CORRESPONDENCE.

BETWEEN THE

COLLECTOR OF MADURA AND THE BOARD OF REVENUE

RELATIVE TO THE

TAXATION OF SCATTERED TREES AND TOPES

IN THE

DISTRICT OF MADURA.

MADURA:

PRINTED AT THE COLLECTORATE PRESS.

BY P. M. PEREYANAYAGUM PILLAY.

1862

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LIST OF CORRESPONDENCE RELATIVE TO THE TAXATION OF TOPES & TREES.

EXTRACT FROM THE PROCEEDINGS OF THE BOARD OF REVENUE,
dated 30th January 1854.

Read the following.

REVENUE DEPARTMENT.

No. 10.

Extract from the Minutes of Consultation under date the 4th January 1854.

Read the following Extract from the Proceedings of the Board of Revenue.

(Here enter 24th November 1853 No. 551.)

1. With the above Extract from their Proceedings, the Board of Revenue submit with their support, a proposition from the Collector of Trichinopoly for fixing a uniform rate of tax on individual trees in his District in lieu of the various unequal, and in many cases excessive rates that now obtain. The rates proposed in substitution are specified in the margin, and are regarded by the Board of Revenue to be exceedingly reasonable. The immidiate effect of the measure, it is stated, will be a trifling loss of Revenue, but the gain will be certain by the encouragement held out to the people to plant extensively, and thus repair the devastation occasioned by the storm of March last.

Mango, Jack, Tamarind and Eloopay at 4 As. each tree per annum.
Cocoanut, Orange, bitter Orange and Lime, at 2 As. each tree per annum.
Gooseberry—1 Anna.
Wood apple andN ut—6 pice each.
Palmyra ....4 pice per annum.

2. The Right Honorable the Governor in Council does not quite gather from the Collector's report, whether the trees to which his present proposal refers are those only which grow in unoccupied lands and whether the trees in the Ryots assessed lands are exempt from tax. The Board state that in their opinion the revised rates should be charged only in cases where no separate assessment is levied on the land the trees grow on. If this be not now the case, the loss of Revenue from the proposed change will be somewhat more than the Board calculate, but the sacrifice in any event will be inconsiderable, and there can be no doubt that the principle laid down by the Board is the correct one-again, some of the trees in the Collector's list, the Orange and bitter Orange, the lime tree, the Nut tree, the Gooseberry and wood apple tree, are scarcely fit subjects of taxation, and might, it seems to Government, will be exempt in Trichinopoly, as in Tinnevelly. The small number of Palmyra trees and their probably small value in an inland District would lead the Government to extend the exemption to them also.

Only found in two Taluqs.

Toriyoor	1,670
Volcondapuram	416
	2,086, which

at 4 pice per tree. the rate proposed by the Collector, would give a yearly revenue of Rupees 43 only.

3. On the whole the Governor in Council resolves to direct that the rates proposed by the Collector, as per margin, be charged on all Mango, Jack, Tamarind, Eloopay Oil and Cocoanut trees, growing scattered in unoccupied lands that such trees when growing in the Ryots holdings and for which he pays a land assessment, be exempt from demand, and, that the tax on the other trees born in the Collector's list be henceforward foregone.

	Annas.
Mango tree	4
Jack	4
Tamarind	4
Eloopay	4
Cocoanut	2

Orange, Bitter Orange, Lime, Gooseberry, Wood apple, Palmyra, & Nut tree.

(True Extract.)

(Signed) T. PYCROFT,
Secretary to Government.

Ordered also that a copy of the former be circulated to all Collectors with a request that they will report as early as practicable, whether a rule similar to that sanctioned in Trichinopoly for the taxation of scattered trees in unoccupied lands, may not with advantage be introduced into their Districts, with such modifications as the circumstances of each District may require.

(True Extract & Copy.)

W. H. BAYLEY, Secretary.

To

The Collector of Madura.

No. 42.

Madura, 13th March 1854.

FROM

R. D. PARKER Esq.
COLLECTOR OF MADURA.

To

W. H. BAYLEY Esq.
SECRETARY TO THE BOARD OF REVENUE,
FORT SAINT GEORGE.

SIR,

1. With reference to the Proceedings of the Board of Revenue of the 30th January last I have the honor to forward a Statement shewing the rates of tax levied in the District on various descriptions of trees.

2. The Sanction of Government refers to such trees only as grow scattered on unoccupied lands, and it is stated that the Collector of Trichinopoly, on whose suggestion the regulation of tax now proposed was founnded, expects that the people will be induced thereby to plant extensively.

3. I would submit to the Board that however advantageous may be the plantation of Topes, for which great encouragement has been already granted, the plantation of scattered trees is an impediment to the spread of Cultivation; for the Tree owner may not wish to cultivate the particular field, and if another person cultivates there is one owner to the Tree and another to the land. The Crops are injured by the Tree owner going to his Tree, and also by the shade. Moreover the Collector is perplexed about the tax. When the land pays Teerwa, the Tree should be excused, but they belong to different persons; if the tax be remitted, one Ryot gets all the profit of the Tree, paying nothing, and the other all the loss, paying for the land on which the Tree stands. The accompanying Copy of a * letter from the Collector of Tinnivelly further illustrates my meaning.

4. I am strongly of opinion, that if a person wishes to plant Trees he should take up land for the purpose; and if it were fully known to all that the land tax only would be levied I believe that this arrangement would be preferred by the Ryots.

5. But there are Trees urgently requiring indulgence which are not alluded to by the Goevrnment. These are the Trees in old Topes which pay high rates while the new Topes after 20 year's exemption will be charged with the land tax only. What inducement is there now to the proprietors of old Topes to take care of their trees or to replant as they decay or become fruitless? I would strongly recommend that the case of the old Topes should receive the consideration of Government with a view to a reduction of taxation; and I would venture to express my opinion, that no measure will effect their preservation in the face of the great favor shewn to New Topes short of the entire abandonment of the tax of trees and substitution of the tax on the land. To do this seems to me only consistent with the object of Government. That object is to multiply Topes and will be defeated as well by the decay of Old Topes as by the failure to plant new ones.

6. On examination of the Statement it will be seen that the average tax on Mango and Tamarind Trees is already less then 4 annas; but that Jack, Eloopay and Cocoanut will gain by the change; the last mentioned very considerably, but they are chiefly grown in Topes which are included in the Statement for the sake of shewing the average taxation.

* 14th December 1850.

Statement shewing the different rates of tree tax in Madura and Dindigul, which was carried to the Jamabandy account of Fasli 1260.

Items.	No.	Names of the Trees.	Rates of Tax.	Madura exclusive of Sittanandel. Total No. of Trees.	Tax.			Dindigul Division. Total No. of Trees.	Tax.			Deduction			Balance.			Total of two Divisions. Total No. of Trees.	Tax.						Average rate per tree
			Fs.		Chs.	F.	A.		Chs.	F.	A.	ch	F.	P.	Chs	F.	A.		Cks.	F.	A.	Rs.	A.	P.	A-P.
Amany.	1	Tamarind Trees.	3	...	...	...	...	5	1	5	...	...	...	...	1	5	...	5	1	5	...				
			2	18	3	6	...	310	62	...	...	...	...	...	62	...	...	228	65	6	...				
			1½	...	...	...	...	627	94	...	8	...	...	...	94	...	8	627	94	...	8				
			1	39132	3913	2	...	14855	1485	5	...	...	5	12	1484	9	4	53987	5398	1	4				
			¾	1095	82	1	4	...	...	...	...	...	...	...	...	...	...	1095	82	1	4				
			½	...	...	...	...	1289	64	4	8	...	...	...	64	4	8	1289	64	4	8				
			¼	...	...	...	...	690	17	2	8	...	...	...	17	2	8	690	17	2	8				
			7	40245	3998	9	4	17776	1724	7	8	...	5	12	1724	1	12	58021	5723	1	...	2141	2	4	3-4 3/16
	2	Mango Trees.	3	...	...	...	...	1	...	3	...	...	...	...	...	3	...	1	...	3	...				
			2½	27	6	7	8	...	...	...	...	...	...	...	...	...	...	27	6	7	8				
			2	515	103	...	...	134	26	8	...	...	...	...	26	8	...	649	129	8	...				
			1½	85	12	7	8	45	6	7	8	...	...	...	6	7	8	130	19	5	...				
			1	2633	263	3	...	1848	184	8	...	...	...	...	184	8	...	4481	448	1	...				
			½	72	3	6	...	87	4	3	8	...	...	...	4	3	8	159	7	9	8				
			¼	...	...	...	...	195	4	8	12	...	...	...	4	8	12	195	4	8	12				
			7	3332	389	1	...	2310	227	8	12	...	...	...	227	8	12	5242	617	2	12	1309	5	10	3-8½
	3	Cocoanut Trees.	1½	7190	1078	5	...	2820	423	...	...	...	...	...	423	...	...	9910	1501	5	...				
			1¼	...	...	...	...	14	1	7	8	...	...	...	1	7	8	14	1	7	8				
			1⅛	...	...	...	...	21	2	3	10	...	...	...	2	3	10	21	2	3	10				
			1	1802	180	2	...	3705	370	5	...	...	...	...	370	5	...	5507	550	7	...				
			¾	84	6	3	...	...	...	...	...	...	...	...	...	...	...	84	6	3	...				
			½	...	...	...	...	47	2	3	8	...	...	...	2	3	8	47	2	3	8				
			6	9076	1265	...	...	6607	799	9	10	...	...	...	799	9	10	15683	2064	9	10	1380	3	7	4-5⅝
	4	Sweet orange trees	2	29	5	8	...	...	...	...	...	...	...	...	...	...	...	29	5	8	...				
			1½	1	...	1	8	3	...	4	8	...	1	8	...	3	...	4	...	4	8				
			1	327	32	7	...	377	37	7	...	...	...	...	37	7	...	704	70	4	...				
			½	101	5	...	8	11	...	5	8	...	...	...	...	5	8	112	5	6	...				
			¼	7	...	1	12	2	...	...	8	...	...	...	...	...	8	9	...	2	4				
			5	465	43	8	12	393	38	7	8	...	1	8	38	6	...	858	82	4	12	174	15	2	3-3⅛
	5	Lime Trees	3	...	...	...	...	12	3	6	...	...	...	...	3	6	...	12	3	6	...				
			2	85	17	...	...	8	1	6	...	...	2	8	1	3	8	93	18	3	8				
			1	627	62	7	...	383	38	3	...	...	...	...	38	3	...	1010	101	...	...				
			½	6	...	3	...	9	...	4	8	...	...	...	...	4	8	15	...	7	8				
			¼	...	...	...	...	20	...	5	...	...	...	...	...	5	...	20	...	5	...				
			5	718	80	...	...	432	44	4	8	..	2	8	44	2	...	1150	124	2	...	263	7	3	3-8
	6	Elupay Trees.	4	...	...	...	...	3	1	2	...	...	...	...	1	2	...	3	1	2	...				
			3	32	9	6	...	17	5	1	...	...	...	...	5	1	...	49	14	7	...				
			2½	18	4	5	...	...	...	...	...	...	...	...	...	...	...	18	4	5	...				
			2	663	132	6	...	345	69	...	...	...	...	...	69	...	...	1008	201	6	...				
			1½	10	1	5	...	125	18	7	8	2	3	...	16	4	8	135	17	9	8				
			1	1021	102	1	...	1316	131	6	...	...	...	...	131	6	...	2337	233	7	...				
			½	50	2	5	...	109	5	4	8	...	...	...	5	4	8	159	7	9	8				
			7	1794	252	8	...	1915	231	1	...	2	3	...	228	8	...	3709	481	6	...	1021	9	3	4-4⅞

Items	No.	Names of the Trees.	Rate of Tax.	Madura exclusive of Sittanandel.				Dindigul Division.										Total of two Divisions.							Average rate per tree.
				Total No. of Trees.	Tax.			Total No. of Trees.	Tax.			Deduction.			Balance.			Total No. of Trees.	Tax.						
			Fs.		Chs.	F.	A.		Chs.	F.	A.	ch.	F.	A.	Chs.	F.	A.		Chs.	F.	A.	Rs.	A.	P.	A-P.
AMANY.	7	Orange Trees.	2	33	6			...										33	6	6					
			1	153	1[illegible]	[illegible]		81	8	1					8	1		234	23	4					
			½	3				2		1						1		5		2	8				
			¼	...				2			8						8	2			8				
			4	189	22		8	85	8	2	8				8	2	8	274	30	3		64	4	4	3—9
	8	Jack Trees.	4	...				38	15	2		4			11	2		38	11	2					
			3	41	12	3		...										41	12	3					
			2½	8	2			...										8	2						
			2	161	32	2		18	3	6					3	6		179	35	8					
			1	37	3	7		47	4	7					4	7		84	8	4					
			½	7		3	8	...										7		3	8				
			6	254	50	5	8	103	23	5		4			19	5		357	70		8	148	9	5	6—6
	9	Nut trees	¾	34	2	5	8	...										34	2	5	8				
			½	14		7		54	2	7					2	7		68	3	4					
			⅜	379	14	2	2	...										379	14	2	2				
			¼	44	1	1		80	2						2			124	3	1					
			4	471	18	[illegible]	10	134	4	7					4	7		605	23	2	10	49	5	6	1-3⅝
	10	Cotton Trees.	1	43	4	[illegible]		236	23	6					23	6		279	27	9					
			¾	...				7		5	4					5	4	7		5	4				
			½	35	1	7	8	90	4	5					4	5		125	6	2	8				
			¼	54	1	3	8	9		2	4					2	4	63	1	5	12				
			4	132	7	4		342	28	8	8				28	8	8	474	36	2	8	76	14	4	2—7
	11	Goseberry Trees.	1	89	8	[illegible]		6		6						6		95	9	5					
			½	39	1	[illegible]	8	15		7	8					7	8	54	2	7					
			¼	12		3		24		6						6		36		9					
			3	140	11	1	8	45	1	9	8				1	9	8	185	13	1		27	12	7	2-4¾
	12	Woodap-ple trees.	1	2		2		14	1	4					1	4		16	1	6					
			½	...				11		5	8			4		5	4	11		5	4				
			¼	...				144	3	6					3	6		144	3	6					
			⅛	..				1			2						2	1			2				
			4	2		2		170	5	5	10			4	5	5	6	172	5	7	6	12	2	9	1-1½
	13	Pomegran-ate trees.	½	...				3		1	8					1	8	3		1	8				
			¼	19		4	12	...										19		4	12				
			⅛	4			8	...										4			8				
			3	23		5	4	3		1	8					1	8	26		6	12	1	6	10	-10½
	14	Guava Trees.	1¼	44	[illegible]			2			8						8	46	1	1	8	2	6	11	-10½
	15	Pumple-mose.	1	...				2		2						2		2		2					
			½	1			8	...										1			8				
			2	1			8	2								2		3		2	8		8	5	2-9¼

Items	No.	Names of the Trees.	Rates of Tax.	Madura exclusive of Sittanandel.				Dindigul Division.										Total of two Divisions.							Average rate per tree.
				Total No. of Trees.	Tax.			Total No. of Trees.	Tax.			Deduction.			Balance.			Total No. of Trees.	Tax.						
			Fs.		Chs.	F.	A.		Chs.	F.	A.	ch.	F.	A.	Chs.	F.	A.		Chs.	F.	A.	Rs.	A.	P.	A-P.
Amany.	16	Hill Oranges.	2					27	[illegible]	4					5	4		27	5	4					
			1¾					7	1	2	4		4			8	4	7		8	4				
			1					80	8						8			80	8						
			3					114	14	6	4		4		14	2	4	114	14	2	4	30	2	9	4-2¾
	17	Wild Goosberry.	1					1		1						1		1		1					
			½					1			8						8	1			8				
			¼					1			4						4	1			4				
			3					3		1	12					1	12	3		1	12		5	11	2—0
	18	Kamala trees.	1	1		1												1		1			3	5	3—5
	19	Palmira Trees.	1	1		1		7		7						7		8		8					
			½	296	14	8		...										296	14	8					
			¼	3562	89		8	145	3	6	4				3	6	4	3707	9[illegible]	6	12				
			21¼					70		9	13½					9	13½	70		9	13½				
			⅛	2229	27	8	10	1389	17	3	10				17	3	10	3618	45	2	4				
			1/16					1145	7	1	9				7	1	9	1145	7	1	9				
			3/16					50		2	5½					2	5½	50		2	5½				
			7	6088	13[illegible]	8	2	2806	30		10				30		10	8894	161	8	12	343	5	11	7 7/16
	20	Bamboo Bushes.	[illegible]	6	1	2												6	1	2					
			[illegible]	36	3	6												36	3	6					
			[illegible]	62	3	1												62	3	1					
			[illegible]	53	1	3	4											53	1	3	4				
				157	9	2	4											157	9	2	4	19	9	1	2—0
	21	Checay Bushes.	3					10	3						3			10	3						
			2					12	2	4					2	4		12	2	4					
			2					22	5	4					5	4		22	5	4		11	7	3	[illegible]—4
		Grand Total...		63132	6282	7	4	33264	3190	3	10	7	7		3182	6	10	96396	9465	3	14	20079	4	10	

Deduct Palapattada.

