

*Consolidation of holdings and land ceiling :*

The question of consolidation of holdings in the Territory seems to be held up for want of a Land Ceiling Act for all the four regions.

Moreover, the question of consolidation of holdings has to take into account the requirement of soil conservation, efficient water management, drainage and provision of land for road purposes. The various regions of the Territory being surrounded by other States, it is not considered feasible by the Government to initiate action in this regard on its own accord. Nonetheless, the Government of Tamil Nadu is reported to have been requested to furnish details of measures contemplated in this direction as a proposal is said to be under the consideration of the Government of Tamil Nadu.

The question of prevention of fragmentation which is linked to the problem of consolidation can be taken up only after the completion of consolidation of holdings in the Territory.

**III. Other sources of revenue***Income Tax (Impôt Général sur le Revenu) :*

The **Conseil Général** decided to introduce an **Impôt général sur le revenu** in the Territory at its sitting of 9 December 1948. This was approved by the **décret** of 9 May 1949, and given effect to by the **arrêté** of 30 June 1949. As per the provisions of this **arrêté** the tax was due on the 1st of January every year, from all persons, associations of persons, commercial or industrial companies deriving income from the territory, without distinction of status or nationality.

The rates of income-tax were revised as follows in accordance with the deliberation dated 20 September 1951.

		Rs.		Percentage of tax
For the first	..	2,000	..	Nil
For the next	..	3,000	..	2
For the next	..	5,000	..	4
For the next	..	10,000	..	6

		Rs.		Percentage of tax
For the next	..	10,000	..	8
For the next	..	20,000	..	12
For the next	..	50,000	..	16
For the next	..	1,00,000	..	22
For over and above	..	2,00,000	..	25

The taxable income was computed after allowing the following deductions from the total income :

- (a) professional expenses upto 10 per cent of the salaries ;
- (b) Provident Fund Contribution and payment towards Life Insurance premium to the extent of 8 per cent of the salaries ;
- (c) direct taxes like land tax, house tax, vehicle tax, radio licence fee paid by the assessee.

Moreover, the assessment was made on the taxable income as computed above for each slab and not on the aggregate taxable income. For each dependent of the assessee viz. wife, children, mother and father, a further deduction of 5 per cent was made in the tax computed on the taxable income. With the extension of the Indian Income-Tax Act with effect from 1 April 1963, the levy of State Income-Tax was discontinued in the Territory.

#### *Profession Tax (Patente) :*

The collection of taxes similar to *patente* is said to have been in vogue at least from the Moghul days. These taxes were popularly known as *sornadayam*, *adicache*, *alloucache*, *padicache*, etc.<sup>56</sup> The *arrêté* of 14 November 1832 declared that *patente* duties known as *sornadayam*, *adicache*, *padicache* and state duty shall continue to be collected in Pondicherry during the year either directly by the Revenue Authorities or by the kings' farmers.

*Sornadayam* was an annual tax imposed on shops selling grocery and oil and on oil mills in the villages of Ozhukarai, Ariyankuppam, Abhishekapakkam, Alankuppam, Kalapet as well as in the districts of Villianur and Bahur. The merchants liable to pay *sornadayam* fell under four classes and the tax payable depended on the volume of transactions entered into :

I	class	..	1/3 pagoda
II	..	..	3/4 ..
III	..	..	1/2 ..
IV	..	..	1/4 ..

The *adicache* was imposed at the rate of one *cache* per day on shops selling cloth, oil, jaggery, porcelain, cotton, etc. both in the town of Pondicherry and in the border villages. The shops selling tobacco, betel perfumery, yarn and indigo were also subjected to this tax.

The *alloucache* was levied at the rate of one *cache* per day on every fish shop kept open in the markets of Pondicherry, Nellitoppu, Ozhukarai Muttiyalupettai and Kirappalaiyam.

The *alloucache* and *sornadayam* were withdrawn in 1857 and the *adicache* was cancelled in 1859 only to be replaced in 1886 by *patente* on the pattern of what was in vogue in France. The several changes introduced in-between 1886 and 1918 were incorporated in a fresh but comprehensive measure approved by the *décret* of 19 August 1920. The rates were modified on several occasions between 1923 and 1938.

