of				0	8	0	0	8	0	0	8	0

		property attached per diem.										
(4)	Order (including proclamation) of sale		...	2	0	0	1	0	0	0	8	0
(5)	Notice, proclamation, or other order not specified above.			2	0	0	1	0	0	0	8	0

116. When any process, other than a warrant of arrest or attachment, is to be served upon two or more persons residing in the same town or village, one fee only shall be charged in respect of the first two persons according to the scale in Rule 115 and an additional fee shall be charged for each person to be served with process in excess of two according to the following scale:-

	Courts of 1st grade.			Courts of 2nd grade.			Courts of 3rd grade.					
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.			
Rate of additional fee	0	8	0	0	8	0	0	4	0

117. In districts where during a portion of the year travelling, except by boat, is impracticable, the fees leviable under Rules 115 and 116 may, with the sanction of the Financial Commissioner, be increased by 25 per cent.

118. No fee shall be charged under Rule 115, 116, or 117 for serving or executing-

(i) any process issued by any Revenue Court or Officer of it on his own motion.

Provided that when any process has been so issued the court or officer may direct the payment of the whole or any part of the fees leviable under these rules to be made by any of the parties to the case, and may recover the same as arrears in accordance with the provisions of Part IV of the Land and Revenue Act. Such fees when recovered shall be attached in court-fee stamps to the order directing the payment thereof;

(ii) any notice calling for objections to applications for the grant or lease of available lands under these rules;

(iii) an order calling upon a Township Officer or thugyi to report upon any application preferred to a Revenue Court or Officer.

119. Except the fees chargeable under Rules 115, 116 and 117, nothing shall be charged to the person at whose instance a revenue process is issued. All charges on account of boat-hire, tolls, railway fares,

postage, and other contingencies shall be paid by Government and debited to the head of revenue contingencies of the court or office by which the charge was incurred, except in the case of the contingencies of the courts of the Financial Commissioner and Commissioners, which will be debited to their office contingencies under the head "General Administration."

120. Except as provided in Rule 118, clause (i), no revenue process which comes within the operation of Rule 115, 116, or 117 shall ordinarily be drawn up for service or execution until the fee chargeable under the rules has been paid. The fee shall be paid in court-fee stamps, to be affixed either to the written application made to the Revenue Court or Officer for issue of the process, or, in the absence of any such application, to the order directing the issue or service of the process. The stamps affixed to an application under this rule must be in addition to any stamp prescribed by the Court fees Act, 1870, for such application.

Provided that processes issued for the recovery of arrears of land revenue may in the first instance be issued free of charge; but the fee chargeable under these rules shall be recoverable from the defaulter as arrears in accordance with the provisions of Part IV of the Land and Revenue Act. The fee when recovered shall be attached in court-fee stamps to the Bailiff's or Deputy Bailiff's report of its recovery.

121. (a) A process issued by any Revenue Court or Officer in British territory, and whether situate within or without the limits of Lower Burma, shall be served free of charge by any court in Lower Burma if it be certified on the process that the proper fee has been levied under the rules in force in the court which issues the process.

(b) When any Revenue Court or Officer in Lower Burma sends a process for service or execution to any court beyond its jurisdiction, it shall endorse on the process a certificate that the fee chargeable under these rules has been levied.

122. In cases before a Revenue Officer the pleader's fees, calculated at the rates specified in the following scale, may be included in the costs awarded:-

(a) If the case relates to the possession, occupation, or settlement of land, or to a claim to a share or interest in land, or to the amount of any revenue cess, tax, or rate leviable from any person or assessed on any land-
if the value of the land, share or interest, or the amount of the revenue, cess, tax, or rates shall not exceed Rs. 5,000, - at 5 per cent, on the value or amount determined;

if the value or amount shall exceed Rs. 5,000 and not exceed Rs. 20,000,- on Rs. 5,000 at 5 per cent, and on the remainder at 2 per cent.;

if the value or amount shall exceed Rs. 20,000 and not exceed Rs. 50,000,- on Rs. 20,000 as above, and on the remainder at 1 per cent.;

if the value or amount shall exceed Rs. 50,000,- on Rs. 50,000 as above, and on the remainder at half per cent.