Sibbundy Charges 29-15--3

Balance .... 20049—5--7

	Rs. A. P.	Rs. A. P.	
Topes paying annual rent "Bilmooktah" and land tax................	1065--3 -6	2683--5-3	3748--8--9
			23797-14--4

Madura, 13th March 1854.

FROM

B. CUNLIFFE ESQ.

SUB SECRETARY TO THE BOARD OF REVENUE.

TO

R. D. PARKER ESQ.

COLLECTOR OF MADURA.

SIR,

I am directed to forward Petition No. 2038 of 1854 bearing your Endorsement of the 9th June 1854, and to request that you will inform the Board what will be the effect of carrying out in your District the principle adverted to in Board's Circular Order of the 30th January 1854 of collecting the land in preference to the tree tax, except in the instance of scattered trees.

Revenue Board Office,
Fort Saint George,
2nd November 1854.

I have the honor to be,
Sir,
Your most obedient Servornt.

B. CUNLIFFE,
Sub Secretary in chorge.

No. 40.

Madura,
27th March 1855.

TO

THE SECRETARY TO THE
BOARD OF REVENUE.

SIR,

With reference to your letter of the 2nd November 1854 I have the honor to submit a statement exhibiting the loss of Revenue which will ensue from collecting the land tax on all Topes in this District now paying Tree tax & I beg to refer the Board to my letter of the 13th March 1854 in which this change is earnestly recommended

The total loss it will be seen is put down at 5147-12-0

All Topes will then pay land tax only, except such as belong to Government and are periodically rented.

Topes paying tree tax Rs.	7682- 8- 1
Tax on scattered trees	11840-10- 7
Topes periodically rented.	43376-14- 2
Total	23900- 0-11

I note marginally the Revenue drived both from Topes of all sorts and scattered Trees in Fasli 1262 when I took a detailed account from the Taluqs.

Board's Petition No. 2038 of 1854 is herewith returned.

R. D. PARKER,
Collector.

Statement shewing the Number of Topes with tax in the District of Madura.

Existing from what period &c.	Description of land.	Who Procures irrigation.	Extent of land ocupied by Topes.	Amount of tax on the land according to the teervah discription.	Total trees. Bearing fruit.	Total trees. Amount of tree tax.	Total trees. Not bearing fruit	Total trees. Young trees.	Total.	Difference between Cols. 5 & 7.	Poonjah tax for Topes on Poonjah lands for which irrigation is supplied by the Ryot.	Garden tax for Topes on Poonjah lands for which irrigation is supplied by Cirkar.	Nunjah tax for Topes on Nunjah lands: One & half teervah for the Topes in Madura Division.	Nunjah tax for Topes on Nunjah lands: Consolidated Teervah for the Topes in Dindigul.	Nunjah tax for Topes on Nunjah lands: Total.	Total of Cols. 12, 13, & 19.	Difference between Cols. 7 & 17.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
			Cs. As.	Rs. A. P.		Rs A. P.											
From Fysul.	Poonjoh.	Cirkar......	47 7½	187 12 10	1188	276 11 8	766	37	1991	......	......	391 ... 11	......	......	......	391 ... 11	......
		Ryot	377 14½	802 9 2	12781	2631 12 10	2345	261	15387	......	802 9 2	......	......	......	......	802 9 2	......
			425 6	990 6 ...	13969	2908 8 6	3111	298	17378	......							
	Nunjah.	Cirkar......	33 6¾	179 ... 1	1138	233 9 11	705	209	2052								
		Ryot	1 10½	11 ... 8	105	22 7 10	3	......	143								
			35 1¼	190 ... 9	1243	256 1 9	743	209	2195	......	......	......	46 1 7	159 [illegible] ...	205 6 7	205 6 7	
			460 7¼	1180 6 9	15212	3164 10 3	3854	507	19573	......	802 9 2	391 ... 11	46 1 7	159 [illegible] ...	205 6 7	1399 ... 8	
Since Fysul.	Poonjah.	Cirkar......	42 15¼	158 1 7	3451	811 [illegible] ...	1155	1107	5713		......	333 8 7	......	......	......	333 8 7	
		Ryot	191 1½	424 2 7	12387	2912 [illegible] 3	3264	2783	18434		424 2 7	......	......	......	......	424 2 7	
			234 ¾	582 4 2	15838	3723 7 3	4419	3890	24147								
	Nunjah.	Cirkar	23 14	177 5 6	2293	406 ... 5	2153	525	4971								
		Ryot	25 7¼	134 3 10	1428	389 6 2	361	560	2349								
			49 5¼	311 9 4	3721	794 6 7	2514	1085	7320		......	......	199 4 11	178 11 4	378 ... 3	378 ... 3	
			283 6	893 13 6	19559	4517 13 10	6933	4975	31467	......	424 2 7	333 8 7	199 4 11	178 11 4	378 ... 3	1135 11 5	
		Total...	743 13¼	2074 4 3	34771	7682 8 1	10787	5482	51040	5608 3 10	1226 11 9	724 9 6	245 6 6	338 ... 4	583 6 10	2534 12 1	5147 12 ...

Madura 27th March 1856.

E. E. Per.

R. D PARKER,
Collector.

No 48.

To the Secretary to the Board of Revenue.

Sir,

I have the honor to state that it is true, as mentioned in the accompanying *Petition* No. 2130 of 1853 that the Petitioner's Palmyra Tope paid from the time it was planted till Fasli 1249 on the fruitful trees alone and on them at the rate of 5 Pice per tree only. In Fasli 1250 Mr. Blackburne altered the assessment to 8 P. for bearing and 5 for unfruitful trees. In 1251 he excused the latter. From Fasli 1252 to F. 1258 inclusive, the unfruitful trees were exempt and the teerwa on each bearing tree levied at 5 Pice. In Fasly 1259 and 1260 the rate levied was the same but un-fruitful trees were included. In Fasli 1261 the Sub Collector in charge raised the tax on fruitful trees to 8 Pice, continuing that of 5 on the unfruitful trees.

It appears to me that as Palmyra trees are as useful for olays and timbers as for fruit, such as do not bear should not be exempt, but that the rate on no Tree should be higher than that originally charged viz. 5 Pice. I have already however in my letters of the 8th March 1854 and 27th March 1855, recommended that only land tax should be levied, but as it would be improper to anticipate the Boards decision by an endorsement I beg to submit the Petition for their orders.

Madura,
3rd April 1855.

R. D PARKER,
Collector.

No. 1141.

Extract from the Proceedings of the Board of Revenue dated 14th May 1855.

Read letter from the Collector of Madura dated 3rd April 1855 No 48.

The Board observe that the general question regarding the substitution of Tax on lands for that on Trees is now under the consideration of Government, and on receipt of their orders the Collector will dispose of the Petitioner's case agreeably thereto

(Signed) B. CONLIFF, Secretary.

Revenue Department.

No. 2901.

Extract from the Proceedings of the Board of Revenue, dated 29th October, 1855.

Read Extract Minutes of Consultation dated 31st May 1855.

(Here Enter No. 655.)

Resolved that para 12 of the Board's letter to Government dated 2nd April 1855 No. 813 be communicated to the Collector of Madura, for his information and guidance

(A true Extract)

To, R. D. Parker Esq. Collector of Madura.

G. S. FORBES,
Ag. Secretary.

Extract of a letter from the Secretary to the Board of Revenue to the Chief Secretary to Government dated 2nd April 1855.

* * *

From Madura 13th March 1854.

	Rs.	A.	P.
4 Sweet Orange	174	-15	- 2
5 Lime	263	- 7	- 3
7 Orange	64	- 4	- 4
9 Nuts	49	- 5	- 6
10 Cotton	76	-14	- 4
11 Gooseberry	27	-12	- 7
12 Wood apple	12	- 2	- 9
13 Pomegranate	1	- 8	-10
14 Guava	2	- 6	-11
15 Pumplemose	0	- 8	- 5
16 Hill orange	30	- 2	- 9
17 Wild Gooseberry	0	- 5	-11
18 Camala	0	- 3	- 5
20 Bamboos	19	- 9	- 1
21 Cheyakoy	11	- 7	- 3
	735	- 0	- 6

Para 12. The Collector of Madura has furnished a statement of the trees taxed in that District; but as trees in topes are included in it, the Board are unable to make any specific recommendation in regard to the 5 kinds taxed in Trichinopoly. They have however no hesitation in recommending that the trees noted in the margin, should hereafter be free from tax, leaving it to the Collector to exempt from this rule such as are included in topes. The loss of Revenue in Fasli 1263 supposing no deduction necessary on this account, would have been only Rupees 735. The Collector will be requested to furnish a revised Statement of scattered trees in unoccupied land of the 5 kinds taxed in Trichinopoly and give his opinion as to the advisability of taxing Palmyras at all, as at present they seem to yield only Rupees 343 though it is known they abound in the District and yield considerable profit.

* * *

(A true Extract.)

G. S. FORBES,
Ag. Secretary.

To, R. D. Parker Esq.
Collector of Madura.

No. 114

To the Secretary to the Board of Revenue.

S r,

... the honor to reply to the extract from the Proceedings of the Board of Revenue d... 29th October 1855 relative to the Tree tax.

2. ... ards old Topes paying tree tax I cannot express my opinion that they should be asses... with the land tax only more strongly than I have already done in my letter of the 19th March 1854. I there observed "that no measures would effect their preservation in the face of the great favor shewn to new Topes short of entire abandonment of the tax on trees and substitution of the tax on the land."

3. From the enclosed Statement it will be seen that the loss of Revenue by the ...asure may be calculated at Rs. 5536.

4. Topes now rented out are shewn by the Statement to yield a Revenue of Rs. 15. For some of these owners can be found, and will doubtless take care of the Topes if rendered to them on the land tax. If the others were made over to the Villagers in ...nmor ... hould fear that they would in general be neglected. I would therefore suggest that ...lle ... be allowed to use their discretion on this point. From the change in regard ...ren... he probable loss may be put down at 1000 Rs.

4 Topes rented for 15 years exhibited in the Statement were mentioned in ... le ... th June 1855. The original planter is supposed to have been the Nuttam ...mindar, ...g since deceased without heirs and his estate assumed. These Rents must neces...ily remain.

6. As regards scattered trees. Trees grown on Enam land and on Puttah land paying ...ent are already free by the rules of the Madura District. For want of sufficient inform... ...omplaint however some in both descriptions of land have been brought to the ... account. Trees in Backyards have hitherto paid except those belonging to Bramins ...hese exemptions which I have ordered in the present Fasli will cost the Revenue 867.

From Board to Government dated ...d April 1855, para 12.

...OTE--Palmyras abound in Tinnevelly.

7. The Board are mistaken in supposing that Palmyras abound in Madura. On the contrary they are rare, and a large proportion of what exist are situated in the Shevagangah Zemindary. It is almost ...possible to obtain Palmyra rafters for building except occasionally from imports by Sea. The ...al number of scattered Palmyras in the Ayen Taluqs, liable to tree tax is 5829, and the Revenue derived therefrom according to the present rates 225 Rs. Besides these there are some Palmyra Topes paying on each tree, which are included in the recommendation contained in the 2nd Para.

...y Fs.

$\frac{1}{8}$

$\frac{1}{16}$

$\frac{2\frac{1}{4}}{16}$ $\frac{1}{16}$

8. I would strongly deprecate the exemption of scattered Palmyras from taxation. The new Tope Rules afford ample encouragement to individuals to plant tracts of country with these trees; but total exemption would operate as an inducement to place trees here and there & thus present an impediment to the occupation of land for cultivation. Some of the Palmyra rates in this District are however much too high. All

Revised statement of scattered trees of certain descriptions in the District of Madura & Dindigul.

Description of Trees.	According to the statement sent to Board on the 13th March 1854. No. of Trees.	Tax.	Deduct. Included in Topes. Trees.	Tax.	In occupied lands. Trees	Tax.	In Backyards. Trees.	Tax.	In Enam lands. Trees.	Tax.	Total. Trees.	Tax.	Remainder in unoccupied lands. Trees.	Tax.	Tax on trees in Col. 14 at the rate sanctioned for Trichinopoly.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.		Rs. A. P.	Rs. A. P.
Palmyra....................	8894	343 5 11	2341	80 8 4	32	8 1 ...	33	1 3 5	529	28 ... 9	3065	117 13 7	5829	225 8 4	....
Tamerind	58021	12142 5 9	16351	3478 8 3	151	398 1 1	2124	456 1 ...	152	32 5 6	20478	4364 15 10	37543	7777 5 11	9385 12 ...
Mango	5642	1309 5 10	2461	545 12 9	326	142 15 3	19	3 6 4	27	5 10 ...	3133	697 12 4	2509	611 9 6	627 4 ...
Cocoanut	15683	4380 3 7	12715	3551 3 2	820	197 6 1	1050	325 6 4	....	....	14585	4073 15 7	1098	306 4 ...	137 4 ...
Eloopay....................	3709	1026 7 3	1840	506 5 3	141	38 4 5	6	1 4 3	6	2 2 ...	1993	547 15 11	1716	478 7 4	429 ... ...
Jack	357	157 1 2	90	44 15 6	67	27 10 11	....	....	2	...... 13 6	159	73 7 11	198	83 9 3	49 8 ...
	83412	19015 7 7	33457	8126 12 11	3505	804 5 9	3199	786 1 11	187	40 15 ...	40348	9758 3 7	43064	9257 4 ...	10628 12 ...

Madura,
31st May 1856.

CIRCULAR.

No. 2565.

REVENUE DEPARTMENT.

Extract from the Proceedings of the Board of Revenue, dated 14th August 1856

Read the following

REVENUE DEPARTMENT.

No. 748.

Extract from the Minutes of Consultation under date the 18th July 1856.

Read the following letter from the Commissioner Northern Circars.

Submitting copies of correspondence with the Acting Collector of Guntoor, regarding the number of Palmyra and Date trees in the holdings of Ryots of the Talook of Raypully and Mungulgherry being included in the Abkarry farm, and proposing that should it be determined to exclude these trees from the rent, a remission of Rupees 2,200 should be given to the renter. } (Here enter 17th April 1856, No. 43)

The Commissioner Northern Circars submits a correspondence between himself and the Acting Collector of Guntoor, originating in a petition from certain Ryots of the Talook of Raypully in that District, claiming exemption from the interference of the Abkarry Renter in respect to the Palmyra and Date trees situated on their Puttah land. The Commissioner has directed the exemption of the trees in all the Talooks but two, on the ground of the small amount of revenue concerned : and he submits for consideration, whether such exemption should not be extended to Raypully and Mungulgherry, the two excepted Talooks, where the number of trees and the amount of revneue are more considerable.

2. In Extract Minutes of Consultation, 31st May 1855, on the subject of tree taxation, Government declared their opinion (para 7) that trees on Puttah land ought to be free of additional tax. This however contemplated primarily the case of trees planted by the Puttahdar ; but it may be doubted whether the trees now in question have been so planted. There are tracts of country, especially in the vicinity of Hills, where the Palmyra and Date grow in great numbers on land never cultivated ; and when a Ryot takes a piece of such land, his claim to own also the trees standing on it and to hold them free of tax, is clearly different from what it is in the case of a Tamarind tree planted by himself in his garden. In the present case the existing practice of including the trees in the Abkarry rent has prevailed for above half a century ; and the Acting Collector fairly urges this fact as an argument against any right on the part of the Puttahdars. There is nothing in the correspondence now before Government to show that the Ryots planted the trees referred to ; but their right is argued from the injury supposed to be done to their crops by the renters, which injury however the Acting Collector denies.

