

SELECTIONS FROM OLD RECORDS

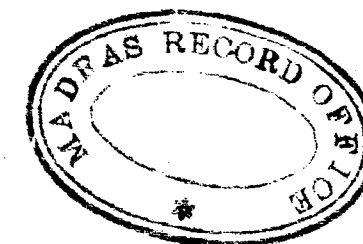
# COIMBATORE DISTRICT

JAMABANDY REPORT TO THE BOARD  
FOR FASLI 1228

(DATED 29TH MAY 1819).

SELECTED BY THE COLLECTOR OF COIMBATORE.

*(Para 30 of the District Press Manual).*



PRINTED FOR CONVENIENCE OF REFERENCE.

COIMBATORE:

PRINTED BY THE SUPERINTENDENT, CENTRAL JAIL.

Not for sale.]

1913.

PS-1(D)  
95



R  
V2118, 93 (K228) 8M19  
N13

## SYNOPSIS OF Mr. SULLIVAN'S REPORT.

|                                                                                     | PARAS.  |
|-------------------------------------------------------------------------------------|---------|
| Current comparative settlement                                                      | 1— 11   |
| Mr. Thackeray's opinion—that the province is generally favourably assessed          | 12— 18  |
| Old native mode of assessment—Mr. Garrow                                            | 19— 21  |
| New—and difference and reductions                                                   | 22— 25  |
| North Division Punja                                                                | 26— 31  |
| Southern Division garden                                                            | 32— 35  |
| Northern Division Nanja, Erode                                                      | 36— 42  |
| Do. principle of settlement                                                         | 43— 53  |
| Do. Relation of Punja and garden rent to other Zillahs.                             | 54      |
| Do. Erode, Nanja                                                                    | 55      |
| Do. compared with Caroor (Karur)                                                    | 56      |
| Do. Putcut and remission                                                            | 57      |
| Do. Grass                                                                           | 58— 63  |
| Do. Cowle                                                                           | 64— 66  |
| Do. Moderation of assessment and grass rent—argued.                                 | 67— 73  |
| Do. System of management                                                            | 74— 76  |
| Do. Garden—relative moderation of assessment and justice of principle               | 77— 89  |
| Variation of rent                                                                   | 100—104 |
| Grass and miscellaneous                                                             | 105—108 |
| Discussion on Mr. Thackeray's opinion and comparison of ryotwari with other systems | 109—122 |
| System—putcut                                                                       | 123—127 |
| Consideration of 10 or 20 years' lease                                              | 128—133 |
| Nanja and reduction of assessment                                                   | 134—136 |
| Comparison of teerwas punja with garden North with South Coimbatore                 | 137—139 |
| Slavery                                                                             | 140—147 |
| Right of ryot to land                                                               | 148—162 |
| Survey and rate and mode of assessment, etc.                                        | 163—189 |
| The Nilgiris                                                                        | 190     |



To

THE PRESIDENT AND MEMBERS

OF THE BOARD OF REVENUE.

GENTLEMEN,

In bringing forward the arrangements for the future settlement of the Coimbatore (Coimbatore) district, I have been unavoidably detained by the necessity I was under of ascertaining in what state the country was left at the expiration of the last experimental lease of three years.

2. As the information thus acquired ought to be before your Board, in order to enable you to judge of the propriety of my future arrangements on the subject, I shall have the honor of laying the same before you previously to submitting the latter.

3. The triennial settlement proposed by me, and confirmed by your Board upon the principles stated in my letter of the 25th October 1809 was as follows:—

|                                                     | S. RS.   | F. C. | S. RS.    | F. C. |
|-----------------------------------------------------|----------|-------|-----------|-------|
| The Bareez for Fasli 1218 ... ..                    | 6,07,239 | 27 17 |           |       |
| Bareez for Fasli 1219 ... ..                        | 6,09,998 | 41 55 |           |       |
| Bareez for Fasli 1220 ... ..                        | 6,16,393 | 42 77 | 18,33,632 | 20 79 |
| The Collections have been—                          |          |       |           |       |
| Fasli 1218 ... ..                                   | 6,06,565 | 34 37 |           |       |
| Fasli 1219 ... ..                                   | 6,07,480 | 15 53 |           |       |
| Fasli 1220 ... ..                                   | 5,98,969 | 7 32  | 18,13,015 | 12 47 |
| The Balance has been up to the 30th September 1811— |          |       |           |       |
| Fasli 1218 ... ..                                   | 673      | 37 60 |           |       |
| Fasli 1219 ... ..                                   | 2,518    | 25 77 |           |       |
| Fasli 1220 ... ..                                   | 17,424   | 34 55 | 20,617    | 8 32  |

4. The explanation of this balance has already been before you in my letter of the 3rd instant but it will be necessary to say a few words more on the general causes that led to it.

5. Although in forming that settlement, I was anxious neither to compromise the interests of Government by too great a remission nor risk the chance of failure by an overcharged rent, yet (could I have foreseen the result of the present lease), I would in many instances have recommended a larger remission or rather have abated of that progressive increase proposed for the two last years of the lease.

6. I presume to think that this confession will not convict me of erroneous calculation in the first instance, when your Board observe the circumstances which intervened to disappoint me of my expectation of an uninterruptedly flourishing lease. After such frequent repetitions on the subject, I am almost ashamed to bring it forward again, and to state that the excessive cheapness of grain has been the principal cause of distress to the country up to the end of the lease. At one time of the several years (when it was necessary to collect the kists), the grain could find no price whatever; the consequence was that to satisfy demands it was necessary to

dispose of the cattle and other agricultural stock; thus the lands were deprived of a portion of their means for the current cultivation, and the Moottadar as well as the ryots suffered loss. This complaint may be said to have occurred in other times but it was too marked a feature of the late lease to pass unnoticed.

7. The visitation of that fatal disease which lately called forth the humane attention of Government, and which on a moderate computation carried off 22,451 in 16 months (the principal part of the number being cultivators) and which at one time with another kept on the bed of sickness at least  $\frac{1}{4}$ th part of the population of the country, was another obstacle to the successful termination of the lease; the partial failure of rains formed also another though comparatively trifling drawback upon the system; yet all the above causes combined have had a fatal effect on the general welfare of both ryot and renter, and in some measure to Government; yet I am sorry to state that there was still another circumstance which was fundamentally inimical to the future welfare of the country; the cause is to be found in the limited duration of the lease which was by far too short. The third year of the lease became in a great measure a scene of scramble on the part of Moottadars in order to make up for preceding losses. While the fear of a nonrenewal impelled them on the one hand to destrain unjustly and otherwise oppress the ryots the expectation of a renewed lease on lower terms excited on the other hand all their spirit of intrigue to depress the cultivation where their misconduct had not previously effected it. The best part of the year for cultivation, viz. from April to June last was in their possession and it has been since July only that I have been able to bring about the cultivation to what is now altho' from the present still backward state of the season it is still very far short.

8. The seasons, however, have been pretty favorable as to rain during the lease excepting in some few instances which were formerly brought before your Board.

9. I have also noticed on another occasion the total neglect of the renters to the sources of irrigation in their respective tracts and although they are blameable in as far as they have forfeited their engagements yet on a candid consideration of all circumstances it must be confessed that the shortness of the lease may be admitted as a plausible excuse for their abstaining from expence which they could not expect to see repaid at its termination: the consequence has been a considerable degree of dilapidation for which Government must be responsible if any expectation be, to be afforded of security in the future settlement of the district.

10. I am led to confess upon a review of a 3 years lease connected with numberless subordinate abuses, and inconveniences with which it would be impertinent to trouble your Board, that the Revenue is not now in so flourishing a state as when I had the honor of proposing the settlement of 3 years, although at the same time, there can be no doubt of the country being still rendered capable of great improvement by a more enlarged system of management which it appears to be the determination of your Board to extend to Coimbatore.

11. I have hitherto refrained from addressing your Board on the subject of the minutes and correspondence forwarded for my information being all this time employed in forming a settlement in obedience to your determination therein expressed and considering it might be more satisfactory to state my sentiment at the same time that I laid before you the result of my present proposed arrangement.

12. It would be unnecessary for me to enter deeply into the subject of the minutes noticed. I can only take the liberty of saying that from a careful attention to and experience of the last settlement I am confirmed in my preference to the detail of a ryotwari settlement over any limited lease. I presume from experience that the last year of a ten years lease would either become a similar scene of scramble against the ryot or of intrigue against Sircar as was the last year of a triennial lease. If it be therefore the resolutions of Government to continue the renting system I can have no hesitation in offering my humble opinion that the ensuing lease should be a permanent one or to be removed to such a distance as to be tantamount to permanency. It is presumable of course that some modification of the regulation XXIII will be passed by the Honorable the Governor in Council to suit a system which can longer extend to make the soil only responsible the defalcation of a renter. (Sic.)

13. I am the more led to the recommendation of permanency or its substitute from a knowledge which I have endeavoured to acquire as correctly as possible of the available resources of the country and which I have laid in a great measure before your Board.

14. It is my opinion that too much stress should not be laid on cultivable waste, without a cautious reference to the hands necessary for their cultivation; supposing that the country was ere now permanently rented in the present state of the population with the small encouragement to trade or to extended agriculture, I conceive it would take several generations before the whole of that waste would come into cultivation. Now indeed it cannot be looked for abundance the condition is of the present lease of revenue, and if the produce of even the present times fails of a discharge (a circumstance which this district from its completely internal situation may anticipate to become frequently the cause), it may be reasonably supposed that little encouragement can be found for a speedy extension of cultivation to lands now waste and more remote.

15. It is true that a time of peace or the introduction of particular foreign marketable productions may afford temporary assistance towards the welfare of the country but until the population be multiplied this will only charge the production not the lands.

16. The lands now cultivated also on the security of permanency (which must be the great guarantee on a renting system) may be rendered by the exertion of individuals greatly improveable but it would not be politic to calculate on such a chance nor fair to reap the fruit of their labours which that security was intended to encourage.

17. The resources of the Northern Division of this district in waste was laid before your Board, under date the 30th November 1806; on a reference to the statement your Board will be in full information of every detail and with your permission I will first enter into the proposed Settlement of the Northern Division.

18. The Northern Division of Coimbatore I have in the present arrangement divided into 416 leases; the number could not be extended without inconvenience and the prospect of future disputes especially where sources of irrigation existed.

19. Every village of these leases has been particularly examined, its means ascertained as to population, stock, nature of produce, vicinity to marts for its disposal, the security or exposed state of the lands as to the depredations of wild animals, their general healthiness or otherwise and every other statistical information which a rigid scrutiny could afford me.