Provided that in no single case shall the total amount of any fees included in costs under this rules exceed Rs. 3,000.

(b) In miscellaneous proceedings and cases where the pecuniary value of the rights in dispute cannot be exactly defined, the Revenue Officer may determine the fee of the pleader with reference to the character of the case and the amount of labour involved in pleading it.

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

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

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

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

(4) **Persons of superior rank.**- The actual sum spent in travelling to and from the court, with an allowance, according to circumstances, not to exceed, except in very special cases, Rs. 5 for each day's absence from home to European or Eurasian and Rs. 2 to Native gentlemen.

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

Provided that Government officers who are entitled to travelling allowance under the Civil Service Regulations shall not receive their expenses under this rule.

124. A Revenue Officer is empowered to award and apportion the costs of any proceedings before him among the parties thereto in such manner as he may deem just. Costs awarded by a Revenue Officer may be realized from the person ordered to pay the same as if they were arrears of land revenue payable by such person.

CHAPTER XXII.

POWERS OF REVENUE OFFICERS.

125. The Lieutenant-Governor may empower a Subdivisional Officer to exercise within his subdivision all or any of the powers of a Deputy Commissioner under these rules.

126. The Lieutenant-Governor may empower any Revenue Officer, not below the rank of a Township Officer stationed at the headquarters of a district, to exercise all or any of the powers of a Subdivisional Officer under these rules throughout the whole or part of the district.

127. The Lieutenant-Governor may withdraw from any Revenue Officer, or from any class of Revenue Officers, all or any of the powers which such officer or class of officers is empowered to exercise.

CHAPTER XXIII.

PROCEDURE OF REVENUE OFFICERS.

128. The provisions of the Civil Procedure Code shall apply to the service of summonses on witnesses and the procedure in the event of witnesses absconding or failing to attend.

129. Investigations into charges of misconduct preferred against Revenue Officers shall be conducted by an officer of a grade higher than that of the officer charged with misconduct, provided that no investigation shall be held by an officer of lower grade than a Township Officer.

CHAPTER XXIV.

SPECIAL PROCEDURE OF REVENUE OFFICERS IN MAKING DECLARATIONS OF LAND-HOLDERSHIP.

130. If any person being in possession of any land and asserting that he himself, or any other person through whom he claims, has acquired the status of landholder in respect of such land, applies to the Deputy Commissioner, or Subdivisional Officer, or Settlement Officer, to record a declaration of such status having been acquired, the Deputy Commissioner, or Subdivisional Officer, or Settlement Officer, shall issue a notice calling upon all persons who may have any objections to such declaration being made to make such objections within 30 days of the publication of notice.

131. The notice shall be in triplicate. One copy shall be posted on the land, one in the house of the headman of the nearest village, and one shall be returned to the Deputy Commissioner, or Subdivisional Officer, or Settlement Officer, with a memorandum of the date on which the notice was posted.

132. Any objections which may be made shall be duly considered and disposed of by the Deputy Commissioner, or Subdivisional Officer, or Settlement Officer, after hearing such evidence as may be produced by parties, or called for by himself.

133. If no objections are made, or if the objections have been dismissed, the Deputy Commissioner, or Subdivisional Officer, or Settlement Officer shall, if, after inspection of such records as may exist, he is satisfied of the validity of the claim, record in the register a declaration that the status of landholder has been acquired by the applicant and shall furnish him with a certificate.

134. In tracts which have been brought under settlement the entry in the settlement register of holdings shall be *prima facie* proof of the number of years during which the applicant has occupied the land in respect of which he claims to have the status of land-holdership declared.

135. If, within five years from the date on which a declaration has been made under Rule 133, the Deputy Commissioner, or Subdivisional Officer, or Settlement Officer is satisfied that it is erroneous, he may cancel it after publishing a notice for 30 days on the house of the headman of the nearest village. A copy of such notice must be served, in the manner provided for summons in civil suits, on the person in whose favour the declaration was made, or upon his heir or assign.