As per the two *délibérations* of 15 December 1938 enforced by the *arrêté* of 17 December 1938, every individual who did a business, ran an industry, exercised a profession, not covered by the exceptions provided in the rules was assessable to a profession tax. This tax was levied, based on the nature of the profession of an individual and not on his professional income. The taxable professions, industries or commercial enterprises were classified into 25 classes. Each class was subdivided into three categories depending upon the geographical location of the business, industry or profession. The first category comprised Pondicherry town. The town of Karaikal and the rest of the territory fell under the second and third categories respectively.

The following table gives the rates levied in each case :

Class	First category	Second category	Third category
(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
1st	2,000	1,500	1,000
2nd	1,500	1,000	750
3rd	1,000	750	500
4th	700	500	300
5th	450	350	250
6th	350	250	200
7th	250	200	150
8th	200	150	100
9th	150	100	75
10th	100	75	60
11th	75	60	50
12th	60	50	40
13th	50	40	36
14th	40	36	32
15th	36	32	28
16th	32	28	24
17th	28	24	20
18th	24	20	16
19th	20	16	12
20th	16	12	10

(1)	(2)	(3)	(4)
	Rs.	Rs.	Rs.
21st	12	10	8
22nd	10	8	6
23rd	8	6	4
24th	6	4	2
25th	3	2	1

The taxes payable under the rules were of a fixed nature. However, the rates given in the preceding table were subsequently increased by 35 per cent. Besides the fixed tax, a proportionate tax was collected in the case of certain professions, trades and industries.

Over and above this, a centage at 20 per cent of the tax was collected to be remitted to the municipalities within the jurisdiction of which the business or profession was carried on and another 5 per cent to the Chamber of Commerce.

A person paying tax for a particular class of profession was allowed to carry on any other business of the lower class without paying additional tax provided the business was located in the same premises.

Officers and employees of the Government, municipalities, professors of fine arts, science and humanities, primary school teachers, midwives, hawkers selling flowers, brooms, fruits, vegetables, fowls, fish, butter, eggs, jam and other eatables in the streets and markets, retails merchants of betel-nuts and leaves, workers on daily wages, and fishermen were some of those exempted from the above tax.

Following the passage of the Sales Tax Act in 1967, a number of representations were made for the abolition of this tax. Appeals were made both inside and outside the legislature. Finally with the passage of the Pondicherry Patents (Abolition) Act, 1970 (No. 23 of 1970), this tax was abolished with effect from 15 August 1970.

#### *Radio Licence Fee :*

The measure proposed in 1935 was finally given effect to only four years later by the *arrêté* of 23 November 1939. Since then, all owners of broadcast receiver sets were required to take a licence within twenty days of coming into possession of the same. The fee was to be paid even if the set was operated for one day. The rates originally fixed were revised in 1943. The rates as revised subsequently in 1952, remained in force at the time of merger. The 1952 rates were as follows :

If kept in a house	..	Rs. 10 per annum
If kept in a public place	..	Rs. 20 ..

The rates were the same for all types of sets, whether crystal or operated by valves. Following merger, the responsibility of collecting the Radio Licence fee (as per the rates prevalent in the rest of India) was handed over to the Post and Telegraphs Department.

#### *Tax on vehicles and horses :*

A tax on vehicles and horses was first introduced by the *arrêté* dated 4 December 1891, and given effect to from 1 January 1892. This tax was applicable to carts drawn by oxen or pulled by men, *pousse-pousse*, two or four wheel carriages drawn by one or more horses, *reklas* and horses. Bicycles and tricycles were covered by the *arrêté* of 15 April 1902. 57 In another eight years the question of revision of tax came up for discussion alongwith the question of imposing a tax for the first time on cars, lorries and buses. The rates were thus revised from time to time, the latest revision having taken place with respect to Pondicherry region in the year 1941 (as per the *délibération* dated 15 December 1941 enforced by the *arrêté* dated 24 December 1941) and in respect of other regions, in the year 1936 (as per the *délibération* dated 23 May 1936, enforced by the *arrêté* dated 19 June 1936).