20. This inquiry while it afforded me information useful to my future conduct in the lease laid open innumerable abuses practiced by the triennial renters which have had a considerable effect in the deterioration of the revenue, and created in consequence much greater difficulty in settling the future lease without a large decrease in the Bareez.

21. From the most mature consideration I am led to state, that in order to effect a settlement on lease again of the Northern Division the deduction from the Bareez of fasli 1220 should be at least 12 per cent. or Star Pagodas 44,329-5-0. For less than this, Regulation it will be scarcely possible to get persons to come forward as renters at least in the majority of the villages. The reasons I have found in the cheapness of grain and deteriorated state of the cultivation which holds out no prospect of present or proximate improvement unless the money rents upon the lands, upon which the Sircar found its revenue in gross are materially lowered so as to allow the ryot in the present price of grain to find his former profit or some thing approaching to it.

22. In order to shew your Board the contrast between the prices of grain now and at the period when the survey assessments were fixed in fasli 1211, I have made a statement of the prices of that period also of the year preceding the lease, viz., 1217 and subsequently until the end of the lease.

23. Your Board are aware that it is and must be on the average prices of years that any money assessments can be fixed, that where fixed it is arbitrary and with a just land-lord liable to fluctuation in favor of the tenant should circumstances imperiously demand it; the real tribute (which is a proportion of the produce) is commuted for the convenience of the land-lord into money, whenever it is necessary to dispose of more than the settled share of produce in order to equal the commutation. The tenant suffers unjustly and the land-lord must ultimately be the loser if he persists in the original amount of the commutation.

24. The price current I have just alluded to will shew your Board how far this is really the case in the Northern Division of Coimbatore and I may extend it to the Southern Division.

25. When the rents were fixed in 1211, in the Northern Division, and 1212 in the Southern Division, the cultivation was not so extended but there had been previously and were then troops in Coimbatore, Erode, Sankerydroog, Palghat and Dindigul in which latter district there had been a very large force which must have had some effect if the period of their residence was included in the average of price taken. The Company's investments were going on and afterwards were carried to a considerable effect, private trade also flourished and instead of the drainage of specie from the country as at present a large proportion was expended in the country itself as well as in the company's investments as in the payment of the troops.

26. The reverse of the picture now exists. The Company's investment is unfortunately but necessarily limited, private trade is very languid. There is not a sepoy (if the individuals over the treasury be excluded) in the whole Collectorate; the garrison in the vicinity now reduced to nothing; and finally the money of which a considerable part was laid out in the country is now transmitted to a distant Presidency.

31. These details relate entirely to the Northern Division of Coimbatore—they seem clearly to prove the moderation of the present, when compared with the old assessments.

32. An opposite conclusion may possibly be attempted to be drawn from the great difference which exists between the maumool and the Survey Bulla, and I shall therefore take the liberty of saying a word or two on the subject in a subsequent part of this letter.

33. I am inclined to think, that Mr. Thackeray did not mean to state it as his opinion, that the rents of the garden lands in the Southern Division (Division) were in themselves excessive, but that they were only so, when applied to lands, which could no longer yield garden produce. From the loose way in which the survey of the southern Division (Division) was made, it is difficult sometimes to distinguish gardens from fields.

34. Some lands is included in the survey as gardens which never could have been cultivated as such—some which yielded garden produce before will not yield it now, either from the draining of the wells, or impoverishment of the lands.

35. When garden assessments are collected upon lands so circumstanced, they may certainly be considered as excessive, this evil however can only be remedied by a new survey or by annual survey, the garden assessments when applied to land yielding garden crops are low enough to allow the Ryots to derive a handsome profit from his property, and this property is always saleable.

36. The Nunjee assessments are generally very moderate—the exception to this rule is to be found in part of the rice lands of Erode (Erode) and Gopechettipoliam (Gobichettipoliam), the assessments upon these lands are higher, not only than any others in Coimbatore (Coimbatore), but in any other District. There was some reason, however, for making them so; they are more secure of receiving supplies of water. In season of the greatest drought, and when other streams of water are dry, the Bhavany river retains a body of water. However, the assessments are very much higher than they ought to be.

37. It was my wish to have made a permanent reduction in these assessments during the last season, so as to have brought down their average to 5 Star Pagodas the Cawny, as recommended by Mr. Thackeray in his letter of the 1st August 1818. The continued sickness, however, which prevailed amongst the inhabitants, and servants, prevented me from assembling them together, and from entering into those discussions, which were necessary before a final arrangement could be made.

38. To afford the ryots temporary relief, however, a Cowle was granted authorizing a reduction to the amount of 10 per cent. on the highly assessed lands, and an assurance was at the same time given that this reduction would be made permanent in the ensuing season under such modifications as might appear necessary upon further enquiry.

39. In the prospect of a lease settlement being made with the ryots or indeed under any circumstances, it appears advisable (advisable) to make still further reductions, there can be no doubt that the value of the produce of rice lands has undergone a great depreciation since the survey was made, and in all probability this is a permanent depreciation. The value of the Circar share in the rice lands of Erode (Erode) was estimated from an average of the selling prices of grain for 13 years, viz., for the 10 years preceding (preceding) the cession of Coimbatore (Coimbatore) to the British (Sic) Government, and for three years subsequent to it.

40. In those times, large bodies of troops were stationed both in the Province, and in its neighbourhood, besides a considerable number of Condachar Peons permanently attached to the Forts, and besides these, there were other Establishments, all to be fed from the produce of the Country, these markets have long since ceased to exist, and there appears to be no prospect of their re-establishment.

41. The quantity of rice grown in the Country, however, has encreased (increased) in proportion as the demand has fallen.

42. The rice cultivation in Erroad (Erode) alone has encreased (increased) 867 Cawnies since the survey was made—all these circumstances have combined to produce a fall in the prices which may be considered permanent.

43. To shew the effects of this depression, it is necessary to enter into some details.

44. In the Erroad (Erode) Talook (Taluk) there are  $(4,602\frac{6}{16})$  Cawnies of land assessed at (Chs. 32,063-8-7 $\frac{1}{4}$ ) which gives an average of Chs. 6-9-10 $\frac{3}{4}$  Pagodas per Cawny. Each cawny is estimated to produce  $(17\frac{1}{4})$  Salagas,\* and at this rate, the total produce of their lands would be  $(79,530\frac{10}{16})$  Salagas, the Circar share of this at 55 per cent. is  $(44,376\frac{10}{16})$ . If sold in the Bazar (Bazaar) at Chs. 0-5-8 $\frac{3}{16}$  per Salaga, which is the average selling price for the last 20 years, the share would fetch Chs.  $(24,545-8-10)$  and the share upon each Cawny would be worth (Chs. 5-3-5 $\frac{1}{4}$ ), this may be considered as its fair value. The survey assessment averages Chs. 6-9-10 $\frac{3}{4}$  Pagodas the Cawny. The Cowle given this year reduces it to Chs. 6-0-4 $\frac{3}{4}$  and even at this rate, the ryots will pay 11 $\frac{1}{2}$  per cent. more than the produce of the lands is worth.

45. If the survey assessment had continued, the ryots would have paid at Chs. 6-9-10 $\frac{3}{4}$  Pagodas per Cawny (Chs. 32,063-8-7 $\frac{1}{4}$ ) as it is they are to pay at Chs. 6-0-4 $\frac{3}{4}$  Pagoda per Cawny for their lands, Chs. 27,752-4-7 $\frac{1}{4}$  the produce of which when carried to market, will not sell for more than 24,545-8-10.

46. The effects of the depreciation of prices will be more clearly shewn by a reference to the past and present state of particular villages.

47. In the village of Nasevenpolliam for instance,  $146-0-14\frac{3}{4}$  Cawnies of Nunjie Nanja) paid a rent of Chs. 1,387-4-11 $\frac{3}{4}$  in Fuali 1227, under the Moossulman Government, the lands paid a grain rent of  $14\frac{1}{4}$  Salagas per Cawny, which at the rate of Chs.  $7\frac{3}{16}$  per Salaga, was equal to Chs. 10-1-8, this was the average price for the period of 13 years, mentioned before. The Circar share at the time of the survey was calculated at  $14\frac{1}{4}$  Salagas per Cawny, which at the old selling price was equal to Chs. 10-2-5, but at  $5\frac{6}{16}$  per Salaga the present selling price it is worth only in the Bazar (Bazaar) Chs. 8-0-3 $\frac{1}{4}$  and the average survey assessment is Chs. 9-4-4 $\frac{1}{4}$ .

48. Another village, Paria Agrar has  $149\frac{9}{16}$  Cawnies assessed at Chs. 1,353-0-1 $\frac{1}{4}$ . Its average grain rent in the time of Tippoo was  $14\frac{7}{16}$  Salagas per Cawny equal at that time of the survey was considered to be worth Chs. 10-1-3 $\frac{1}{4}$ . It is now not worth more than Chs. 7-0-2 $\frac{1}{4}$ , but the survey assessment averages Chs. 9-0-7 $\frac{1}{4}$  per Cawny.

49. The same results are to be found in 25 Villages, but these are sufficient for examples. It is evident that the ryots cannot go on paying, at this rate, or at anything near it. The percentage of the ryots' share at the survey was calculated at 45.

\* A Salaga is equal to 64 measures or 8 marakals.

that of the Government at 55. To make the ryot share what the Government is now and vice versa will hardly be a sufficient reduction. But if Government will give the ryots 60 per cent. and be content with 40 per cent. there can be no doubt that the Nunjie (Nunja) lands in Erroad (Erode) will immediately become a saleable property, as Nunjie (Nunja) lands are comparatively speaking scarce in Coimbatore (Coimbatore) and when lowly rented are in great demand, I should hope that a reduction in the Teerwas to the extent mentioned above will not be attended even with a temporary loss of Revenue.

50. But to make the reduction real to this extent, it will be necessary in calculating the rate at which the Circar share of the produce shall be converted into money rents, entirely to set aside, the former average prices of grain, that is, these averages upon which the assessments were originally formed as inapplicable to the present and prospective circumstances of the country. The averages of the selling prices since the cession of the Province to the British Government, would seem to be the fairest standard, by which the value of the produce can be measured.

51. If we take the total produce of the highly assessed Nunjie (Nanja) lands in Erroad (Erode) to be Salagas 79,330—A. 10, the Circar share at 40 per cent. will be Salagas 31,732.

52. This at the former average prices would be equal to Chs. 22,609 F. 8 but setting them aside and valuing the share at the average price of the last 20 years, it will be worth only Chs. 17,551-7-8 which is 45 per cent. less than the survey rent. If this reduction is conceded, the effect of it, will be to reduce the average assessments from 6 Ps. to 4 per Cawny.

