

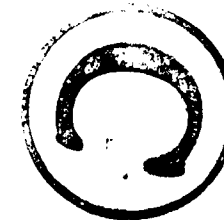
LETTER

FROM THE BOARD OF REVENUE

Dated 18th October 1827,

CONTAINING BOARD'S PROCEEDINGS

Dated 3rd May 1827,

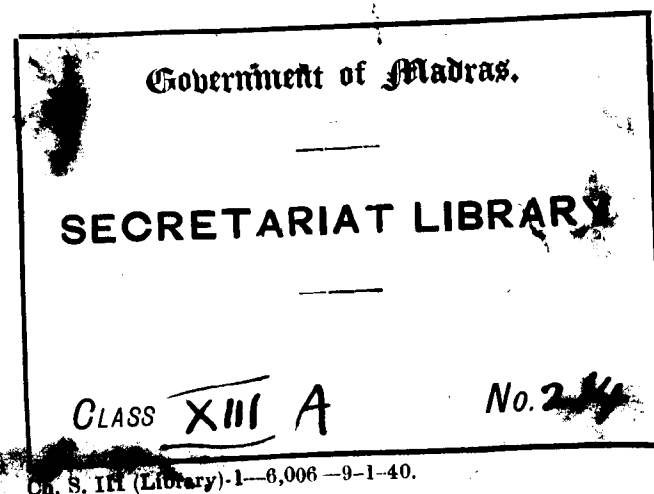


AND

MINUTES OF CONSULTATION OF GOVERNMENT

Dated 4th September 1827;

Regarding the Chittoor Polliams.



To,

THE PRINCIPAL COLLECTOR IN THE

NORTHERN DIVISION OF

Arcot.

SIR,

I am directed by the Board of Revenue to transmit for your information and guidance the accompanying Extract from the Proceedings of the Board of Revenue under date the 3rd May 1827, and copy of an Extract from the Minutes of Council dated 4th September 1827, relative to the Chittoor Pollams, and to convey to you the following instructions in pursuance of the resolutions of Government.

2. You will observe that the Rajbundoo and Chillera Enams included in the restored Pollams are to be left as at present available to the Poligars, the assessment thereon being limited, however, in the case of the Rajbundoo to $\frac{1}{4}$, and in the case of the Chillera Enams to $\frac{1}{3}$ of the survey valuation of fusly 1215. You will report how this arrangement is carried into effect. The Board will prepare a form of Cowle to be issued to the Poligars according to the directions of Government.

3. You will deliver over the Pollams of Tomba and Bungaree to the Guardians of the Minors who are recognized by Government as the successors to them respectively, taking care that they are duly qualified to manage them, and that they are in all respects fit and proper persons to have the management. In the case of Bungaree particularly, the Board desire that you will report fully concerning the individual to whom you may deliver the Pollam on behalf of the Minor, and the manner in which it is intended to manage it.

4. In order to the adjustment of the accounts of the restored Poligars in the manner directed by Government, you will be pleased to prepare and submit a statement shewing the amount payable to each of them annually according to the Proclamation of 1804, at 18 per cent. of the actual revenue of their Pollams, until fusly 1230; the amount actually paid to each of them in every year until fusly 1230; and the difference to be repaid by instalments. If restoration of the Pollams was promised any year previous to fusly 1230, the statement should be made up in the same manner to that year. Extra payments made to any of the restored Poligars for the expenses of marriage, &c., should be shewn in a separate column distinctly from the stated allowances paid to them annually. You will report at the same time whether any arrears have been kept in deposit for special reasons, on account of particular individuals of families to enable them to meet the expenses of marriages, &c.

5. You will observe that the Honorable the Governor in Council has been pleased to authorize you to make over to the families of Pakal and Poloor the Shotriums intended for them, as specified in the statement A which accompanied your Predecessor's letter of the 6th April 1826, provided the value of each allotment does not exceed the allowance properly payable to each of the parties on the principles now laid down. In the case of the Pakal family, the aggregate value of the Shotriums to be granted to the several individuals according to those principles should not exceed $\frac{1}{3}$ of the original allowance of 18 per cent. calculated according to the terms of the proclamation. In the case of the Poloor family, the aggregate value of the Shotriums to be granted to Veera Ragonath Naid and Comara Ragonath Naid should be just equivalent to 18 per cent. of the estimated revenue of the Pollam.

6. You will explain to the parties concerned that it is left to their option either to enter on the Shotriums allotted to them, on the conditions prescribed by the Government in respect to the limitation of the succession, and the imposition of a jody to increase gradually as the succession descends, or to continue in the receipt of a pecuniary allowance subject to similar conditions, and will report their choice.

7. You will explain to Comara Ragonath Naid and Veera Ragonath Naid of Poloor the determination of Government upon their case. It is highly necessary that Comara Ragonath Naid in particular should be made to understand that neither the Shotrium now offered to him, nor the pecuniary allowance which he has hitherto enjoyed will be continued to his son, if he has any, but will devolve on his death to Veera Ragonath Naid as the acknowledged heir of the late Poligar and the recognized Head of the family.

8. You will make the payments to the Pakal and Mograul families authorized in para 16 of the Minutes of Council, after providing for the discharge of the debts of the Pakal family alluded to in para 18.

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9. The payment of the debts of the Poligars who incurred forfeiture, authorized in para 18, should be carried into effect as soon as possible, but with due caution and circumspection. It is presumed that the individual creditors are well known, and can be readily identified. You will report when the payment has been completed.

10. You will make a special report upon the claims of the creditors of the Yadroocondah Poligar, and the terms upon which they are willing to compromise them. You will distinctly apprise the parties concerned that the Government is not in any way pledged to afford them relief, and that unless their terms are moderate, they will not be complied with.

