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REPORT

ON THE

REVENUE SYSTEM IN MALABAR

Dated the 16th June 1813.

BY

THOMAS WARDEN,
Collector of Malabar.

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To

THE PRESIDENT AND MEMBERS OF
THE REVENUE BOARD,
FORT SAINT GEORGE.

GENTLEMEN,

I have now the honor to reply to your Secretary's letter, dated the 12th October last, the subject of which refers to an extract from a letter to Government addressed by the Judge and Magistrate in the Zillah of North Malabar, pressing upon the attention of the Honourable the Governor in Council the state of poverty of the lower orders of the inhabitants in that Zillah, representing the causes whence, in his opinion, their indigence arises, and suggesting remedies for their correction, as far as those causes are stated to be involved in the existing Revenue arrangements.

2. I feel the importance which the Board attach to a clear exposition of the Revenue system now prevailing in Malabar, with its effects on its internal prosperity, and shall endeavour to afford the information required, in the manner which is expected from me.

Salt and Tobacco Monopolies.

Information respecting Salt Monopoly continued from Mr. Warden's report, dated 11th July 1812.

3. On the subject of the Salt Monopoly exclusively of the information which my report of the 11th of July will have conveyed to your Board, I have now to state, that the price of salt in Malabar, before the introduction of the Monopoly, varied in different parts of the Province, according to the local population, and the extent of the salt pans where that article was manufactured.

Vide Enclosure No. 1.

Different prices of salt in North Malabar for a series of six years before the Monopoly.

4. By the accompanying statement, which shows what was the average price of salt in each year in every district during a series of six years anterior to the Monopoly, it appears, that the retail price of salt in those districts now composing the northern Zillah of Malabar fluctuated in Fasli 1210 from S. Ps. 5-30 fm. to S. Ps. 8-34 fm. per garce. In Fasli 1211 from S. Ps. 5-30 fm. to S. Ps. 7-36 fm. per garce. In Fasli 1212 from S. Ps. 5-30 fm. to S. Ps. 11-12 fm. per garce. In Fasli 1213 from S. Ps. 5-30 fm. to S. P. 9-24 fm. per garce. In Fasli 1214 from S. Ps. 5-30 fm. to S. Ps. 7-36 fm. per garce and in Fasli 1215 from S. Ps. 5-12 fm. to S. Ps. 7-36 fm. per garce, which different prices give an average price of nearly Star Pagodas 8 per garce.

Prices since the Monopoly.

5. The Monopoly price of salt at the Government golahs was originally S. Pagodas 20 per garce. It was afterwards raised to Star Pagodas 25 and 27 per garce for the reasons explained in my report of the 11th of July, and since the commencement of the current Fasli, it has been fixed at Star Pagodas 25 per garce, in consequence of the lower rates at which salt has been purchased for the Monopoly.

Quantity now procurable at the Government golahs for a single Madras fanam.

6. At the last mentioned price an individual can purchase at the Government golahs, for a single Madras fanam, 4 seers of salt.

7. The inhabitants, living in the interior of the country, cannot of course obtain the article at that rate. The charges of carriage, profit of the several intermediate retailers, loss from wastage, and other accidental causes, may be supposed to raise the price to them about 70 per cent., but it should at the same time, be kept in mind, that the price of grain in the interior is cheaper, and the land assessment regulated accordingly.

Dearer to the people living in the interior.

8. So that, the relative situation of the ryots, along the coast, and in the interior, may be considered to be on an equality; and the only point remaining to be discussed, seems to be, whether the lower orders of the people, can, out of their earnings, afford to purchase salt, at the present price, adequate to a frugal consumption.

Why relative situation of inland and coast ryots as to salt considered the same.

9. For this purpose, I shall estimate the consumption of salt by each individual, according to the rates which the average sale of salt in one year, for internal consumption, bears to the population of the country.

How the price of salt affects the condition of the poorer class.

10. Taking the average of the sales in Faslies 1218, 1219 and 1220 fifteen-hundred garce of salt may be taken as the quantity consumed in Malabar in one year; which, distributed on a population of 700,000 souls (the number returned by an account seven years ago) allows 6 seers of salt per head in one year.

Supposed consumption of an individual in one year.

11. A labourer therefore with a wife and family, say of four children, will require 36 seers of salt, which bought at the Government golahs will cost him 8 Madras fanams. He buys however from the petty retailers; and, allowing for the impositions they practice, let it be admitted that his annual expenditure in salt costs him $1\frac{1}{2}$ rupees.

Supposed consumption of a labourer with a family of 4 children.

In 1802 the population amounted to 465,504—see major Madras Jamabandy statement for 1882.

12. On the same principle of calculation I will here estimate what his probable consumption in tobacco will cost him.

13. Taking the average of the sales in Faslies 1218, 1219 and 1220 eleven hundred candies of tobacco, of 640 ℔. per candy, is the quantity consumed in one year. But, as one-third of the actual consumption in those years, was probably supplied through the means of smuggling, fifteen hundred candies may be estimated as the probable quantity of tobacco consumed in Malabar in one year, which distributed on the gross population, allows of about $1\frac{1}{3}$ ℔. per head.

Consumption in tobacco estimated on the same principle.

14. At this rate, the expenditure in the labourer's family will be equal to nearly 9 ℔; the cost of which, at the price sold by the licensed retailers, *viz.*, S. Ps. 65 per candy, is about 4 rupees. As there are licensed retailers throughout the country, and the Government tobacco is sold by all at one and the same price, the allowance of 5 rupees may be considered ample for this article of consumption.

Supposed annual expenditure to labourer's family on salt and tobacco.

15. According to the preceding data the expenses of the labourer's family in salt and tobacco will amount within the year to nearly seven rupees. I shall now advert to what may be supposed to be his earnings.

16. A common labourer in the northern division of Malabar will earn nearly 5 rupees per month. Let his earnings be estimated at 50 rupees per annum, his wife's at 30 rupees, and those of his children, allowing that two of them, not adults, are capable of working, at 30 rupees more, their joint earnings at these rates will amount to 110 rupees.

Supposed earning of a labourer in north Malabar with a family of 4 children.

17. The direct tax to Government, which the labourer has to pay out of this family income is the quit rent for his dwelling which is one rupee. In the compound, or enclosure of that dwelling, he rears plantations, beetle, vine, chilly, pepper, tams, pumkins, and other vegetables at his pleasure, without being liable to a single additional tax. These productions are easily raised, and cannot occupy much of his daily labour. They may be supposed therefore to add to his means of subsistence. In fact they do very materially.

House tax, or quit rent the only direct tax paid by the labourer's family to Government.

18. Before the Monopolies were established, it is probable, that the actual cost to the labourer's family for salt and tobacco, was nearly the same as it now is; though, their cheapness then, might have enabled them to consume a larger quantity of each, and they were not perhaps induced to observe the same economy; admitting however the consumption to have been the same, he has now to pay seven rupees for salt, and tobacco, which formerly cost him only 2 rupees.

Supposed annual expenses on salt and tobacco to labourer's family before the Monopolies.

19. The Monopolies therefore have produced an indirect tax of 5 rupees on his income in addition to the direct tax for quit rent of one rupee, thus making the total of his present annual contribution to Government bear to his income in the proportion of 6 rupees to 110 rupees.

The supposed indirect tax on labourer's income produced by the Monopolies.

What proportion both kinds of taxes bear to his income.