53. The rents of a few cawnies of land both in Gopaulchettypolliam (Gobichettipolliem and Sathimungl (Sathiyamangalam), requires a corresponding reduction. These highly assessed lands do not amount to one sixteenth of the whole. The assessments of the other rice lands in Coimbatore (Coimbatore) are unusually moderate, they do not average (the highly assessed lands included) more than Rs. 7-13-6 per acre. In South and North Arcot, the Nunjie (Nunja) assessments are Rs. 11-5-1, in Salem Rs. 4-9-6. I have not the accounts of other Districts to refer to, but I believe I may state with confidence that the assessments are all considerably higher than in Coimbatore (Coimbatore).

54. If the Poonjie (Punja), Garden, assessments are compared with the assessments in other Districts, the results will be still more in favor of Coimbatore (Coimbatore). Its average Poonjie (Punja) rents are Rs. 1-6-0 per acre. Those of Arcot are Rs. 4-10-4, but as they are applied, that is by a reduction of two-thirds or three-fourths of the full rent for pasture, they do not exceed (Rs. 0-3-8). The average garden assessment is (Rs. 3-13-7 $\frac{1}{4}$ ) per acre while that of Arcot is (Rs. 13-2-7).

55. The inequality between the old and new Nunjie (Nanja) rents in Erroad (Erode) is a great evil. But in Gopaulchettypolliam (Gobichettipolliem) where the same or greater prevail they are not so, for, there the holders of the old lands are the cultivators of the new, and their lowly assessed lands enable the ryots (ryots) to pay with ease the rents of those that are highly assessed. But in Erroad (Erode) the new lands are held by people who have no connection with the old, and who in consequence can

Para 6 and 7 in Mr. Thackeray's report dated 1st August 1818. The inequalities of the rent of the old and new Nunjie (Nanja) land of the Erroad (Erode) and Caroor (Karur) Nunjie (Nanja).

undersell and ruin them. The average rent of the new lands is (Rs. 3-7-0). By reducing the rent of the old to 4 Pagodas the Cawny, the rents will be pretty nearly equalized, because the old lands are situated higher on the river than the new, receive the first supplies of water and their crops never suffer from drought.

56. There is a great inequality between the Nunjie (Nunja) rents of Errodd (Erode) and Caroor (Karur), some reason, however, is to be given for this. The Errodd (Erode) assessments were fixed upon the supposition, that 2 crops could always be raised, and they are always raised, but if they were not, the same rent would be payable, and the average rent in Errodd (Erode) upon the old lands is (7-8-14) per Cawny. In Caroor (Karur) the average rent for a single crop is (3-7-5) for 2 crops (4-7-4). The Caroor (Karur) proprietors are Brahmmins, and as such are entitled to a remission of a fifth of the rent, this was a reason for their rents being fixed some thing lower than the rents of the Soodra (Sudra) proprietors in Errodd (Erode), who have no such indulgence making allowance, however, for these circumstances, there still remains a great inequality in the rents of the two Talooks (Taluks).

57. The difference between the survey assessment of the land occupied in Fusly (Fasli) 1226, and the actual settlement was Star Pagodas (1,60,927-42-0). It arose partly from a remission granted upon the putent waste land, partly upon land rented upon cowle. The Fusly (Fasli) 1226, was a very bad season, much of the putent land was either not cultivated at all, or ill cultivated and the crops in general had suffered from the drought. It appeared adviseable (advisable) therefore to relax from the rule which had been before rigidly observed, of making the ryots pay full rent for all their putent land whether cultivated or waste, and to demand only half of the full rent for the waste. This occasioned a remission of S. Ps. (37,562-4-0). The indulgence (indulgence) was an unusual one, it appears politic at the time, but I have great reason to doubt that it really

was so. remission to the ryots (ryots) in this district unfortunately is only a means of putting so much money into the pockets of the monegars, (monigars), curnums and revenue servants. The amount of the remission was probably collected, but whether it was or not, I have not the least doubt but that it might have been collected tho' not without doing injury to many of the poorer ryots. But it does not appear to be fair reasoning to infer, that the assessments are excessive, because Government may consider it politic to relax something from their demands in bad season, rents can never be brought so low in India, but that many poor ryots must be ruined by a single bad season, if they are pressed for their rents.

58. I have taken occasion in former letters to explain the tenures, upon which pasture lands are held in this Province.

59. In other Zillahs all the lands occupied by a ryot and entered in his pattah are charged with full rent. The waste lands are common, and are used as such by the inhabitants rent free.

60. In Coimbatore (Coimbatore) generally speaking the ryot is only charged full rent for his arable land and he is permitted to occupy pasture land upon paying either a 3rd or a 4th of the full rent. This land is entered in his pattah, forms a part

and a very valuable part of his farm; without pasture land enclosed and preserved, the farmer of Coimbatore (Coimbatore) considers his farm incomplete. In many cases, he pays full rent for it. In most, he would rather pay full rent than part with it. This is proved repeatedly where proposals are given in by farmers to pay full rent for the grass lands of their neighbours. The option is given to the holders either to pay the full rent or to relinquish their lands to those who will pay it. It seldom happens that the lands are relinquished. In general I believe that the ryots could pay their full rent for their grass lands, but at all events their being able and willing to pay a fourth or third of the rent for lands which in other districts yield nothing is a sure proof of the moderation of the Coimbatore (Coimbatore) assessment.

61. In other Zillahs, the ryots can only afford to pay for the lands they plough and reap; the waste, as waste brings no benefit to Government. The ryots of Coimbatore (Coimbatore) can afford to pay rent for the waste as well as for the arable land; that pasture land does not generally rent for so much as arable land, is not to be wondered at and certainly cannot be brought as a proof of over assessment.

62. It is unfair to say, that the lands are over assessed because the grass assessments are fixed at one third or fourth of the full rent. The fact is that the ryot derives much more profit by keeping his land for grass at a low rent than he would do if he cultivated it, and paid a high rent. The profession of a grazier is undoubtedly the most profitable in Coimbatore (Coimbatore). In the Southern Division rearing cattle for sale and for dairy produce and traffic in ghee is the principal business of the better sort of ryots. They would find a great advantage in contracting their arable farms and encreasing (increasing) their pasture farms. That they don't do so, is perhaps to be ascribed to the superior respectability, which is supposed to attach to a cultivation of the soil, but if they were to throw up a great deal of their arable and rent more pasture, it would be no proof at all that the land was overassessed, but that from the low fixed assessments of the grass lands, grazing on the whole in Coimbatore (Coimbatore) was a more profitable following than farming.

63. Another principal cause of the difference between the survey assessment and actual settlement of Fusly (Fasli) 1226, arose from lands rented on cowle by persons who had dug wells in their Poonjie (Punja) fields for the purpose of converting them into gardens. These cowles are given to enable the ryots to reimburse themselves for the expence (expense) incurred in digging wells and levelling the ground so as to render it fit for garden culture.

64. Cowles were also given in Fusly (Fasli) 1226, or in the preceeding (preceding) years to ryots who had undertaken to clear land from jungle, or to plough land that had laid long waste, these lands and the lands mentioned in the preceeding (preceding) paragraphs both now probably pay the full rent.

65. The granting of cowles of this description is by no means the necessary consequence of excessive assessment. If the general assessment was half as low again as it is, it would still be necessary to offer encouragement and protection to people who might wish to expend money either to improve their old or to bring new land into cultivation.

66. It is admitted say the Board "that the land under cultivation is assessed by the survey rates at upwards of one lac (lakh) and half of Pogodas above what it ought to pay under a just and moderate assessment."

67. Mr. Thackeray in para 20, says, "Taken altogether indeed the amount of the whole survey rent is more than the Country can now pay". I do not think the ryots of Coimbatore (Coimbatore), can easily or should properly pay much more than they now do, on the lands they now occupy.

68. The survey rent is above five lacs (lakhs) of Rupees more than they actually paid; consequently it may be said, and with truth, that altogether the survey rent is too high, it is five lacs (lakhs) more than a country can now pay, but still, the rates of assessment, taken upon individual fields, are lower than in any other Province.

69. And again in para 23, Mr. Thackeray says, "The circumstance of the Sirkar being obliged to let at  $\frac{1}{3}$  and  $\frac{1}{4}$  rent on their unoccupied lands, for which they can get "no tenant to pay full rent, is a proof that the full rent cannot be expected, that the "survey rent is too high, the grass tax is generally nothing more than the landlords "renting the lands too highly valued at a reduced rent, which is found not more than "tenants can afford, or are willing to pay."

70. But in para 31, Mr. Thackeray seems to reconsider this opinion. "It must "be remembered" he says, "that generally (there are many exceptions), of course, the "ryots of Coimbatore (Coimbatore) are better off than those in most of the other pro- "vinces. Perhaps I have been wrong in using the expression overassessed, it "might have been a better expression as applied to most of the lands to say, the "rent of the land is generally so low, the ryots will not take, perhaps could not "afford to pay for (because the produce would be undersold) a moderately assessed "field unless they got another field along with it at a very favorable (favourable) "rent."

71. From this reasoning of Mr. Thackeray's, it is hardly possible to infer, that he considered the country to be assessed at more than one lac (lakh) and a half of Pagodas more than it ought to pay under a just and moderate assessment. The general tenor of his arguments, indeed, go to establish quite an opposite conclusion; he repeatedly insists upon the general moderation of the assessments, upon the absolute lowness of them, upon the superior advantages enjoyed by the ryots of Coimbatore (Coimbatore) over those of other provinces.

72. The principal item of the difference between the Jumnahbundy and the survey rent in Fusli 1226 is the land rented as pasture. I have ventured to state before, that it is entirely owing to the general moderation of the Coimbatore (Coimbatore) assessment that the ryots are enabled to pay any rent for their pasture land. In other districts they cannot afford to pay the tax and Government are obliged to give them the free use of the waste. The rent for grass land in Coimbatore (Coimbatore) was fixed by the survey. The grass lands as Mr. Thackeray says are in many cases very profitable, as they are everywhere necessary. Is it proof that the general assessments are too high, because a reduced assessments has been fixed for the grass lands? or is it a proof that the grass assessments are too high because the ryots do not pay the Poonjie (Punja) assessment for them? They require the grass lands, and they pay the fixed rent for them. Whether they would or could afford to pay a higher rent is another question.