11. You will observe the resolution of Government in regard to the Poligar of Goodepauty, and will submit the necessary report and statements, in order to the settlement of his Pollam on the same terms as the recently restored Pollams.

FORT SAINT GEORGE,
18th October 1827. }

I have the honor to be,

Sir,

Your most obedient servant,

(Signed) D. ELIOTT,
Secretary.

Extract from the Proceedings of the Board of Revenue under date the 3rd May 1827.

Read again the following letter from the late Principal Collector of the Northern Division of Arcot :—

Here enter letter dated 6th April 1826.

Restored Pollams, Para 1st.

1. In this para is reported the restoration of the Pollams of Nargunttee, Kulloor, and Poolecherla and the payment to the Poligars of the balance of collections from their Pollams from the close of fusly 1230, remaining after deducting the Peshcush fixed by Government, the sums advanced to the Poligars for their maintenance, charges of collection, &c., and providing for the payment of their admitted debts, for the discharge of which special sanction is requested.

Para 2.

From the Secy. to Govt., 11th Nov. 1819.

According to the terms of the Proclamation dated Nov. 1804.

From the Collector of North Arcot, 31st March 1818.

To the Sub-Collector of North Arcot, 10th Jan. 1825.

Col. 11 Statement No. 1 to the Principal Collector's letter, 30th May 1825.

Col. 11.

To the Principal Collector, 3rd May 1827.

2. The orders of Government under date the 30th October 1819 directed that the Pollams of Bungaree, Tumba, Nargunttee, Kulloor, and Poolecherla should be granted to the Poligars at a fixed Peshcush from the close of fusly 1230, but that they should be managed by the Collector until their debts were discharged, a suitable allowance being fixed for their support, and the surplus collections applied to the liquidation of their debts, which were to be enquired into and settled by the Collector. Mr. Græme had already reported the amount of the claims submitted to him by the creditors of the Poligars, and the amount of the debts which he considered to be admissible. Mr. Cooke reported upon the subject under date the 10th July 1823, and submitted a statement shewing the result of his further investigation of the claims against the Poligars. This report not being entirely satisfactory, further information was called for which was furnished by Mr. Nisbet in a letter dated 3rd May 1825, by which it appeared that the total amount of the claims of creditors of the restored Poligars admitted, after investigation, by Mr. Græme and Mr. Cooke, and acknowledged by the Poligars, was Rs. 27,600-14-0, to meet which there was a fund in deposit from the surplus collections from the Pollams amounting to Rs. 50,101-0-8, leaving a net balance of Rs. 22,500-2-8 due to the Poligars. The Board approved of the mode in which the account of the admissible claims had been made up, and of the proposal of the Principal Collector to leave the doubtful claims to the determination of a Court of Law, and as there appeared then to be no obstacle to the immediate restoration of the Pollams of Nargunttee, Kulloor, and Poolecherla to the respective Poligars, who were understood to be legally competent to manage them, they authorized the Principal Collector to put the Poligars in possession accordingly and to pay them the balances severally due to them which, it appears, has been done. It was also the intention of the Board that the Principal Collector should immediately pay to the creditors of all the restored Poligars, whose claims were allowed, the amount due to them respectively according to the Statement No. 1 enclosed in his letter of the 30th May 1825. This, however, was not distinctly stated and the Principal Collector did not consider himself authorized to make the payment without special sanction, which the Board now direct to be conveyed to him.

3. The Board have next to consider the draft of a Cowle proposed by Mr. Nisbet to be delivered to the restored Poligars. It is observed by Mr. Nisbet that he has purposely omitted to mention in the Cowle the Rajbundoo and Chillera Enams.

4. Mr. Græme, in his report dated the 31st March 1818, recommended that these Enams should be resumed and assessed, the former at $\frac{1}{2}$ of the survey rent of fusly 1215, the latter at $\frac{1}{3}$. The Board supported this recommendation in their Proceedings under date the 29th April 1819, and included the proposed assessment on the Enams in their statement of the resources which would be available to the Poligars in the event of the Pollams being restored to them. But the Government disapproved of the measure, observing that, if the resumption was allowed, it would be to little purpose, since the Poligars would need to pension their relations and dependents who then enjoyed the Enams. At the same time they expressed their approbation of the manner in which the Board had estimated the produce of the Pollams, including the proposed assessment on the Enams, and fixed the Peshcush payable to Government with reference thereto. It appears, however, that Mr. Cooke misapprehended the intention of Government, and, proceeding on his predecessor's report and the Board's recommendation thereon, actually resumed both

From Mr. Cooke, 10th July 1823, Para 33.

the Rajbundoo and Chillara Enams in fusly 1232 and incorporated them with the Circar lands of the Pollams. Mr. Cooke himself reported this circumstance and Mr. Nisbet again brought it particularly to the notice of the Board, in his letter of the 30th and 31st May 1825, to which the Board replied that, such having been the case, there could be no doubt that the Poligars must have provided for the maintenance of such of their relations and dependents as remained alive or in their service; that it would then be a work of more difficulty than advantage for the Collector to restore the several portions of Enam to the Enamdars individually, and that it should therefore be left to the Poligars to assign for their future maintenance either land or pay as to them might appear most advisable. The Board on this occasion observed that the Enams in question could never be viewed as alienations of the revenue of the estate, but as allowances out of the rents and profits of the Poligars themselves, made according to the custom of such personages in lieu of money stipends. On further consideration and referring to the modern dates and the personal nature of the grants by which they were held, the Board adhere to this opinion; they think therefore that the Peshcush of the Poligars was rightly fixed upon an estimate of the produce of their Pollams including the Enams in question, and for this reason they conceive that the Poligars ought not to be bound to continue the same identical Enams to the same individuals, but generally to provide for their relatives according to Hindu law or usage. It is resolved, however, to solicit a communication of the sentiments of Government on a re-consideration of this point, before proceeding to revise the draft of Cowle submitted by Mr. Nisbet.