20. The common food of the lower native is rice of the coarsest kind. They take it diluted into gruel in the morning, and boiled for their regular meals. Three seers per diem (Company's measure) may be considered an ample allowance to maintain the labourer and his family making per annum 1,095 seers; the price of which, throughout the year, will not cost him above 50 rupees, and leave him, after paying for salt and tobacco and the Government tax, 60 rupees for the remaining expenses of his family.

The common food of the lower natives.

What required for the maintenance of the labourer's family and what remains for his other expenses.

21. The clothing of the natives of Malabar both male and female being remarkable for its scantiness, a very pittance will suffice them on that score of expense. The article of firewood, from the nature of the country, can cost them little. The nature of the country affords the same advantage for constructing, repairing, and thatching their habitations. No where, is the cocoanut, the jack tree, the areca, the pepper, the beetle vine, more abundant, and their produce (including oil) cheaper than in Malabar. A variety of esculent roots is indigenous to the country together with the turmeric and ginger. These articles are all within the means of the labourer to supply his humble wants.

Labourers composed of Hindus and Mahomedans.

Professional occupation among the Tiyya caste (Hindus) of drawing toddy an additional means of livelihood not interfering with the day's labour.

The Professional tax paid to Government for drawing toddy considered moderate in reference to the supposed profit and operation as an indirect tax on fermented liquor.

The tax, one of ancient institution and why unobjectionable.

22. The labourers are composed of Hindus and Mussalmans. Among the former, called Tiyyans, it is a profession to extract the toddy liquor from the cocoanut and other palm trees. Those who engage in this occupation take out licenses; for each of which they pay at the rate of one silver fanam per month, or two and two-fifths rupees per annum. The time devoted for dressing the trees and drawing the toddy occupies about an hour or two before sunrise, and the same period after sunset. It hardly interferes with the day's labour. A license is taken out by almost every Tiyyan family. The Government tax on the license is intended to operate as an indirect duty on the sale of fermented liquors. Independently of it, a rent is paid to the owner, of the trees from which the toddy is extracted, at the rate of 2 rupees per month for ten trees, the number generally rented by each license-holder. What his own profits are must greatly depend upon local circumstances. It may however be reasonably inferred they cannot be less than the rent he pays to the tree proprietor, and that he can feel no distress to pay the Government tax, which bears, to it, in the proportion of 1 to 10. The Government tax is no new import. It existed under the Mahomedan Government, and it being entirely optional with the Tiyyans to take out licenses, and to relinquish them afterwards when they please, I can see no objection against this tax on the ground of its being either immoderate or unreasonable, and yet attachments of property have been found necessary to be resorted to, to enforce its payment, but it is only against the improvident and profligate that such measures are pursued.

Fisherman another class of the lower orders of the people.

What taxes they pay.

Their characteristic traits.

Punctuality in paying their taxes.

Their women allowed before the salt Monopoly the sweepings of the salt pans to cure their fish.

Still continued to them and under what motives.

23. Fishermen are another class falling under the description of the lower orders of the people. The direct tax they pay to Government is a tax on their nets, besides the quit rent on their huts. No change has ever taken place in the rates of these taxes, though they are different in different parts of the Province. The Fishermen are an industrious, hardy race, and without exception, the most peaceable, and best disposed of the Natives of Malabar. They live in detached villages along the sea coast, acknowledge two, or three, as their superiors in each village, who are responsible for the Government tax, which they pay as the kists or instalments fall due, with undeviating punctuality. Before the Monopoly, it was usual to allow the women of the Fishermen, during the season of manufacturing salt to collect, and take away, almost gratis, what may be termed, the sweepings of the salt pans after each day's regular manufacture. What they got was more than four-fifths mud, but it served in a great measure for curing their fish. On the Monopoly being established, the continuance of the above indulgence was solicited in the most urgent manner. Having ascertained the nature of it, and that it could not materially injure the Monopoly, I was induced

Not sanctioned by authority, nor reported.

The above indulgence a great palliative to the salt Monopoly in favour of the poor.

to grant it, under cautious admonitions against its abuse. I did not consider the question of sufficient moment to submit it for the decision of the superior authority. Had I done so, it might possibly have been negatived on the grounds of its liability to abuse and tendency to injure the public revenue. I felt however convinced it could produce no serious loss to Government, at the same time it would operate as a palliative, in favour of the poorer class who all eat fish, against the effects of a very obnoxious measure. The Board may feel inclined to reprove me for not reporting this circumstance for its information, and I acknowledge myself open to such reproof, but the fact will nevertheless be allowed to be one of the strongest that could be brought forward to satisfy you gentlemen, that the salt Monopoly in Malabar has been conducted with every attention on my part, to qualify it, as much as possible, in favor of the poor, and that however it might be complained of as a hard measure on itself, there can be no real cause for complaining against the manner it has been carried into effect and since conducted.

The earnings of the fishermen not known.

Their domestic economy.

Their actual condition supposed to be better than the common day labourer though not apparent in their mode of living.

24. In regard to the earnings of the fishermen no probable estimate can be formed. Their habits, and mode of living among themselves, are the same from the highest to the lowest. There is hardly a perceptible difference in their clothing, which is the most sparing and filthy that can be imagined, and yet some of their headmen are known to be very opulent. They have certainly the means of living cheaper than the day labourer and of supporting a larger family. Their condition may therefore be supposed to be better though it is not so visibly apparent in either their persons or habitations.

The conditions of the other lower of the natives to be judged of from the preceding description.

25. I think it unnecessary to go into any further details descriptive of the various other castes of the natives of north Malabar who may fall under the denomination of the lower orders of the people. I have described the lowest sort amongst them, from which a pretty correct judgement may be formed of the condition of the rest.

The industrious only and not the idle and profligate included in the above description.

From the premises, any modifications in the salt and tobacco Monopolies not considered requisite below the Ghauts.

26. It must however be borne in mind that my description has been confined to the situation of the industrious and not of the indolent and profligate, who have only themselves to look to and to reprobate, for the causes of any poverty or distress which they may suffer. Among these might be classed many of the higher orders of the natives both Nayars and Moppillas. These are the people who generally take the lead in complaints of over-assessment, and raise the hue and cry against any measure of Government which may tend to reduce the means they before commanded of indulging in these excesses. I have attempted to shew how far the effects of the salt and tobacco Monopolies, calculated on the consumption of the general population have gone to reduce such means. That calculation is certainly not under-rated as it refers to the poorest class, and may therefore serve as a good ground for the Board to judge, whether any absolute necessity exists for modifying the present retail price of those articles.

27. In as much as the question bears upon the inhabitants below the Ghauts there appears not to my humble opinion any real necessity for a modification unless indeed the Government feel disposed to forego the full revenue now derived from these Monopolies and to reduce the retail prices in all the districts under the Presidency of Fort St. George. But against such a measure it might be argued that if the inhabitants feel the benefits which the Judicial Courts were intended to confer upon them, they can have no just reason to complain against the expedients to which the Government has resorted to reimburse itself in the heavy expenses which have been incurred in their institution.

In Wynad, modifications judged necessary in the tobacco Monopoly only.

28. In regard however to Wynad the peculiar situation of its inhabitants may fairly claim in their favour, some modification in the rules of the tobacco Monopoly. The climate being excessively bleak, and cold, and the rains continual and violent throughout the year (as that country partakes of both monsoons) the consumption of tobacco among the natives, particularly the Paniars, or slaves who cultivate the soil, must be considerably greater than what is consumed by the same class of people below the Ghauts. They labour also under the additional hardship of being obliged to pay a very heavy price for salt. But the latter disadvantage may be considered to be compensated by the advantage they enjoy of a most abundant grain country, and a very moderate land assessment. Under this view I am disposed to look to their situation in regard to the salt Monopoly as being similar to that of the inhabitants of the low country that is, what they pay additional for salt is made up by the cheapness of their grain.