3 On the whole, the Government are unable to see that the course recommended by the Commissioner is at all incumbent as a matter of justice. They do not approve of the trees having been relieved in some Talooks and not in others ; and for the present they desire that the exemption be recalled, and that all trees be left liable as hitherto to the Abkarry rent. The Government are aware however that some inconveniences to the Ryot are involved in the present system, and they are desirous to give him relief so far as this can be done with due regard to the security of the revenue. But they wish the relief to be general, and not confined to one District ; and the system followed must therefore be one applicable to all. They resolve to communicate these remarks to the Board of Revenue, and to request that they will take up the subject and report upon it with reference to the circumstances and the present practice of all District. If it should be ultimately decided that a Ryot taking up land is to become thereby proprietor of all trees standing on it' whether tax paying or other, it will be proper to enact some rule whereby the case of land so containing trees should be specially brought under view of the Reveuue officers before it is occupied, it may be determined whether it is fit to give it to the applicant or not.

(A true Extract,)
(Signed) J. D. BOURDILLON,
Secretary to Government

ORDERED to be communicated to all Collectors, who will report the practice which prevails in their Districts with reference to the inclusion of Date and Palmyra trees on Ryots' holdings in the Abakrry Farms. If relief be deemed requisite, the Collectors will suggest the arrangements which occur to them as likely to afford it without any undue sacrifice of revenue or of the rights of Government. The financial effect of an exemption such as that proposed by the Commissioner should be approximately stated, whether the exemption is advocated or not, as well as the rules considered necessary regarding the occupation of land on which trees not planted by the ryot occur.

(True Extract and Copy

G. S. FORBES,
Secretary.

To

The Collector of

No. 193.

To

THE SECRETARY TO THE BOARD OF REVENUE.

Sir,

With reference to the Proceedings of the Board dated the 14th Ultimo No. 2565, I have the honor to state that in this District, the Abkarry Farms include no Trees whatever, the Abkarry Renters being left to make their own arrangements with the owners or Renters; who under Regulation I. of 1820 are precluded from extending Toddy or Arrack therefrom for sale on their own account.

The orders of the Board to exempt from tax Trees standing in cultivated land were so distinct and strong, that in this District the teerwa has been taken off in all cases that have come to notice without enquiry by whom the Tree was planted; but it is the Rule not to grant land with fruit bearing Trees on them for Cultivation: and in cultivated fields where the Tree tax exceeds the tax on the land, the former is taken and the latter excused.

Madura,
11th September 1856.

R. D. PARKER,
Collector.

Extract from the Proceedings of the Board of Revenue, dated 22nd January 1858.

Extract Minutes of Consultation, 31st May 1855, No. 655, in Con. 29th October 1855, R. D.

Para 17.

* Rajahmundry.
Masulipatam.
North Arcot.
Tinnevelly.

In the order of Government noted in the margin the subject of the taxation of topes and trees was considered, and Government after expressing its views desired the Board to collect the information necessary to carry them into action on those points where immediate orders had not been given, Circular instructions were accordingly sent to the Collectors, but as observed by Government, the required information was not to be obtained "even in the Districts without much careful enquiry" and reports from the 4 Districts* named in the margin are still to be received. As however it is the expressed wish of Government that the subject should receive early attention the Board proceed to review those Reports which have reached them.

2. The subjects divides itself into two main branches.

I. The restoration of old topes to the heirs of their original planters or other fit parties on an engagement to pay the ordinary land assessment when they have fallen into the hands of Government, in consequence of their abandonment by their proprietors owing to exorbitant taxation in excess of the ordinary land assessment.

II. The general system of taxation to be pursued towards scattered trees or topes on waste and unassessed land.

Old Topes.
Ganjam.
No. 2948, 24th July, in Con. 4th August 1856.

3. On the first point the following information has been collected.

4. From the Acting Collector's report the topes in this District are generally private property, and are taxed not for the trees but for the land on which they stand. The tax seems moderate, except at Byrce and Itchapore where the rate for betel-nut plantations is represented to be Rupees 20 per acre. This requires revision, and the whole system has apparently the fault of regulating the taxation by the product cultivated and not by the quality of the land—but this will be rectified in the general Revenue Survey.

5. There are however a few topes regarding which the Board will except the more detailed report which is promised after the next Jummabundy. 399 acres of ground planted with cocoanut trees by Major Evans now pay a Revenue of Rupees 2,140 or Rupees 5-6 per acre.

They are at present rented out for a term of 5 years, and when the lease expires it will be deserving of consideration whether they cannot be advantageously assessed at the ordinary rates for the land and made over to their present occupants or to other parties in permanent occupancy. There are also some topes* in Moherry and Sooradah which are now rented out, apparently on an annual money payment. But it is not shown who planted the trees, or on what principle the rent is fixed, and it may be found advisable to fix a suitable land tax, and give Puttahs for these also

	Acres.	
* Moherry...	286	Mango trees
Soorada...	56	Orange do.

Vizagapatam.
No. 935—8th, in Con. 19th March 1856.

6. In this District nothing remains to be done to carry out the views of Government. There are no topes under the Collector's management and the entire revenue obtained from scattered trees is only Rupees 482-13-0. The greater portion of this sum or Rupees 353-9-0 is derived from Palmyra trees, and is got not by a tax on each tree "but by a fixed rate of taxation on the land occupied agreeably with rates agreed to mutu-"ally by the proprietors and ryots in former times. It does not fluctuate and is moderate in "amount."

C. O. B., Vol. 1, page. 442.

7. Mr. Smollett observes that the only parts of the District that are embellished with fine topes and ornamental timber are the ancient Zemindaries— and he attributes this to the Government Tope rules of 1848 not being sufficiently liberal and encouraging. He considers that Government should undertake the planting of topes on a large scale to supply the timber and firewood which is becoming scarce, or should imitate the liberal policy of the Zemindars and grant cowles in perpetuity at a pepper corn rent to private parties who undertake to plant topes on waste land.

Guntoor.
No. 1252, 27th September, in Con. 21st October 1856.

8. In this District also the Collector's Report shows that little can be done to carry out the views of Government for although the old topes amount to 883 occupying 4504 acres of land, they are not so over-taxed that it would be a boon to give them to their ancient proprietors or present renters on the tarum assessment of the land. On the contrary the Tarum assessment amounts to Rupees 8,157 while the annual revenue now collected is only Rupees 5,493, so that the supposed extra taxation does not exist. These topes used to be assessed on an estimate of their produce,—one half being in most instances taken as the Government share,—but the present mode of settlement is to rent them for periods of from 3 to 5 years, the rent being based "upon the average of pre-"ceding fuslics."

9. The Collector states that from imperfect information & the changes which have taken place, it is not possible now to distinguish those topes which were originally planted by private individuals from those which are the property of Government. But his enquiries show that in the instances* noted in the margin, the occupants or the villagers agree to take the topes on permanent occupancy at rates equal to or somewhat in excess of the Tarum assessment. These offers do not differ much from the average rent of late years, and the Collector proposes to give Puttahs for them in all instances at the Tarum assessment, supposing with correctness that this is the desire of Government.

* *No. of Topes.*	*Acres.*	*Tarum assessment.*	*Offer.*
		Rs.	Rs.
165	723	1,125	1,125
18	72	103	157

10. Offers have also been made for the permanent occupancy of 107 other topes, comprising 619 acres, on an annual payment of Rupees 483, but although this sum exceeds the average rent by 70 per cent, it is far* below the Tarum assessment. For the remaining 593 topes, now yielding an average rent of Rupees 4,059 but occupying land assessed at Rs. 5,653 no offers have yet been made, and the Collector justly considers that for all these topes the present system of renting must be continued until offers are made for taking them permanently at the Tarum assessment. Such offers will perhaps be made in some instances, when more trees come into bearing, and meanwhile Mr. Newill thinks that it would be advantageous to rent out these topes on longer leases of 10 or 12 years, a proposal which has the Board's concurrence when the rent is not much below the land tax and the applicants are likely to plant and take care of the topes.

	Rs.
* Average rent	284
Offer	483
Tarum assessment......	1276

Nellore.
No. 1428, 28th April, in Con. 2nd May 1856.

11. In this District circumstances are still more adverse than in Guntoor for surrendering the old Topes to claimants in permanency on payment of the Tarum assessment. The statement which accompanied the Collector's letter shows that the topes are 2821 in number, and occupy 4057 Goortoos, or 12,592 acres assessed at Rupees 25,990 while the present annual revenue is only Rupees 3,198

12. The Collector states that it is impossible now to ascertain with precision how far topes have been given up from exorbitant taxation, nor are the descendants of former proprietors at present known. The topes are generally "the remnants of old ones and are not considered "profitable" so that no hope exists of the land being desired solely on account of the trees upon it, except for the purpose of cutting and selling the timber, after which the land would be thrown up. Perhaps as land comes into more demand for agricultural purposes under the recently modified assessment, offers may be made for the land on which these topes stand, and when the offers come from substantial and respectable parties the land with the trees upon it may be given to them; till then the renting system must continue. The letters of the Collector and Sub-Collector show the care which is necessary to guard against parties advancing claims to topes solely for the purpose of cutting them down.

Chingleput.

No. 263—19th, in Con 22d. January 1856.

13. There are no old topes in this District regarding which a change of system is necessary. On the introduction of the field assessment, the former Muctah or fixed money rents, werd "with some rare exceptions" commuted for the survey rates of assessment. Where the old Muctah payments still continue it is because they are lower than the Tarum assessment would be, so that the holders of the topes do not wish for the change. Here therefore again the topes labour under no excessive taxation.

South Arcot.

No. 1457, 30th April, in Con. 5th May 1856.

14. The circumstances of this District are precisely similar to those of Chingleput. Most of the topes are on lands which pay the ordinary land Revenue, and a few Government topes, yielding a small annual sum of Rupees 1,362-9-0 have continued to be rented out because the ryots refused to occupy them permanently on payment of the land tax. Mr. Hall thinks that under the new modified assessment offers will be made for them, and if so they can be accepted; but the Board cannot support the Collector's proposal of remitting ¼th of the Tarum assessment when a tope is kept up, "the full beriz being invariably levied when the land is cultivated with a crop of grain or any thing else."

Tanjore.

No. 1642—10th May, in Con. 2d June 1856.

15. In this District there are no topes which have lapsed to Government from overtaxation or other causes & now call for notice.

Trichinopoly.

A after No. 1893—29th Mar. in Con. 12th April 1856.

16. The present topes are limited to 10, and occupy 31 cawnies of land assessed at Rupees 159—3—6. They now yield a rent of Rupees 280—4—0 and the Collector advocates their being made over to the ryots at the ordinary land tax. This can be done.

Madura.

No. 2042—31st May, in Con. 8th August 1856.

17. In this District there are a number of petty topes as shown in the following statement:

	No.	*Extent* Cawnies.	*Land tax.* Rs.	A.	P.	*Present Revenue.* Rs.	A.	P.
Topes paying tree tax ..	1313	763-¾	2,125	7	6	7,660	12	0
Do. rented omitting 4 held on longleases	381	394-¼	927	3	5	2,345	8	4
Total.........	1694	1137-1	2,051	10	11	10,006	4	5

The Collector does not state when these topes were planted, or how they fell under Circar management, but represents that they are coming into disadvantageous competition with the new topes planted under the rules of 1848, which are exempted from taxation for a certsin number of years and then pay the land tax. Mr. Parker, therefore repeats the strong recommendation which he made in 1854, for all these topes being assessed at the ordinary land tax. For some of the rented topes claimants can be found, and he considers that the Collector should have a discretionary authority to make over the others to any respectable parties, since giving them up to the village community would probably lead to their neglect or destruction from jealousies and disputes. The immediate loss of revenue in this District by giving up the topes will be about Rupees 7,000.

From Collr. 13th in Con. 20th March 1854.
To Govt. 2d April 1855.
From Govt. 31st May in Con. 29th Oct. 1855, No. 655, R. D.

Salem.

No. 172—6th Jany. 1856, in Con. 19th March 1857.

18. In this District the survey assessment included all the culturable lands whether occupied with trees or otherwise, but the mistake was committed of fixing the highest rate of the village on all land occupied with trees without reference to the intrinsic quality of its soil. The consequence is that some lands on which topes were planted have been abandoned, and the trees are now rented out when no

new party comes forward to apply for the land at its Tarum assessment. Here it is obviously proper to place all these lands on a level with others of a similar class which were assessed in reference to their quality only. The immediate loss of revenue from this reform would be inconsiderable as the total lands only amount to 1863 acres with an assessment of Rupees 3,543. The portion now rented out appears to be 945 acres, assessable at Rupees 1,983, while the renting system produces a revenue of Rupees 2,663. The difference between these sums or Rupees 680 would thus have to be given up, but it would be also proper to relieve the other lands which were placed at the survey in a higher class than suits the quality of their soil on account of the trees which had been planted on them and the total assessment to be struck off may be estimated at Rupees 1,200; but this would probably soon be made good by the cultivation of some lands which are now left waste.

Coimbatore.

No 4855—30th, in Con. 17th January 1857.

19. The topes in this District under the Collector's care are very inconsiderable. Those which now yield any revenue are 38, occupying 218 Cawnies of land and they give a revenue of Rupees 97—8 while the ordinary land tax would amount to Rupees 214—8, eight petty topes only, which stand on 11 cawnies would gain Rupees 7, or the difference between Rupees 17 and 10, by being assessed at the land tax instead of one the present system. There are also 48 waste topes which like the eight petty topes just mentioned can in future be assessed at the ordinary land tax when applications are made for the ground on which the trees stood, but no parties have yet come forward and the Collector states that in 21 instances the land tax exceeds the rent which the topes used to yield.

Malabar and Canara.

No. 19 20th December 1856, in Con. 3d January 1857.
No. 1127, 29th March in Con. 7th April 1856.

20. There are no lapsed topes in these Districts, such as are contemplated in the order of Government. The plantations or topes in Malabar, which the Collector has under his superintendence are on escheated lands, and they are managed on the revenue system which prevails throughout the District. This system is capable of improvement, but the Collector rightly observes that "a change will involve the whole subject "of a general Revenue survey, thorough land valuation and the introduction of a system of land "taxation on a basis new to the country."

Bellary.
Cuddapah.
Kurnool.

21. In the Ceded Districts there are no old topes under the circumstances contemplated by Government. In Kurnool however there are 605 topes, occupying 1931 acres which are still rented in consequence of no assessment having been fixed on land. These topes have been regarded as the property of Government "for many years "prior to the assumption of the Province," and the Agent observes that "the heirs of many who planted them are known." He is in favor of fixing an assessment on the land and making over the topes to the heirs of the original proprietors when they are desirous of taking them; otherwise he considers it advisable to retain them as Circar topes, since giving them to the village community "would lead to endless squabbles and practically "the profits wnuld be enjoyed by the more influential persons "of the community."

No. 1699, 6th in Con. 20th May 1856.
No 1376, 22d April, in Con. 9th July 1856.
No. 2966, 28th July, in Con. 6th August 1856.

There appears no objection to the Agent being empowered to carry out his suggestion, but what trifling alteration of taxation it leads to will be against the topes and not in their favor, as the rent is Rupees 1,132, while the assessment on the land would be Rupess 1,196.

22. It thus appears that in the Districts under review there will only be a present annual loss of about Rupees 8,328* in carrying out the plan of surrendering the topes, and Government will perceive that exorbitant taxation of the description supposed, viz. taxation in excess of the ordinary land assessment, has rarely interfered with the oultivation of topes. Next to a scarcity of water, the difficulty has been and still is that the ordinary assessment has discouraged the planting of trees, as the land-holders have preferred to raise produce which gives quicker returns, unless the land tax is suspended when the trees are fruitless. This is shown by the instance of Tanjore which is well wooded although the trees pay a tax which exceeds the tarum assessment, because when assessed land is planted with trees the teerwah is suspended until the trees come to bearing. The Board presume however that Government do not intend to give a bonus for planting trees, by reducing the ordinary assessment of culturable land so employed, and it would certainly be premature now to discuss such a measure, when the gradual operation of the rules of 1848, the increase of capital, the late relief of private wells from taxation and the general modification of the land assessment now in progress may remove all arguments for it. They deem it however advisable that Collectors should be empowered to give tracts of sandy land, unfit for

*Trichinopoly......	121	0	0
Madura.........	7,000	0	0
Coimbatore	7	0	0
Salem	1,200	0	0
	8,328	0	0

ordinary cultivation, on a moderate quit rent, when it is applied for to plant topes. These would consist principally of palmyra, date and ellopay trees which grow on soils which cannot otherwise be turned to account.

