

A.S.O(D)-261

REPORT

OF THE

SECRETARIAT LIBRARY, MADRAS.	
Class.....	No.....
Book-case.....	
30-9-1899	

REVENUE ADMINISTRATION

OF MALABAR.

DATED 14TH JANUARY 1892.

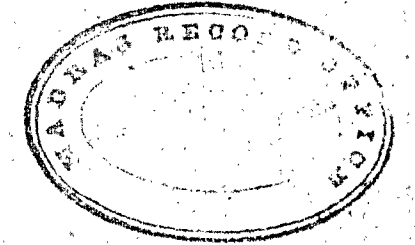
B.R.G.R.V.
செப்பனுவற்காக எடுத்தக்
கொள்ளப்பட்ட

8 மாதம் March + April
வருடம் 1983

செப்பனிட முடித்த

27 மாதம் April வருடம் 83

ஆராய்ச்சி உபவியாளரின்
கையொப்பம். ம.க.



BY

H. S. GRAEME, Esq.
Commissioner of Malabar.

"Printed for convenience of reference."

A.S.O(D) 261

CALICUT:

PRINTED BY THE SUPERINTENDENT DISTRICT PRESS, MALABAR.

1898.

From,

H. S. GRÆME, Esq.,
COMMISSIONER, MALABAR.

To,

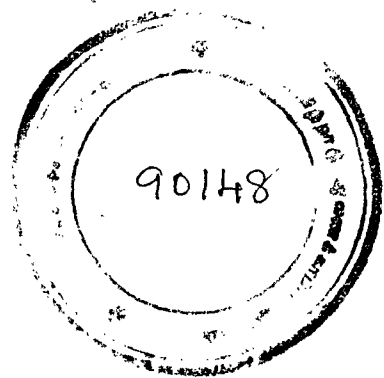
THE CHIEF SECRETARY TO GOVERNMENT,
FORT ST. GEORGE.

SIR,

Para 1. The present Province of Malabar is supposed to have formed a part of the kingdom of Kairulum or Kairula, being one of the fifty-six Daishums or Kingdoms, recorded in ancient Hindoo history as constituting the country of Baratakundum. By tradition it was swallowed up in the sea, and afterwards recovered by Purasa Rama, being the God Vishnoo in his sixth incarnation, and the country lying between Guakurnum, and Kunnia Koomaree, or Cape Comorin, was granted by him to the Bramins, being previously established into 64 Gramums or Divisions, of which 8 are said to be included in the present Malabar Province. The Kingdom of Kairulum seems also to be known by the name Chairun (Cherun) from the Rajahs, who governed it at an early period.

2. A Rajah of the name of Kairulum, or so called from his kingdom, is said to have reigned in the kingdom of Kairulum for 63 years after Purasa Rama, but his history is obscure. The Hierarchy of Bramins, which followed, very soon established Nair chiefs of Nads (or Districts) called Nadwalees,—and Daishwalees, chiefs of smaller sub-divisions called Daishums (or Villages) in this Province, with each an appropriate number of Nairs, or fighting men of the caste of Soodurs for the defence of the country and the preservation of order. To the range of a Nadwalee was never attached less than 100 Nairs, and the number was frequently five, and as high as twenty thousand, and from it he derived his titles. The Nadwalee of Polnad is called the Uicerum Prubhoo or a chief of five thousand. The Daishwalee never commanded more than 100 Nairs. The anarchy introduced by this dangerous elevation of martial and aspiring chieftains, obliged the Hierarchy to call in the aid of the Bejjanuggur, commonly called the Anagoondy Government, and at the solicitation of the Bramins, a Governor or Peroomal, was appointed to rule Malabar, whose administration was expressly limited to the term of 12 years. The government of the Peroomals, who are known by the designation of Chairun, which signifies ruler of the kingdom of Chairun, commenced in the 3454th year of the Kali Yoogum or about 1468 years ago or A.D., 353 and there was altogether a succession of 17. The last of this name had so ingratiated himself with the inhabitants of Malabar, that he reigned 36 years, and at the head of the population successfully resisted the attempt of the Anagoondy Government to dispossess him, in a pitched battle fought near the village of Ana Mulla in the present Talook of Temelpooram.