What the modifications should be.

29. As to the relief which the Wynadians should receive from the hardships of the tobacco Monopoly I have to recommend that the Monopoly in Wynad be commuted to a land tax on the tobacco which is grown in the country, and which is the only sort the Paniars consume. The cultivation to be only allowed under licenses as prescribed by the regulations, and to be limited to what may *bonâ fide* be required for the consumption of the Paniars, a restriction of this kind is necessary with a view to prevent the tobacco being smuggled below the Ghauts. The Monopoly as it affects foreign tobacco, *viz.*, that which is not grown in the country, to continue as at present. The proposed assessment on the cultivation of the Wynad tobacco may be regulated according to what the growers themselves may acknowledge to be reasonable in lieu of the existing Monopoly.

Tobacco regulations never rigidly enforced in Wynad.

30. Before I dismiss this subject, I deem it necessary to remark that the tobacco regulation has not been rigorously enforced in Wynad. The cultivation of tobacco has been more or less secretly carried on throughout the district without much interruption from the Revenue servants. The tobacco delivered at the different Cutcherries has remained unsold, which induces me to believe that the growers have confined their deliveries to what they did not require for their own consumption.

Land tax.

31. The land tax is the next subject on which the Board require information as to its inequality, or over-assessment, under-assessment and exemption from all assessment.

On what rental the present revenue collected.

32. The land tax now collected is founded on the commissioner's Jumma, or rental of the Malabar year 976, corresponding with the year 1800–01. That Jumma was founded on the quinquennial settlement which was made with the Rajahs of Malabar in the year 1794–95/970, and that quinquennial settlement was founded on the jummabundy, which was framed by Tippoo's Head Aumildar Arshed Beg Khan in the Malabar year 959/1783–84.

Retrospective view of former revenue management.

During the quinquennial settlement with the Rajahs.

33. On leasing the country to the Rajahs, native Revenue Officers, called Canangoes, were attached to the different districts to keep an account of the collections and to check any over-exactions which might be attempted by the Rajah's officers.

On resumption from the Rajahs during the management through the immoderate urgency of local Assistant Collectors.

34. On resuming the collections from the power of the Rajahs, who were found unequal to that duty, Assistant Collectors were appointed in charge of separate districts. The circle of collection which each of these Assistant Collectors had entrusted to him, did not exceed the limits of a common Tehsuldary yielding an annual revenue from 20,000 to 40,000 Pagodas.

Narrow circles of their management enabled them to correct many errors in accounts and detect exemptions.

35. In those times of disturbance it often became necessary for the Assistant to collect the revenue in person from the ryots. Never I believe was there such a circumstance heard of, as a ryot not knowing what revenue he had to pay. If there really happened to be any cause for complaint, such as may have originated in the time of the Rajahs, by reducing, through partiality, the assessment of one man, and putting it upon another, the Assistant was on the spot to enquire into, and correct such abuses. Lands exempted from assessment, were gradually discovered by his vigilance, and brought on the assessment, and where over-assessment really existed, reductions were made, after being duly reported to, and sanctioned by the Commissioners. Your Board are not to understand from this that any particular principle of assessment had been established which was to be applicable to every district in Malabar. No such principles existed. In one district the proprietor enjoyed only two-eighths of the rent of his land, in others three-eighths and in some particularly in the northern division they enjoyed one-half. No two estates perhaps were assessed alike, and the best rule of guidance as to an estate being over-assessed, was to ascertain if it was cultivated, or laying fallow, for the natural effect of over-assessment is abandonment of the property so burthened. I mean this observation to apply particularly to seed land, and not to land thrown into gardens or orchards, though it might apply equally to them. The rice fields which form the principal source of revenue in Malabar were thus unequally assessed in every estate in the country. The gardens and other lands were as unequally assessed. It is of no consequence how this inequality arose. It existed then and will always exist in spite of the most earnest endeavours to make it otherwise. On this unequal assessment was the Revenue from the inhabitants collected up to 976 when the Commissioners were removed and Major Macleod was appointed to the Province.

Inequalities in the assessment described.

Immaterial, how originated. Will always exist in the best regulated district.

Major Macleod's administration.

36. Major Macleod framed a new jummabundy by which the Government revenue was augmented; but the assessment itself in regard to inequality was as defective as the former one.

New rental framed by that officer, as faulty and unequal, as the former one.

37. On the secession of Major Macleod, Mr. Rickards succeeded him, when the Commissioner's jummabundy was restored, which has continued ever since.

Commissioner rental restored by Major Macleod's successor Mr. Rickards.

38. During Mr. Rickard's administration the inequality of the assessment was a subject to which he devoted a great deal of his time and attention. He wished to establish some fixed principle of assessment to be introduced throughout the Province, and for this purpose assembled the senior Rajahs, and chief landed proprietors both from North and South Malabar and after a long consultation in which the subject underwent a very minute, impartial, and most liberal discussion, certain principles were agreed to for assessing every species of landed property, which were subscribed by all.

Great pains taken by Mr. Rickards to establish a new assessment on fixed and just principles.

Measures adopted for that purpose.

39. This paper was forwarded to Government with a very able report and received the approval and confirmation of the Governor in Council, and the orders for framing the new assessment on those principles were received by me when I succeeded Mr. Rickards.

Approved by Government and the orders for carrying into effect received by Mr. Warden.

40. The first step I took to effect this desirable object was to obtain from the landed proprietors themselves under their respective signatures, a detailed account of their landed property. The number of rice fields they possessed, their names, extent, and net rent, and a similar account of their garden lands with a specification of the number of assessable trees they contained, how many past bearing from age, how many not bearing from immaturity and how many fruitful or full bearing. These accounts were required to be subjoined by a written declaration that they had rendered a true and faithful account, that they had concealed nothing, and would willingly forfeit to Government every particle of the property which might hereafter be discovered to have been omitted.

Steps taken by Mr. Warden in consequence.

A minute account of the landed property of every description required from the proprietors themselves.

41. I had two objects in view in calling for this account. The first was to obtain the name of every field in the country which was to serve as a ground for an actual survey, and the second, was to obtain an accurate numerical account of the assessable trees, which was to regulate the assessment on the garden land. I judged that the proprietors would be induced to be accurate in these two items, because any falsity in either was easily detectable, and they knew that the Government assessment was only to be fixed on the rent payable to the proprietor, in their account of which, it was not to be expected that they would be at all correct.

The object in view for demanding this account, explained.

On what grounds supposed to be accurately attainable, in regard to extent of property, though not to produce.

42. I had the assistance at this time of four Subordinate Collectors through whom the accounts of the proprietors were to be furnished; and the Sub-Collectors themselves were individually required to ascertain the actual produce on different qualities of soil in different parts of their divisions.

The services of 4 Subordinate Collectors available for this duty.

Actual produce of seed land on various soils—another point to be ascertained.

43. My object here was to have satisfactory data, or grounds of information, which were to direct me how to class the soil in every Taluk in the Province, and what rate of produce to allow for each soil after the survey should have been completed, which I did not divulge my intention of undertaking until all these documents should be supplied.

Deemed necessary preparatory to an actual survey by measurement.

44. My instructions on this subject to the Subordinate Collectors were very minute and were in due course most fully executed as were the orders to the landed proprietors.