73. I suppose that the assessments were to be reduced to one half of what they now are.—Government would still have waste land on their hands, would it be a proof that the country was generally overassessed if Government let those lands at a 4th or 5th or a 6th of the rent. It would be a proof only, that there was more

land than the population of the country required for culture, that Government could not tenant it, not because it was overassessed but because land was more plentiful than cultivators, much of this grass land is annually converted into arable, and when it is to the ryots cheerfully pay the full rent for it.

74. If we compare the quantity of land occupied in Coimbatore (Coimbatore) with the quantity occupied in other Zillahs of nearly equal size, we shall find the balance to be much in its favor (favour), owing entirely to the moderate assessment of the country.

75. I confess myself at a loss to understand in what manner it is, that the present ryotwari system of Coimbatore (Coimbatore) taxes the ryot, and not the land.

Paragraph 12 in Board's Proceedings.

76. "The Revenue Officers" says Mr. Thackeray "raise the payments of the ryots "by charging full survey rent on land previously from some cause, held on cowle on "gross rent, by charging garden teerwa on some lands newly watered that year "from his old or from old newly dug wells, or by saddling him with Sirkar (Sirkar) "or untenanted waste land. He can also ease him by charging cowle or grass rent "on lands or land for which he had before full rent, by allowing him to pay only "Poonjie (Punja) rent where he before paid garden, or by allowing him to throw "up part of his bad lands."

77. When a Revenue Officer discovers that a ryot has been fraudulently paying low rent for land highly assessed, he does his duty in levying the proper rent from him when the cowle of a ryot has expired, the Revenue Officer of course ceases to regard it. If a ryot digs a new well after a time, he is by the universal custom of the country bound to pay garden rent for his land, and the Revenue Officer would neglect his duty if he did not collect it. The Revenue Officer has no right to force land upon the ryot. If a Revenue Officer permits a ryot pay cowle or grass rent for lands that have usually paid full rent, or allows him to pay Poonjie (Punja) rent for garden lands (unless he has orders to do so) he deviates from his duty. There is nothing, however, in these practices to prove that the ryot is taxed and not the land.

78. As another proof of inequality of the present assessments the Board have adduced the difference which exists between the Poonjie (Punja) and garden assessments.

Paragraph 14 of the Board's Proceedings.

79. It is necessary to premise that this difference has always existed, and that the effect of the survey made by the British Government has been very considerably to diminish it. It was not intended as Mr. Thackeray observes to alter the custom of the country by the survey, it merely fixed the rent of each field, which was or at least ought to have been regulated by reference to the actual payments from it.

80. A variety of opinions exists upon the propriety or otherwise of making a distinction between the Poonjie (Punja) and garden lands.

81. It appears to militate against the principles of a fixed money rent that ryots should be taxed for improving their own land, which when Poonjie (Punja) is converted into gardens, they do, at a great expence (expense). This opinion was stated in my letter to the Board under date 7th September 1876. It struck me that the difference should be immediately done away with, and that the ryots should be permitted to turn their lands to the best advantage without being made to contribute anything further to Government than the original survey rate of the lands;

more mature consideration, however, of the subject, and a better acquaintance than I then possessed of the state of the country, leads me to question the correctness of that opinion.

82. The consequences to be apprehended from the Government ceasing to raise the rents of Poonjee (Punja) lands converted into gardens, are that the holders of gardens now paying a high rent would convert their Poonjee (Punja) lands into gardens and throw their old lands up, to the great detriment of the revenue, or if means were taken to prevent this, that ryots having now no gardens would make them from their Poonjee (Punja) lands, that the proprietors of such gardens would be paying perhaps not a fifth of the original garden rent, whilst the proprietors of the old gardens would be paying the whole. This would be creating a more fearful inequality in the assessments than exists at present. We should then have 2 ryots in a village occupying the same extent and description (description) of land, for which the one would be paying one Pagoda rent, and the other five.

83. The garden land considering its produce is more profitable to the farmer than the Poonjee (Punja) land notwithstanding the great inequalities of the rent. The best proof of this is that the conversion of Poonjee (Punja) land into gardens, continues rapidly to encrease (increase) under the present practice of raising the rent at the end of a certain number of years, what is called a garden in Coimbatore (Coimbatore), is very different from the same thing in other districts. Here it is in fact a large field consisting of from 3 to 10 acres, carefully enclosed and having a well. In other districts a garden is in general a Gunta or two of land adjoining the ryot's house and for which he pays a much higher rent than is paid for gardens in Coimbatore (Coimbatore). This species of property is peculiar to Coimbatore (Coimbatore) and to a very few parts of the Salem zillah.

84. In the Ceded Districts and in both divisions of the Arcot province and in other parts of the country, all dry arable fields were classed as Poonjee (Punja), when the survey was made, the holders of these fields therefore set out upon an equal footing. If any of them have been able to improve these lands by digging wells, or by any other means, the injustice of taxing such improvement is too evident to be dwelt upon.

85. It is to be supposed that if had been a custom in those districts for ryots to convert their fields into gardens, an additional assessment would have been fixed upon, such lands as were capable of that improvement. But there was no such custom; probably local obstacles oppose themselves to the practice.

86. But in Coimbatore (Coimbatore) a different order of things prevailed. The dry arable lands were found to be divided into two classes, into gardens and into Poonjee (Punja). It was necessary when the survey was made either to do away with this distinction by classing all the lands as Poonjee (Punja), or to continue it by classing the lands then under garden cultivation, as gardens, and the lands under Poonjee (Punja) cultivation or without wells as Poonjee (Punja), or to have classed all the lands capable of garden cultivation as gardens making them pay the full rent only when they actually became such, and reduced rent until that time.

87. The former course would have been attended with an immense sacrifice of revenue, and would have had the effect of placing ryots where lands could yield two certain crops in the year, on a footing with ryots whose lands could yield only one and that one precarious. The last resource was hardly practicable as without an actual trial, it would have been impossible to say with certainty where water could or could not be found.

88. A ryot in Coimbatore (Coimbatore) can make a well at a small expence (expense). In six or seven years if he is not required to pay additional rent, the superior produce of his land when converted into gardens enables him to reimburse himself for the expences (expenses) he has been put in digging it. If his assessment is not then raised, it is evident that his situation must be beyond all calculation better than the proprietor of arable garden whose land is assessed in perpetuity at a rate five times as great as that of his neighbour, altho (although) both parties have expended their own capital in improving their lands.

89. If the land had been assessed with reference to its capacities, a high rent would have been fixed upon all fields capable of being converted into gardens, and it would have been discretionary with Government to have rented such fields upon low terms until those capacities were developed, or for a certain number of years afterwards.

90. Instead of this, fields of this description were assessed according to their existing state at the time of the survey, but it was clearly understood, and made known to the ryots, when the assessments were made, that according to the invariable practise (practice) of former times, Government would demand more rent when the fields should be converted into gardens.

91. It may have been a misnomer to call the Poonjee (Punja) rents permanent (altho (although) they are permanent if the lands continue as Poonjee (Punja) but no deception whatever was practised (practiced) upon the ryots. The ryot when he begins to dig his well, knows what he is about, and what the consequences will be, if he improves his lands no profession has ever been held out to him, that the profits arising from such improvement are to be exclusively his own. He is not allowed to lay out money on his land, upon this pretence, and then suddenly loaded with an encrease (increase) of his rent. The whole proceeding is fair and open and arises from himself. He is not constrained to dig a well in his garden for the benefit of the Government, neither is any inducement held out to him to do so. He does it, because he finds his advantage in the speculation, he takes out a protection for four or five years and then willingly pays the additional assessments which the superior produce of his land enables him easily to do. His land then with reference to its produce, and to the expense which he has been put to in digging the wells is at the end of four or five years as moderately assessed as it was when merely a field.

92. It would have been no great hardship if Government has made the ryots pay a high rent for fields capable of being converted into gardens from the time they occupied them, but it certainly would have been a hardship to have made two fields, the one capable, and the other incapable of improvement pay an equal permanent rent, one of the two holders of such fields must inevitably in a few years have been ruined by the prosperity of his neighbour.

93. The present practise (practice) therefore of raising the rents after a certain period of common fields converted into gardens, is not in fact so inexpedient as it appears to be on a first consideration of the subject.

94. The ryot, if he chooses to keep his field as he finds it, pays a low rent—if chooses to improve it, he does so with his eyes open strictly speaking he ought to have been paying a higher rent from the time he got the field—the Cirkar might have said I rent A a field which is capable of being turned into garden and I therefore demand 4 Pagodas of him and I rent B a field which is incapable of improvement,



and I ask of him only a quarter the rent which A is to pay. Instead of this Government waive their demand upon A until some years after the improvement in his land has been made.

95. The ryots certainly would not improve lands of this description, and upon these terms, unless they found their advantage in it, and that they do find it, may be fairly inferred from the rapid rate at which these improvements have been made. When the country came into our possession 11½ per cent. only was derived from the garden lands, the percentage has now increased to 18½, altho (although) the rents of the lands themselves are 18 per cent. lower than they were.

96. It is not intended to say that the improvements have been as rapid as they would have been, if no additional exaction had followed improvement, but merely that the present survey rates, as applied to garden lands do not hang as a dead weight about the necks of the ryots, that they are moderate in themselves, moderate when compared with the rents of other districts, tolerably equal, and that the fluctuation which the Board have stigmatized as a hardship upon the ryot, is really a boon conferred upon him by Government relaxing at first from a claim to high rent upon improveable land.

97. With the exception of this fluctuation between the rents of garden land and Poonjie (Punja) land, the survey assessment of Coimbatore (Coimbatore) is precisely what Colonel Munro described it to be in the Ceded districts, in that passage of his evidence which the Board have quoted, viz. "a permanent assessment upon every field in the country, which the ryot holds at that assessment as long as he pleases without paying any additional rent," all the pasture lands are assessed with the full rent in the survey by a general rule then established, they were never to pay more than a third of that rent until cultivated, dry lands converted into wet at the expense (expense) of Government are of course subjected to an additional assessment.

98. The exception mentioned above is certainly a material one, but it should be recollected, that it does not arise from the field survey assessment made under the British Government, but from following the ancient practice of the country we found a distinction existing between the rent of garden and Poonjie (Punja) lands and we continued it.

99. I have thought it necessary to afford these explanations with regard to the assessments, as the object of the Board's Proceedings is to expose the exactions, deceptions, and expedients of the ryotwari system as practised in Coimbatore (Coimbatore), and the unequal variable and excessive rate of the rents.

100. That the rents in two instances are more than they ought to be, viz. in the rice lands of Errood (Erode) and Gopaulchettypolliam (Gobichettipolliam) is admitted, and means have been taken to remedy the evil, that the ryots in the Southern Division pay much less for their Poonjie (Punja) lands than the ryots of the Northern Division is also admitted. But the fluctuations in the terwas have been shown to arise principally from indulgencies granted by the Cirkar to the ryots and not from arbitrary practices on the part of the Revenue officers.