5. In the event of resumption of these Enams being approved, it appears by Mr. Nisbet's letter of the 31st May 1825 that it will be necessary to re-assess them according to the original proposition of Mr. Græme, the Rajbundoo at $\frac{1}{4}$ and the Chillara Enams at $\frac{1}{3}$ of the survey valuation of fusly 1215, at which rates of assessment they were included in the valuation of the Pollams upon which the Peshcush was fixed, Mr. Cooke having assessed them on much more favorable terms from a mistake as to the survey valuation, which he assumed to be the amount shewn in the statement contained in para 16 of the Board's Proceedings under date 29th April 1819.

6. Observing that the Poligars of Bungaree and Tumba were minors, the Board directed the Principal Collector to report their ages respectively, and to state whether he considered it desirable, and whether it was also the wish of their families that they should be taken under the Court of Wards. It here appears that the Poligar of Bungaree was eight years old and the Poligar of Tumba three years old in 1826 and the opinion of the Principal Collector is stated that they should both be taken under the Court of Wards. No particular reason is given for this opinion in respect to the latter, and adverting to the small value of the Pollam, it appears to the Board to be more expedient that it should be left to the management of the family.

Annual Peshcush Rs. 1,867.

7. Special reasons are stated by the Principal Collector for taking the Poligar of Bungaree under the charge of the Court of Wards. These reasons have reference to the disputes in the family regarding the succession, which have been frequently brought under the notice of the Government and of the Board by petitions from one of the claimants, Venkatappa Naidoo. The claimants are this person, who is the 1st-born son of the late Poligar, another son Rangappa Naidoo, and the Minor Ramadassapa Naidoo, a grandson of the late Poligar.

8. The grounds on which the several parties claim are very clearly stated by the Principal Collector. The Board concur with him in thinking that the Minor has *prima facie* the best title, his father having been declared by the Poligar to be his heir in virtue of his mother's marriage contract, and his right having been recognized by the Collector on the acknowledgment of it by the elder brother, Venkatappa, both on the occasion of their father's death, and on a previous occasion when they jointly sued him in the Zillah Court for a maintenance; they recommend therefore that Ramadassapa Naidoo may now be formally recognized by the Government as the rightful successor to the Pollam; and further, concurring with Mr. Nisbet that the best means for the preservation of the property, pending the disputes in the family which will probably come under litigation in the Courts of Adawlut, is to take it under their own control as Court of Wards, they request the authority of Government to proceed accordingly under Regulation V of 1804.

Para 9.

9. Mr. Nisbet, in his report of the 30th May 1825, noticed the claims of the Poligars of Bungaree, Kulloor, and Pulicherla to large sums on account of arrears of the allowance granted for their subsistence, and, with his present report, he has submitted detailed accounts thereof according to instructions from the Board, shewing the amount claimed by the Poligar of Bungaree to be Rupees 39,953; by the Poligar of Kulloor to be Rupees 1,774; and by the Poligar of Pulicherla Rupees 2,722.

No. 1.

„ 2.

„ 3.

10. By the proclamation of 24th November 1804, the Poligars, who accepted the terms of Cowle thereby offered, were promised an allowance for their subsistence of 18 per cent. of the actual annual revenue of their Pollams, but the Government

From the Secy. to Govt., 15th Feb. 1806.

Do. 2nd April 1807.

From Mr. Græme, 22nd June 1812.

To Mr. Græme, 29th June 1812.

From Mr. Græme, 13th July 1812.

From Mr. Nisbet, 30th May 1825, para 11.

Para 14, letter dated 20th July 1823.

11. Mr. Græme in recommending a reduction of the allowances of the Poligars of Bungaree, Pulicherla, and Kulloor referred to the case of the sons of the Poligar of Pakal, whose allowance had been reduced by order of Government on the death of their father, but, as the Board observed in their reply, the Poligar of Pakal was

one of those who had forfeited his Pollam by continuing in rebellion, while the others it was always intended to restore their Pollams, from which they could ultimately derive a much larger revenue than the allowance granted to them for subsistence in the mean time. Considering this wide distinction between the cases of the Poligars who surrendered under the proclamation of Government, and of those who incurred forfeiture by persisting in rebellion, the Board do not suppose that it was ever the intention of Government to apply the same rule to both, and they cannot but think that, under the proclamation, the Poligars and their heirs were entitled to receive at least the full allowance therein guaranteed to them, that is 18 per cent. of the actual revenue of their Pollams, until such time as those Pollams should be restored to them. Then comes the question whether the addition made to that allowance by its being calculated upon the estimated and not the actual revenue of the Pollam was not to be considered as an advance repayable at the pleasure of Government. The Collector seems to have explained to the Poligars that this was the intention of Government and therefore, perhaps, there would be no breach of faith in deciding accordingly. But it does not appear to the Board from a review of the correspondence that the intention of Government was really what the Collector conceived it to be. On the contrary they think it clear that the purpose was to grant a boon to these Poligars with the view of improving their situation, pending the temporary sequestration of their Pollams, or more correctly, to prevent them from being in a worse situation than the Poligars who, from their continued rebellion, did not deserve so well of the Government; but it is obvious that this purpose would not be fulfilled if the Poligars were to be called upon to refund the additional allowance, or if the stoppage made from their pensions, after a certain period, in order to recover the amount previously paid to them over and above what was due to them under the proclamation, were now to be confirmed and carried to the credit of Government. In considering this question it is to be

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remembered also that the full allowance was very considerably less than what the Poligars would have enjoyed if they had been in possession of their Pollams, which it was originally intended to restore at a much earlier period than they were actually restored, and that, in the mean time, the difference after deducting charges was added to the revenue of Government.