23. It only remains briefly to allude to the parties to whom the old topes are to be made over when applications are made for them. Government contemplated their being offered first to the parties who originally planted them or their descendants, when still resident in the village and otherwise "to certain of the chief ryots in trust for "the whole village or perhaps to the whole body of ryots as a "village tope." As however the main object of the measure is the preservation of the trees, the Board are of opinion that care is necessary to prevent the topes falling into the hands either of needy men who merely desire an opportunity of selling the timber, or of discordant communities whose jealousies would lead to the neglect and destruction of the trees. For this purpose it appears to the Board that Collectors should have a discretionary power in deciding on the parties to whom the topes are to be made over. The choise should be given to the decsendants of the original planters, when they are men of respectability and substance, but otherwise it should fall on men of wealth and standing, to be locked for among the chief inhabitants of the village or the former renters of the topes. The Collectors should feel a reasonable confidence in the parties to whom the topes are given as they will become absolute proprietors, and the preservation of the trees will depend entirely on their carrying out their expressed intentions of maintaining and improving the topes. Village topes however which have been hitherto enjoyed in common, should continue so after they are assessed with the land teerwah, unless the parties now interested in them agree to resign their shares. The letter of the Collector of South Arcot shows that disputes and ill-feeling woul l arise from a contrary course.

Para 15.

24. The second branch of the subject, or the general systum of taxation to be pursued towards scattered trees, and topes on waste or unassessed land has now to be considered.

25. One reform which Government ordered to be carried out was the exemption of fruit trees from tax, when planted in backyards, on pattah and Enam lands and on the banks of fields. According to the information at present before the Board this measure has caused no change in the nine * Districts entered in the margin where these trees were already free. In Coimbatore trees on pattah lands are now untaxed, but accounts have to be prepared for the backyards and Enam lands, and in Gundoor also the backyards require some investigation. In other districts the surrender of revenue, as far as it is yet known, will be as follows:

*Malabar
Canara.
Vizagapatam
Nellore
Chingleput
Trichinopoly
South Arcot.
Cuddapah
Bellary

District.	Rs.	A.	P.	*Remarks*
Guntoor.........	212	4	4	
Madura	867	0	0	For backyards—the rest are untaxed.
Ganjam	4	0	0	On a piece of Enam land.
Tanjore	22,172	11	8	On assessed lands.
Salem............	4,500	0	0	Estimated for Palmyras on occupied Pattah lands.
Kurnool.........	705	0	0	
	28,461	0	0	

The only large revenue is in Tanjore where the system does not appear to have excited complaints, as the land tax is light and the trees are the property of the land-owners who can fell or otherwise dispose of them at pleasure. But the collection of this revenue must lead to much trouble and interference involving as it does the supposed annual scrutiny of 6,78,975 trees and a petty demand against numerous land-holders. Its abandonment will therefore be advantageous in the Board's opinion. In Malabar fruit trees have always been taxed when growing on assessed land, but this is a component part of the revenue system of the Province and could not be departed from without a general survey and revised scheme of taxation.

26. In some instances the trees are not enjoyed by the parties who hold the land—the trees having been in the possession of parties while the land was lying unoccupied and this causes perplexity. In some Districts, South Arcot for example, it is the practice to call on the party who holds scattered trees to give them up or take the land on which they stand when another person offers to take it for cultivation, and in Salem this usage prevailed also. But latterly it has been held that the tree Puttahdar cannot be ousted, and the Board ruled that the scattered trees are to be paid for when a different party takes up the land for cultivation and pays its assessment. Thus a tax must still be levied in some instances for trees standing on occupied ground, but the spirit of the Government order seems to require that an equivalent sum should be deducted from the demand against the holder of the land.

Board's Proceedings 6th Nov. 1854.

27. Another reform which the Government desire is the substitution of a tax on the land for the tree tax or renting system which is now in force regarding village topes, and clusters of trees on unoccupied lands. The object of Government is to encourage the planting and preservation of topes by red icing the excessive taxation wich is now thought to weigh on them and in formation is called for respecting the amount of revenue which will thus have to be given up.

28. It is however fouud that almost invariably the land tax would much exceed what is now paid for the topes, so that the change is rarely wished for, and when it takes place no sacrifice of revenue will on the whole occur. For some time past endeavours have been made to get rid of the tree tax, whenever practicable, in this manner, and Collectors will continue to follw this course. Two Districts however Tonjore, including the wet Talooks of Trichinopoly where a similar system prevails, and Bellary call for some special notice.

29. In Tanjore when assessed lands are planted with topes, the practice is to suspend the assessment and substitute a tree tax which is collected on all fruit bearing at fixed rates for each kind. In reply to the Board's enquiry whether it would not be adviseable to abolish this system and levy the land tax always, the Collector replies that the change would be disadvantageous to the Government and the people. To the former it would cause an immediate loss of Revenue to the amount of Rupees 14,478-4-1, while as regards the latter it would remove the encouragement which is now given to keep up and extend valuable plantations by no charge being made for the land while the trees are young and fruitless—although therefore the toll system is cumbrous and has some disadvantageous as remarked by Government, it has procured for this province the great desideratum of a plentiful supply of valuable fruit trees, and has increased the revenue and the prosperity of the land-holders.

30. As the tree tax exceeds the land assessment by Rupees 14,478, it may be thought at first that an additional tax is thus imposed on the culture of trees, but this is not really so, Government give up the revenue to which they are entitled for the land while the trees are growing and the system is thus merely a voluntary and amicable bargain between the two parties, Government and the land-owners, to their mutual advantage. Government receives eventually a small increase of revenue and the land-holders must be large gainers too, as they are perfectly free to abstain from planting trees, or to cut and sell them after they are grown, and they have found planting so profitable that the tree tax has gradually increased from an average of Rupees 49,436 in Fasli 1236 to Rupees 92,770 in 1262. In the latter year the timber of the province was greatly destroyed by a hurricane; and the tree tax fell of to Rupees 61,642. But this shows that the present system of taxation is efficacious in procuring the supply of fruit and shade on which Government lay stress, for while the young trees newly planted to replace those blown down are growing up, the assessment on the land is suspended and has caused this temporary diminution of revenue. But Government and the province will soon benefit by extensive plantations coming into yield and as other systems have failed to produce this result and create the rich and wooded appearance which distinguishes Tanjore, the Board concur with the Collector in abstaining from a recommendation of a change of taxation.

31. In Bellary the principle of reducing the tax on topes to the level of the ordinary land assessment will cause an abandonment of revenue to the amount of Rupees 23,435. This sum consists of two items, the first is an extra cess, called Riwaz Jasty, levied on Betel-nut and Cocoanut gardens planted prior to the Survey to bring up the Survey assessment on them to what it was under the rents. The additional sum thus collected used to be Rupees 21,570, but from the decay of the gardens under the pressure of this impolitic tax has sunk to Rupees 13,050. The Board recommended the abolition of this cess when proposing a general modification of the assessment in Bellary and Government assented to the measure so that this reform has been already sanctioned. The second item amounts to Rupees 10,385, and is the estimated loss which will occur on fixing a land assessment on the village and other topes instead of renting them. The Board are inclined to think that the trees will aften be found too scattered to fix a tax on the land, and that the very great difference in the Collector's calculation between the rents * and the land tax will not occur, but this is a minor consideration and the proposed changes should be carried out wherever practicable.

Board's Pro. 15th Nov. 1855, para 48—E. M. C. 2nd June 1857, para 28th, in Con. 4th June, No. 531, R. D.

* Rent..............	11,555
Estimated assessment	1170
Difference	10,385

32. The next point relates to the management of topes and clumps of trees, when from their scattered position it is not practicable to assess them at teerwah of the land on which they stand. They must then continue to be rented out, but the mode in which they have hitherto been occupied, their peculiar circumstances and the methods of taxation which are locally popular differ so much that it is imposible to frame any general rule. All that appears practicable is to lay down certain principles for the guidance of Collectors who will act on them under the control of the Board of Revenue. These principles are (1.) to induce the parties interested, whenever practicable, to pay the land tax and thus become proprietors of the tope. (2.) When a tope has

been long held by a party, and there is no apparent prospect of the land being wanted for agricultural purposes, to fix a Muctah, or fair annual fixed sum, and grant a long lease of 15 or 20 years, the lease-holder having the decayed timber and loppings, but not being allowed to fell trees or make use of the land except for planting.(3.) In other instances, arrangements must be made by putting the topes up to competition or by giving them to parties who agree to pay the tree tax, according as the Collector finds desirable; but when the topes are thus held on brief tenures, the protection of the trees seems to require that the contractor should have the fruit and leaves only and not be allowed to touch the trees.

33. The question of "Permanent Puttahs" next calls for attention. It is proposed in the Proceedings* of Government to issue them on two occasions, viz., When a tax is levied on one or more scattered trees standing on unoccupied ground; and when parties who have planted topes on unassessed land agree to pay teerwah for it, instead of the tree tax. It will be observed that the Collectors argue against giving a "Permanent Puttah" in the first case, and the Board entirely concur in the objections they express. Instead of encouraging the inconventent and embarrassing occupancy of waste land, by giving "Permanent Puttahs," to parties who plant a detached tree upon it without permission, the Board consider that the practice should be prevented as much as possible, since it interferes with the disposal of land for agricultural purposes, and leads to constant disputes when one party holds the land and another enjoys a tree standing upon it. The Board would therefore, as heretofore, give no separate Puttahs for detached trees when it can be avoided, entering the tax which is payable for the tree in the parties' ordinary Puttah when he holds one, and otherwise giving him a paper showing merely the demand against him for the fruit of the tree, and they would as much as possible maintain the practice of requiring the party to resign the tree or pay teerwah for the land on which it grows, when Government wants the land or another person applies for it for agricultural purpose. Parties who wish to plant should, in the Board's opinion, take up land formally for the purpose, either on payment of its assessment, or under the Tope rules. To admit their right to land when they occupy it irregularly by the surreptitious planting of a tree, which is frequently done to evade the land revenue and prevent the occupancy of other parties, appearing very undesirable

* Paras. 9 and 20.

34. In the second case also the Board would deprecate the issue of any special or "permanent" puttah. Such a puttah is quite unnecessary and would lead to miscontruction. when a ryot takes land, pays its assessment and receives the ordinary puttah for it, he becomes its proprietor, as far as the Government is concerned, in the fullest sense. He has the absolute disposal of the land, and of all that stands on it and may dispose of his property in whatever way he likes. No futher title is therefore required from the Government, and to grant "permanent" puttahs now on the occasions proposed, would do harm by implying, than the holders of other puttahs have not the same rights and privileges. The Board would have one form of pataah for all lands, whether they are planted with trees or turned to other purposes, and make known by the District Hookumnamah rules and public notifications, as at present, the rights and advantages which a puttah confers.

35. When however topes are rented out, or given on muctah lease, a puttah or agreement in the form * of that used in North Arcot may with advantage be abopted, but the Board would suggest an addition to it notifying that the Puttahdar's right was limited to the precise terms of the Puttah and that if he desired to cultivate the land or hold it in permanency, he must pay its assessment.

* A translation of it is appended to the Board's Circular to which the Collectors have now replied.

36. The next point is the right of the owners of private topes and trees on puttah lands to the full enjoyment of their property. This has already existed in most District and the exceptional cases have been removed by the circulation of the orders in which Government expressed its sanction of the Board's proposal for establishing this principle throughout the Presidency. It will occasionally happen that the privilege is abused, in the instances of the topes which Government is about to resign to private parties on an engagement to pay the land tax, and in Guntoor the Collector appears to deprecate a departure from the rule which has prevented land-holders felling their trees until it is ascertained that the land will not be so denuded as to be incapable of yielding its assessment. But the Board are opposed to any restriction or interference respecting trees on lands in private occupancy. Independently of the general evils which result form all such interference on the part of the subordinate native servants of Government, the restriction on cutting trees on private lands without permission must fail to answer its intended purpose; for though a few trees may thus be preserved, the owners of land are discouraged from planting others as they would be tempted to do if they had the unfettered enjoyment of their property. The beneficial effect of freeing private wells from extra taxation would thus be seriously neutralised, and the Board are anxious to avoid such a result, since it is to private wells more than to the tope rules of 1848 that they look for a gradual increase of fruit trees over the land. No apprehension therefore of a few topes or trees being cut down ought in their opininon to be allowed to interfere with a general principle which is undoubtedly just and sound,

and rather than interfere with this right or make it appear doubtful in the eyes of the people, they would prefer retaining the Government topes under Circar management.

37. As respects the preservation of trees in avenues and on tanks and channel banks no new rules seem called for. The best descriptions of trees to be planted in these localities have been already described in a Circular Order issued in the Department of Public works on 31st July 1855.

38. New orders are also unnecessary to give the villagers a right to cut fuel and wood of the commoner kinds for their domestic purposes. The Board will not however enter into the question of how valuable forest timber is to be protected and plantings effected as a Conservancy Department has been receptly established for this purpose.

See printed Vol. page 160.

39. One subject remains, the completion of the revision of the rates of taxation for scattered trees. In their late letter the Board proposed revised rates for 7 Districts, which have been sanctioned by Government, and pointed out that in 12 other Districts no such measure was called for. There thus remained for future disposal the two provinces of Madura and Tanjore. As respects the former the Collector now reports that the revised rates sanctioned for Trichinopoly would not be applicable as they would raise the collections from Rupees 9,257 to 10,628 instead of reducing them. The only reform proposed is to moderate and simplify the tax on scattered palmyras by reducing it to 5 pice when it exceeds that amount. The Board recommend this measure for sanction, which would cause a trifling sacrifice of Rupees 88. The Collector is opposed to exempting scattered palmyras from taxation, for although this description of tree is now scarce there are large tracts of land in the District fitted for its growth.

Board's letter to Govt. 2nd April 1855, No. 813, para 16.
From Gt. 31st May, in Con. 29th Oct. 1855, No. 655, R. D.

40. In Tanjore also it does not appear to the Board that any alteration of rates is at present ~~called for. These rates have hitherto~~ varied in different parts of the District, where they were introduced by different Collectors, but all trees planted since the Pymash have been assessed at Mr. Harris' rates, which will soon prevail throughout the District as the old trees are fast disappearing and thousands of them were destroyed in the storm of 1853. This scale tallies closely with the taxation under the Board's revised rates, as shown by the marginal statement, and the voluntary planting which goes on under it shows that it is acceptable to the land-owners.

Scattered Trees.	*Revenne at present rates* Rs.	*Ditto at Bd's rates.* Rs.
On waste land.........	2715	2603
On Porunboke, &c. ...	6281	6111

41. When collecting the information required by Government, the Board took advantage of the occasion to call for a return of topes planted under the rules of 1848. This call has only been as yet responded to by a few Collectors and their replies show that the rules ~~have not been made use~~ of to the extent wished and anticipated.* From the information before them the Board are on the whole led to believe that land-owners ~~prefer the toll~~ system, perhaps in some degree from the facility it affords for evading the revenue, but chiefly from a dislike to be taxed in any form for trees which are not in absolute bearing. The result of the Tope rules thus far leads the Board to place their chief hope of a spread of trees on the encouragement given to their culture by a modified land assessment, and the exemption given to lands under private wells from extra taxation. It seems however disirable, as already observed, to promote plantations of palmyras, dates and other toddy trees which grow on land not fit for agricultural purposes, by measuring off and giving pieces of ground to applicants on a moderate and fixed quit rent.

C. O B. Vol., page 442.

* *Districts.*	*Acres planted.*
Guntoor	168
Vizagapatam.........	5
Nellore	191
Chingleput.........	118
South Arcot	336
Tanjore...............	264

(A true Extract.)
(Signed) J. D. SIM, Acting Secretary.

CIRCULAR.

No. 1415.

In Con, 21st April 1858. Read Extract Minutes Consultation, dated 6th March 1858, R. D.
(Here enter No. 298.)