45. After being furnished with all these documents, I took the necessary measures for commencing on the laborious work of surveying the rice lands. To assist me in this novel undertaking, I was assisted by the Board of Revenue with some very valuable documents, which, with others sent to me by the Collector in Coimbatoor connected with Major Macleod's survey of that district, enabled me to frame a set of instructions for the surveyors which appeared to me to be well adapted to the localities of this Province.

The measures taken for a survey of the rice lands.

46. The surveyors were procured for me by the kind exertions of the Collector in Coimbatoor and were all foreigners to this country. They entered on their duty in the year 1806; after four years' labour the work was completed, and there it rests.

Surveyors obtained from Coimbatoor.

Survey when commenced and completed.

47. The several changes which afterwards took place brought with them such an accumulation of duty and trouble upon me, with diminished means of getting through them, being left almost entirely to natives' assistance, that the new assessment with everything connected with it, has for some time back been laid aside, and the revenues of the Province have been continued to be collected on the Commissioners jumma of 976.

Nothing done since and why.

48. Not a single alteration has been made by me in the land Revenue jumma of the northern division of Malabar, since the Magistrate at Tellicherry was transferred to the situation he now fills. The very same Revenue Officers with a few exceptions are employed now in the collections as were in office in his time.

No alteration whatever made in the lands assessment then, nor since.

49. The Revenues were then regularly collected and continued to be regularly collected till within the last two years, when the complaints of over-assessment started up in the Cartenad district, after the Magistrate's reception and transmission direct to Government of the complaint of one of the principal landholders in Cartenad, a copy of which was referred to me in your Secretary's letter of the 18th of April 1811.

Revenue regularly collected till a complaint of over-assessment in Cartenad was handed up to Government by the Magistrate.

Followed by similar complaints throughout Cartenad.

50. Since then and within the last twelve months every Hobely in the district of Cartenad has petitioned to me complaining of over-assessment, that they had from year to year by the gradual disposal of their substance hitherto been able to pay the assessment but they had now sold their all and can no longer continue it.

And also from Irvinad.

51. The inhabitants of the adjoining districts of Irvinad soon caught the contagion and they also have been making similar petitions and demanding immediate relief. The inhabitants of Cotioto and Cherical which are the two remaining districts in North Malabar excepting Wynad have not yet joined in the confederacy.

The Cartenad inhabitants have less reason to complain than others and why.

52. In regard to over-assessment the inhabitants of Cartenad have less reason to complain of the present assessment than those of any other district, because on the resumption of the collections of Cartenad from the Rajah, complaints were made of the district being very partially assessed, on which occasion the commissioners ordered a new assessment to be made in the Malabar year 974 under the immediate superintendence of Mr. Waddell, who was in charge of the district, subordinate to the immediate orders of the then northern Superintendent, Mr. Stevens, the present First Judge at Tellicherry. This assessment was made by sworn assessors, acquainted with the rules and customs observed in fixing rent on landed property, and being natives of Tellicherry, were known to have no connections, or interest in Cartenad. The Government assessment was fixed on a certain proportion of the rent due to the proprietor. It is that very same assessment which the people of Cartenad have been since paying without a murmur until within the last 18 months that the complaints broke out in every part of the district.

53. It will be seen from the account above given of the present assessment in Malabar that it has undergone no fundamental alteration (with the exception of the short interval of Major Macleods' administration) for a series of years.

From what has passed the assessment hitherto may be considered to have been permanent.

Inference however from the admission of landed property being saleable, contrary to an unsettled state of things.

54. The assessment may therefore be considered to have been fixed from the period almost that the Company's Government has been established in Malabar. If so, the question arises, as the Board justly remarks, how it can happen that, on transfers of property, the purchaser should not, as alleged, know what he is to pay. The most conclusive way of answering such a question, appears to be by a counter interrogation. Could property find a purchaser, if it was unknown what encumbrance existed on such property? It is admitted that the land is daily sold and transferred through a variety of tenures, which admission to my ideas of the nature of property is as strong a proof as could be given of the reverse of the alleged unsettled, defective, and mutilated state of things.

How the revenue accounts might have become defective from particular fields being either enlarged or multiplied into smaller ones.

55. The revenue accounts shew a certain assessment on a certain field. That field may have been divided into many smaller ones since the assessment was fixed or it may have been enlarged from various reasons which may have struck the owner's fancy. The revenue accounts cannot of course be expected to shew the precise assessment on every separate compartment. It shews what the assessment

is on the whole, and, on transferring the property to another on mortgage, or any other tenure, it is settled amongst the parties concerned what portion of the general assessment shall be put upon the field about to be transferred, and the writer of the revenue accounts accordingly makes out his annual rental which guides the Revenue Officer in the collection of the revenue.

How these might be particular fields which actually pay no revenue.

These apparent defects liable in process of time to happen in every settled district.

56. It may so happen that a person wishes to grant a piece of his land to another unencumbered by any revenue, and he finds he can do so from the moderate rate at which his general property is assessed. In such a case, it might be truly said, that the land held by the grantee, pays no assessment at all but this is no evidence of the defective state of the revenue accounts, however much proof it may be, of under-assessment on the whole of the granter's estate from which he made the particular transfer. How can it be otherwise? Will not in process of time the same thing take place in every district under the Presidency of Fort Saint George where the permanent settlement has been established and does it not, at this moment, exist in every part of the Bengal Provinces?

Hundreds of court decrees executed by sale of land.

In the advertisements the Government tax always specified.

57. Some hundreds of decrees have been sent to me from the Zillah Court of North Malabar for execution by sale of the landed property belonging to the party cast. In the advertisements of sale I hardly know one in which the Government Revenue on the Land advertised has not been distinctly stated and where there have not been purchasers it has arisen, if any, more from the land being encumbered by mortgages upon it, than the heaviness of the Government assessment.

In the present state of landed property the expediency of a revised assessment doubted.

58. In the present state of the land assessment in Malabar, considering how long it has remained unaltered, and how regularly it has been collected (with the exception of the last and of the current Fasli in North Malabar) it appears very doubtful to me if any real good can arise from a new assessment, notwithstanding the very full materials which have been collected, and are in my possession for framing one on as correct a basis of general equality as so complicated an undertaking can be brought to.

Government would lose by a new assessment in South Malabar.

How an increase of existing assessment would be felt by the parties affected.

59. Throughout South Malabar, where the Government assessment absorbs more than one half of the proprietors' rent, the revenue will fall short of the existing assessment and Government will be the only sufferer, but, in every instance where the revenue may be more than the existing assessment, the incumbent on the land, if he be a mortgagee, will complain most bitterly. He will argue, that he has sunk a considerable capital on the land under a conviction of the unalterable state of the Government assessment and that any increase of that assessment must reduce the income which he was justly and legally entitled to, on the capital so sunk.

the other hand, in instances where the Government assessment may be reduced, the income of the incumbent mortgagee will be augmented in as much as the assessment is reduced, and if the tenure should be equivalent to a foreclosed mortgage, the mortgaged will adventitiously benefit in what was intended by Government should be enjoyed by the proprietor. More than three-fourths of the landed property in Malabar are thus mortgaged and a greater part of such mortgaged property is Pagoda, or Church land.

How a decreased assessment would not be engaged by the proprietor in whose favour the remission would be intended.