The following were the rates in force prior to merger :

Nature of vehicle  (1)	Principal tax	
	Pondicherry (2)	Karaikal, Mahe and Yanam (3)
	Rs.	Rs.
1. <i>Motor cars and buses :</i>		
For two seaters .. ..	40	40
For every additional seat .. ..	5	5
2. <i>Lorry :</i>		
Fixed tax .. ..	15	15
In addition, a proportional tax for each horse power. .. ..	1	1
3. Four wheel carriages drawn by one or two horses or mules .. ..	15	12
4. Motor-cycle or similar machine-power cycle ..	10	10
5. Bicycle .. ..	2	2
6. Rickshaw (handpulled) .. ..	2	2
7. Cart drawn by two oxen or pulled by men ..	3	2
8. Cart drawn by ox .. ..	2	1
9. Horse or mule for riding or draught .. ..	4	4
10. Two wheel carriage and tricycle .. ..	4	3
11. Reklas .. ..	1	1

As in the case of land tax, the municipalities in the Territory were also entitled to a centage not exceeding 20 per cent of the tax to meet any ordinary expenditure and another 20 per cent to meet any extraordinary expenditure. After merger, the tax on motorised vehicles came to be governed by the Pondicherry Motor Vehicles Tax Act, 1967 and the responsibility of tax collection no more rested with the Revenue Department.

The collection of taxes on non-motorised vehicles and horses, however, remained with the Revenue Department.

#### *House tax :*

The house tax which was introduced in 1894 purely as a measure to improve the finances of the administration, was abolished after two years, only to be introduced again in 1898 under the *arrêté* dated 27 May 1898. The rate of tax was based on the rental value of the building. However houses and buildings endowed for charitable purposes were exempted from the tax. The rental value of the building was to be determined in each commune by a committee consisting of the Mayor, or his representative, a notable nominated by the Municipal Council and the *contrôleur* of the Revenue Department. The assessment was reviewed once in three years. Buildings, the rental value of which was less than Rs. 2, were exempted from house tax. The exemption limit was subsequently raised to Rs. 5 and then to Rs. 6.

The *délibération* of 15 December 1941 given effect to by the *arrêté* of 24 December 1941 fixed the rate of house tax at 12 per cent of the rental value of the buildings in Pondicherry, Karaikal and at 10 per cent of the value in all the other communes. These rates were in force till 1978.

#### *Stamp and registration fee :*

The Office of the *Conservateur des Hypothèques* originally under private management was taken over by the Administration with effect from 13 September 1967 along with the staff and put under a Registrar.

Registration of documents etc. was done in the territory according to the French law till 8 January 1969. The Indian Registration Act, 1908 and the Indian Stamp Act, 1899 (as amended upto 1 August 1966 in Tamil Nadu) were extended to this Territory on 9 January 1969 and the newly framed Pondicherry Registration Rules were introduced on the same date. With the introduction of the Indian Registration Act, the *Notaires* and the *Receveurs d'Enregistrement* ceased to function and the records of all the *Notaires* were



taken over by the District Registrar in Pondicherry region and by the concerned Sub-Registrars in the other regions of the Territory. The adherence to the Special Marriage Act, and the Hindu Marriage Act was also left to the care of the District Registrar in the Territory.

With the introduction of the Indian Registration Act, the Union Territory was divided into nine Sub-Districts, viz. Pondicherry Ozhukarai, Villianur and Bahur (Pondicherry region), Karaikal, Niravi and Tirunallar (Karaikal region), Mahe and Yanam. As the registration-load in the Sub-Registrar's Office at Ozhukarai became heavy, the villages of Ariyankuppam and Mudaliyarpettai Communes were transferred to the jurisdiction of the Pondicherry Registrar's Office with effect from 15 April 1969. The Sub-Registrars also function as Collectors under section 16 of the Indian Stamp Act, and as District Registrars under section 31,32, 38 (2), 40, 41, 42, 48, 56 and 70 of the Act.