CHAPTER XXV.

APPEALS AND REVISIONS.

136. Appeals shall lie-

(a) to the Deputy Commissioner from the orders and decisions of all officers subordinate to him;

(b) to the Commissioner from all orders and decisions passed by Deputy Commissioners and Settlement Officers.

Appeals to Deputy Commissioners shall not be admitted after the expiration of 60 days from the date of the order or decision appealed against, and appeals to Commissioners shall not be admitted after the expiration of 90 days from the date of the order or decision appealed against, unless the appellant shall satisfy the Deputy Commissioner or the Commissioner, as the case may be, that he had good cause for not presenting the appeal within that period.

137. Subject to revision by the Financial Commissioner in exercise of the power with which he has been invested under clause (f) of section 57, and by the Chief Commissioner in exercise of the power which he possesses under the second proviso to section 55, the orders and decisions of Commissioners shall be final.

138. A petition of appeal shall be accompanied by a true copy of the order or decision appealed against.

139. Except when otherwise directed by the Act, or by the rules under it, the provisions of the Civil Procedure Code and of enactments amending the same shall be applied, as far as may be, to the issue, service, and return of processes on parties and witnesses in any revenue appeal pending before a Revenue Officer.

CHAPTER XXVI.

REMUNERATION AND DUTIES OF THUGYIS.

140. Thugyis shall be paid by a commission on the amount of land revenue, capitation-tax, and land-rate actually collected by them in each year. In case of transfer of circle thugyis whilst the collections are in progress, the Deputy Commissioner shall decide in what proportions the commission shall be divided. The rates of commission shall be fixed by the Financial Commissioner provided that the rates so fixed shall not exceed the following rates:-

	Rs.
Ten per cent. on collections up to	... ... ... 6,000
Five per cent. on all surplus collections over and above	... ... 6,000

Commission not exceeding the same rates may be paid to thugyis for collections of any other kind of revenue which the Lieutenant-Governor may from time to time direct them to make.

141. If for any special reason, or in any special case, it is deemed necessary to raise the rates of commission above the rates mentioned in Rule 140, the Lieutenant-Governor may sanction such increase provided that, if the increased commission amounts to more than 20 per cent. of the total collections made by the thugyi, the sanction of the Governor-General in Council shall be first obtained.

142. It shall be the duty of the thugyi to periodically inspect the lines of public roads in his charge and to see that no part of any public road is encroached upon by cultivators or other persons. If in any case any cultivator or other person refuses or fails to relinquish any land within the limits of a public road, the thugyi shall at once report the case for the orders of the Deputy Commissioner.

143. Any circle thugyi who wilfully commits a breach of any of the following rules- 72, 73, 87, 106 or 142,- shall, in addition to other consequences, such as dismissal or fine, to which he may be liable, be punished, on conviction before a Magistrate, with imprisonment for a term not exceeding one month, or with fine not exceeding Rs. 200, or with both.

CHAPTER XXVII.

MISCELLANEOUS.

144. The general superintendence and control over all other Revenue Officers shall be vested in, and all such officers shall be subordinate to, the Financial Commissioner.

145. The Financial Commissioner may, subject to the provisions of the foregoing rules, prescribe from time to time the forms for grants and leases of land, licenses for temporary occupation of lands, and notices of allotments of land as grazing-grounds or for taungya cultivation, made under these rules, and such other forms as may be necessary for the purpose of carrying out these rules.

----- Footnote -----

(1) Chapter VIII, Rule 39, Application = Under Notification No. 4650, dated the 10th September 1889. clause (11), all applications for grants are exempt from stamp duty.

(2) Chapter XIV, Rule 81, Land = Under section 10 of Act II, 1880, all cesses are payable for the year of assessment of land revenue as fixed under the Burma land and Revenue Act, and are payable at the place at which, and to the person to whom, the land revenue is from time to time payable.