60. Since the establishment of the Zillah Courts, very numerous estates have been sold in execution of decrees. The purchasers have bought them with reference to the revenue and other encumbrances on such land as now existing; making therefore any alteration in the Government revenue by a new assessment, cannot fail to be attended with endless complaints and difficulties fully as much so, as would be consequent on any attempt to equalize the land assessment of England, than which nothing is more unequal.

How an alteration in the assessment particularly on an increase, would be felt by recent purchasers of estates.

61. I may have taken a wrong view of the subject. However this may be, it has led me to the conclusion, that, in a country like this, where the proprietary right to the soil is traced by tradition to the sea of its creation, and where the Government assessment upon it has remained unaltered for a series of years, it is better perhaps to let the assessment remain unequal as it is, than to hazard the risk of more complicated evils by attempting a new one, on more equal principles. I allude only of course to the cultivated land already assessed, but new enclosures and new cultivation, should be additionally brought on the assessment, after due expiration of the usual time of exemption allowed on such lands.

Conclusion.

62. The confederated inhabitants of Cartenad are most clamorous in their demands for an immediate reduction of the Government assessment. They complain chiefly that their garden grounds are not so productive now as they were when the assessment was made in 974. That what were their fruitful trees, are now past bearing, and that most part of the young trees which have since come to maturity, have been destroyed by lengthening and other physical causes. That trade has declined, and they cannot realize on their produce what they did formerly. That their means of subsistence have been straitened by the Government Monopolies of salt and tobacco. In short nothing is omitted in their petitions which would possibly be introduced as a subject of grievance.

The subject of the Cartenad complaints refused.

63. Were their complaints left to my own discretion for decision, I should be disposed to yield not a fraction of the present revenue to men who had thus assumed to themselves the representation of the whole population of the district to complain against an assessment which they have regularly paid the last fourteen years. The revenue on their gardens, though originally assessed on the productive trees only, cannot, in reality, be considered to be any more than a land assessment. Why have they not by their industry, continued to make that land as productive as when the assessment was laid on? If it has proceeded from indolence and no other satisfactory cause can be assigned, they should no longer be allowed

How should be disposed of.

to continue in the occupancy, or tenancy of such land. A proprietor will make no scruple of ousting an indolent and defaulting tenant and I see no reason why the Government should not have recourse to the same means for securing their just rights. If the land be really over-assessed there will be no purchasers. It will in that case, rest with Government to assume it on account of the revenue, and to lease it out on rent, for what it will yield, which, after the trial of a year or two, may be fixed upon as the Government assessment on such land, and it may again be put to sale with such reduced assessment.

64. I really see no other effectual way of settling such complaints of over-assessment without exposing the just dues of Government to imminent hazard, for I have already experienced in the district of Irvinad and in the Baraguery division of the Cartenad district where I have been employing some of my own cutcherry servants to make an inspection, during the last 6 months, that, where the assessment has fallen short of the present revenue, according to Mr. Rickards's principles, the people are satisfied; but where it has been more, they have revoked their complaints of over-assessment, and petitioned to be allowed to pay the existing assessment, and this may, with certainty be expected to be the result of every attempt to redress their complaints by an inspection of their property which is what they require, as that gives them an opportunity of obtaining through corruption of the native servants employed to inspect their property a reduction of their assessment which could not avail them, were the land to be disposed of as above suggested.

Attempt made to inspect some of the villages.

The result.

The same result might be expected on all future inspections.

65. It may be interesting to your Board to know what has been the result of the inspection I have just alluded to. I have therefore had the accounts translated and shall enclose them in this report. It will be necessary however that I should explain how I availed myself of the materials in my possession to facilitate the preparation of them.

Abstract of the inspection.

66. As the inhabitants of Irvinad and Cartenad only complained of their gardens being over-assessed that was the sole description of property to be inspected, for which purpose I ordered that the accounts given by the proprietors themselves in the year 981 should form the groundwork for the new inspection. That the trees rendered by them as bearing should be returned as such. That all trees returned as past bearing should be deducted from assessment and that of the number of young trees returned as not bearing, one-half should be brought on the accounts as assessable and the produce upon them calculated according to the average produce of tree shewn in their own statement of the produce on the full bearing trees. That the assessment should be fixed on the produce according to Mr. Rickards's principles, as those principles referred to garden lands, *viz.*, one-third to be allowed to the tenant and the remainder called the pattom or proprietor's share of the rent to be divided equally between the proprietor and the Government, that is, one-third of the produce as the Government share to be converted into money according to fair and moderate rates.

How the inspections were made.

67. In the accounts rendered by the proprietors, about $\frac{1}{3}$ of the trees had been returned as past bearing and only one half as fruitful or assessable trees.

the lapse therefore of six years I estimated that one half of the young trees might fairly be brought on as assessable trees, and I made no deduction from the full bearing trees because the original deduction made for those past bearing appeared amply sufficient to exclude any more being allowed under that head and, besides, it was calculated that not merely one-half but more than ⅔ of the young trees might, on inspection be now found to be assessable trees.

68. In order however that there might be as little room as possible for the utterance of a complaint against the arrangement, I made it known that such individuals as declared themselves to be over-assessed by that arrangement should have their gardens inspected by Revenue Officers from my own cutcherry assisted by the principal inhabitants, and accordingly, two of my cutcherry servants were deputed to the spot with the necessary instructions. They were to be assisted by the local Revenue servants and on all inspections to be attended by four of the principal inhabitants two chosen by them and two by the persons complaining. This was certainly in part conceding to the wishes of the inhabitants to have their property actually inspected and thus giving them an opportunity of corrupting the assessors, but it could not, in justice, be altogether denied to them, if any alteration was to take place in the current assessment in consequence of their complaints and I trusted that the accounts of the proprietors themselves would serve as a check against the assessors returning a less number of trees than what those accounts exhibited, and, as to any attempt at returning a false account of the produce, any glaring instance of it, could be easily detected by the same means.

69. In this manner have the accounts of the Irvinad district consisting of 3 Hoblies or sub-division been completed and of part of one Hobly of the Cartenad district. By the abstract accompanying this report, your Board will find the current garden assessment of Irvinad which amounts to Star pagodas 3784 reduced to Star pagodas 3505 shewing a deficiency of Star pagodas 279 or 7 per cent. Though this is the net deficiency on the aggregate, your Board will perceive that an increase of the current assessment appears on several of the gardens. The proprietors of these gardens will not fail, as I have already remarked, to complain against paying this augmentation; but if the Government make any remission where a deficit has appeared, it may, with reason, be argued to be only fair that they should look to indemnification where the gardens may be found to be under-assessed.

Vide enclosure No. 2.

70. Notwithstanding the opinion I have given, adverse to a new assessment, it is probable that the Board may desire me to frame one on the plan I have already commenced upon, to satisfy the clamors of the inhabitants of Cartenad and Irvinad. In this event I should recommend that as each Hobly is inspected, the Revenue shall be collected according to the revised assessment. Your Board may probably wish to have the means of judging what may be the probable result of such a measure. I therefore enclose a statement shewing it. It will be observed that one half of the proprietor's share of the produce is taken as the Government assessment. Were six-tenths taken, which is the proportion assumed in Mr. Reckards's plan on seed land, the defalcation is not likely to be much. By the enclosed

If inspection should be ordered to be continued, recommended to be progressively acted upon.

The probable result in Cartenad and Irvinad.—Vide enclosure No. 3.

statement the revenue in Cartenad will be more and Irvinad equal, but allowing for what may be found to be less on inspecting the gardens of those who may complain, I do not imagine there will be any material reduction.