3. Becoming a convert to the Mahomedan religion, he is said to have made a pilgrimage to Mecca, and to have divided his kingdom among 17 chiefs, the ancestors of the present race of Rajahs, to whose services he was indebted for his success. Their origin may be dated from about A.D. 581. The Samoory (or, as he is called by Europeans, the Zamorin) or Rajah of Calicut, is said to have been a native of the town of Poontoora in the Coimbatore Province which is one of the titles of the family to this day. He is also called Mana Vikrama, from Manichun and Vikrun, the two brothers present, when Cherooman Peroomal gave the empire to Vikrun. The first Palghaut Rajah, or Rancee, is said to have been the offspring of the Pandia Rajah of Madura, &c. The different Rajahs seem not long to have confined themselves to the limits originally



assigned to them, but Malabar was torn with intestine feuds, in course of which, the moory of Calicut made serious encroachments on the territories of his neighbours, and gained a formidable ascendancy of power in the Province, and latterly until Hyder's invasion, his superiority was nominally acknowledged by all the Rajahs from the Northernmost part of Malabar, to the Southern extremity of Travancore, by the offering of a flag, or other token of submission, and by attending the Zamorin, at a ceremony, which took place once in twelve years, at a town called Tiroonalvace in the Bettutnad district. The Palghaut State, after a material dismemberment by the Rajahs of Calicut and Cochin, sought the alliance of the Mysore State, then governed by its Hindoo Rajahs, and agreed to the payment of the annual sum of 12,000 gold fanams, or 3,000 Rupees, A. D. 1621. A subsidiary force from Mysore to the amount of twenty men was accordingly stationed in the Palghaut territory, and it was this kind of connection between the Mysore State, and the Principality of Palghaut, which gave Hyder, when he became Regent of Mysore, a pretext for invading Malabar, in defence of his ally, and in retaliation of aggressions committed against him by the Zamorin, and other Rajahs.

THE RAJAHS.

4. The Rajahs of Malabar, who now enjoy a fifth of the revenue of their countries, without interfering with the management, are many of them very intelligent, and well disposed. They are better educated, and have a much more minute knowledge of the state of the country, than most of the Rajahs and Poligars on the other coast, who live in a state of pomp and ignorance. Some claim to be genuine Chatrees, the second general tribe in the Hindoo System, and the pedigree of others is derived from the intercourse of Brahmins with one of the Rajahs' families.

5. The manner in which the family of the Samoory Rajahs is divided into houses is curious. It is supposed that the Bramins, jealous of the over-grown power of one individual in the person of the Samoory, endeavoured to break the force of it, by assigning to a certain number of individuals of the family, certain official dignities, or gradations, with concomitant privileges; they were to be the council, to aid the wisdom, and to check the authority of the chief of the state: they were principal officers having particular duties to perform. It is not improbable again, that this partition may have taken place at the solicitation of the members of the family themselves, who wished to be secured in a sort of independent subsistence. The arrangement was also made to determine who was the heir of the Samoory, and to obviate sanguinary contentions on this account.

6. Where the succession takes place from father to son, as under the general Hindoo law, and where families are in consequence constantly splitting into different branches, there can be no difficulty in ascertaining the heir of a limited branch, but where families remain united together for years, under the mode of succession in use among the Nairs and Rajahs, and the members multiply greatly as they are likely to do among wealthy people, it is not easy to ascertain who is the senior in point of birth. The intermediate dignities, which go by seniority, simplify this point, by rendering it necessary that it should be discussed at more frequent intervals. It is a kind of periodical registry, which is of the utmost use upon the demise of the head of the family, when the property comes to be contested.