12. With these observations the Board submit for the determination of Government the questions whether the difference between the full allowance of 18 per cent. upon the estimated revenue of the Pollams of Bungaree, Kulloor, and Poolicherla, and the allowance actually paid to the Poligars shall now be carried to their account, or credited to Government, and whether, in the latter case, any adjustment is to be made of the accounts of the restored Poligars generally, for the purpose of balancing their actual receipts until the end of fusly 1230, when their Pollams were restored, with the allowance guaranteed to them by the proclamation. Without some such arrangement in this case, it is proper to observe that the Poligars of Nargunttee and Tomba, who, it would appear, have all along received the full allowance, will have benefited more than the Poligars of Bungaree, Kulloor, and Poolicherla and of the latter the Poligars of Kulloor and Poolicherla more than the Poligar of Bungari.

Forfeited Pollams.

Para 13.

13. Under date the 30th October 1819 the Government were pleased to order that the pecuniary subsistence which had been previously allowed to the ejected Poligars of Mogral, Pakal, and Poloor should be commuted for a Shotrium of equal value. Accounts are now submitted of the Villages proposed to be assigned in lieu of the money payments to the families of these Poligars. The accounts are prepared so as to allow of a separate assignment to each member of the respective families, who has hitherto received a separate allowance, an arrangement which is strongly recommended by Mr. Nisbet and which the Board consider advisable.

14. The Chillera Enams are included in these assignments, and they have also been resumed in the remaining parts of the Pollams which have been incorporated with the Circar lands which the Board entirely approve of, as there can be no doubt, from the dependency of the Enamdars, that they must have adhered to the Poligars in their rebellion, and since the Enams were in fact in lieu of money payments for personal services no longer required.

15. Mr. Nisbet has proposed in favor of the Rajbundoo Enamdars that they shall be continued in the possession of their Enams on the easy terms allowed by Mr. Cooke, that is, on payment of a quit rent of 40 per cent. on the reduced valuation shewn in the statement contained in the 16th para of the Board's Proceedings of the 29th April 1819. The Board see no reason for this great distinction, as it must be supposed that the Rajbundoo Enamdars, from their close connection with the Poligars, were to the full as deeply implicated in their rebellion, as the others: considering, however, the rank of these Enamdars and the relationship of most of them to the Poligars; that they have hitherto derived their subsistence from the Enams; and that the Poligars themselves have not the means of providing for them, as the restored Poligars may be expected and required to provide for their relations, it may be thought advisable to continue them in possession at a light assessment, those at least whose relationship to the Poligars is undoubted. With respect to the others, who appear to have obtained their Enams from personal favor, the case is different, and it seems hardly necessary to provide for them. It appears that

Para 8 Report dated 31st March 1818. Mr. Græme considered $\frac{2}{3}$ of the survey assessment of fusly 1215 "as much as, were the lands resumed, they would actually produce." Taking this therefore as their actual value, the Board would propose that instead of 60 per cent. as settled by Mr. Cooke a remission of 40 per cent. be allowed to the Enamdars who are related to the Poligars, 60 per cent. being reserved to Government.

Para 19.

16. The question regarding the adoption of Appasawmy Naidoo, 2nd son of the late Poligar of Pakal, into the family of Mogral, not having been decided, the Principal Collector has "marked out the Shotriums according to existing circumstances, that is, one to the widow of the late Poligar equivalent to her present allowance and one to Appasawmy as still belonging to Pakal." "The question here alluded to was referred to Government under date 9th March 1820. The Board resolve to solicit the orders of Government upon this reference. The main point in it is whether, considering it to have been the intention of Government in their orders of the 30th October 1819 to grant hereditary Shotriums to the ejected Poligars in lieu of their pecuniary stipends, the reduction of the allowance of the widow of the Poligar of Mogral was not at variance with the spirit of those orders, and whether, in that view of the case, she is not entitled to receive an hereditary Shotrium equivalent to the full allowance of the late Poligar. It is proper to observe that, although the Board have always assumed it to have been the intention of Government to make the Shotriums of the ejected Poligars hereditary, it does not appear that the Government have ever expressly pledged themselves to that condition; and it seems to be open to them to limit the succession in any mode that

may be deemed advisable. The present case suggests a question, whether it would not be expedient to limit the succession to lineal descendants only, as proposed by Mr. Ross, with respect to the Poligars, &c. in the Cuddapah District whose lands, offices and privileges it was thought fit to resume. The Board think it may be

From Mr. Ross, 2nd Oct. 1813, para 5.

inferred that it was the purpose of Government, in ordering the pecuniary allowances of these ejected Poligars to be commuted for Shotriums, to continue them at least to their issue, otherwise the commutation would be in vain; but they see no reason to suppose that it was their intention to extend the succession further than to the natural heirs. Should the Government resolve to limit the succession to Shotriums to lineal descendants only, the pretensions of Appasawmy in respect to Mogral will of course be rejected, and he will be left to his inheritance as a son of the Poligar of Pakal. It will then only remain for the Government to decide, whether the pension of the widow of the Mogral Poligar shall be continued to her, or shall be commuted for a Shotrium, and, whether the pension or the Shotrium, as the case may be determined, shall be made equivalent to the full allowance of the Poligar, or be fixed at the present rate.

17. Another question not discussed by the Principal Collector, but brought before the Board by petition, must be decided before sanction can be given to the Shotriums proposed to be granted to the individual members of the families of the ejected Poligars who have hitherto received separate pensions. The question relates to the Poloor family. The Petitioner

Petition No. 335 of 1826.

receives a pension of Rupees

From Mr. Græme, 14th Oct.

1805, Para 52 and Seq. To Govt., 23rd Dec. 1805, Paras 33 and 34.

From do. 15th Feb. 1806.