The Indian Stamp (Pondicherry Amendment) Act, 1970 provided for the levy of stamp duty with reference to the market value of the property instead of the consideration expressed in the document. With effect from 1 November 1970, the copying system was abandoned and the filing system was adopted. On 10 December 1970, one more Sub-Registry was formed by taking away Mannadippattu Commune from Villianur Sub-District and attaching it to Tirukkanur. There were thus 10 Sub-Registration Offices in the Territory.

- |                |               |
|----------------|---------------|
| 1. Pondicherry | 6. Karaikal   |
| 2. Ozhukarai   | 7. Tirunallar |
| 3. Villianur   | 8. Niravi     |
| 4. Bahur       | 9. Mahe       |
| 5. Tirukkanur  | 10. Yanam     |

The work in the Sub-Registrar's Office, Yanam was found inadequate for a full-time Sub-Registrar. Hence, with effect from 10 March 1970, the post of Sub-Registrar of Yanam was transferred to Pondicherry to deal with the work connected with the Chit Funds Act, 1966. The Deputy Tahsildar Yanam was placed in-charge of the Sub-Registrar's Office, Yanam from 16 March 1971 to 11 June 1971. And from 12 June 1971 onwards the Sub-Treasury Officer, Yanam is in-charge of the Sub-Registry Office, Yanam.

Details of total receipts for the period from 1968-69 to 1973-74 are furnished below :

Year	Total receipts	
	Rs.	P
1968-69 .. ..	8,17,010.45	
1969-70 .. ..	4,10,276.00	
1970-71 .. ..	3,75,445.00	
1971-72 .. ..	4,00,815.00	
1972-73 .. ..	4,14,169.00	
1973-74 .. ..	5,01,905.90	

*Tax on arms* : A tax on arms came to be imposed for the first time only in 1912.<sup>58</sup> Under the law, those possessing arms were bound to declare the arms held by them. After about 12 years the rates were revised in accordance with the deliberation of 5 December 1924 given effect to by the *arrêté* of 14 October 1925.<sup>59</sup>

Holders of gum licences had to pay an annual fee as follows :

	Rs.
For a pistol or revolver ..	4
For a single bore gun ..	2
For all guns with more than one shot ..	4

Subsequent to merger, this tax was abolished and a licence fee as provided for in the Arms Act, 1959 which was extended to the Territory, came to be levied from October 1963.

*Turn over tax (Tax sur les Transactions)* :

This tax was introduced only in the year 1953 primarily with a view to augmenting the resources of the Administration. The tax was collected on transactions made in the territory by individuals or corporate bodies who habitually or occasionally made purchases with a view to re-selling the goods or who performed

functions relating to any industry, commerce or craft. The measure provided for some exemptions beneficial to the common man. Essential commodities such as food stuff, rice, cereals, eggs, fish, kerosene, milk and milk products were exempt from this tax. Even wandering hawkers, artisans working with a partner or an apprentice came under the exemption. Gold and silver, in the form of bars, ingots, powder or coins and diamonds were also covered by the exemption. The rate was fixed at 3 per cent of the value of the transaction with a minimum of 3 *caches* in case the value was less than eight annas and six *caches* if it was above eight annas. This tax was withdrawn with the commencement of the Sales Tax Act, 1967.

#### Sales Tax :

The Pondicherry General Sales Tax Act, as passed by the Legislative Assembly on 21 March 1965, was scheduled to come into force on 1 April 1966. In order to enforce and administer the above Act and the General Sales Tax Act of 1956, a Sales Tax Office was created with a Deputy Commissioner as its head under the general control and supervision of the Finance Department. Three assessment divisions, two in Pondicherry and one in Karaikal to be manned by two Joint Commercial Tax Officers, three Deputy Commercial Tax Officers and four Assistant Commercial Tax Officers, were created. Yanam region was attached to the Pondicherry Division and Mahe region to the Karaikal Division.