71. Mr. Rickards's report on his proposed new assessment gives no reason why the Government share on one description of land should be more than on another. As, in both cases, it is taken from the proprietor's share of the produce, which is calculated after a full and liberal allowance for the expences of cultivation including the tenants' profit, I can see no good reason for any difference. It is, however, thus differently apportioned in the written declarations given to Mr. Rickards by the Rajahs and principal landholders and might, on that ground be considered to be unalterable. Though, on the other hand, it is to be observed that the revenue on the pepper vine which is a valuable garden production has been entirely abolished since Mr. Rickards's time, so that if it be objectionable to take six-tenths on the whole, it may fairly be taken as the Government share of tree produce on those gardens only where the pepper vine grows. The Board have now the arguments pro and con before them on this question and will be best able to decide it.

Mr. Rickards's plan of assessment with respect to the Government share on garden land and seed land, discussed.

72. In coming to a determination on the expediency of ordering a new assessment in Cartenad and Irvinad, the Board will, no doubt, consider the resolution, whatever it be, as eventually applicable to the whole province. I shall, therefore submit another statement shewing the present state of the land assessment in Malabar, what it was in the time of the commissioners, and of Major Macleod and what it is likely to be on assuming the accounts delivered by the landed proprietors as the ground work of a new assessment.

The decision on the Cartenad and Irvinad complaints might eventually be applicable to all Malabar.

The probable result in that case, shewn, by a contracted statement.—Vide enclosure No. 4.

73. The considerable increase in the number of gardens and trees and in the rice fields, which appear in the last mentioned account comparatively with what appear in the other is a satisfactory proof that the landed proprietors have been pretty accurate in these very important items, though it may be supposed as I have already remarked, that they have not been equally so, in their statement of produce. To the account of rice land, the extent of which is locally expressed by the quantity of seed sown, I have annexed an abstract statement shewing what appears to be the extent, according to the actual survey or measurement completed in the year 1810. This account will be so far useful, as to give some idea of the state of the assessment on rice and land in Malabar compared with the rate of assessment on the same sort of land in the other Provinces under the Government of Fort Saint George.

74. With all these documents before you, gentlemen, and with the voluminous reports which have been, from time to time written on the subject of equalizing the assessment in Malabar, I hope some final determination may now be passed upon the subject. Whatever is decided upon, whether a revised or a confirmation of the current assessment I beg leave to recommend that the accounts delivered by the landed proprietors shall be recognized as the authentic record of the landed property in Malabar. They are complete in

Whatever the final decision be, the accounts of landed property delivered by the proprietors should be recognized as authentic.

detail, and more uniform than the present revenue records at the different district cutcherries.

How available, if either a revised assessment be ordered, or not.

75. If the current assessment be confirmed, the same should be affixed to the estates of the different proprietors according as it is distributed in the village accounts by which the revenues are now collected. If a revised assessment be ordered, throughout Malabar, agreeably to the plan I have adopted for equalizing the revenues of the Cartenad and Irvinad districts the assessment on each estate will be easily regulated, and where actual inspection may take place, on every individual complaint, the account will be corrected according to the result of such inspection.

In the adoption of either measure revenue certificate to be granted to proprietors of land descriptive of the assessment on their property.

76. In the adoption of either mode of fixing the assessment I should recommend that certificates should be granted under my official signature, to every proprietor, descriptive of his assessed property, and what the assessment is on each separate field, or garden, to be specified in kind, and the rate of commutation into the local currency of Malabar. It will be necessary thus to distinguish the assessment with a view to provide for any change which might hereafter take place in the value of money.

The number of proprietors remarkable, but a small number in actual management.

Deep mortgages the cause.

Estimated number of tenants paying the Government revenue.

The receipts they receive from the local Collectors of the revenue check against over exactions.

77. It will no doubt, strike the Board with surprise to perceive the landed property in Malabar including the Church lands to be the free hold of 44,378 proprietors independent on each other, of whom not a twentieth part pay their own revenue. Their estates in general are so deeply mortgaged that they may be truly said to be mere nominal proprietors. The mortgages and other tenants in active possession and enjoying the usufruct of the soil, are the persons from whom the revenue of Government is received. What the number is of these tenants, I am unable precisely to tell, but they cannot be less than one hundred and fifty thousand. It cannot be expected that I should give an assess note to each of these numerous tenants under my own signature. The parbutties, or local receivers of the public revenue are directed to specify at the head of each ryot's receipt the annual amount of the revenue he has to pay. This is all that can be done to save the ryot from imposition and when the assess rates are given to the proprietors as above suggested, every tenant by referring to his proprietor, or to the Collector's office, will have the means of ascertaining what he has to pay.

The statement required by the Board shewing divisions of produce on one or more estates, why not furnished.

78. Your Board have called for a particular statement of the actual gross produce of every kind of one, or more estates shewing the distribution, or its value, among all concerned, including the Government.

The cultivator will rent no land that must not yield him the profit of his labour.

79. The Government revenue being chargeable on the proprietor's share of the rent, it rests entirely with him what portion of the remainder to allow to the cultivator, who will, of course, not hold any land but what will yield him a profit which he considers adequate to his labor.

80. Under the existing unequal state of the assessment, the distribution of the produce on one or more Estates, if an accurate account of it could be got, which the actual cultivator alone is able to render, and it is evidently against his interest to give one, could afford but a partial criterion for judging of the general distribution of the produce of land throughout Malabar. As I could not depend on the accuracy of any such account, I think it needless to forward one to your Board.

The division of produce according to Mr. Rickards' plan of assessment

Vide enclosure No. 5.

81. According to Mr. Rickards' principles of assessment, the distribution of the produce of garden land and seed land is as follows :— On garden land ⅓ or 33⅓ per cent. and on seed land the Government share is in proportion to the fertility of the soil, as will be seen in the accompanying table which formed a voucher to Mr. Rickards' report of the 17th June 1803 by which table the Government share on various kinds of land yielding from 3-fold to 30-fold, differs from 13½ per cent. to 37 per cent. The reason for this difference is clearly observable in the table. It falls on the right side, in as much as the worst soil requires most labour and expense, ample allowance is therefore providently made for such additional expense in the distribution of the produce.

The average price of land in different parts of Malabar showed by statement.

82. As to the average price of land in Malabar, when sold, I have endeavoured to obtain a satisfactory account by ordering a statement to be sent to me from every Hobly in the Province. From these statements I have framed a general one showing the different prices in different parts of the Province and on various kinds of land.

Vide enclosure Nos. 6 and 7.

The number of years' purchase in North Malabar.

83. According to this statement, the price of garden land in the northern division yielding one hundred fanams annual clear rent to the proprietor after payment of the Government revenue, varies from 500 to 2,500 fanams which is from 5 to 25 years' purchase, and of seed land yielding an annual clear rent of 1,000 dungalies or 181 fanams, the price varies from 1,500 to 5,000 fanams being from eight to twenty-seven years' purchase.

The number of years' purchase in South Malabar.

84. In the southern division of Malabar, including Calicut, the price of garden land yielding 100 fanams clear rent varies from 500 to 3,000 fanams being from 15 to 30 years' purchase, and of seed land yielding a net rent of one hundred parahs of batty equivalent to 85 fanams and 60 fanams, varies from 571 to 2,860 fanams, or from 6 to 47 years' purchase.

The causes of the difference in prices explained.