Ganjam Vizagapatam Guntoor Nellore South Arcot Chingleput Salem Coimbatore	For report	Tirchinopoly Tanjore Madura Malabar Canara Bellary Kurnool Caddapah	For report	Rajahmundry Masulipatam North Arcot Tinnevelly Madras	For information only.

Resolved that the above order of Government, and the Board's Proceedings of 22d January last be forwarded to the Districts named in the margin with the accompanying Circular Order.

8497

Sir,

1 I am directed to forward to you the papers noted in the margin relating to the taxation of topes and trees, and to request that you will proceed to carry out the several orders of Government given therein.

Pro. of Bd. Rev. 22d Jany. 1858 No. 305 already circulated E. M. C. 6th March 1858 No. 298 now forwarded

2 The Board wish to have your opinion on the subject alluded to in paras 12 and 20, viz. whether any new measures or inducements are advisable to encourage the planting steril and sandy tracts with Date, Palmyra or other trees.

3 Your attention is called to the mode of dealing with scattered trees on cultivated and waste lands which is laid down by Government in paras. 13 to 15, and you are requested to report whether the plan proposed for adoption by Government in cases where one party owns trees and another holds the land, can be followed in your district.

4 Your attention is also called to the remarks of Government in the final para of the Extract Minutes of Consultation and if any misapprehension has occurred on the two subjects there noticed, you are to report the circumstance to the Board.

5 It will be observed that all restrictions have been removed which prevented a landholder from cutting down trees which he had planted on his own property according to his pleasure.

6 If the rule for freeing trees in backyards from taxation causes difficulty, from uncertainty in the rules and practice of your district as to what constitutes a privileged backyord, you are to report upon the subject stating what course ought in your opinion to be followed.

Vide from Guntoor 27th Sept. in Con. 21st Oct. 1856

7 Where no orders are given to the contrary Palmyra and Date trees growing on unoccupied land, which have been hitherto included in the Abkarry rents, will continue to be so for the present.

8 In Nellore the practice will cease of charging the villages with the tope rents when offers are not obtained for them. On these occasions the topes must be taken under Amany management, and the fruit disposed of on account of Government.

9 The attention of the Collector of Chingleput will be given to the observations of Government in para. 22 of their order. The Board approve the plan proposed by him of selling certain ciacar topes plantad by Gov. or by former Zemindars whose rights have lapsed to the State if suitable offers are obtained, as this plan relieves Government from the care of the topes, and is likely to secure the preservation of the trees. The conditions of the sales should be that the purchaser is to pay the assessment on the ground occupied by the topes, and is to have full liberty to deal with the land and the trees as he pleases.

Letter of 19th in Con. 22d Jany. 1856 para. 4.

10. When replying to this communication you are requested to prepare the draft of a Notification informing the people of the amended system on which topes and trees are to be taxed in your District, and to forward a copy of it to the Board for approval before publication.

REVENUE BOARD OFFICE,
Fort Saint George,
21st April 1858.

I have the honor to be,
Sir,
Your most obedient servant.
(Signed) G. S. FORBES, *Secretary.*

To all Collectors except Sea Customs.

REVENUE DEPARTMENT.

No. 298.

Extract from the Minutes of Consultation under date the 6th March 1858.

Read the following Extract from the Proceedings of the Board of Revenue.

Submitting with the Board's review, reports from the different Collectors, containing information on the points referred to in E. M. C. of 31st May 1855, No. 655, relative to the taxation of Topes and Trees. (Here enter 22nd January 1858, No. 305.)

1. In these Proceedings, the Board of Revenue submit in part the information called for by Government in Extract Minutes Consultation, dated 31st May 1855, on certain points connected with the taxation on trees and topes.

2. These points were,

1st. The proposed substitution of the Tarum assessment on the land according to its quality, together with the extra "Water Tax," when water from Government works is made

use of, for the existing exorbitant "rent" under one system, or toll on individual trees in a tope under another, and the probable financial result of such substitution.

2nd. The restoration of the topes when practicable to the heirs of the original planters, who had been driven to abandon them from the heavy tax assessed on them, and in default the grant of them as "village topes" for the benefit of the community, either to the whole body of villagers in each case, or to individuals "in trust."

3rd. The issue to such "heirs," or to individual planters of topes' of a Permanent Puttah, declaratory of all their immunities and liabilities.

4th. The system of taxation on individual scattered trees in waste land.

3. From the enquiries instituted by the Board it would seem that whatever may be the cause of the abandonment or neglect of old topes, the high special rate of assessment on the land on which they stand can have little to do with it, for so far as is now ascertained only in 4 Districts, as noted in the margin, does it appear that any loss of present revenue will result from carrying out the Government plan regarding them, and nearly $\frac{7}{8}$ths of that loss will occur in the single District of Madura. Generally, it appears that the levy of the *Tarum* assessment on the site of the topes would greatly enhance the existing demand.

	Rs.
Trichinopoly	121
Madura...........	7,000
Coimbatore	7
Salem............	1,200
Rs........	8,328

4. As regards Madura, out of the total probable reduction in the revenue from this source of Rupees 7,000, the greater part (viz., Rs 5536) is consequent on the substitution of the *Tarum* assessment in lieu of the very objectionable toll on the individual trees forming the topes, and the Collector considers the measure necessary to prevent their entire abandonment, in the face of the encouragement given to new topes under the rules of 1848.

5. In Salem, the loss will be consequent on the fact of the highest rate of assessment having at the time of the survey been fixed on land planted with trees, without reference to its intrinsic quality, according to which its "Tarum" rate will now be fixed.

6. In these cases then, and in all those where the "Tarum" rate is less than, or nearly equal to, the existing "rent," or aggregate "toll," the topes may be made over on Puttah to the heirs of the original proprietors, when forthcoming, or to respectable individual tenants, at the discretion of the Collector, for it seems more than doubtful whether the plan of entrusting them to the village community as a corporation, would be productive of any thing but evil.

7. The remaining topes, that is those on land the Tarum assessment of which is higher than the rent of the topes, must remain under the existing system of rents, until the enquiries consequent on the survey and general revision of the assessment shall adjust the "*Tarum*" rates on their sites, for it seems incredible that if fairly assessed they would not be gladly occupied, when under the proposed plan the site may be turned to any purpose that the tenant may desire, if held on Puttah at the "*Tarum*" rate. *The* Government agree with the Board that there is no need for the issue of a distinctive Puttah for topes, differing in form from that for ordinary land, which affords as good a title as can be desired.

It will be at the discretion of the Collector to insert the necessary condition, where it is desired to maintain the tope for the benefit of the community, and in such cases, as the liberty of the tenant to deal with the land as he likes will be curtailed, some portion of the Tarum assessment may fairly be remitted.

Care will be requisite to prevent the occupation of land under these rules merely for the purpose of felling and selling the timber on it, with the intention of throwing up the land, when cleared of wood.

8. Only in one case does it seem desirable to maintain the existing toll on trees, in lieu of the Tarum rate, or a lump rent. In Tanjore, including the wet taluqs of Trichinopoly, it has been usual, where topes have been formed on assessed land. to remit the demand of land tax altogether and to substitute a toll on the individual trees after they come into bearing. The system appears cumbrous, but it has been attended with most satisfactory results, and it is stated, apparently with much reason, that a change would be disadvantageous both to the people, and to the State revenues. The existing system will therefore be maintained in this instance, in which the apparent enhancement of the tax above the demand on the land, would probably vanish, were the loss of all revenue during the years when the trees were unproductive, taken into due consideration.

9. The information from Bellary, of which the Board make special mention, is imperfect, and it is observed that the second item of loss, is not estimated as due entirely to the substitu-

tion of the Tarum assessment for the existing rents, as is broadly stated by the Board, but includes also that consequent on the order of Government remitting the tax altogether on Enam lands, and on occupied land for which the Tarum assessment is also paid, the result of which remain to be noticed. As to the rest of the Collector of Bellary's estimate, the Government agree with the Board that more data must be collected before a reliable estimate can be formed.

The "Rivaz jasty" on betel and cocoanut gardens to which both the Collector and the Board allude, is altogether a distinct subject, and has been already disposed of in the orders of Government regarding the modification of the Bellary land assessment.

10. The information to show the effect of the order of Government remitting the assessment on fruit trees growing in Enam land, in backyards, on the banks of fields, or otherwise scattered over land already paying the full assessment, is still incomplete, and the Government observe that the Board have wrongly included Bellary among the Districts in which it will be inoperative, but so far as is known the loss of revenue except in the case of Tanjore will be generally trifling, while the relief to the people will be very great, and the expediency, if not justice, of the measure is unquestionable.

11. It remains to consider the Board's proposal in para. 22, and also the subject of the taxation and tenure of scattered trees in waste land, and first the Board propose, that "Collectors should be empowered to give tracts of sandy land, unfit for ordinary cultivation, on a moderate quit-rent when it is applied for to plant topes" which would, they think, generally include only "soils, which cannot otherwise be turned to account," and that the topes would consist principally of Palmyra, Date and Elloopay trees.

12. The Government consider that the spirit of the rules of 1848 already confers such power; for the exclusion of Palmyra and Date topes from the operation of those rules was cancelled in 1854, when they were made of general application. The Government consider a quit rent to be a payment made in recognition of a seignorial right in Government, or some person other than the occupant of the land, and freeing him from all further demand on account of it, as distinguished from ordinary rent, based in theory on a division of the produce in certain proportions, and which in India includes the Government land tax.

On land such as the Board describe in their proposal, the land tax must necessarily be assessed at so trifling an amount, that a quit rent could hardly possibly be fixed lower, and when it is remembered that, under therules of 1848, even this assessment would not be collected during the first 20 years of occupation, it seems difficult to believe that the Board's plan of a quit rent will offer greater inducement. Should the Board however consider that additional inducement may in any way be afforded for the reclamation of such sterile wastes as they describe, the Government will be prepared to give liberal consideration to any definite plan they may submit.

13. Finally, to dispose of the case of scattered trees in waste land, or in cultivated land, but in the enjoyment of some person other than the tenant of the land,

In this last case, the Board say that as the "tree renter cannot be ousted" the tax on the trees cannot cease, but that an equivalent sum may be deducted from the demand against the tenant of the land.

14. The Government are of opinion that for all existing cases of the kind, the preferable plan would be to make over to the tenant of the land all the rights of Government over the tenant of the trees on the land, as such, whereby he would become the sub-tenant of the land holder, liable to him for his rent, and in default of payment to be ousted from the farm of the trees, while the demand against the tenant of the land would remain unaltered; but if the introduction of this plan should be found impracticable, then in every case the payment to Government of rent on account of the trees, should be credited towards the liquidation of the demand against the holder of the land on which they stand. No farm of the trees of this kind should in any case be renewed in future. Whenever opportunity offers, they should be made over to the tenant of the land absolutely.

15. As regards trees on waste land, the Government desire the extension to all Districts of the rule already widely in force, that whenever application is made for the land on which they stand the tenant of the trees shall have the option of taking the land with the trees at the "Tarum" assessment on the former, on the same terms as may have been proposed by the Darkhastdar, and on his refusal the trees shall be made over with the land to the applicant.

16. The Government trust that the foregoing orders will meet all the requirements of the case of these Topes and trees.

17. When it is desirable to maintain them, the discretion vested in the Collector will enable him it is hoped to do so.

In other cases where the *Topes* are to be made over absolutely on the *Tarum* assessment, if trees form the most valuable crop that the land is suited to produce, the respectable tenant will maintain the Tope, and otherwise it is not desirable that it should be maintained.

18. Where the Tarum assessment is manifestly too high for the quality of the land, it may be modified under the general authority granted to Collectors by recent orders of Government, or at the revision of the assessment about to commence.

19. The modification of the sanctioned rates on scattered trees proposed by the Board in paras. 39 and 40 of their Proceedings under review, is approved.

20. The Government agree with the Board in the opinion expressed in their concluding para. but so far as land not fit for agricultural purposes is concerned, they consider that the rules of 1848 admit of it being rented out at as low a rate as may be necessary for the purpose, and subsequent improvements made by the tenant, would of course never be subjected to additional taxation. The only cause likely to arise for enhancing the demand on such land, would be the event of its being brought under irrigation from a Government source when it is not probable that the tenant would object to pay a trifling sum for so great an advantage.

21. There are several points in the letters from the Collectors submitted by the Board, that are not noticed in their proceedings under review, but regarding which the Government suppose that distinct orders have been issued,

22. Among them may be mentioned, the highly objectionable, and most oppressive practice brought to notice by the Collector of Nellore, of arbitrarily charging on the village the rent ordinarily derived from the topes, in those years in which no Toddy-drawers can be found to rent them; and again, the hardship consequent on the practice denounced by the Collector of Chingleput, of renting out to strangers by competition yearly, the Topes or Jungle from which alone the Villagers are able to derive the leaves, thorns, or small timber, necessary for their cultivation, and homesteads, the remedy for which however clearly rest with himself, for the practice which is invariably pursued in other Districts should be followed also in Chingleput, and whenever it may be found necessary to give the jungle rents to strangers, the rights of the villagers to wood for domestic purposes, and to leaves for manure should be reserved to them.

These and several other points demand, if they have not already received, attention.

23. In conclusion, the Goverument may remark that they are not absolutely satisfied that the same interpretation has been put by all the Collectors on the Government orders, or those of the Board. Some of them appear to have certainly included in their remarks the cases of Cocoanut and Betel gardens, to which the Ex. Mins. Cons. was not intended to apply, while on ~~the other hand~~, there are it is believed some cases of such gardens being now rented on a "Tree toll" which have not been brought to notice, but which rent involving as it needs must constant and inquisitorial ~~interference, it is most~~ desirable should be commuted into a fixed demand, and the Board will please to give consideration to the subject.

(A true Extract.)
(Signed) H. FORBES,
Acting Secretary to Government.

No. 170.

To the Secretary to the Board of Revenue.

SIR,

1. In replying to their Circular of the 21st April 1858 No. 1415, I have the honor to inform the Board as regards para 2 of it, I consider that the desired object would be attained by the fixing (in connection with the privileges conceded by the tope rules of 1848) of a moderate assessment based on the rates prevailing in the District, of which (as regards Madura) a list is enclosed; such assessment to be at the discretion of the Collector who would be guided by the peculiar circumstances of the localities.

2. I am of opinion that the plan proposed by Government (in para 14 of their * Min. Con.) of making the owner of the trees the under tenant of the land-holders, when they are different individuals is one likely to be beneficial in lessening disputes about the issue of Puttah and quite feasible.

* Dated 6th March 1858 No. 298.

3. The course pointed out with regard to the trees on waste land can be followed with equal facility.

4. With reference to the concluding para of the said Minutes. I would observe that the * report of the Collector of Madura certainly includes all cocoanut *Topes* either rented or paying a "Tree toll" & the loss noticed by Government in para 4 of the Min. Con. is anticipated from the substitution of the *Tarum* assessment in lieu of the present payment.

* August 1856.

5. The draft of a proposed notification is (as called for in para 10 of the Circular) enclosed for the Board's approval.

Proposed Draft of a Notification regarding the taxation of Topes and Trees in the District of Madura.

1. All Topes either on Nunjah or Poonjah, which have hitherto paid tree tax shall from the commencement of Fasli 1268 be charged with the fixed Tarum assessment of the land and with the additional Teerwah for Government water where it is used.

2. The Topes which are now being rented on the part of Government in consequence of the absence of, or relinguishment by the owners shall be made over to them or their heirs who may appear with a willingness to resume and establish their title to the *Topes*, subject to the payment of land tax. Such persons will be furnished with a Puttah shewing the boundary limits extent and the rate of assessment of the Topes

3. Where no owners are forthcoming they will be surrendered to a respectable inhabitant of the village who will under take to improve the topes subject to the land tax. A Puttah will in this case be granted to him.

4. In case the land tax exceeds the toll collected on trees the latter impost will be continued pending a revision of the land assessment.

5. Tracts of lands which are sandy, rocky or in any may unfit for cultivation will be allotted on application to the Collector for plantation of topes of Date Palmyra or Eloopay trees for which they will be particularly suited, on a moderate quit rent in addition to the relaxation granted by the tope rules of 1848. When Government water is taken they will of course be subjected to extra cess. When public utility may be the object in view the charge will be still more light or even waived altogether at the option of the Collector.