The dealers in Pondicherry, however, challenged the validity of the above Act by filing a writ petition in the Supreme Court. The Supreme Court declared the Pondicherry General Sales Tax Act *ab initio void* bringing to a standstill the enforcement of the Act with effect from 20 February 1967. The Pondicherry General Sales Tax Act was again passed by the Legislative Assembly on 18 September 1967 and brought into force with retrospective effect i.e. from 1 April 1966. The new Act, however, exempted transactions made between 20 February 1967 and 19 November 1967, from being covered by the provisions of the Act.

The statement below shows the income from sales tax from the year 1967-68 :

	Rs.
November 1967—March 1968 ..	8,91,997
April 1968—March 1969 ..	34,67,958
„ 1969—March 1970 ..	41,94,457

Rs.

April	1971—March 1970 ..	57,85,974
„	1971—March 1972 ..	72,06,795
„	1972—March 1973 ..	94,02,601

*Excise :*

The tax on arrack, toddy and liquors in the Territory as a whole, and sometimes in the case of particular regions came to be governed by various **délibérations**, **décrets** and **arrêtés** until 10 June 1970, on which date, the Excise Act, 1970 came into force in the Territory. Details of relevant **arrêtés**, are furnished below :

Sl. No.	Arrêté	Type of liquor	Regions to which applicable
(1)	(2)	(2)	(4)
1.	20-5-1926	Denatured spirit	Four regions
2.	22-11-1916	Local and foreign liquors.	Four regions
3.	3-11-1920	Toddy	Four regions
4.	9-6-1923	Toddy	Four regions
5.	28-6-1924	Toddy	Four regions
6.	9-12-1952	I.M.F.L.*	Four regions
7.	26-7-1962	Alcohol	Four regions
8.	2-10-1912	Arrack and foreign liquors	Pondicherry and Karaikal
9.	28-3-1907	I.M.F.L. and F.L. and spirits	Pondicherry and Karaikal
10.	2-2-1910	I.M.F.L. and F.L. and spirits	Pondicherry and Karaikal
11.	22-9-1912	I.M.F.L.	Pondicherry and Karaikal
12.	22-12-1912	I.M.F.L.	Pondicherry and Karaikal
13.	16-10-1918	Local liquor	Yanam
14.	11-11-1919	Local and foreign liquors	Mahe

\* Indian made foreign liquors.

The Pondicherry Alcoholic Liquors (Consumption Duty) Amendment Act, 1966 brought into force on 1 June 1966 provided for the doubling of the rate of excise duties on alcoholic beverages in the Territory.

The following are the rates of excise duty leviable on the various items of liquors as on 10 June 1970 :

Sl. No.	Name of the articles	Rates of the excise duty/ countervailing duty
1.	Spiruous liquors, liquors whether Indian made or foreign manufactured or imported into the Union Territory, rectified or semi-rectified spirits.	Rs. 2,025 per hecto litre of pure alcohol
2.	Arrack patte	Rs. 1,350 per hecto litre of pure alcohol.
3.	Wine cider and perrys	Rs. 18 per bulk hecto litre.
4.	Beer	Rs. 24 per bulk hecto litre.
5.	Denatured spirit, methylated spirit	Rs. 50 per bulk hecto litre.
6.	Toddy :	
	On each of the following variety of trees per year-	
1.	Coconut tree	Rs. 18 per tree
2.	Sago palm	Rs. 36 per tree
3.	Palm	Rs. 6 per tree
4.	Date palm	Rs. 6 per tree

Toddy and arrack shops in the Territory are auctioned once in two years. The statement below gives the number of arrack and toddy shops in the Territory :

Year	Arrack shops	Toddy shops
1961	67	119
1961-63	45	81
1964-65	23	81
1966-67	23	81
1968-69	15	81
1970-71	16	80
1971-72	49	81
1972-73	72	87
1973-74	74	90

Details of income since 1968 are furnished below :

(In rupees)