From Mr. Cooke, 10th July 1823, Para 22.

is Veera Ragoonath Naidoo who at present receives a separate pension of 840 Rupees per annum on account of Poloor, while Komara Ragoonath Naidoo as the representative of the family receives a pension of Rupees 2,554-3 per annum. A separate Shotrium is proposed to be granted to each of them equivalent to their respective pensions. The correspondence which has passed relative to the claims of these persons is noted in the margin. Veera Ragoonath Naidoo is the legitimate son of the last Poligar of Poloor born after his death. Komara Ragoonath Naidoo is his son by adoption. It appears that the last Poligar adopted him on his death-bed under a provision "that if a son should be born of his wife, who was then pregnant, that son should succeed him in the Pollam." Notwithstanding, however, that a son was born, Komara Ragoonath Naidoo assumed and kept possession of the Pollam on his own account, and, having joined in the rebellion of 1804, incurred forfeiture. Still, as the person who was found in possession, he was treated with as the head of the family and was pensioned accordingly; while to the legitimate heir, Veera Ragoonath Naidoo, who, being a boy at the time, was not implicated in the rebellion, there was subsequently assigned an allowance of only 20 Pagodas a month. In granting this allowance the Government observed that the dispute regarding the succession should be left to the determination of the Courts. It was not, however, brought to issue in that manner, but Veera Ragoonath Naidoo has lately urged his pretensions anew, claiming either the full allowance of 18 per cent. on the estimated revenue of the Pollam with arrears, or the restoration of the Pollam itself. The Board conceive that the dispute as to the rights of the two parties in this case is not of a nature proper to be tried in the Courts, with reference to the political circumstances connected with it, which appear to take it out of legal jurisdiction, and render it a subject for the cognizance of the ruling authority alone. It may not be deemed expedient at present to alter the respective allowances of Komara Ragoonath Naidoo and Veera Ragoonath Naidoo, which were fixed so long ago, but, as there seems to be no doubt of the legitimacy of the latter, it may be thought proper to promise to him and his heirs, (lineal or general, as may be determined) the reversion of the full pension on the death of his brother by adoption. In the mean time, it appears advisable to suspend the proposed commutation of the present allowances of the parties for Shotriums. It is necessary that the Principal Collector should explain, whether the aggregate of the allowances of these parties is equivalent to 18 per cent. of the estimated revenue of the Pollam, or, whether the allowance of Veera Ragoonath Naidoo is an addition to that proportion. It was the intention of Government that the total amount of the allowances granted to individuals of the families of the ejected Poligars should not exceed the proportion of 18 per cent. This intention was expressed specially with reference to the Poloor case.

18. Should the Government think it proper, under the circumstances stated, to continue money pensions instead of Shotriums to Komara Ragoonath Naidoo and Veera Ragoonath Naidoo of Poloor, and to the widow of the Mogral Poligar, there will only remain three Shotriums to be sanctioned, according to the Statement A enclosed in the Principal Collector's letter, viz. to Moodoo Ramapah Naidoo and Appaswami Naidoo, sons of the Poligar of Pakal, and to Moodoo Ramapah Naidoo, son of Poolapah Naidoo of the same family.

Paras 22 and 23.

19. The Principal Collector has submitted accounts shewing balances to be due to the families of Pakal and Mogral on account of the pensions allowed to them. A balance of

Rs. 485-14-9 appears to have been due to the late Poligar of Pakal at the time of his death, and a balance of Rs. 83-1-0, to the late Poolapah Naidoo. The remainder amounting to the large sum of Rs. 20,948-11-2 has accrued from stoppages from the reduced allowances of the sons of the Poligar of Pakal, intended to be paid to them in arrears on their coming of age. This event, according to Mr. Nisbet's report, has in both instances occurred, but by some oversight Appasawmy is still receiving the diminished share, and his brother is yet a creditor for a part. The total amount due to the Pakal family is Rs. 21,517-0-0, and the Board recom-

No. 4. mend that sanction may be given for passing this sum to the credit of the family according to the Account Current submitted by the Principal Collector.

20. The Board likewise recommend that sanction may be given for passing the sum of Rupees 190-0-6 to the credit of the widow of the late Poligar of Mogral, being the balance due to him at the time of his death for a broken period, as per Account Current.

No. 5. **21.** The Board, having lately received urgent application from creditors of the late Poligar of Mogral for the settlement of the debts due to them by that personage, is resolved to take this occasion to submit the general subject of the debts of the ejected Poligars for the consideration of Government. Mr. Græme reported upon these

From Govt., 17th Nov. 1826, Petn. No. 390 of 1826, No. 172 of 1827. debts, together with the debts of the restored Poligars, in his letter dated 31st March 1818. The amount claimed exclusive of interest he stated to be Star Pagodas 21,107-21-57 of which, he recommended Star Pagodas 4,078-26-11 to be paid to the creditors, and Star Pagodas 16,803-40-46 to be further inquired into, and suggested that 20 per cent. should be deducted from the allowances of the Ex-Poligars to provide a fund for the liquidation of the admitted claims. The Board in their Proceedings upon Mr. Græme's report "proposed that the Government should take upon themselves the whole of the debts in question as specified in the Statements forwarded by Mr. Græme, that the amount as-

Statement No. 10. **Para 55.** *Proc., 29th April 1819, Para 25.* ascertained to be justly due should at once be paid; and that a further special inquiry should be instituted into the remainder, with the view of ascertaining what ought to be liquidated, and what left to the parties to prosecute in Court". In consideration of this arrangement, they proposed that the four forfeited Pollams be permanently incorporated with the Sirkar lands, and that out of them, a single Village be granted in Shotrium to the ousted Poligars who are alive, or their heirs, equivalent in value merely to the present percentage from the collections paid to them as a subsistence." The Government adopted the Board's proposition for the grant of Shotriums to the ejected Poligars in lieu of their money stipends but did not notice in their reply the scheme which had been suggested for the liquidation of their debts. Mr. Cooke reported further on the debts of the Poligars generally under date the 10th July 1823 and stated the amount proved and admitted by the Poligars on further enquiry, together with the amount formerly recommended by Mr. Græme for payment, to be Star Pagodas 8,166-0-53, and the amount objected to by the Poligars, but supported by Vouchers or evidence Star Pagodas 12,022-16-23, total Star Pagodas 20,188-16-76. "The Creditors of the confiscated Pollams", he observed, "exhibited the different claims against them at no less than Pa-