6. Where trees on occupied land may be owned by a person different from the land hloder the former will be treated as an under-tenant of the latter to whom he will pay the tree tax under mutual agreement.

7. As regards the trees on waste lands the owners will be ousted of their right to the trees if they neglect to take up the land.

Madura, 19th July 1858.

A. HATHAWAY,
Ag. Collector

Statement shewing the highest & lowest rates of tax in the District of Madura.

	Taluq.		Poonjah rate per Cauney.										Nunjah rate per Cauney.									
			Highest rate.					Lowest rate.					Highest rate.					Lowest rate.				
			F.	A	R	A	P.	F.	A.	R.	A.	P.	F.	A.	R.	A	P.	F	A	R	A	P.
1	Madacolum	Madacolum Division	13	8	2	13	10	4	8	...	15	3	60	...	12	11	8	9	...	1	14	7
		Sholovundan do.	13	8	2	13	10	4	8	...	15	3	50	...	10	9	8	7	8	1	9	5
		Valiaputty do.	13	8	2	13	10	4	8	...	15	3	50	...	10	9	8	7	8	1	9	5
2	Tiroomungalum.	Tiroomungalum Dn.	15	12	3	5	5	4	8	...	15	3	50	...	10	9	8	7	8	1	9	5
		Anyoor Division	13	8	2	13	10	4	8	...	15	3	40	...	8	7	8	7	8	1	9	5
3	Meyloor	Meyloor and Toormboor Dn.	13	8	2	13	10	4	8	...	15	3	50	...	10	9	8	7	8	1	9	5
		Nutton Dn.	22	8	4	12	4	6	12	1	6	11	45	...	9	8	9	18	...	3	13	1
4	*T*audicomboo		22	8	4	12	4	2	4	...	7	8	60	12	12	14	2	6	12	1	6	11
5	Iyempilly		22	8	4	12	4	1	2	...	3	10	67	8	14	5	1	2	4	...	7	8
6	Tenkurray		22	8	4	12	4	2	4	...	7	8	72	...	15	4	4	4	8	...	15	3
7	Nellacotay		15	12	3	5	5	2	4	...	7	8	60	12	12	14	2	3	6	...	11	5

Madura,
19th July 1858,

A. HATHAWAY,
Ag. Collector.

No. 445.

EXTRACT from the PROCEEDINGS of the BOARD of REVENUE, dated 7th February 1859.

Read letter from Acting Collector of Madura, dated 19th July 1858, No, 170.

(In Con. 29th July 1858, No. 3243,)

The Board have amended on some points the draft rules received with this letter and resolve to send the amended set of rules to the Collector for publication in his District.

2. In reference to para 1 of Mr. Hathaway's letter, the Board will be ready to attend to re commendations for granting waste land of indifferent quality for planting purposes on a light assessment, but their approval should be sought when it is proposed to grant such land on lighter terms than the lowest Poonjah rate.

3. When offers are made for unoccupied land containing valuable trees, it is not intended by Rule VI that they should always be accepted. The Collector has a discretionary power of refusal when the object of the applicant is appa rently not to cultivate the land, but obtain the trees and cut them down.

(A true Extract.)

J. D. SIM, Secretary.

To

T. CLARKE Esq. Collector of Madura.

ENCLOSURE.

To encourage the planting of Topes and trees Government has been pleased to publish the following rules in the District of Madura.

I. Topes and trees on land for which the occupants now pay or agree to pay in future the Tarum assessment, are declared to be free from tree tax. But when *T*opes stand on Poonjah land to which Sircar water is taken, the usual extra teerwah will be charged for the water.

II. When the holders of Topes and trees standing on unoccupied land do not agree to pay the Tarum assessment the Topes and trees will be rented out by Government, or the tree tax levied as heretofore.

III. No tree tax will be levied for trees on Puttah or Inam lands or in Back-yards.

IV. Ryots may fell the trees planted by themselves or their ancestors on lands in their occupancy without any restriction and without first applying for permission.

V. When one party cultivates Tarum land and another party enjoys trees standing on it, separate *P*uttahs will not be hereafter given. The holder of the land will alone receive a Puttah and the other party must pay the tree tax direct to him or to the Sircar Officers on his account, unless they come to an amicable arrangement between themselves.

VI. When an application (Darkast) is made for waste land on which there are fruit trees, the tenant of the trees will be given the option of taking the land and paying the Tarum assessment. If he declines to do so the land and the trees will be made over to the Darkhastdar.

VII. Topes of trees now rented out by Government will be made over in full proprietary right to competent persons who are willing to take charge of them and pay the Teerwah of the land on which they stand. In these cases the heirs of the original planters and the present occupants will have the preference over other applicants. The Collector will determine how much land is to be taken up in each case.

VIII. In the event of the assessment due on land not being paid, the land together with the Topes and trees upon it will be liable to be sold for the arrear. No separate sale of the trees will be permitted.

IX. Parties wishing to plant public or private Topes under the rules of 1848 may still apply to the Collector for land for the purpose. Parumpoke and other land unfit for ordinary cultivation will be granted to such applicants on a light assessment.

J. D. SIM, Secretary.

No. I.

To the Secretary to the Board of Revenue, Fort Saint George.

SIR,

With reference to Mr. Hathaway's letter of the 19th July 1858 No. 170 enclosing draft of a Notification regarding the taxation of Topes and trees for the approval of the Board of Revenue, I have the honor to request that you will be good enough to inform me whether I can carry into effect the orders contained in the Board's Circular of the 21st April 1858 conveying the Min. Con. of the 6th March 1858, or whether I should wait for an answer from Board to my predecessor's communication of the 18th July 1858 on the subject

Madura, 10th January 1859. T. CLARKE, Collector.

No. 747.

EXTRACT from the PROCEEDINGS of the BOARD of REVENUE, dated 28th February 1859.

Read letter from the Collector of Madura, dated 10th January 1859. No. 1.

(In Con. 14th January 1859, No. 175)

In Con. 29th July 1858.

The Board observe that Mr. Hathaway's letter of 19th July 1858, was disposed of in their Proceedings of 7th instant, and the orders regulating the future taxation of trees can therefore be carried into effect.

(A true Extrct.)

J. D. SIM, Secretary.

No. 193.

To the Secretary to the Board of Revenue, Fort Saint George.

SIR,

With reference to the Proceedings of the Board dated the 14th Ultimo No. 2565, I have the honor to state that in this District, the Abkary Farms include no trees whatever, the Abkary Renters being left to make their own arrangements with the owners or Renters who under Regulation 1 of 1820 are precluded from extracting Toddy or Arrack therefrom for sale on their own account.

2. The orders of the Board to exmpt from tax trees standing in cultivated land were so distinct and strong that in this District the teerwa has been taken off in all cases that have come to notice without enquiry by whom the tree was planted; but it is the Rule not to grant land with fruit bearing trees on them for cultivation; and in cultivated fields when the trree tax exceeds the tax on the land the former is taken and the latter excused.

Madura, 11th September 1856. R. D. PARKER, Collector.

No. 734.

EXTRACT from the PROCEEDINGS of the BOARD of REVENUE, dated 28th February 1859.
Read again the following letters :—

No. 2356,	From	Ganjam,	dated	27th May	in Con.	6th Sept. 1858,	No.	85.
„ 3803,	„	Vizagapatam,	„	12th Sept.	„	2nd Dec. 1856,	„	145.
„ 3730,	„	Rajahmundry,	„	12th	„	21st Aug. 1858,	„	98.
„ 3882,	„	Masulipatam,	„	19th Sept.	„	2nd Dec. 1856,	„	124.
„ 3713,	„	Nellore,	„	15th „	„	24th Nov. 1856,	„	197.
„ 4461,	„	Cuddapah,	„	9th Nov.	„	3rd Dec. 1857,	„	116.
„ 2541,	„	Bellary,	„	25th June	„	2nd July 1857,	„	65.
„ 3661,	„	Kurnool,	„	8th	„	17th Sept. 1856,	„	91.
„ 3499,	„	Chingleput,	„	4th	„	8th „ „	„	309.
„ 985,	„	North Arcot,	„	13th	„	24th march 1857,	„	59.
„ 1884,	„	Do.,	„	18th	„	23rd May „	„	114.
„ 3417,	„	South Arcot,	„	28th Aug.	„	15th Oct. 1856,	„	180.
„ 3988,	„	Tanjore,	„	29th Sep.	„	8th Dec. „	„	152.
„ 3408,	„	Trichinopoly,	„	27th Aug.	„	2nd Sep. „	„	139.
„ 3662,	„	Madura,	„	11th	„	17th „ „	„	193.
„ 4977,	„	Tinnevelly,	„	26th Nov.	„	4th Dec. „	„	383.
„ 4511,	„	Coimbatore,	„	28th Oct.	„	6th Nov. „	„	172.
„ 115,	„	Salem,	„	2nd Jan.	„	3rd April 1857,	„	—
„ 3439,	„	Canara,	„	27th Aug.	„	15th Oct. 1856,	„	103.
„ 4209,	„	Malabar,	„	9th	„	18th Do. „	„	126.

In Con. 14th August 1856.

Resolved that the above letters be laid before Government with refernce to Extract Minutes Consultation, 18th July 1856, R. D., No. 748

2. In the above Extract Minutes Consultation the Board were instructed to report the practice in the different Districts in regard to including Date and Palmyra Trees on Ryots' holdings in the Abkary Farms, in order that Government might decide whether any change was generally necessary or not.

In Con. 21st April 1858.

3. Since the date of the above orders however Government have in Extract Minutes Consultation, 6th March 1858, No. 298, R. D., virtually decided the question by giving up all claims to trees growing in Puttah and Inam lands as well as in Back-yards. The principle that the fixed land Assessment includes the value of the trees growing on it having been thus established, it only remains to consider whether carrying it out fully will involve any material sacrifice of Revenue. Before proceeding to this point, it may be as well to point out that under Section XVII, Regulation I, of 1820, Abkary renters cannot "compel or require the owner or occupier of any private garden or ground to draw toddy from Cocoa, Date, or other palm trees" nor have they "any right of control or interference therewith other than to prevent the sale by unlicensed persons of toddy drawn therefrom." The Second Clause of the same Section precludes Renters from levying "any personal tax, ground rent, Quit rent, tope rent or any tax payable by toddy drawers unconnected with the exclusive privilege of vending toddy." Under the Abkary regulation in fact a Renter acquires only the exclusive privilege of manufacturing country fermented liquor as well as the retail sale of foreign and country spirits and liquors, and is not vested with any power over the trees

4. The Board will now briefly review the Collector's reports.

GANJAM.
T. J. Knox, Esq. 27th May in Con. 6th Sep. 1858.

5. Toddy is not drawn from Palmyra Trees in Ganjam. "There are said to be 1,14,508 Date trees, of wich 1,09,256 are in Jeroyty or lands paying Assessment to Government and included in the Abkary Farms; 3,199 are profitable in no way because scattered in the jungles on the Hills, &c. 1,140 are under the enjoyment of Inamdars and Agraharums, 14 are in the compound of a dwelling house, and the toddy of 899 is enjoyed by ryots in the Estates of Zemindars and Proprietors. Of the trees which are under the enjoyment of ryots, some were planted by the ryots themselves to mark the boundaries of their fields and gardens;" and Mr. Knox sees "no reason why any change in the ryots' favor should be made especially as none of these trees are on the Government land." He also recommends that "in Cowles given for waste land on which Toddy yielding trees are growing, the right to these trees should be distinctly declared to be the Government's and not the enjoying tenants."

6. Mr. Knox's letter is wanting in perspicuity and he has omitted to state whether any loss is likely to result from exempting all trees on the ryots' land, from the operation of the Abkary Farm.

VIZAGAPATAM.
P. B. Smollett, Esq. 12th Sept. in Con. 2d Dec. 1856.

7. In Vizagapatam the general rule is that when "Date and Palmyra trees existing in Jeroyty land were originally planted by the cultivating ryot or his predecessor, the occupant has a right to the fruit, leaves &c. free from tax and the Toddy drawers possibly make him some inconsiderable allowance for the privilege of drawing Toddy. But this is optional. If a complaint were made of opposition by the ryots to the servants of the renter drawing Toddy their interdiction would be set aside;" "in some places the Puttadars unless the trees are included in their leases are not supposed to have a right to the produce of the trees." "To trees in the waste the villagers are not supposed to have any right whatever," and no trees can be felled without the permission of Government, or the Zemindar according as they stand on Government or private lands.

8. Mr. Smollett roughly estimates the loss consequent on any change which however he deprecates, at 1,800 or 2,000 Rupees.

9. In para. 6 of his letter Mr. Smollett says: "It is not supposed in this district that the cultivator is the owner of his holding. If he was, the trees would of course be his property. He is the tenant only, therefore the trees do not appertain to him." If by cultivator Mr. Smollett here means a Government ryot holding a Government Puttah, the Board must deny both the assertion and the argument. A Government Puttah gives as valid and permanent a title in Vizagapatam as in any other district and subject only to the payment of the regulated assessment the Puttahdar is the owner of his holding for so long as its assessment is paid, Government cannot eject him, and he may sell, mortgage, bequeath or alienate his land as he pleases—nor is this principle of proprietorship lessened by the fact that his rights do not at present extend to trees on the land—for these or any other particular item may be reserved to Govern-

ment without affecting his proprietorship to the land, though of course every such reservation lessens its value. The Board have certainly countenanced no measures which would reduce a ryotwary Puttahdar to a mere tenant at will, and they must remark that if the practice of the district unknown to them is as described by Mr. Smollett it is somewhat inconsistent in him to deprecate a change which by his train of reasoning would so far as it tends to establish proprietorship in the soil operate to lay the surest foundation of national progress and prosperity.

RAJAHMUNDRY.
A. Purvis, Esq.
12th in Con. 21st August 1858.

10. In Rajahmundry the Abkary renters though vested in their licenses with the exclusive privilege of selling liquor are not authorized to exercise any interference with the Palmyra and Date trees, which are separately rented generally to Toddy drawers, though in a few cases the Abkary farmers also hold these rents. The persons to whom the trees are thus let by the joint renters of the Villages acquire the right of manufacturing Jaggery, of using the leaves, fruit and fibre of the trees, and of appropriating the Toddy drawn from them but they cannot sell the Toddy or make Arrack without a license from the Abkary contractors with whom they generally enter into agreements for the purpose. The trees thus rented out however are only those which whether situated on Inam or Government lands are classed as "Moturpha" or taxable, but the Collector has been unable to ascertain when, or by whom, or on what principle this classification was formed. The Ryots are supposed to have a right in virtue of their Puttah, only to those trees which they or their ancestors planted, and these are excluded from the tree rents and can only be worked by the renters with the consent of the Ryots by private agreement between themselves. In several Talooks the same practice obtains in regard to trees on Inam lands, the right of drawing Toddy being let by the joint Village renters and a certain sum being entered on this account in the Village rents. Nearly 80,000 trees are thus rented out, and the practice existed previous to the permanent settlement. The Collector does not think that the crops of the Ryots suffer material injury from this system, and does not recommend any change beyond renting the trees to the Ryots themselves, or rather making them pay an extra sum for the trees and leaving them to make their own arrangements with the Toddy renters if so disposed. This would certainly be an improvement on the present system, but it does not in the Board's view go far enough. As the practice of renting the trees on Inam lands existed prior to the permanent settlement, their produce clearly forms no part of the Inam and where they exist in sufficient numbers to be worth noticing a fair but moderate sum may justly be assessed in perpetuity on the Inam, and the trees in consideration of this additional payment be made over to the Inamdar as his absolute property. If this be equitably arranged the Inamdars would have no just ground of complaint, and all pretext even for objection might be removed by simply allowing them the option of adhering to the present system if they deem it more advantageous. The rent should obviously be permanent or the Inamdars might cut down and sell the trees, claim remissions in bad seasons &c., but on the other hand the tax should be materially lighter in consequence of being permanent. The treatment of trees on the Ryots' Puttah lands will be noticed in a subsequent part of these Proceedings, and it will suffice here to point out that the Abkary Farms oppose no obstacle to their being dealt with in whatever manner may be deemed most desirable.

MASULIPATAM.
J. Fraser Esq.
19th Septr. in Con 2nd Decr. 1856.