101. Mr. Thackeray has argued with such irresistible (irresistible) force against the recommendation of the Board, that the ryots should be permitted at pleasure to throw up their bad lands, and keep their good as to make it unnecessary for me to say a word more on the subject.

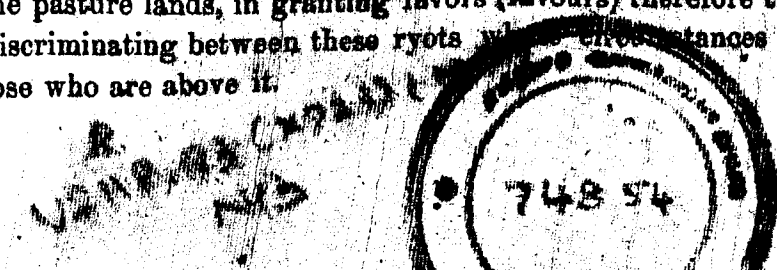
102. It is necessary to say a word or two, on what is here called a forced occupation of land" — whenever a ryot is forced to rent the lands of another ryot, who has either died without heirs, deserted from his village, or become reduced in circumstances, it certainly is a forced occupation of land, and is a practise (practice) which cannot be too much reprobated. But when a ryot is compelled to pay rent for the whole of his Putticut or farm instead of paying only for those parts which he chooses to pick out of it, the demand is a fair one, and cannot be relinquished without the most serious inconveniences; again if a ryot who holds land upon a cowle that he is to pay half rent for two years, and full rent for the third, and wishes when the cowle expires to throw up the land, it would be quite out of reason to permit him to do so. It is reasonable that he should be made to keep it, as he got the land upon condition that he should pay full rent for it at a given period, and if he throws it up he violates his engagement and defrauds Government, this cannot be called the forced occupation of land.

103. The repeated complaints that were made to me when I first took charge of the revenue of Coimbatore (Coimbatore) of land being forced upon the ryots, led me to think most unfavorably (unfavourably) of the present mode of administering the revenue, more experience however on the subject has taught me that scarcely five in a hundred of such complaints have any foundation, for, ryots when called upon to relinquish the lands scarcely ever do so. They like to have the land, but don't like to pay the rent.

104. A ryot understands and acknowledges the propriety of the principle, which requires him to pay rent for his whole field good and bad together as fully as he does, the injustice of heaping bad land upon him against his wishes. This is an abuse which is certainly sometimes practised either thro (through) an ill-judged zeal on the part of a Tasseeldar (Tahsildar) to raise the revenue of his taluk or from motives of pique on the part of a kurnam (karnam) towards particular ryots against whom he vents his resentment by encreasing (increasing) their rents. Of this species of abuse however, ryots invariably complain, and are seldom pacified until they get redress, but they never perceive in ill-founded complaints against the revenue authorities for making them pay rent both for their bad and good land — because they know the demand to be a just one, and warranted by practise (practice) and by the usage of the country.

105. Mr. Thackeray has observed that is impossible to appraise land with that minute accuracy as to prevent one ryot from being sometimes more favored (favoured) than another. He has also observed that the survey assessment should be considered more as a good general standard to go by than as a rule which should never be deviated from: the justice of these observations cannot be denied.

106. It appears politic, and considerate therefore to afford compensation to a ryot who may be paying too high rent for some of his Poonjie (Punja) land by giving him grass land at a low rent in the same way it cannot be considered unreasonable that a ryot who happens to be particularly favored (favoured) in his Poonjie (Punja) land, should be called upon to pay the full survey assessment for some of his grass land; strictly speaking the Cirkar has a right to demand the full rent for all the pasture lands, in granting favors (favours) therefore there can be no hardship in discriminating between these ryots who are in circumstances require indulgence and those who are above it.



107. This mode of applying the assessments it is believed is peculiar to the ryotwari system of Coimbatore (Coimbatore), it is an excellent feature in it, the survey is taken as the general rule, and all the exceptions to it are in favor (favour) of the ryots. There can be no such thing as system without such a rule, but it does not appear to be sound reasoning from these exceptions to draw conclusions unfavorable (unfavourable) to the rule itself.

108. The passage quoted at the end of the 10th paragraph of the Board's Proceedings from Mr. Thackeray's letter has reference solely to the effects produced by the reduction of the teerwas in the Southern Division.

109. In consideration of the great boon which the ryots received at the hands of Government by the large reduction made in their rents, they were usually willing to undertake the management of as much more land as would have kept the revenue up to its ordinary level but not at one moment. The statements sent in at that period gave a false coloring (colouring) to the state of the country. They went to shew that the immediate effect of the reduction of the teerwas, was a large increase (increase) of cultivation. This certainly was not the case, and as Mr. Thackeray has said "the ryots were robbed and the Government deceived."

110. What Mr. Thackeray has stated in the 12th paragraph of his report as quoted in the 11th of the Board's Proceedings is certainly correct, but it should be kept in mind that these abuses arose out of indulgence granted to the ryots. If they were invariably made to pay the full survey rent for all the land they occupy according to the practice (practice) obtaining in other Zillahs, there would be no room for these abuses, the way to prevent it would be to give to the ryots an option either of paying full garden rent for all their garden land and full Poonjie (Punja) rent for all their pasture land, without reference to the produce, or to throw the lands up. It is doubtful whether the revenue would suffer if these terms were insisted upon, frauds and individual oppressions would be diminished, but the great body of ryots would by no means be so well off as they are at present.

111. On the whole the opinion of Mr. Thackeray may with confidence be maintained, that notwithstanding the exactions, oppressions, and deceptions practised against them, their excessive and unequal rents, the "ryots of Coimbatore (Coimbatore) are better off than the ryots of most other provinces, that on the whole the "survey rent as now applied is generally moderate, and sometimes too low that "most of the lands instead of being overassessed, are rented so low that the ryots "cannot afford to pay for a moderately assessed field, unless they get another field "with it very favorably (favourably) assessed for fear of having their produce "undersold."

112. It may be stated with the same confidence, that whatever exactions, expedients, and deceptions are practised under the ryotwari system of Coimbatore (Coimbatore) were practised with tenfold rigour when the country was in the hands of renters, and are practised under every other system of collecting revenue known to the Government of Fort Saint George.

113. If the Tahsildars in Coimbatore (Coimbatore) force the ryots to occupy land compel them to pay rent for their bad, as well as good lands, raise the rents of common fields converted into gardens, of Poonjie (Punja) into Nunjie (Nanja).

so do the Mootahdars of the Baramal, and the renters of Arcot; and besides these, the renters and Mootahdars practise oppressions unknown under a ryotwari system, and peculiar to themselves.

114. Before any revenue can be collected a settlement must be made with the ryots, either by a Tahsildar, a Zamindar or Mootahdar or a renter. One material difference between the Zamindari and Tahsildary systems is this—that abuses existing under a ryotwari system administered by a Collector, are matters of notoriety, they are brought to the notice of his superiors by the Collector himself, they are commented upon, and remedied as far as they can be. But the way in which a Mootahdar or renter settles his villages and collects the revenue, his oppressions, exactions, expedients and deceptions are concealed from public notice. He may rack-rent his tenants, change the teerwas, compel them to pay their rents in kind when grain is dear, and in money when it is cheap, saddle them with land, attach and sell their property, and neither the Collector or the superior authorities be a bit the wiser from the person who aggrieves him; he cannot expect redress, the Collector can give him none and after being ruined by his landlord he cannot afford to pay the expenses of a law suit.

115. If a Tahsildar (Tahsildar) aggrieves a ryot, he complains of it to the Collector, whose distinct desire, as well as duty it is to right him. The reputation of a Collector no longer depends upon the amount of his collections, and he labours against his own interest as well as comfort if he overassesses his district. A Collector who is accessible will certainly know many of the abuses that are committed in his district, and he will remedy as many as he can. These abuses do not belong inherently to a ryotwari settlement, but are occasioned in general by a too anxious desire to keep up the public revenue.

116. As illustrative of the operation of the ryotwari system in Coimbatore (Coimbatore), I have the honor to submit a comparative statement of the settlements and collections of the last 4 years with the amount fixed for the decennial and permanent lease. It appears from this that the Jumma bundy have been Rs. 84,53,981-19-0 and the remissions to the ryots Rs. (1,53,204-2-11). If the revenue had been punctually realized under the lease, the collections would have amounted to Rs. (78,23,111-3-8). The difference to Government would have been Rs. (6,30,869-14-1) and the ryots perhaps none the better for even when under the check of the Tahsildars, the monigars attempt to collect from the ryots what is remitted by the Circular, and as renters, they collect according to the means of the ryots, without reference to seasons or the cultivation of the country.

117. In fushi 1226, so large a sum as Rs. (88,322-4-1) was remitted to the ryots in consequence of the badness of the season. This in Coimbatore (Coimbatore) was an unusual indulgence and the Board in their report to Government seemed to draw from it conclusions unfavourable to a ryotwari system. There were no grounds for them, however, for the revenue has advanced beyond its usual standard in the two last, which have been on the whole favorable years, and is collected with increasing (increasing) punctuality; I know it indeed to be Mr. Thackeray's opinion that the revenue is more steady here, and collected with greater facility than in any other province under the Government of Fort Saint George.

118. The most calamitous period known in this district was that of the Triennial lease, except indeed the few months that the decennial lease existed, and that was

something worse than the other. If it is asked what these calamities were, the answer is, the practise (practice) in an extreme degree of those oppressions by the renters which are stigmatized as peculiar to a ryotwari system when administered by a Collector.

119. It must be remembered that the ryotwari system was the prevailing one when we took possession of Coimbatore (Coimbatore), the revenue had never been collected under any other—the lands have been measured and assessed under the Hindoo (Hindu) Government, we innovated in nothing, but modified where modification was necessary, we simplified the classifications of the lands, and greatly reduced the rents.

120. I shall be sorry if the Board think from the strain of reasoning used in this letter, that I am advocating annual settlements, or that I consider the mode now practised of administering the revenues of Coimbatore (Coimbatore) as free from objections, no person can be more sensible of them, or more anxious to see them remedied than myself. But it certainly does appear to me that the ryotwari system is much less oppressive in its effects here, than it is in any other part of India, and infinitely preferable to any other system that has yet been practised in the Madras territories.

121. The necessity of a constant interference of the revenue officers with the ryots (a most pernicious part of the present system) will be obviated when the plan of making a more permanent settlement is carried into execution.