Year	Lease amount on		Consumption duty on			Licence fee	Total
	Toddy	Arrack	Arrack	I.M.F.L.	F.L.		
1968	37,15,198	15,18,615	35,05,091	21,19,051	3,550	51,320	1,09,12,825
1969	37,15,198	15,18,615	69,64,428	21,19,051	3,725	51,320	1,43,72,337
1970	34,65,775	16,12,543	33,97,685	26,48,813	3,448	51,320	1,11,79,584
1971-72	18,10,346	15,81,910	23,45,665	91,65,217	Nil	5,45,435	1,54,48,573
1972-73	27,58,080	43,26,360	62,35,730	79,13,918	Nil	4,17,205	2,16,51,293
1973-74	38,73,000	68,43,660	1,08,38,336	1,06,65,309	Nil	3,72,686	3,25,92,991

*Tax on tobacco :*

The cultivation as well as the sale of tobacco were all along subject to some sort of tax or other, since the establishment of the French regime in Pondicherry.<sup>60</sup> In a gesture of sweeping generosity all kinds of taxes on tobacco were abolished in 1908, only to be reimposed by the *arrêté* of 23 October 1912. Since then, the wholesale and retail sale right of tobacco came to be auctioned in the territory. This system was abolished some years ago. The power to levy excise duty on tobacco is now exercised by the Central Excise and Customs Department of the Government of India.

*Duty on petroleum products :*

Although a duty was levied on all kinds of petroleum products meant for sale within the territory before merger, it is now regulated by the Petroleum Act of 1939 which was extended to this Territory with effect from 1 October 1963.

*Income from sale right of explosives :*

Prior to merger, the sale right of explosives was disposed of by auction. This is now governed by the Explosives Act of 1884 which was extended to this Territory on 1 October 1963.

*Tax on sugar :*

A tax on sugar was one of the steps taken in the year 1933 to fill up the budgetary gap of revenue, following the reduction of income from land tax. This tax came to be imposed by the *arrêté* of 20 December 1934.<sup>61</sup> The law prohibited the manufacture of raw or refined sugar or sugar candy in the territory without filing a proper declaration in the Revenue Department. The provisions of this measure were applicable only to Pondicherry and Karaikal. The rate of consumption duty was fixed at Rs. 3 per 100 kgs of sugar. Jaggery made of palmyra and date palm juice and sugar products such as jam, toffee, biscuits, syrups, condensed milk and liquors were exempted from this duty. After merger, the item came under the purview of the Central Government.

*Tax on match boxes :*

The tax on match-boxes came to be imposed following the *délibération* of 30 November 1926 enforced by the *arrêté* of 16 March 1927. The taxation measure underwent some changes in the years 1935 and 1952 and covered locally manufactured and imported match-boxes.

*Salt :*

The manufacture and sale of salt in the former French establishments were governed by the Conventions of 1815, 1818 and 1835, signed between Great Britain and France. As per the terms of the Conventions, the manufacture of salt had to cease throughout the whole of the French establishments in India. The Government of Madras was to pay instead an indemnity of 4,000 star pagodas to the French Administration. The British Government at the same time agreed to deliver such quantity of salt as was required for the consumption of the inhabitants in the French settlements in India. This struck the death knell of the salt industry in the Territory.

Following the agreement, salt from Marakkanam Salt Factory was supplied to Pondicherry. Similarly, salt from excise licensees of Tarangambadi and Jagannaickpur Salt Factory was supplied to Karaikal and Yanam respectively. As there was no salt work near Mahe, Bombay salt was locally purchased and supplied to Mahe by the Salt Inspector stationed at Calicut. The Government of British India fixed, once in three years, the rates to be charged for the supply of Government salt to the French establishments.\* Prior to merger, the Administration held the monopoly for the sale of salt through licensed retailers, the functions being performed by the Revenue Department. The functions are now handled by the Salt Commissioner, Government of India.

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55. Lieutenant-Governor's Radio talk dated 14th August, 1971, p. 3.

56. J. Boxader : *Traité Théorique et Pratique des Impôts perçus dans l'Inde Française*, p. 113.
57. B.O. 1902, p. 153.
58. J.O. 1912, p. 711.
59. J.O. 1925, p. 689.
60. P.V. Conseil Général, 1910, p. 404.
61. J.O. 1934, p. 1313.