11. In Masulipatam Date and Palmyra Trees are not included in the Abkary rents, and the renters interfere no further than to see that they are not so profusely felled as to interfere with the supply of toddy to the kalalees or drawers, who are generally their under farmers. In regard to ownership the custom varies in different Taluqs. In Bunder, Peddanah, Kykaloor and Pentapaud, the ryots are considered to have no right to the trees on their Puttah lands, and Government rent them together with those on Porumboke lands to the toddy drawers for fixed sums. In Kalunghy and Deevy, the Ryots possess a right to the trees on their holdings and pay a tax direct to Government on each tree, or on each group, according to local usage. The right however extends only to trees planted by themselves or their ancestors; those growing spontaneously being deemed Government property. In regard to private trees the toddy drawers make their own arrangements with the owners. The Acting Collector considered no change of system necessary.

NELLORE.
F. B. Elton Esq.
15th Sept. in Con. 24th Nov. 1856.

12. The Collector of Nellore has in some measure misapprehended the reference made to him. It appears that the Abkary Renters do not interfere with trees on Puttah lands, & the Collector believes that they would suffer no real loss if formally prohibited from doing so, though they might take advantage of such a rule to claim compensation. On the other hand Mr. Elton believes the ryots would gain little by any change, and he considers Section 17, Regulation I of 1820, quite sufficient for their protection which it undoubtedly is, if enforced.

CUDDAPAH.
M. Murray, Esq
9th Novr. in Con. 3d. Decr. 1857.

13. The practice of the Cuddappah District is very obscurely stated by the Collector. In 1830 the Board directed Date trees to be specially reserved to Government but made no mention of Palmyras which however are not generally abundant in the Province. The instructions in regard to the former are stated to be still observed, but Palmyras on Puttah and Inam lands seem virtually to be recognized as belonging to the land owners.

BELLARY.
C. Pelly, Esq.
25th June in Con. 2d July 1857.
Pro. to Govt. 3rd June 1858.

14. In Bellary Toddy is extracted from Date trees which chiefly grow in waste land. Those situated on Puttah or Inam lands cannot be used without the land holder's consent. Palmyra trees are very rare and plantations of them have been formed experimentally at Government expense.

KURNOOL.
Capt. J. G. Russell.
8th in Con. 17th September 1856

15. Captain Russell merely states that Date and Palmyra Trees are included in the Abkary Farm, that there is no necessity for any change and that its introduction would lead to a loss of about Rupees 1,000.

CHINGLEPUT.
C. J. Shubrick, Esq.,
4th in Con 8th Sept. 1856.

16. The report of the Collector of Chingleput is in several particulars inconsistent and generally not very intelligible. As far as the Board can understand it, the rule in Chingleput is to include all trees capable of producing Toddy in the Abkary rents; where however the trees stand on Puttah land, toddy cannot be drawn from them without the ryot's consent, and payment is made to him for it. Mr. Shubrick calculates that a remission of about 6,000 Rupees per annum must be made to the Abkary renters if all trees capable of producing toddy are excluded from his farm, but this is inconsistent with other parts of his letter and founded on a misapprehension of the case. As it is intended only to exclude trees on puttah land which the renter at present cannot use without payment and the ryot's consent, it is obvious that no loss can be entailed on him by a rule to this effect. In the concluding para. of his letter Mr. Shubrick proposes, that when cowles for waste are issued to Poyakaries, the trees on the land should be expressly declared liable to the demands of the Abkary renter. This however would be clearly unjust. When waste land is included in the Puttah of another ryot whether Merassidar or not, and duly paid for the Poyakary who wishes to cultivate it must make his own arrangements with the owner. He then stands in the position of the sub-tenant of a private proprietor and Government have no concern with him as the proprietor alone is liable for the assessment, and all disputes between him and his tenant are matter for judicial decision. If however the waste belongs to Government and is not included in any persons puttah, the Poyakary's right to the land or trees on obtaining a cowl from Government is as complete as if he were a Merassidar, and the distinction which the Collector proposes is inadmissible especially as no Poyakary or stranger can obtain land until it has first been offered to the resident ryots or Merassidars.

NORTH ARCOT.
C. Whittingham, Esq.
13th in Con. 24th March 1857.
18th in Con. 23rd May 1857.

17. In North Arcot the trees are not included in the Abkary farm, and the Ryots exercise complete ownership over those standing on their Puttah lands.

SOUTH ARCOT.
A. Hall, Esq.,
28th Augt in Con 15th Oct. 1856

18. Trees on Puttah land in South Arcot are the exclusive property of the ryots, and the Abkary renters cannot draw toddy from them without the consent of the owners. Where the trees grow on waste they are regarded as the common property of the villagers who have hitherto paid Government Anna 1, Pice 3, for every tree actually yielding toddy, and again rented out the produce to the Abkary Contractor. The arrangement as well as the exceptional inclusion in the Farm of some trees in the immediate neighbourhood of Cuddalore, will be considered in carrying out the new rules in regard to the ownership of all trees on puttah lands.

E. M. C. 6th March in Con. 21st April 1858, No. 298, R. D.

TANJORE.
J. W. Cherry, Esq.
29th Septr. in Con. 8th Dec 1856

19. The practice of including the trees on ryots' holdings does not obtain in Tanjore, as they are held to belong to the land owners. The only exception is in the rental by the Collector of some Palmyras which stand on the sides of the high road from Tanjore to Negapatam.

TRICHINOPOLY.
J. Bird, Esq.,
27th August in Con 2d Sept. 1856.

20. In Trichinopoly there are very few Palmyra trees and the Date rarely attains such a size as to produce toddy. The Abkary Farms do not include the right to draw toddy from any tree whatever, and in this province toddy is obtained only from Cocoanut trees which are the private property of the Ryots on whose lands they grow.

MADURA
R. D. Parker Esq.
11th in Con. 17th September 1856.

21. The same is the case in Madura.

TINNEVELLY.
J. Silver, Esq.
26th Nov in Con. 4th Dec. 1856.

22. Mr Silver reports the Tinnevelly practice in the following terms—"The general Abkary renter or the sub renter as the case may be, grants a license to certain of the toddy drawing shanars in every village in the District, specifying the rate at which he or they are to sell Toddy and the amount to be paid to him (the renter) for being allowed to draw and sell Toddy. These Toddy drawers who are the *P*almyra climbers and seldom the Proprietors of *T*rees, rent the trees in the village from their owners for the purpose of drawing either *T*oddy or Pudeny* (sweet Toddy) according as there is a demand for either, on condition of paying to them, swamy-bhogum at so much per tree in addition to the regular tree tax.

*பதனி.

COIMBATORE.
E. B. Thomas Esq.
28th Oct. in Con. 6th Nov. 1856.

23. In Coimbatore the trees are included in the Farm, but the Renter must make his own agreement with their owners for their use, and cannot use them without their consent.

SALEM.
H. A. Brett, Esq.
2d. Jan. in Con. 3d. April 1857.
Board's Pro. 2d. April 1855.
E. M. C. 31st May in Con. 29th Oct. 1855, No. 665, R. D.

24. In Salem these trees when on Putcut land are not included in the Abkary rents. The tax levied for them on account of Government has been separately decided in the Ryot's favor and further notice of the subject is unnecessary on this occasion.

CANARA.
W. Fisher, Esq.
27th Augt. in Con. 15th Oct. 1856.

25. In Canara the trees on Ryots' holdings are all private property, and the Abkary Renter makes his own arrangement with the owners.

MALABAR.
W. R. Robinson, Esq.
9th in Con. 18th October 1856.

26. In Malabar the Abkary regulation is only in partial operation, the knife and Still tax prevailing in portions of the district. Private right in land is absolute in this District.

E. M. C. 6th March in Con. 21st April 1858, No. 298, R. D.

27. From the above reports, it will be seen that in the 11 Districts of North Arcot, Madura, Coimbatore, Trichinopoly, South Arcot, Canara, Malabar, Bellary, Salem, Tinnevelly & Tanjore, no change is necessary, the Puttadar's right to the trees on his land being practically admitted in accordance with the principle established in regard to other trees. In the remaining Districts it may be necessary to postpone the operation of the principle until the current Abkary leases expire; but the Board will call for the leases of the Renters and ascertain by examination of those documents whether these persons really possess a right to work trees on Puttah lands. The new arrangement will involve some present loss of Revenue, but the Board do not think this will be large and it will be made up by the impulse which the exemption will give to planting. The Board will ascertain and report hereafter the exact loss in each District.

28. If Government approve of their proposals, the following will be the general rule of practice hereafter:—

I. Date and Palmyra on Puttah and Inam Lands, and in Back-yards, will be the property of the land owners.

II. Such trees will be excluded hereafter from the operation of the Abkary Rents, but the owners in accordance with Regulation I of 1820, will not be at liberty to vend the liquor drawn from them without the license of the Abkary Renter.

III. The Abkary Renter will as a matter of course be allowed the use of all Toddy producing trees on Government waste free of any payment—but will not be allowed to fell or apply them to any other purpose, and will not be entitled to claim compensation for any withdrawn from the operation of his contract or taken for public purposes, nor when pieces of waste land containing trees are given to Ryots for cultivation. In order to prevent all disputes, these leases will be so worded as to limit the Renters' privileges to trees on unoccupied Government waste, only so long as the land remains unoccupied and to bar claims to compensation in the other cases above mentioned.

IV. Waste land on which Palmyra and Date trees grow in considerable numbers will as a rule be reserved for Abkary or other Government purposes.

V. Trees on Government waste cannot be felled without the permission of the Revenue authorities.

29. These Regulations which of course will not apply to Zemindaries and proprietary Estates will the Board think suffice to protect the interests of Government, while they will add to the value of Ryotwary Estates and remove another ground of official interference with the Ryots.

30. In their Proceedings, dated 10th June 1858, No. 2131, the Board suggested that Palmyras should be placed in the charge of the Conservator of Forests. Further consideration however induces the Board to withdraw this recommendation. The necessity of allowing the Abkary Renters the use of such trees renders it desirable that they should be under the Collector's control. Moreover the Conservator could not take care of them without a large establishment in every District, while this can be done, as heretofore by Collectors without any additional expense. The Conservator's management would also lead to not a little clashing and increase of correspondence not merely in connection with the Abkary but also with applications for land to be brought under cultivation. It has hitherto been the rule in most of the Districts that Government trees should not be felled without the Collector's permission, and without payment of a varying sum, and that for every tree felled a certain number of seeds should be sown. The carrying out of this rule in every District would meet every object, and the Board would now propose that this should be done and such trees re-placed in the Collector's charge.

(A true Extract.)

J. D. SIM,
Secretary.

To

J. D. BOURDILLON, Esq., Secretary to Government, R. D.
Copy to all Collectors.

CIRCULAR.

No. 1314.

EXTRACT from the PROCEEDINGS of the BOARD of REVENUE, dated 14th April 1859.

Read Extract Minutes Consultation, dated 14th March 1859, R. D., No. 321 communicating the observations of Government on the propositions submitted by the Board with reference to the exclusion of Palmyra and Date trees on ryots' holdings from the Abkary leases; and requesting them to prepare and submit for approval, a Digest of the various orders that have been passed within the last few years on the question of the taxation of trees generally.

(In Con. 16th March 1859, No. 1085.)

Resolved that the above Extract Minutes Consultation be circulated to all Collectors, with reference to the Board's Proceedings 28th February last, No. 734.

2. The Collectors of Bellary, Nellore, Chingleput, Ganjam, Vizagpatam, Rajahmuudry, Masulipatam, Cuddapah, Guntoor and Kurnool will carefully examine the Abkary Cowle in their Districts and forward copies of them if they seem to oppose any obstacle to the immediate introduction of the principle approved by Government.

3. The Board will attend immediately to the orders in para 5.

(A true Extract.)

J. D. SIM, Secretary.

REVENUE DEPARTMENT,

No. 321.

Extract from the Minutes of Consultation under date the 14th March 1859

Read the following Extract from the Proceedings of the Board of Revenue.

Submitting with an expression of the Board's views thereon, the replies of the different Collectors reporting the practice obtaining in their respective districts in regard to including Date and Palmyra trees on ryots holdings in the Abkary Farms. } (Here enter 28th February 1859, No. 734.)

In this paper the Board of Revenue reply to the order of Government dated July 18, 1856 No. 748, respecting Palmyra and Date trees standing on private lands. *T*he enquiry had reference to the treatment of such trees as respects the Abkary farms; viz. whether they should be entirely and in all cases exempted from the operation of those farms or not. *T*he Board submit the replies of the Collectors to their call for information. Their Proceedings also contain an abstract of the purport of those replies; & they give lastly their own views and recommendations.

North Arcot, Madura, Coimbatore, Trichinopoly, South Arcot, Canara, Malabar, Bellary, Salem, Tinnevelly, Tanjore,

2. The practice varies considerably in the different districts. In the eleven named in the margin, Palmyra and date trees standing on private land, whether puttah land, Inam, or backyard, are treated as private property, in common with trees of other kinds, and no change is required there, in order to carry out the wishes of Government. To these eleven Districts may apparently be added Nellore, Bellary, and Chingleput, as virtually belonging to the same category. In the other six Districts, (excluding Guntoor, which is omitted by the Board as being the one which led to the reference), such trees are more or less interfered with under the Abkary laws, though the custom is not alike in all. It is remarkable that while the liberal and right practice prevails in all the Southern Districts, the opposite practice is not only confined to the Northern Districts, but is found to grow in intensity towards the North, and exists in its highest development in Ganjam and Vizagapatam.

3. The Government are of opinion that the right of Ryots and others to trees on their land, already declared in the case of trees generally, should be now extended in all Districts to the kinds now in question, viz. Palmyra and Date. *T*hey approve the propositions contained in para. 28 of the Board's Proceedings as embodying the future practice, and authorize the Board to give them effect immediately whenever practicable, and every where, on the expiry of the current Abkary leases, at latest. In para. 27 the Board allude to the possibility that those leases may prevent the immediate adoption of the measure completely; but for the reason stated by the Board in the case of Chingleput, (para. 16), it seems doubtful to Government whether the Renters can really have any rights which would be compromised by such a measure. The fourth and fifth of the propositions in para. 28 will require to be carefully attended to and upheld by Collectors.

4. For the reasons stated in para. 30, the Governor in Council is of opinion that Palmyra and Date trees on unoccupied land should be under the charge of the Collectors, and should not be included in that of the Conservator of Forests.

5. A variety of orders have been passed within the last few years on the subject of Trees, respecting both their liability to, or exemption from, taxation, and also the proprietary rights incident to them, and both in the Revenue and the Public Works Department. The Governor in Council considers it desirable that these orders should all be brought together and digested into a single paper; and he requests the Board to cause such a summary to be prepared in their office, and submitted for the approval of Government.

(A true Extract.)

(Signed.) J. D. BOURDILLON, *Secretary to Government.*

No. 1469.

EXTRACT from the PROCEEDINGS of the BOARD of REVENUE, dated 28th April 1859.

Read Extract Minutes Consultation, dated 14th March 1859, R. D., No. 321.
(In Con 16th March 1859, No. 1085.)

In accordance with the instructions given in para. 5 of this order, the Board proceed to prepare a Digest of various rules which have lately been laid down on the subject of Topes and Trees.

2. To place the subject in a clear and connected form, the Board may be permitted to begin by expressing their regret that the faulty and oppressive principles of the former Native Governments, were so long permitted under our rule to cramp agricultural enterprise and industry. Under the short-sighted native system, the immediate collection of as much revenue as could be levied, was the principal object kept in view. Hence if any new products of value were cultivated, an increased tax was demanded, and the ordinary assessment was raised if the ryots improved their lands by sinking wells, or planting trees. This taxation of improvements was unhappily continued under our rule, and the consequences showed themselves in a stagnant revenue, in the neglect of lands possessing great natural advantages and in an apathy and want of enterprise on the part of Agricultual Community, except in favored Districts like Canara where sounder revenue principles prevailed

3. At length an era of more hope and promise commenced in 1853, when wells dug by landholders at their own expense were declared to be exempted from additional taxation; an exemption which was soon extended to private tanks and water courses. This enlightened policy gives such a stimulus to the cultivation of gardens and fruit trees, that allusion to it could not with propriety be omitted on the present occasion Besides being one of the earliest, it has also been one of the most efficient reforms, and in their Proceedings of 22nd January 1858, No. 305, para. 36, the Board remarked that the abolition of the old system of taxing private wells and tanks, was the measure to which they looked with most confidence for covering our provinces with fruit trees and plantations.