122. We must not flatter ourselves, however, that even a settlement of the nature proposed will do away with all inequalities in the condition of the ryots. To those ryots who have improveable lands, Poonjie (Punja) that they can convert into gardens, and pasture to arable—the settlement will be extremely beneficial, but not in the same degree to ryots who have no lands of that description.

123. Government it is true may without any violation of justice resume all the cowle lands, and make an equal distribution of them to the inhabitants; such a proceeding, however, would create discontent; where a ryot therefore, may happen to have no cowle land, or be unable to procure any, remission must be granted on his putcut so as to enable him to keep pace with his neighbours.

124. The Board desire that the patta to be issued to the ryots should contain a clause that such portion only of the putcut land as is cultivated should pay rent; many objections occur against the rule, the first and the strongest is, that the uncultivated land is generally as profitable to the ryot as that which is cultivated. The ryots will not part with the land—because it is essential to the prosperity of his farm, he often leaves a field or two fallow from choice. He sometimes turns an arable field into pasture, and takes a grass field in its place. The enquiries which it would be necessary to institute under such a rule would lead to numberless abuses and encrease (increase) an evil already of sufficient magnitude, that of the interference of the revenue servants with the ryots.

125. The Board propose that no additional teerwa should be levied on land converted at the ryots own expense (expense) from Poonjie (Punja) into Nunjie (Nanja), and gardens. It is supposed that a ryot is fully reimbursed in 6 or 7 years for the expense (expense) he is at in converting his Poonjie (Punja) into garden land the

Paragraph 25 of the Board's  
Proceedings dated 14th  
December 1818.

Paragraph 26 of the Board's  
Proceedings dated 14th  
December 1818.

average rent of a Bulla of Poonjie (Punja) is (Rs. 3-8-7), of garden (Rs. 14-10-3). In the event of a lease settlement for 20 years, we shall have under this rule, ryots in a village paying (Rs. 3-8-7) and others (Rs. 14-10-3) per Bulla for lands of the same quantity and quality, altho' both parties may have originally improved the lands from their own funds—the difference indeed will be infinitely greater when grass lands are converted into garden.

126. It is proposed, that garden lands not cultivated with garden produce should be assessed according to the nature of the produce grown. This rule goes to tax the produce instead of the land—the observation of it, would be impracticable, because many articles of produce are common to both sorts of land, as jowari, cotton, ragi, wheat, etc. The garden lands are not altogether so valuable from the articles they produce, as from the number, weight and certainty of their crops; no garden yields less than two, many three crops in the year—the plan therefore of assessing in proportion to the quantity of water in the wells as recommended by Mr. Thackeray appears preferable.

127. When ryots may decline to come to a moderate settlement for their putcut the Board propose that the Collector should modify the field assessments; by reducing them on some fields, and raising them on others. This rule may be made with advantage, but it will scarcely ever be necessary to act upon it. The ryots will much rather settle for their whole farms, than have the teerwa on any of their fields raised—tho' a corresponding reduction should be made in others.

128. From what has been stated in a former part of this letter, it will be observed that the relinquishment by the Circar of all claim to rent upon land converted from Poonjie (Punja) into garden, will create a fearful inequality amongst the ryots of the same village—and that unless a distribution of the cowle and grass land be made so that all the ryots may have an equal chance of bettering their condition, or that remission be made to those ryots who neither have cowle lands or can procure them, or unless some other means be devised for putting the ryots on a footing of equality the settlement does not seem likely to answer the ends proposed by it.

129. It appears to me that the best way of attaining this object would be (supposing a settlement to be made for 20 years with each ryot) to give a cowle for 10 years for all land that might be converted into gardens, and that after the expiration of the 10 years, the rents should gradually be raised until they reached the survey standard or to three-fourth of it, the remainder to be remitted altogether.

130. It does not appear necessary to apply this rule to pasture land converted into arable because the one is and always will be as valuable as the other.

131. In whatever way however the Board may determine that the settlement should be made, it will be received as a great boon by the ryots. It is necessary that the settlement should grow with their wishes; many of them are prepared to engage in it immediately to its full extent, others under modification, and some are apprehensive of entering at all into permanent engagement.

132. With the poorest class of ryots it will always be necessary to settle annually and under all settlements the collection must in a certain degree depend

upon the seasons. It has never been found necessary to make great remissions to the ryots of Coimbatore (Coimbatore) even in the worst of times, and I think there is great reason to hope that there will be still less occasion for them when the settlement under contemplation is introduced.

133. I proceed now in conformity with the Board's orders to offer some suggestions as to the degree in which the assessments should be reduced and to the best mode of reducing them.

134. I have ventured to suggest in a former part of this letter, that the rents of the rice lands in the taluks of Erroad (Erode), Gopaulchettypolliam (Gobichettipolliam) and Sattemungalum (Satyamangalam) should be reduced to a standard which will give at least 60 per cent. of the gross produce of the lands to the ryots, and that in converting the Government share of the produce into money, it will be necessary to leave out of the calculation entirely the selling prices of grain at any time anterior to the cession of the province to the British Government. The province is likely to continue in the state that it has been in for the last 18 years, viz., dependent upon foreign markets for the consumption of its surplus rice produce.

135. Erroad (Erode) is the only talook (taluk) in which the rice lands pay full rent without reference to the number of crops produced upon them. In all the other taluks, there is a 2nd crop rent, which is only paid when a 2nd crop is raised. A 2nd crop is always raised in Erroad (Erode), occasionally only in some of the lands in other talooks (taluks). It is at all times scanty and precarious. In these cases the 2nd crop rent really hangs as a dead weight upon the ryots, and as Government seldom derive any benefit from it—it would be well to abandon it altogether.

136. In all cases where the Government share may be found to exceed 40 per cent. of the gross produce, it should I think be reduced to that standard, and in no instance whatever that I am at present aware of, ought it to be raised. It does not appear likely that a reduction to this extent will occasion any loss of revenue, more land will be immediately brought under cultivation, and in many places, it will become a valuable and a saleable property.

137. I shall state some particulars regarding the Poonjie (Punja) and garden assessments of both divisions, which will enable the Board to judge whether or no, it will be proper to meddle with them. The average rent of a Bulla of Poonjie (Punja) in the Northern Division is (Rs. 3-2-14), Rs. 3-9-6 in the Southern Division according to the survey rates. But in the application of these rates, the scales are turned the other way. For instance, in the Northern Division there are 1,29,711 Bullas of Poonjie (Punja) paying full rent, which amounts to 5,09,780, average per Bulla Rs. 3-14-11; in the Southern Division the number of Bullas is 1,38,504—and the rent only 4,34,984—average Rs. 3-2-3. Again there are in the Northern Division 17,023 Bullas of Poonjie (Punja) held upon cowle or at reduced rent for a certain number of years, the rent of which is now Rs. 36,136. Average per Bulla Rs. 2-2-3. In the Southern Division there are 10,435 Bullas held upon the same terms now paying only Rs. 17,253. Average per Bulla Rs. 1-10-5½.

138. The same difference is observable in the rent of the grass lands of the two divisions; in the Northern Division, the average rent per Bulla is Rs. 1-2-3½, in the Southern Division Rs. 1-2-4. This difference is occasioned entirely by the superior sorts of land in the Southern Division having been classed in the lower gradations. In the Northern Division the 1st sort of land is assessed per Bulla

at Rs. 5-2-4—in the Southern Division at Rs. 5-14-1 but according to the classification of the lands in the Southern Division scarcely any 1st sort of land is to be found—tho' in reality there is much more than in the Northern Division.

139. The garden assessments of the two divisions however when compared shew a contrary result, the average per Bulla in the Southern Division being Rs. 16-10-5 and in the Northern Rs. 13-2-4 so that 14,309 Bullas of garden in the Southern Division pay Rs. 2,32,916 while 15,658 pay only Rs. 2,05,844. The percentage of rent upon all lands in the Northern Division is calculated to amount to 33-7-0 and in the Southern Division to 28-12-0 the proposed reduction of the assessments of the rice lands in Erroad (Erode) and will tend in some degree to equalize the *teerwas* of the two divisions and the reduction of the gross *teerwas* in the Northern Division which has already been sanctioned by the Board as far as they can be brought to an equality without re-classing the Poonjie (Punja) lands of the Northern Division and the garden lands of the Southern. This would be a dangerous and difficult process and productive perhaps of no ultimate benefit.

140. I shall here take the liberty to make a few observations on these parts of the Board's minute under date the 5th January 1818 which have reference to Coimbatore (Coimbatore).

141. In the 11th paragraph of that minute it is stated "throughout the Tamil country, for the greater part of the labouring classes of the people have, from time immemorial been in a state of acknowledged bondage in which they continue to the present times."

142. This state of Bondage exists only amongst the inhabitants of two villages in the whole Coimbatore (Coimbatore) province, these two villages (Naroor and Vangull) are in the Caroor (Karur) talook (taluk), which joins the Zillah of Trichinopoly. The lands are there occupied by brahmins.

143. In other parts of Coimbatore (Coimbatore) this species of slavery is utterly unknown. The labouring classes are as free as they are in England—it is true that they usually continue to serve one family, but the laborer (labourer) is the master of his own labor (labour) and may become a landholder, whenever he has saved enough to buy a plough and a pair of bullocks.

144. In the course of every year a vast many laborers (labourers) become ryots. In some villages particularly in the Southern Division, the lowness of the rents, and the facility with which waste land can be brought into cultivation afford the ryots as good or perhaps a better chance of bettering their condition than the same class of people have in Europe and in some villages particularly in the Southern Division the number of ryots has more than doubled within the last 10 or 12 years.

145. I would with great deference venture to suggest that if an enquiry was made it would be found that even in the Jaghire the greater part of the laboring (labouring) classes are not in a state of slavery, and that the number of free laborers (labourers) exceed the number of slaves. It is certain that they can be and are both sold and mortgaged without the land, and the land is also sold without the slaves.

146. "It is certainly a curious circumstance," say the Board in paragraph 13 "that in those provinces where the severe and arbitrary system of the Mussulman Government was established at the most early, and for the longest period, where

"consequently the public assessment on the land is the most high and private property in the soil the most rare and the least valuable the laborer (labourer) should also be the most free, while his condition is the most abject in those countries where the ancient institutions of the Hindoos (Hindus) have been the least disturbed where the public demand on the soil in the most light and private property in the land is universal and of the highest value."

147. The state of things in Coimbatore (Coimbatore) forms a marked exception to this rule. It was not under Mussulman dominions for more than 40 years, the public demand on the soil is light, there is a great deal of valuable private landed property, and yet the laborers (labourers) are as free as in any part of Telingana.