85. These different prices arise of course from a variety of causes which influence the value of land in all countries. The situation with respect to a ready market and the convenience of water carriage will enhance its value as the reverse of those advantages will produce an opposite effect. A small piece of land with a rich soil will yield a given net rent with little comparative labour and expense, while it may require double the extent of land with bad soil to produce the same rent with double labour and expense. Lands situated contiguous to the mountains and woods which are infested with elephants, tigers and wild beasts that destroy grain, cattle, and men, though rich in soil, would be hardly saleable at six years'

purchase. All these local circumstances and others that might be enumerated, produce their various effects on the value of land. Where they are favourable, the value appears to be as high as is paid for land in most parts of Europe. No pecuniary advances are required from Government to keep the lands in cultivation, which in itself is evidence enough of their not being overburthened with assessment, and the extensive new enclosures which have been and are daily being made is a gratifying proof of an increasing population.

Where circumstances are favourable, the price of land as high as in any part of Europe.

Lands being cultivated without any aid from Government, proof of a moderate assessment.

Fresh enclosures—proof of an increasing population.

86. That the people have felt, and do feel, the distressing consequences of a stagnation of the export trade cannot be denied. It appears to have been gradually declining for some few years back, and were it not for the late calamitous visitation which afflicted the province of Guzzerat, and which brought in a considerable flow of specie into Malabar to purchase its surplus produce, the scarcity of specie would probably have been seriously felt and complained of. What relief can be expected from the Government at such a crisis, is a question difficult to answer, but it admits of discussion, and your Board will not consider as irrelevant to the immediate objects of this report what I may here offer.

Stagnation of the export trade considered one of the greatest evils to which the distress of the people is ascribable.

87. The prosperity of the country so far as an influx of specie is connected with it, is materially dependent on the prosperity of its export trade, as indeed does it form the principal source of the wealth of most countries, but it is more particularly interesting to those countries where the principal revenue to the State is derived from its land assessment, and that assessment is collected in specie. Such a country cannot, in the nature of things, bear a heavy commercial duty on the export of its produce, which is to supply the means by which its principal revenue, the land assessment, is to be realised. It is in this objectionable light that the late regulation appears to me, which has increased the duty on the trade of the country to 8 per cent. I beg leave to be understood by this opinion, to mean to that duty as it affects the produce of the country which pays a land assessment, and not to those productions which pay no land assessment, such as pepper, ginger, etc. The productions which pay a land assessment should be allowed, according to the bearing in which I view the question, to be transported from one part of the province to another entirely free of any duty, and with as little as possible of either impediment or molestation and it should be only subject to the sea duty of 3 per cent. on exportation out of the province. I have already reported to your Board my reasons for not having carried the provisions of the new regulations into full and strict execution as they affect the internal trade of the country, and I have only now to hope that they may be approved of, and that the Board will pardon my presumption for submitting the above suggestions. They appear to me to be calculated to encourage the export trade, which seems to be indispensably necessary to relieve the inconveniences that might otherwise be expected from a scarcity of specie and which any further decline in the export trade cannot fail to produce.

The subject more fully considered.

The new regulation which increased the duty on the trade of the country objectionable as it applies to articles paying the land tax.

Amendments suggested in favor of the production of the country which pay the land tax.

88. It was this ruined state of the export trade in the article of pepper which bore so hard on those who had to pay in specie the land assessment on pepper, and which ultimately led to the entire abolition of that assessment. Had it not been taken off and the heavy export duty continued, neglect and desolation of most part of the vines would have been the inevitable consequence. Ever since the abolition of the pepper assessment the export trade has not been sufficiently revived to preserve the cultivation to its former extent; but the recent resolution of the Hon'ble Court of Directors ordering a limited investment of that article with the sole and professed object of keeping up the cultivation, is a measure which is likely to effect it, and to be otherwise generally beneficial to the country.

The ruined state of the export trade, the cause of the abolition of the land assessment on pepper.

The little effect it has produced to keep up the pepper cultivation.

The recent investment ordered on account of the Company considerd beneficial.

89. I have now recapitulated as concisely as the subject would admit of, all that has been done under the several administrations of the Company's Government in Malabar towards establishing a fair land assessment; I have shown how unequal it is in every part of the province and the means I have of making it equal; and I have stated the objections which may be offered against any general alteration in the present land assessment. The information which your Board will derive from what has been above written on these subjects will hardly render it necessary for me to say much on the two remaining heads, viz., "distraint" and "incorrectness and mutilation of revenue accounts" on which your Board have called on me for information.

90. In the month of July 1811 the Magistrate in North Malabar appointed Commissioners for selling property distrained for arrears of revenue and issued to them as instructions translates of the sections of Regulation XXVIII of 1802 which contain rules for their conduct. It now became necessary for me to issue corresponding orders to the servants who are employed in the collection of the revenue immediately from the ryots. These servants, styled Parbutties, are 39 in number in North Malabar, to each of them separately commissions were given under my official seal and signature vesting them with full powers to attach by themselves, or their agents duly authorized the property of revenue defaulters, according to the forms and rules detailed in the regulations, and to cause the sale of such property by application to the Commissioner within whose range of authority the property might be situated.

Distraint.

91. Previously to the appointment of Commissioners, it had been the practice for the Parbutties to attach and sell the property of revenue defaulters. The Parbutty was, of course, liable to punishment for any wanton severity in the performance of his duty. Under this prompt way of proceeding, great security was given to the regular collection of the revenues. The ryots being sensible of the power possessed by the Parbutties, felt less disposed to evade payment, but certain complaints having been preferred before the Zillah Court of North Malabar, a correspondence took place between the Magistrate and myself which led to the appointment of Commissioners and the arrangement above explained.

What was the former practice and the good effects it produced.

92. Under these preparatory arrangements did the last fasli open. The 3rd kist however had scarcely fallen due before it was found necessary by some of the Parbutties in Cartenad to distrain property and apply to the Commissioners to sell it.

The consequences of the new arrangements.

The Commissioners not thinking themselves authorized to act on the application of the Parbutties referred to the Magistrate, whose answer directed them to sell property on the immediate application of the Collector only. The Parbutties in North Malabar have to collect the revenue from upwards of 45,000 inhabitants, individually and separately, whose dwellings are scattered over a jungly and hilly country. It will therefore occur to the Board that the collections would have been seriously impeded, had it been insisted upon that all applications for selling distrained property should come from the Collector himself. The regulations warrant the Commissioners to sell distrained property on the application of authorized distrainers, in which light the Parbutties, I conceived, were legally to be viewed under the written commissions they held from me. After some correspondence with the Magistrate on this particular subject the Commissioners have recognized the application of the Parbutties for the sale of distrained moveable property, but for the sale of land the applications have been made immediately in my own name.

93. It has already been remarked that hardly had the 3rd kist fallen due of the revenues of last year, before some of the inhabitants of Cartenad fell in arrears. As there are eight kists in all, your Board will not be surprised to learn that at the conclusion of the fasli the numbers of defaulters were very great. I can attribute this backwardness to no other cause, generally speaking, than a factious protraction.

The number of defaulters at the end of fasli 1221.