4. But in the interval which passed between the commencement of our rule and the introduction of the above more liberal policy, a faulty revenue system led to the decay of old gardens and plantations, while few or no new ones were planted in their place. "Hence the want of trees and timber "became to be increasingly felt and eventually the "Tope Rules of 1848 were drawn up with the view of "encouraging plantations." These rules are divided into two sections.

E. M C. 31st May 1855, No. 655, p. 11, in Con 29th Octr. 1855, No. 1422.

See Board's C. O. Book, page 443.

The first prescribes the manner in which topes and avenues of trees for public utility can obtain exemption from taxation. Topes of this description may be planted on Sheygal (occupied) as well as on waste land. —See C O 15th October 1849. page 504. The second prescribes the manner in which *Waste land* may be given on Cowle, without tax for 20 years, to parties who wish to plant topes including plantations for firewood for their private benefit.

C. O Book, 1st Vol.

5. The second portion of these rules virtually acknowledged the important principle, since fully admitted and acted upon, that no revenue should be demanded from plantations beyond the assessment of the land on which they stand. But this principle was only at first admitted prospectively or in regard to *future* plantations. Another point in which these Rules of 1848, were in the first instance defective, was in not allowing them to apply to Cocoanut, Betelnut, Palmyra, & Date trees. This restriction had its origin in fears for the revenue derived from existing plantations, and was soon given up. The restriction was removed as regards aveuue trees by C. O of 23rd October 1848, page 475, and was afterwards abondoned altogether by C. O. 28th September 1854.

See Board's Pro. quoted in note 5, page 446 of C. O. Book & notes 3, 4 & 11 on topes in the appendix of 2nd Vol p 204, &c.

C. O. Book 1st Vol.
C. O. supplt. page 89.

6. The next improvement was to revise the rates of tax collected on scattered trees. The subject was brought forward by the Collector of Trichinopoly who proposed to reduce and simplify the rates in his District, and the Board took the occasion to observe that in their opinion the revised rates should be charged only in cases where no separate assessment was levied on the land. Government sanctioned the modified rates proposed for Trichinopoly, but their order specified trees on unoccupied land only, so that the great principle of not levying a tree tax in additsan to the land assessment still remained in abeyance. The Board then took measures for extending to other Districts the reform which had been carried ont in Trichinopoly & laid the subject before Government in their letter of 2nd April 1856. The arrangements on this occasion had two objects in view;—

Extract Minutes Cousultatson, 4th January 1854, No. 10 in Consultation 30th January

I. To exempt all trees from taxation except a few of the most important kinds, viz. Mango Tamarind, Jack, Eloopah, Cocoanut and Palmyra.

II. To introduce into each District a uniform and moderate scale of taxation in supercession of the former complicated and sometimes burdensome rates. The rates of taxation were at the same time assimilated in the different Districts as far as their varying circumstances permitted.

7. Government entered into a discussion of the subject in Extract Minutes Consultation 31st May 1855 No 655. The

Circulated with Board's C, O. of 29th October 1855, No, 2902.

In Con. 29th October 1855, No 1425

arrangements proposed by the Board for modifying the rates of tax on scattered trees, & freeing all except six descriptions from taxation were approved ; but Government now went fully into the question, and directed several other reforms to be proceeded with. By far the most important of these was the great principle lately advocated by the Board of charging no tax for *trees on occupied lands*, and it was now directed that trees on Puttah or Inam land, on the boundaries of fields and in backyards, should be exempt from taxation. The other ameliorative measures related to the following subjects ;—

I. Arresting the decay of old topes which had fallen into the hands of Government, in consequence of the former native system of heavy taxation, by placing a modeate assessment on the land occupied by them, and giving them over to the heirs of the original planters where they could be found, or otherwise to the village community, or some respectable landholder.

II. Distinguishing groups of Palmyras or other trees on unoccupied land from detached or scattered trees, so that the former might be relieved from the tree tax and its toll system, by being charged a lump rent or Muctah, or by an assessment being fixed upon the land.

III. Leaving all landholders at perfect liberty to lop and fell the trees growing on their property, and forbidding any private trees to be taken except by purchase when timber or fuel was required for public purposes.

IV. Attention was also drawn to the importance of protecting avenues, valuable timber in the forests and trees of all descriptions planted to strengthen the bunds of tanks and channels; while villagers were not to be debarred from their ancient privilege of cutting fuel and wood for domestic purposes within their village limits.

8. After collecting the necessary information from the Colletors, the Board detailed arrangements, for carrying out the views of Government, as far as was fonnd possible, in their Proceedins of 22nd January 1858, No. 305. In some points it was found necessary to modify those views—for instance, the toll system under which the trees are taxed *instead of the land*, in Tanjore, and part of Trichinopoly, in Tinnevelly, and Malabar, could not be at onca altered & was found to work satisfactorily in the first three Districts. It was also shown that most of the old topes had not lapsed to Government from over-taxation, as had been supposed, and that only in some instances, therefore, were parties willing to take them from Government on condition of paying the land assessment. It appears, however, unnecessary to enter into these particulars which are noticed in extenso in the Governmet's review of the Board's Proceedings contained in Extract Minutes Consultation 6th March 1858, No 298.

In Con. 21, April 1858, No.1061.

9. Another important subject connected with trees is the extent to which the renters of Abkarry Farms have been allowed to interfere with toddy, producing trees growing on Ryots' holdings. Government directed enquiries to be made on this point in Extract Minutes Consultation, 18th July 1856, No. 748, the Board reported upon it in their Proceedings of 28th Feb. 1859, No. 734, and this report has just been reviewed by Government in the Extract Minutes Consultation at the head of these Proceedings.

In Con. 14th August 1856.

10. The leading papers connected with the taxation of topes and trees have thus been enumerated; but a separate correspondence has taken place between the Board and the Collectors to arrange such local rules as the peculiarities of each District required to carry out the orders of Government.

The substance of these rules may be thus summed up :—

I. When the taram assessment of the land is paid, no extra tax will be levied on trees of any kind which now exist or may hereafter be planted.

NOTE.—The spirit of this rule is not contravened by the levy of a tree tax in Malabar, Tinnevelly, Tanjore and the wet taluqs of Trichinopoly, for this tax is there *substituted* for the land assessment instead of being an addition to it.

II. Under the spirit of the above rule no tree tax will be levied on trees growing on Inam lands or in the backyards which are allowed for the use of the ryots by the Hookumnamah rules on the District mamool.

III. When trees are planted on Poonjah land and water is taken for them from a Sircar source, the usual water tax will be levied in addition to the Poonjah assessment.

IV. The holders of trees on Puttah or Inam land or in backyards have an absolute proprietary right in them, and may lop or fell them at pleasure, and without first applying to the Government Officers for permission.

V. When Cocoanut or other trees are planted on Nunjah land, a single-crop, or a double-crop assessment will be levied, with reference to the registry of the land as one crop or two crop.

NOTE—This rule is founded on the following reasons—Trees do not require more water than one rice crop and no extra charge is therefore made for them when planted on single crop land. But when they are planted on land which has been supplied with irrigation for two rice crops, Government ought not to lose its revenue and a two-crop assessment is therefore charged.—Vide Enclosure 2 in Board's Proceedings of 8th March 1855, No. 599.

VI. Applications may be made for the topes now in the hands of Government, on the condition of paying the tarum assessment of the land on which they stand. Where the heirs of the planters of these topes can be found, they will be surrendered to them. Otherwise they will be made over, at the discretion of the local authorities, to the village community, or to some respectable person who will be likely to take care of the trees. In all these cases after a Puttah is given for the land on which a tope stands, the Puttahdar becomes absolute proptietor of the trees

VII. Topes for which offers are not made on the condition of paying the land assessment, will be put up to rent, or will be given out on a Muctah, or fixed money rent, or the tree tax at the modified rates will be levied on their trees. In these cases the temporary holder will be entitled to the leaves and loppings as well as to the fruit, but must not fell the trees without permission.

VIII. Where no persons are willing to rent topes measures will be taken by the Government servants to gather and dispose of the produce—the village community will not be obliged to take charge of the tope or pay its previous rent.

IX. A tree tax at the revised rates will be collected on scattered trees growing on waste or uuoccupied land for which the tarum assessment is not paid.

X. When an application (durkast) is made for waste land containing scattered trees the holder of the trees is to be offered the choise of taking the land at the tarum assessment, and if he refuse, the land with the trees may be made over to the applicant.

NOTE.—This principle is laid down in Extract Minutes Consultation 6th March 1858, p. 15, but Collectors have been advised to act on it carefully, and with due regard to established custom, and the interests of Government. They have been informed that they possess a discretionary power of refusing offers made for waste land containing valuable timber or fruit trees, when the object of the applicant is to obtain the timber, or annoy an opponent instead of really cultivating the land. In the same manner waste lands containing Palmyra or Date trees will be reserved for Abkarry or other Government purposes.

In Con 21st April 1858, No. 1061.

XI. In some instances one Ryot holds a Puttah for the land, and another for trees growing upon it. In these cases when the holder of the trees does not consent to pay the tree tax to the Puttahdar, it is to be collected from him by the Government officers as heretofore, but is to be credited to the Puttahdar. Collectors are to endeavour to bring this inconvenient system of double Puttahs to a speedy end and are to give only receipts and not Puttahs to the tree holders whenever practicable.

NOTE.—In the orders sent to some Districts, Madura, Bellary, Nellore, Guntoor, South Arcot &c., double Puttahs have been prohibited, & the holder of trees is to be given merely a receipt for his payments. But in some instances, as in Salem, this rule cannot be at once carried out, in consequence of its departure from long established practice.

XII. Ryots are allowed the same privilege as heretofore of cutting fuel within their village limits. They may also cut small sized wood for domestic purposes, under the regulations laid down by the Forest Conservancy.

XIII. The Tope Rules of 1848 are still in force, and all persons wishing to plant public or private topes, including plantations of firewood, may apply for land under them. Sandy or sterile ground, on which Palmyras and other trees will grow, but which is unfit for ordinary cultivation, will be given on a light assessment, and this assessment is not leviable for 20 years.

NOTE—This rule does not apply to the Tinnevelly District, as respects Palmyras which are there a staple product and bases of the revenue.—See Board's Proceedings of 6th May 1858, No. 1617, and Extract Minutes Consultation, 7th October 1858, No. 1351.

In Con. 6th November 1858 No. 4527.

XIV. All holders of such trees as Cocoanuts, Dates and Palmyras, can only use them for making toddy under the provisions of the Abkarry Regulation I of 1820. But the Abkarry renter is prohibited from interfering with such treees when growing on private land without the consent of their owners.

NOTE.—The latter part of this rule will not be carried out in Bellary, Kurnool, Cuddapah, Nellore, Chingleput, Goontoor, Masulipatam, Rajamundry, Vizagapatam and Canjam, until the present abkarry leases expire, or arrangements have been made with the renters

XV. Palmyra and Date trees growing on Government waste land will continue under the charge of the Collector and not be made over to the Conservator to Forests. The Abkarry renter will be allowed the use of these trees free of any payment, but this is only whilst the land remains unoccupied or whilst the trees are not required by Government. When any of them are given are sold to the Ryots for domestic purposes, the Collector is to provide that others are own or planted in their place.

XVI In the event of the assessment due on land not being paid, the land, together with the topes and trees on it, will be liable to be sold for the arrear. No separate sale of the trees will be permitted.

NOTE.—A modification of this rule will be necessary in practice where the holder of trees receives a separate Puttah.

11. In their Proceedings of 22nd January 1858, para. 41, the Board observed that the Tope Rules of 1848 were found thus far to have had little effect in extending private topes, and suggested that the end in view might perhaps be better attained by giving over tracts of ground, which are unfit for ordinary cultivation, once and for ever, at a light and fixed quit rent. It appeared to them that a payment of this kind would be more suitable than an ordinary rent for

sterile lands of the description in view, and that Ryots would show more willingness to plant them, if in the receipt given for the quit rent, they annually received a document which both acknowledged their proprietary right and showed that no additional assessment would be fixed on the land after the trees came to maturity. Government, however, thought that the present rules would be a sufficient encouragement to plant, if such an extremely light assessment as is suitable for sandy and inferior descriptions of lands was fixed upon them, and the Board have, therefore, called attention to the subject by giving prominence to it in Rule XIII. The increasing scarcity of fuel makes it highly desirable, that plantations of firewood should spring up on waste land of this description.

Extract Minutes Consultation 6th March 1858, No. 298, para. 12, in Con. 21st April 1858, No. 1061.

12. One point of some importance remains. In Extract Minutes Consultation 6th January 1858, No. 243, paras 10 to 12, Government allow the Officers of the P. W. Department to apply the proceeds of plantations made by them near anicuts & river banks, in the first instance to strengthening those works, and maintaining and extending the plantations. Benefit would arise in the Board's opinion if they were authorized to extend this principle at discretion to cases where Collectors are engaged in forming topes and spreading the cultivation of useful trees. The subject has just been brought to their notice, in consequence of the Collector of Salem wanting funds to pay the villagers who are employed from year to year in sowing Palmyra seeds on Government waste land. Mr. Orr commenced this practice in 1841, and it has been followed so successfully that the growing trees were reported in 1854, as amounting to above 25 lacks. In the opinion of the Board a portion of the proceeds derived from the sale of their leaves, fibres & timber* might be advantageously employed, in carrying on further planting of his very useful tree.

In Con. 19th January 1858, No. 167.

See Board's Pro. of 13th April 1859, No. 1290.

*On this subject see E. M. C. 8th September 1858 No. 1836, P. W. D. Public, 8th in Con 23rd September 1858, No 4067 respecting Masulipatam and Board's Pro. C. O. 23rd July 1858, para. 13.

E. M. C. 8th September 1858, No 1836, para. 8, P. W. D., in Con. 23rd September 1858, No. 4067.

13. It remains to consider the rules which have been passed regarding topes, avenues and trees in the Public Works Department.

14. The planting of valuable trees in topes or along tank and channel bunds was impressed on the Officers of the P. W. Department in the C. O. of the Board of Revnue D. P. W., dated 31st July 1855, and Government showed their approval of this order in Extract Minutes Consultation quoted in prra. 15 of these Proceedings. Government afterwards transferred all avenues to the charge of the District Engineer, except in Tanjore, * on the ground that their formation was "evidently connected with Public Works," and on the same principle Dr. Cleghorn's paper of suggestions for growing valuable trees and hedges was circulated to that Department.

Page 160 of Mr. Grant's book.

*Respecting Tanjore see
E. M. C. 6th January 1858, No. 9, D. P. W.
Do. 31st March 1858, Mo. 587, „
Do. 24th April 1858, No. 768, „

C. O. 18th Decemger 1856 B, Mr. Grant's book, page 458,
C. O. 28th October 1856.
Do. page 430.

15. When there was a distinct Road Department the Superintendent had the management of the avenues, which he planted along the main lines of road under his charge; but the avenues on all the branch and District roads used to be under the Collector's care, The influence which the Collector has with the native community, and the more efficient means of control which he possesses in the village and talook establishments make the Board of opinion that the Conservancy both of these avenues and of the minor works of irrigation (tanks and channels) would be more efficient, more prompt and more economical to the State, if placed in that Officer's hands, and they are strengthened in this opinion by the remarks made by Government in P. 1 and 4 of Extract Minutes Consultation, 13th November 1858, No. 2386, P. W. D., and in para. 2 ot Extract Minutes Consultation, 31st March 1858, No. 587, P. W. D. Bnt as this subject is not under discussion, the Board need only observe that while the present arrangement continues, they are not aware of any orders being required in addition to those already given. These orders call on the Magistracy to aid in preventing the theft of wood or young trees, and to discover and punish persons guilty of those offences, and direct that avenues are not to be lopped or felled without the permission of the Collector, who appears to the Board their most efficient custodian, especially when the village community has a part interest in the trees.

In Con. 4th December 1858, No. 5252.

C. O. 21st January 1857 B, page 468 of Mr. Grant's book.

E. M. C. 29th October 1858, No. 2288, P. W. D., in Con. 6th November 1858, No. 4907.

E. M. C. 16th March 1859, No. 324, R. D.

(A true Extract.)

J. D. SIM, Secretary.

To J. D. BOURDILLON, Esq., Secretary to Government, R. D.

Copy to all Collectors.