Mogral, Poloor, Pakal and Yaderkondah. **Para 11.** "godas 20,188-16-76. From the present circumstances of these Poligars there is a very distant prospect of these being liquidated from their allowances, and the forfeiture of these Pollams consequent upon the rebellion of their former possessors, cannot give these creditors any legal claim upon the Government for the discharge of the debts of the former incumbents; thus situated it will remain for the liberality of Government to decide how far they may consider it expedient to extend their bounty to these creditors, and, from the little prospect they have of obtaining payment from the Poligars, I have no doubt they would consent to receive a very small portion of the debts and to grant releases in preference to waiting longer for the precarious realization of their demands." He added, "whether Government may consider even this bounty expedient, or to make any advances subject to stoppages from the allowances of the Poligars, I have not prepared them to expect, but it may be for consideration that, if no settlement of these demands be now effected, the claimants, by seeking redress from these pensioned Poligars in the Courts, would subject them to much loss and vexation."

From Govt., 30th Oct. 1819, Para 13. **Para 12.** "The sum of Star Pagodas 8,166-0-53 being the amount of debts proved and admitted by the Poligars, and which, according to the principle upon which the Board proceeded in the case of the restored Poligars, it is alone necessary to consider at present, is thus distributed

Statement No. 7. **Para 11.** "The sum of Star Pagodas 8,166-0-53 being the amount of debts proved and admitted by the Poligars, and which, according to the principle upon which the Board proceeded in the case of the restored Poligars, it is alone necessary to consider at present, is thus distributed

22. The sum of Star Pagodas 8,166-0-53 being the amount of debts proved and admitted by the Poligars, and which, according to the principle upon which the Board proceeded in the case of the restored Poligars, it is alone necessary to consider at present, is thus distributed

among the several Poligars:—

	Mogral. Str. Pags.	Poloor. Str. Pags.	Pakal. Str. Pags.	Yadroocondah. Str. Pags.
	5,851 2 7	381 12 52	604 21 45	1,329 9 29
or Rs.	20,478 10 7	1,334 7 9	2,115 10 10	4,652 3 8

For the liquidation of the debts due by the Pakal Poligar according to this statement there is a sufficient fund in the arrears of pension due to the two sons, from which the requisite sum ought to be reserved by the Principal Collector for the purpose. In the case of Mogral, it may perhaps be thought expedient by the Government to devote to the payment of the debts of the Poligar the portion of his allowance which has been stopped since his death, and to continue the assignment until the whole of the admitted claims are liquidated, or until the widow's decease, if this event should occur in the mean time, which the Board conceive would be an equitable arrangement. In the case of Poloor, the Board conceive that it would be fair to make a deduction of 20 per cent. from the allowance of Komara Ragoonath, if this should be continued to him, for the discharge of the debts due by the late Poligar.

23. Respecting the Yadroocondah Poligar's debts, Mr. Græme observed that the question was distinct from that concerning the others. "The Poligar himself who was capitally punished, he said, has left no family of his own. His father was the Poligar of the Bungari Polliam. There is no person belonging to the late Poligar to confirm or disprove the debt satisfactorily. The claims rest upon assertions. It is probable that the creditors would agree to a compromise, and agree to receive 1,000 for the amount claimed, that is, if Government conceive themselves under obligation to discharge these debts". It will be observed that, of the claims against the Poligar amounting to Star Pagodas 2,400, only Star Pagodas 1,329 were considered admissible by Mr. Cooke on his subsequent enquiry, and these would probably be easily compromised if the Government should consider it desirable.

(True Extract.)

(Signed) D. ELLIOTT,
Secretary.

Extract from the Minutes of Consultation under date the 4th September 1827.

Read the following letters from the Secretary to the Board of Revenue.

(Here enter 21st June 1827.)

(Here enter 20th August 1827.)

(Here enter 9th March 1828.)

1. The Governor in Council proceeds to the consideration of the subject of the Chittoor Pollams discussed in the Proceedings of the Board of Revenue of the 3rd May last.

2. The Governor in Council sanctions the payment to the Poligars of Bungaree, Tumbah, Narguntee, Kulloor and Pulicherla of Rupees 22,500-2-3, being the surplus funds in deposit after discharging the Peishcush, the sums advanced for the maintenance of the Poligars, charges, collection, &c. and providing for the payment of their admitted debts according to the statement No. 1 enclosed in the Principal Collector's letter of the 30th May 1823. Payment of those debts amounting to Rs. 27,000-14-5, as stated in column 11 of the statement in question is also sanctioned.

3. The Rajbundoo and Chillara Enams having been resumed by the Collector in fusly 1232, and the Peishcush of the Poligars having been fixed upon an estimate of the produce of their Pollams including these Enams, the Governor in Council does not consider it expedient now to disturb the arrangement, further than to direct that the assessment on them be fixed in the manner originally proposed, namely, the Rajbundoo at $\frac{1}{4}$ and the Chillara at $\frac{1}{3}$ of the survey valuation of fusly 1215. The Poligars should be bound by the Cowle to provide for their relations according to Hindoo Law or usage.

4. The Governor in Council concurs in the opinion of the Board of Revenue that the Tumbah Polliam should be left to the management of the family.