148. "The value of the ryots' right in the soil" say the Board in their Proceedings "varies with the weight of the public assessment on the land in which is generally found to be heavy in proportion to the length of time, that the country may have been subjected to the Mohameda (Muhammadan) Government. In the Tamil country it is vested more frequently in all the ryots of a village collectively than in each individually. In the Ceded Districts and Northern Circars which were the largest under Mohamedan rule tho' the ancient inhabitants assert their hereditary right to a priority, and preference of occupancy, they do not now appear to possess any saleable property in the soil."

149. This community of property in the lands of a village has no existence in this part of the Tamil country and it may with some confidence be ascertained that it never has existed. Each ryot has a right to the lands belonging to his farm, and his heirs succeed to that right, but he has no concern with the lands of his neighbours the land as in Malabar and Canara is divided and occupied as separate bound distinct properties, but the laborer (labourer) is not the personal slave of the proprietor, neither can he be sold or mortgaged either with or without the lands.

150. Coimbatore (Coimbatore) was not under Mohamedan rule for more than 46 years; for centuries before it had been subject to a Hindoo (Hindu) Government. The revenue administration of Hyder was not on the whole an oppressive one to the people—it was not certainly more so than that of his Hindoo (Hindu) predecessor—after the first Mysore war and not before, Tippoo raised the assessments considerably. The increase (increase) however was rather (rather) nominal than real, operated more as a partial than a general oppression—at all events it did not last sufficiently long to affect the tenures of landed property.

151. Altho' Coimbatore (Coimbatore) forms part of the Tamil country and has with the exception of a comparatively short period, been always under a Hindoo (Hindu) Government we neither find in it that species of common property on the lands of a village, or that slavery, or that mirassi right which is stated to exist in all parts of the tamil country, and the latter of which is supposed to have been extinguished by the oppressions of the Mussulman Government. Here as in the country of Telingana, the ryots assert their hereditary right to a priority and preference of occupancy; but with two exceptions which I shall notice hereafter they claim no proprietary right in the soil.

152. We have here both Caniatchecarers and Merassidars. The former term is applied here most commonly to denote the first settlers of the village or its ancient inhabitants, those who bear it however have no rights whatever, but what

are common to the settlers of yesterday in the same way, a merassidar is either a man holding the office of monigar and therefore entitled to the emoluments of it, or a person whose ancestors have filled the situation, and who is therefore admitted to have an hereditary claim to it. But neither the Caniatchdars or Merassidars as such affect the most remote claim to a proprietary right in the soil. They make no pretensions whatever to appropriate to themselves the produce of the quarries, mines, or fisheries, or to the waste of their villages; this privilege of grazing upon the waste may always be rented to other ryots if the ryots of the village refuse to pay for it.

153. Property in the soil here is designated by the term *Audheenum* and the proprietor is called *audheenuston*. *Audheenum* is I believe a compound Tamil word, the literal meaning of which is first mine, and it may be significantly translated "my own."

154. All the lands watered from wells, and all the topes and orchards in Coimbatore (Coimbatore) are *Audheenums*. In these the ryots possess and have possessed from time immemorial a perfect proprietary right—a right which was conceded under the Hindoo (Hindu) Government—invariably respected under the Mussulman, and which continues unimpaired under our own.

155. The ryot becomes vested with this right—from the moment that he goes thro' the ceremony of commencing upon his well by digging a hole sufficiently large to hold a cocoanut and by paying the tank digger a fanum. When these preliminaries are gone thro' the land becomes the private property of the ryots. It signifies nothing whether he finishes his well in one year or in 20; by the usage of the country he cannot be dispossessed of his land; he may sell, mortgage, or bequeath it. His right does not suffer from his leaving the land waste, from his quitting the country, or from its being tenanted by another ryot. The original proprietor may always reclaim it upon paying certain charges for repairs. The planting of a few fruit trees with certain ceremonies is all that is necessary for the creation of a private tenant, when it is intended to convert Nunjie (Nanja) land into Orchards.

156. It is necessary, however, distinctly to state, that this proprietary right is now conveyed, and always has been so, from the Circar to the ryot. Before the ryot commences upon his well he obtains leave to do so, and with this permission a cowler to protect him from extra payments for a certain number of years; cowles of this kind are always given now, they were sometimes but not perhaps very frequently granted under the Native Government.

157. When the term of the cowle expires, the ryot with this proprietary right has his tax quadrupled, and that too in perpetuity. This sufficiently marks the nature of the property, the Circar gains even more than the ryot by its creation, and it appears probable, that the right was originally conferred upon the ryot as an encouragement to them to vest their capital in this species of enterprize.

158. It is quite a different thing from that merassy right to all the lands of a village, which is said to have existed at one time in all parts of the Tamil country. The ryot here creates a private property for himself. He is the proprietor of a portion of his lands, and only the hereditary tenant of the other. When a ryot has been ousted from his share in the monigaship of his village, he says he has lost his manniam, or merassy, if deprived of his Poonjie (Punja) or Nunjie (Nanja) lands, he complains that he has lost his Caniatchy (tho' the term is not very often

used), but when he is dispossessed of his garden or orchard, he says that he has lost his audheenum his own, that which property belonged to him.

159. If the Poonjie (Punja) or Nunjie (Nanja) lands of a ryot are untenanted for a year, the Cirkar may rent them to whomsoever it pleases, and the original occupant will not come forward with any claim to the land as his merassy or property altho' it may as it often is saleable, neither was any such claim asserted under the Native Government. But for their gardens or audheenums they have always asserted and maintained this right. It suffered no more under the Mussulman than it did under the Hindoo (Hindu) Government—it was found existing unimpaired when the country was ceded to the British Government.

160. With these exceptions as few traces of private property or merassy right were to be found in this part of the Tamil country when it first came under the dominion of Hyder as existed in the country of Telingana after it had been subject to a succession of Mohamedan dynasties.

161. There is not the same difficulty in ascertaining what the nature of the landed property was under the Hindoo (Hindu) Government of Coimbatore (Coimbatore) as in Telingana. That Government has not been extinct more than 60 years, and there are ryots now living who held their lands from it—from their accounts, and from the concurrent testimony of the country, I am led to think that the tenures of the land both under the Hindoo (Hindu) and Mohamedan Governments were the same. The Cirkar was always considered the proprietor of the Poonjie (Punja) and Nunjie (Nanja) lands the ryot of his gardens and orchards.

162. Still I believe that the ryots here have just the same rights in their Poonjie (Punja) and Nunjie (Nanja) lands as the ryots have in the Jaghier, that is an hereditary right to occupy and cultivate the land as long as they pay the Cirkar dues, and liberty to sell and mortgage it when they can—the moderation of their assessments, the security of property, and above all the regular distribution of pattas upon which (whatever may be thought to the contrary) the ryots set a great value, have made both Nunjie (Nanja) and Poonjie (Punja) lands a saleable property in many parts of Coimbatore (Coimbatore). The ryots however in selling lands of this description pretend no such rights as they assert, and which belonging to them in their gardens, these Poonjie (Punja) lands are not *audheenums*, are not their own, but they have an hereditary right to occupy and cultivate them upon certain conditions, and it is that right which they sell.

163. I beg leave now to offer a few observations on that part of the Board's minute which relates to the ryotwari survey of Coimbatore (Coimbatore)—and I must begin them by expressing my regret that the Board should have been led to form opinions adverse to the general accuracy of the survey from an expression made use of in a letter of mine under date the 24th October 1816.

164. In noticing the great difference which was found to exist between the maumool Bulla; and the Bulla established by survey, the Board are inclined to be of opinion, that it arose principally from the "short measure stated by Mr. Sullivan to have been in many instances dealt out to the ryots." I should have expressed myself more correctly on this occasion if I had said in some instances instead of in many for such was the fact, but by no means in a sufficient number to affect the general accuracy of the survey.

Paragraph 175.

165. In paragraph 177 the Board go on to say "but when this rate (the original survey rate) per prescriptive estimated maumool Bulla came to be applied to the number of Bullas entered in the survey accounts, the latter were so much smaller and consequently so much more numerous than the maumool Bullas that the revenue was raised in every village infinitely beyond its resources."

166. If the Board will do me the honor to turn to the examples given by Mr. Garrow of the effects of the survey in two villages, and quoted in the paragraphs of this letter as per margin they will find from one of these villages proofs of a result directly opposed to the statement given above.

Paragraphs 167, 168, 170, 172, 173, 174, 175, 176, 177 and 178.

167. In the village of Vellacanar (Vellakinar) there was found 213 maumool Bullas assessed at Chs. 980 F. 7. The survey encreased (increased) the number of Bullas to 276 when the survey rates were applied to the quantity of lands, amounted to Chs. 814 which is 17 per cent. less than what the same lands paid before the survey. It may be asked therefore how the application of the original survey rates to these lands would have tended to raise the revenue of this village infinitely beyond its resources.

168. I give the village of Keeranattam in the Coimbatore (Coimbatore) Talook (Taluk) another example of the real effects of the survey. This village was estimated to contain 352 maumool Bullas of Poonjie (Punja) which paid at various rates from 16 Contera Ps. to 5 Contera fanams per Bulla Ps. 1061-8-11. The survey encreased (increased) the number of Bullas to 454 and reduced the assessment to 590 Chs. The number of maumool garden Bullas was estimated at 37, which paid 625. The survey multiplied the number of Bullas into 60, but reduced the assessment from 625 to 253. The total number of maumool Bullas of Poonjie (Punja) and garden before the survey was Chs. 382 F. 8 assessed at Chs. 1626. The survey encreased (increased) the number of Bullas to 525, and the survey rates of assessment when applied to them amounted only to 849 which is 48 per cent. less than the former payments.

169. By the gradual conversion of Poonjie (Punja) into garden and of grass into Poonjie (Punja), the number of Bullas under cultivation in the present year is encreased (increased) to Bullas 579 which pay a rent of Chs. 1115.

170. I do not mean to assert that the same result would be found in every village if the two assessments were compared, but I believe that something like it would be found in a great many, and I believe at the same time that it would be difficult to find many villages, where the revenue would have been greatly raised beyond their real resources if the original uncorrected survey rates had been applied to the lands.

171. The Board in paragraph 182 proceed to say "that the moderation and justice of Colonel Macleods assessments depended wholly upon the survey rate per Bulla or Goonta bearing the same proportion to the Minute of the Board dated— "maumool rate that the survey standard of measurements bore to the maumool standard."