Several of the Parbutties delayed their attachments till the end of the year; for the taxes of many of the defaulters being hardly more than one and two rupees in the year, it would have been impossible for them to have collected the principal Revenue, had they made attachments on every petty failure at each instalment. The numbers of these defaulters at the end of last fasli amounted to 831. To transcribe and forward lists of all, would swell this packet to unnecessary bulk; but a list of the defaulters in the Cotiote district including Tellicherry is herewith transmitted, which I imagine, will serve the purpose for which these lists have been called for. The bare inspection of this account will, I am sure, satisfy your Board that instead of the Parbutties having acted with that rigor and severity which have been imputed to them, they have been rather culpably forbearing in the execution of their duty, for, it will be seen that in many instances not a fanam of the year's revenue had been collected. This will appear the more extraordinary and in me, I must confess, excites indignation, that it should occur in a district to which the abolition of the pepper assessment gave such considerable relief. It would almost induce one to believe that that sacrifice on the part of the Government was considered by the people as extorted and that it has encouraged them to raise their expectations of inducing the Government to make further remissions. It matters little in my opinion what was the nature of the property attached by the Parbutties belonging to such defaulters whether it consisted of doors, windows, shutters, pots

Vide enclosure No. 8.

The account of them sent will show the forbearance of the Parbutties.

The numbers of defaulters in Cotiote considered extraordinary.

or pans, and this will be admitted I think under the most tender consideration of the subject when I acquaint you that on a late order in consequence of complaints on the subject to take an account in the Irvinad district of the habitations liable to quit-rent, very many of the people pulled down their houses which had always paid the quit-rent to exempt themselves from the trifling assessment of one and two rupees. Here is a curious fact characteristic of the disposition of some of the inhabitants of North Malabar and will make its due impression on the Government to whom their miserable condition has been so pointedly represented. On several occasions the defaulters have paid up their arrears as their property was about to be sold.

The kind of property distrained, immaterial, and why.

94. Notwithstanding all these difficulties and vexatious impediments which have occurred to the collection of the revenues of North Malabar since the commencement of the last fasli, not a defaulter has been committed by me to the gaol of of the Magistrate. The only instances have been where the parties had forcibly removed away property attached for the public revenue, for which offence they have been prosecuted for fine and damages as prescribed by the regulations.

No revenue defaulters committed to the Magistrate's gaol.

95. After some final arrangement has been made with respect to the land assessment, it would be extremely desirable if any mode could be devised by which the business of the collections could be simplified. The present one can be compared to no other than a ryot-wary system, in tediousness of detail. Were the revenues to be received from the proprietors of land the duty of collecting would be less complicated and less irksome; but this could never be expected, their circumstances being too much involved to be trusted, and moreover, they have not sufficient influence to collect even their own share of the rents of their estates. I allude to the majority of the proprietors. There are some respectable families in the Cherical districts and a few in Cotiote and Cartenad to whom the above observation does not apply. Among these the character of the landlord is properly maintained. They receive the rents from their under-tenants, supply them with what is necessary for cultivating their estates in an efficient manner, and are themselves responsible for the public revenue.

After framing the assessment a more ample mode of collecting than the present one, desirable.

96. The only way which occurs to me for simplifying the collections after having fixed the revenue is to give the Parbutties the powers and authority of a Zamindar. Each such Parbuttyship to be limited to a certain amount of land revenue independently of the petty professional taxes. I would propose to call them Zamindary, but this term might tend to confound their rights with those of the jenmkars or proprietors of the soil, and may therefore as well be set aside. If the situation were made hereditary it would probably be sought after by the principal families in the country, and if they were required to purchase them, it would, of course, give them a more binding interest in the situation. As the Government revenue on land is considered to be a certain portion of the rent due to the proprietor, and as hardly a year passes but complaints are made of bad markets for the sale of the produce, I should propose that the Parbutty should consider it to be his right to collect the Government share of the

A plan suggested assimilated to the permanent settlement.

land rent in kind, immediately it is available. He may make his own agreement with the different renters to pay him in money if he pleases, but he should not have the power of compelling them. By this arrangement the value of the Government revenue will be at once secured to the Parbutty who being allowed to make his payment to the revenue treasuries in a certain number of instalments full time will be given him for converting it into money, the present village Sibbendy establishment to be allowed to the Parbutty, besides the Government share of the rent on all new enclosures which will operate as a strong encouragement to him to bring waste land into cultivation. The Parbuttyship may comprise a collection of from 500 pagodas to 5,000 pagodas, a Kurnum establishment in the pay of Government to be attached to one or more Parbuttyships, on the principle of the Government regulation for that office. From this brief outline your Board will be able I think to comprehend the plan I have in view. It will be the best means I know, of assimilating the revenue administration of Malabar without disturbing individual rights, to the permanent system established in the settled districts.

Revenue accounts, incorrectness and mutilation of.

97. On the subject of the revenue accounts I have only to say that they are in the same state now as they have always been, and that I am not aware that they have suffered any particular mutilation or become incorrect since the revenue department lost the services of the Magistrate in North Malabar, nor can I call to recollection that a single instance of misconduct of this nature has been ever reported to me by the Magistrate. In removing kurnums from their situations I have known them to keep back accounts with the view to perplex those who have been appointed their successors, but when this has been reported to me, the full accounts have always been ultimately given up and I have lately obtained under the joint signatures of the Parbutty and kurnum a memorandum of every account in their cutcherry.

Comments on the Magistrate's suggestions for correcting abuses and remedying the evils from unequal assessment.

98. It now only remains for me to notice the plan proposed by the Magistrate for preventing alleged abuses, in regulating and collecting the land-tax. Granting an assess chit to every indidual ryot certifying what revenue he has to pay is unquestionably an excellent plan. It is already adopted as I have already explained as far as it can be by the Parbutty being required to show at the head of the 1st receipt he grants to each ryot paying revenue, at the beginning of every fasli, the total amount of the revenue he has to pay for that year. This is as authentic and satisfactory as if it bore the signature of the Collector or his assistant. If the ryot has made no transfers or exchange in his cultivation, the parbutty's receipt for the former year continues to answer for an assess note. If he has made any transfers or changes, he will of course have made them known at the revenue cutcherry and had his accounts altered accordingly. Those with whom he may have made the transfer or exchange will have had their accounts in like manner altered so that by mutually comparing their former and present accounts they have the means of easily knowing, if either has been imposed upon. If the Collector and his Assistant were required to sign these assess notes it would require more time than either could spare in the course of the twelve months and as for the plan proposed of remedying the evils stated to arise from supposed irregularity in the assessment it appears too preposterous to require any serious notice. Not one year nor two, I am sure, could be sufficient for the Collector or his Assistant personally to receive one kist of every

ryots revenue. Those paying revenue do not number less than 150,000 dispersed through a most intricate country covering a space of nearly six thousand square miles. As the natives of Malabar have always shown themselves sufficiently ready to complain of overassessment without the Collector or his Assistant receiving a fraction of the revenue in person from any one of them I really can see no necessity for adopting the Magistrate's suggestion to enable them to complain with more facility. The inhabitants of North Malabar in general have hit upon a very easy and economical expedient of making known their complaints to me. They address their petitions and send them by the public post, which only puts them to the expense of postage and saves them the trouble and charges of a journey to Calicut. The orders passed on their petitions are invariably communicated to them through the nearest revenue cutcherry, which must be admitted to be a very essential accommodation to their comfort and convenience.

99 I shall now bring this report to a conclusion. Your Board will perceive that in my arrangement of the subject matter, I have adopted the order observed in your Secretary's letter. I have been careful to avoid as much as possible all technical revenue terms and yet I fear in endeavouring to be perspicuous by avoiding these terms I may have failed in many parts to have made myself clearly understood. I shall therefore trust to the tried goodness and candour of your Board in doing me the justice to believe that I have endeavoured to fulfil your instructions in a manner which I conceived would be most satisfactory to you.

I have the honor to be,
Gentlemen,
Your most obedient servant,
THOMAS WARDEN.

Calicut, 16th June 1813.