5. For the reasons stated by the Board of Revenue, the Governor in Council is pleased to resolve that Ramadassapah Naick, grandson of the late Poligar of Bungaree, shall be recognized as the rightful successor to that Pollam, but does not consider it expedient to authorize the Court of Wards to take it under their superintendence. The management of an estate is necessarily conducted at a greater expense by the Court of Wards than by the family to whom it belongs, and is not always satisfactory to the parties concerned. There is no reason to expect inconvenience from the disputes which have hitherto occurred in this family, as the cause which gave rise to them, namely, the want of a recognized heir to the estate, will now cease to operate. The Governor in Council therefore directs that the Polliam be given up to the minor to be managed in such manner as he or his Guardians may think proper.

6. There appears to be no doubt that an adjustment of accounts with the Poligars should take place in order to balance their actual receipts with those guaranteed to them by the Proclamation of 1804. At the time when the alteration in favor of the Poligars (whose lands had not been forfeited) from 18 per cent on the actual collections

See para 41 of Mr. Græme's letter of the 14th October 1805.

Para 31 of letter from the Board of Revenue to Government, dated 23rd December 1805.

to 18 per cent on an estimate of 60,000 Pagodas was proposed, it was understood that the revenues of the Polliams had been from unfavorable seasons falling off year by year for three or four years before; and the object of the Board appears at the time to have been to "ameliorate the present condition of the Poligars in question," and, from the 5th para of their letter to Government of the 16th March 1807, it would seem that when a great falling off in the revenue from the Pollams was expected, the Board, altho' they were unwilling to propose a corresponding reduction in the allowances of these Poligars, did not think "there could be any impropriety in indemnifying Government from the collections of future years for the loss which it must otherwise sustain under the circumstances occasioned by the present unfavorable season." Government in reply considered it "proper that the subject should be determined when the 'Poligars shall be re-instated in their Polliams', the period at which we are now arrived. The Collector from the beginning informed the Poligars that the indulgence was to be regarded in the light of an advance to be subsequently repaid, and it does not appear therefore that there can be any misunderstanding on the subject. Neither can it be contended that in confirming the receipts of the restored Poligars to the amount guaranteed to them as a temporary subsistence by the Proclamation, a just distinction has not been made between the cases of the restored and the ejected Poligars. That distinction is now made where it was originally intended to be made in the restoration of the Polliams and in the grant of a considerable revenue. The loan made to the Poligars by a temporary addition to their allowances was an indulgence which Government was not bound to grant, and which sufficiently evinced a favorable disposition towards the parties for whose benefit it was intended.

7. In making the adjustment, the surplus received by estimate and the reduced allowances should be taken into account; and if restoration of the Polliams was promised any year

previous to fasli 1230, the deduction of the excess paid above 18 per cent. should be made only till that year, whatever balance may on final adjustment be due by the Poligars may be discharged by annual instalments of 20 per cent. of their revenues, leaving them 40 per cent. until the advance is repaid, but any arrears, which may have been kept in deposit for special reasons on account of particular individuals of families, should be paid to those individuals to enable them to meet the expenses of marriage, &c. for which the arrears may have been reserved.

8. With regard to the Shotriums which it is proposed to grant in lieu of the pecuniary subsistence at present allowed to the ejected Poligars of Mogral, Pakal, and Poloor, the Governor in Council observes that it was never intended that they should be hereditary. The Poligars of the forfeited Polliams surrendered under a pledge of personal safety and freedom from restraint, and their pensions were afterwards granted as an indulgence, and not as a matter of right. The reductions that have been made in them from time to time shew that they have never been regarded as hereditary, and the Governor in Council sees no reason for departing from the principle observed on the occasion referred to in the letter to the Board of Revenue of the 22nd August 1807, wherein, after ordering a reduction of the pension of the Pakal family, it was stated to be "desirable in all cases that pensions of that nature should be gradually diminished." The resolution of Government that Shotriums shall be granted in lieu of the pecuniary allowances need not prevent the observance of this principle, as, on the death of incumbents, such addition as may be thought proper may be made to the Jodee or Quit-rent payable for the Villages, until they gradually become liable to the full assessment, and according to this rule the value of the Shotriums will not in the first instance be the same to all. It will vary from 18 to 12 and perhaps 9 per cent, according to the casualties that have occurred in each family, and the consequent reductions that have been made in the allowance since it was first granted, the commutation being for the allowance that remains after these reductions, and not for the original amount granted.

9. Although in proposing the commutation, the Board, in the 26th paragraph of their Proceedings of the 29th April 1819, recommended that Shotriums should be granted to "the ousted Poligars who are alive or to their heirs," it is evident that they only meant by these words to designate the existing incumbents on the pensions, not the nature of the Shotriums, for, in recommending in a subsequent para [Paragraph 28] a new negotiation with the Poligars of the non-forfeited Polliams, they recommended the grant to them "of Shotrium Villages to be for ever hereditary in their families," a definition which it is presumed would have been applied to the Shotriums of the ejected Poligars also, if they were intended to be of a similar description.

10. Understanding the selection of the Villages named in the Statement A, which accompanied the Principal Collector's letter of the 6th April 1826, to have been regulated, as regards their value, with reference to the rule prescribed in the concluding part of paragraph 8 of these Proceedings, the Governor in Council authorizes the Principal Collector to make over those intended for the Poligars of Pakal and Poloor.

11. The arrangement referred to in paragraph 14 of the Board's Proceedings appears to be very proper; but the Governor in Council doubts the propriety of allowing the reduction in favor of the Rajbundoo proposed in paragraph 15 and is of opinion that the Poligars should provide for them. So far back, indeed, as the 15th February 1806 the Board were informed that their "interpretation of the orders of Government respecting the allowance to the deposed and ejected Poligars, in supposing that it was intended to include the provision necessary for the support of the relations of the Poligars, was conformable to the sentiments of the Governor in Council," who at the same time desired "that any separate provision which might have been made for persons of this description might be deducted from the portion of 18 per cent. on the revenue of the Polliam which had been allotted to the Poligar." It does not appear that the principle upon which this resolution was adopted would be at all affected in the event of a Shotrium being given to the Poligars in lieu of the 18 per cent. which they before received.