172. This conclusion would be undeniable, if the maumool or estimated Bulla; had been a fixed, a legal and an equal measure and if it could be proved that the old assessments were equal and had not been fraudulently changed since the original



survey. But the maumool Bulla was in fact anything that the ryots chose to make it. It differed in every village, often in the same village, often in the lands of the same ryot, not that there was any difference in the original standard of measurement, but that under the tax and corrupt administration of Tippoo, those ryots who could afford to bribe the revenue officers were enabled to make 2 Bullas 1, and 3 Bullas 2.

173. The strongest proof that can be given of this is the case of the 2 villages quoted by Mr. Garrow. In the village of Vellacinar (Vellakinar) there was found 213 estimated Bullas, which measured by the survey standard were increased (increased) to 276. But in the village of Veerabandy (Veerapaundy) there was found only 198 maumool Bullas, which the survey increased (increased) to 363. It is quite clear that the increase (increase) made by the survey in these 2 villages would have been quite in an inverse ratio from what it was if the maumool Bulla had been an equal or a fixed measurement. The reverse was the fact and this can only be attributed to the frauds having been greater in the one than in the other.

174. The assessments of the village of Vellacinar (Vellakinar) averaged Chs. 4-3-2 those of Veerabandy (Veerapaundy) only Chs. 2-5-10. No direct proof can be afforded that these were not the original assessments of that village, but there is great reason to suppose, that they have been fraudulently changed. It is impossible otherwise to account for such a great inequality in the assessments of 2 villages, which were alike in almost every circumstance of soil situation, etc.

175. I beg leave again to refer to the facts stated by Mr. Garrow "capricious assessments" says Mr. Garrow "were made upon the soil, and it frequently happened that the pecuniary circumstance of the owner was the principal criterion by which his field was assessed.

176. "In some of the villages, the gradation in the soil amounted to 20 to 15, 16, and in others only to 2. The assessment paid by the owner gave rank to the soil in the scale of gradations instead of the soil proving the standard of assessment.

177. "In the village of Gatty Samoodram (Gattisamudram), the first sort land paid 8 Chs. per Bulla. In Camaureyanoor (Kamarayanur) only Chs. 3-5-0. The same difference exists more or less in the inferior sorts of land.

178. It has been shown that the survey increased (increased) the number of Bullas in the village of Vellacinar from 213 to 276, and in the village of Veerabandy (Veerapaundy) from 198 to 363. The average maumool rate per Bulla in Vellacinar (Vellakinar) was Chs. 4-3-2. In Veerabandy (Veerapaundy) Chs. 2-5-10, the highest survey rate per Bulla was 20 fanam. That rate applied to Vellacinar (Vellakinar) would have made the assessments amount to Chs. 552. By making the survey rate per Bulla, bear the same proportion to the maumool rate, that the survey standard of measurement bore to the maumool standard, and taking 20 fanams as the Poonje (Punja) rate for Vellacinar (Vellakinar), the survey rate for Veerabandy (Veerapaundy) would have been about 12 fanams per Bulla which when applied to 363 Bullas would have made the assessments amount to Chs. 435-6-0 so that 276 Bullas in one village would have paid Chs. 552 while 363 in another would have paid only Chs. 435-6-0. It is quite obvious that by following the rule for a moderate assessment laid down by the Board,

Colonel Macleod would have perpetrated a much unequal and oppressive system of taxation.

179. The leading principle of Colonel Macleod's survey and assessments was to equalize the land tax, and in order to ascertain whether his assessments were just and moderate, it is only necessary to enquire whether lands of equal quality and quantity now pay an equal rent.

180. From the facts adduced in this letter, it is quite evident that before the survey, the rates were most unequal, and it cannot be doubted generally speaking (tho' there may be instances to the contrary) that the effects of the survey have been not only to moderate, but to do away with those inequalities, which were as notorious as they were oppressive.

181. The measure adopted by Colonel Macleod was considered to approximate nearly to the measure used when the country was first surveyed under the Vizianagar Government. It was considered by the inhabitants to be a fair measure, and except in some instances where short measure was dealt out to the ryots, I have not heard that any complaints were made against it. It is fair therefore to suppose that the excess of land discovered by the survey or the difference which was found to exist between the number of maumool, and survey Bullas arose from the frauds committed by the Curnums (Karnams), and inhabitants in Tippos time. The excess of land therefore was fairly taxable.

182. Colonel Macleod and Mr. Garrow have both expressed an opinion to this effect I am sorry that a loose phrase of mine should have led the Board to draw conclusions adverse to it. As far as my information goes, the opinion was a perfectly just one, and certainly in stating that "in many instances, the ryots had short measure dealt out to them" it was by no means my intention to bring into question the general accuracy of the survey.

183. I have not the letter by me in which that expression is used, but if my memory serves me right, it was on the occasion of comparing the survey of the 2 divisions of Coimbatore (Coimbatore). The survey or measurement of the lands in the Southern Division having been made by the Curnums (Karnams) and Monigars, they continued almost upon all occasions to make the maumool Bulla agree with survey Bulla, altho' the measure used by Mr. Hurd is and by Colonel Macleod agreed exactly.

184. To revert again to the effects of the survey it will, be seen upon reference to the 2 villages given as examples by Mr. Garrow, that in 1 village, all the assessments upon all the lands were lowered, and notwithstanding the increase in the number of survey Bullas, the total revenue of the village was lowered 44 per cent. In the other village where the survey increased (increased) the number of Bullas still more considerably, the field assessments were reduced, and the total revenue was raised only in a slight degree above the revenue of fusli 1209. The tendency of the survey being considerably to enhance the revenue of this village—and in consequence the actual collections of fusli 1209 were not judiciously brought into check it, and the revenue was not suffered to grow much beyond that standard.

185. Under the Native Government, inequalities in the land assessments, were comparatively of little consequence, because the Government had the power of

equalizing (equalising) the payments of ryots by extra assessments, or of making ryots pay according to their means instead of according to the value of their lands. But all these practices were to cease under the British Government, the Circar demand was to be confined to the land, it became necessary therefore to equalize (equalise) the tax, to make the lands that had been fraudulently exempted or had been unequally assessed pay their proper proportion of the public demand!

186. If the effects of the survey had been in some instances to double the payments of the ryots, it would have been no proof at all of excessive assessment, unless it could be first shewn that the lands were paying at the time of the survey all that they ought to have been paid. It was absolutely necessary to raise the assessments upon the lands in villages when they were notoriously underassessed, and where extra payments had been levied by the Native Government to make up for the deficient payments for the lands, because all such extra payments were to cease after the completion of the survey.

187. Unhappily for the people say the Board in their Proceedings, it chanced to be Colonel Macleod's opinion that the Sultan's Bariz (Beriz) tho' never realized by his managers had a considerable degree of affinity to what the resources of the country under good management might be brought to yield.

188. In stating that this Bariz (Beriz) was never realized, it is probable Colonel Macleod meant, that it never found its way into the public treasury. But whatever may have been his meaning here, it is not probable that he would have hazarded an opinion of this nature upon slight grounds. No man was more competent to form a correct judgement on subjects of this kind than Colonel Macleod, he spared no pains to gain information, and from the intimate acquaintance which he had with all the transactions of Tippoo's Durbar, and his personal knowledge of many of his principal officers, there appears great reason to believe, that he spoke advisedly when he said not that the country was then able to yield the amount of Tippoo's bariz (beriz) but that the country possessed resources, which under good management might be brought nearly to yield that amount. It is only justice to Colonel Macleod's memory to state that events have proved his opinion to be just one. The country has flourished, and is flourishing under his survey and assessments, they are lower than the assessments of any other province under the Madras Government, and with a very few exceptions as moderate as they need be, or as Mr. Thackeray has stated "in general so low that a ryot will not take a moderately assessed field unless he gets another upon terms exceedingly favourable."

189. The great desideratum in Coimbatore (Coimbatore) is a revenue system, which shall free the ryots from the undue interference of intermediate agents of all descriptions whether Tahsildars, Sherstahdars, or renters. The lease settlement proposed by Mr. Thackeray and sanctioned by the Board will supply this, and relieve the ryots from many other oppressions, to which they are now subject.

190. I may not be out of place to notice here what really may be called the recent discovery of a very interesting, and in some respects important part of the Coimbatore (Coimbatore) revenue.

191. I allude to the mountainous region which separates Coimbatore proper from Wynaud and Malabar, which is commonly known by the name of the Nilgerry (Nilgiri) mountain. The inclemency and repeated insalubrity of the climate of this

country, and above all its almost inaccessible situation, had prevented any attempt being made to explore it until the year 1818, when the attempt was made and successfully exerted by the Assistant Collectors Messers. Whish and Kindersley.

192. They discovered at the computed height of from 8 to 10,000 feet above the level of the sea, a fertile region extending from east to west about 40 or 50 miles, and from north to south less than 20—thinly populated free from jungle, some parts of the lands cultivated with great care and bearing 2 crops in a season, of wheat, barley, pappies, peas, millet, etc., and blessed with a climate unusually temperate and healthy.

193. I have had occasion to visit this part of the country twice within the present year, and feel great satisfaction in confirming to their full extent, the accounts which had been previously given of the country by Messers. Whish and Kindersley.

194. The thermometer during the months of January and February (and probably in November and December also) stand after below the Freezing point, and seldom rises as high as 70. In this month May, one of the hottest perhaps in the year in all parts of Hindostan and the Deccan, the range of the thermometer during the day is from 54 to 74, in the shade, and not more than 84 in the Sun at noon.

195. Having myself passed all the winter and some of the summer months at the Isle of France, and a short time at the Cape, I can speak from experience and with certainty of the Nilgeries (Nilgiris) being more cold, equal and dry, and I really believe more healthful, than the climates of those places.

196. It appears right, that Government should know of the existence of such a country, that within a distance of 400 miles from the Presidency, they possess thousands of acres of fertile soil clear from jungle, upon which every European as well as tropical production would grow situated in a climate, so temperate that Europeans might labor out of doors, with impunity from the greater part of the day abounding in ranges of pasture for cattle, and possessing inexhaustible supplies of the finest water.

197. I venture to state with some confidence, because my opinion is backed by that of a scientific gentleman who is well calculated to form a correct judgement upon such subjects and who has recently explored the country with me that it is so circumstanced with regard to soil, climate and water, as to ensure a favorable result to almost any speculation that might be undertaken with prudence and judgement, either for the cultivation of scarce and valuable products, the rearing of cattle, or for the manufacture of silk. But the principal feature in the whole is the discovery in these latitudes of a climate at once cold, equal and healthy.

I have the honor to be,

with much respect,

Gentlemen,

Your most obedient servant,

Coimbatore, }  
22th May 1819. }

(Signed) J. SULLIVAN,  
Collector.