12. It is not considered expedient that any alteration should take place in the arrangement respecting the allowance of the widow of Mogral, which was sanctioned on the 7th February 1820, namely, that instead of a Shotrium Village equal in value to the stipend drawn by the deceased Poligar, the widow should be allowed two-thirds of that stipend annually during her life; and it is not deemed necessary to recognize the alleged adoption of Appasawmy Naid as son of the Poligar of Mogral, both because the succession is to be confined to lineal descendants, and because the widow, in a petition to Government dated 3rd September 1827, has expressly denied that the adoption ever took place. Appasawmy Naid will accordingly be regarded as belonging to the Pakal family as heretofore.

13. The Governor in Council is pleased to resolve that the succession to the Shotriums granted to the Pakal and Poloor families, subject to an increase of assessment on the death of incumbents as before explained, shall be limited to lineal descendants only.

14. The Governor in Council concurs in the opinion of the Board of Revenue that the Government and not the Courts should decide the succession to the forfeited Polliams, and is pleased to determine that Veera Ragonath Naidoo, the legitimate son of the Poligar of Poloor, shall be recognized as the heir and head of the family; the Governor in Council, however,

does not deem it expedient to make any alteration in the allowances enjoyed by the two sons for so many years past, but is pleased to resolve that Veera Ragonath Naidoo and his heirs shall be entitled to the reversion of the Shotrium enjoyed by Komara Ragonath Naidoo on his death, subject to the rule laid down in regard to an increase of assessment.

15. In the case of the Poloor and Pakal families it may be left to the option of the parties concerned either to enter on the Shotriums proposed to be allotted to them, or to continue in the receipt of a pecuniary allowance, but whatever arrangement may be adopted, the total grant to each family is not to exceed 18 per cent. of the revenue of the Polliam.

16. The Governor in Council authorizes the Principal Collector to discharge the balances due to the Pakal family amounting to Rs. 21,517, and to the widow of the Poligar of Mogral Rupees 190-0-6 as per Accounts Current Nos. 4 and 5 in the Principal Collector's letter of the 6th April 1826.

17. The claim of Timapah Naick to be recognized as heir to the late Poligar of Yadraccondah is shewn in the letter from the Principal Collector of the Northern Division of Arcot which accompanied the letter from the Board of Revenue of the 21st June 1827, to be entirely futile, and is rejected accordingly.

18. The creditors of the Poligars, whose Pollams have been forfeited, are not considered to have any claim of right to the payment of their debts by means of any assistance or interference on the part of Government, nor are the Poligars entitled to expect that any assistance would be afforded to them with a view to relieve them from their embarrassments; but as the whole of the lands of the Poligars, with the exception of the few which have now been assigned for their subsistence and declared subject to ultimate reversion to Government, have already been, or are to be, incorporated with the Circar lands, the Honorable the Governor in Council is disposed to afford relief to the creditors, to the extent of the proved and admitted debts due by the Poligars of Mogral and Poloor, for the payment of which it does not appear that there are any adequate funds in the possession of those families. The Principal Collector is accordingly authorized to discharge the sum of Rupees 20,478-10-7 on account of Mogral and Rupees 1,334-7-9 on account of Poloor. A very considerable fund being in deposit with the Collector on account of the sons of the Pakal Poligar, and the admitted debts amounting to Rupees 2,115-10-10 only, the Principal Collector will be instructed to deduct the sum from the amount which he is authorized in the 16th paragraph of these Proceedings to pay to the Pakal family, and to transfer it to the creditors to whom it is due. The creditors of the Yadraccondah Poligar are in a different situation from those of the abovementioned Poligars. The Poligar has left no heir or successor from whom they could recover their debts in a Court of Law, and there is no one to admit or disprove the debts. The Governor in Council will not, however, altogether decline affording relief to these creditors also, provided they are willing to come to such a compromise as may be deemed moderate and satisfactory. The Principal Collector will therefore report through the Board of Revenue the terms to which they are willing to accede, when the Governor in Council will either admit or reject them, as he may think proper.

19. The case of the Poligar of Goodipaty was brought to notice by the Collector of the Northern Division of Arcot in his report to the Board of Revenue dated 31st March 1818, and the Board in their Proceedings of the 29th April 1819,

Para 32. solicited the sanction of Government for the settlement of this Polliam on the Zemindary tenure, having previously observed (in paragraph 4) that "the Polliam of Goodipaty has, in consequence of the good conduct of its Poligar, always remained under his own management; but the five first mentioned Polliams (Bungari, Tomba, Nargunttee, Calloor and Poolicherla) were temporarily resumed "and together with Goodipaty were intended to be conferred in permanency, on the Zemindary tenure upon their respective Poligars." The Government did not at the time adopt the recommendation of the Board, but no reason was given for the resolution, and it seems probable that if a more detailed explanation of the circumstances under which the Poligar sought to be placed merely on an equal footing with those who had not a similar claim to favor, a different decision would have been passed. If this Poligar had rebelled as the others did, and had, like them, come in under the Proclamation of 1804, he would have been entitled to the same terms on the restoration of the Polliams; but he continued his allegiance to the Company, and has in consequence remained on a worse footing than those have now been placed on who resisted their orders. It was stated by the Board of Revenue to have been the intention to settle this Polliam on the same terms as the five abovementioned, and it seems just that this should now be done. Resolved accordingly that the Board of Revenue be instructed to direct the Collector to allow the same terms to the Poligar of Goodipaty as are fixed for those of the restored Polliams.

(A True Extract.)

(Signed) D. ELIOTT,

Secretary.

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