7. In order to give a clear idea of the nature of the sub-divisions in the family of the Samoory Rajah, it may be stated that the Queen Bee of the Hive, (the Vullia Tumbooratee, as she is called) or principal Queen is the mother, the stock from whence the whole have issued. It is probable that in fact she was the mother of the first Samoory who reigned. The Queen invariably occupies the Umbadee Kovilugum, or

Kolum, the Palace of Umbadee. The princes who upon a vacancy is entitled to be Queen, must remove to that Palace, wherever she may have been before residing. The claim to this seat arises entirely from seniority of birth. The Tumbooratee may be the aunt, or the niece of the Samoory, or of any of the princesses, and still be entitled to the station, provided she were the first born. As the Queen and princesses never reside any-where but in the established Palaces, and are never settled in other families, and as no males can be introduced from other families, who, of themselves, have any right to the property or privileges of the family, the family remains undivided by any foreign connection. If all the members of the family had continued to reside in the Queen's Palace of Umbadee, there would not have been the confusion which seems to arise from the variety of Palaces, but it was inconvenient that a number of females should reside under the same roof: they interfered with the pursuits of each other, and they therefore separated into different Palaces, which may be correctly called the Princesses' private Palaces. They are the Poothia Kovilugum, or the New Palace: the Kellukkay Kovilugum, the Eastern Palace relatively to the Queen's Palace: and the Pudinyara Kovilugum, or the Palace west of the Queen's. There was also the Chalapoorata Kovilugum, formed in consequence of a female separating from the Kelukkay Kovilugum, but this branch for want of heirs has latterly become extinct, and the Palace is no longer occupied. There is not necessarily any limit to the multiplication of the Princesses' Palaces, and it is not indispensable that any more than the Queen's Palace shall be kept up. The number is suggested entirely by convenience.

8. Besides these private Princesses' Places, there must always be five Palaces of State, assigned to particular Princes denominated Koor Waleecha, which may be interpreted the "Government of portions" of which, the first is the Samootree, or Samootiree, or Samooree, or corruptedly Tamootiree Kovilugum, which is filled by the Samoory, or first Rajah. The second is the Yairumpiree Kovilugum, or the Palace of the Yellia Rajah, which means the next Junior Rajah, the heir-apparent. The third is the Moonampiree Kovilugum, or the Moonamkoor Waleecha, the Government of the third portion. The fourth is the Yedduturampiree Kovilugum, or the Nalamkoor Waleecha, the Government of the fourth portion. The fifth is the Nedoowoottrampiree Kovilugum, or the Unjamkoor Waleecha, the Government of the fifth portion.

9. Out of the Queens' and Princesses' Palaces, must be selected Princes according to birth, to fill these official dignities, and to occupy the Palaces of State attached to them. The elder in birth must be the first Rajah, or Samoory, whatever may be his degree of relationship to those holding the interior ranks. He may be their uncle or their nephew.

10. A Prince having once been established in one of the dignities, his order of rank may be considered determined. He cannot be superseded, but will henceforth rise step by step, till he attain the highest dignity. Each dignity requires a formal investiture. The furniture, the gold, silver, brass and copper utensils of the State Palaces, have stamps distinctive of their appertaining to them, which cannot be carried away by a prince elevated to a higher dignity, but must be left to his successor. The Palaces have also certain lands assigned to them. Private property is separately marked, and upon the death of a Prince, it goes to his relations occupying the private Kovilugum, from which he sprung. The formation of a new private Palace implies a division of property, and that in future all accumulation by the members of the new Palace, is to be confined within the compass of it. Upon the elevation of a Prince from one step to another, he retains all the rights of private property, which he ever possessed. The private Palaces have their private landed and other property, the same as Jenmakars or proprietors in general. The fifth of the revenue which since the Company's Govern-

... has been assigned to the Rajahs, who have been relieved of the management of their country is distributed as follows:—

			Star Pagodas,	F.	C.	
To the Samoory or first Rajah	...	...	22,760	41	60	
Second do.	...	...	4,285	32	8	
Third do.	...	...	2,857	6	32	
Fourth do.	...	...	1,714	12	68	
Fifth do.	...	...	1,571	19	20	
To the Queen's Palace	...	...	1,142	38	44	Per Annum.
Poothia Kovilugum Palace	...	...	1,142	38	44	
Kellukay do.	...	...	1,142	38	44	
Pudinyar do.	...	...	1,142	38	44	
Total	...	...	37,760	41	44	

11. The Samoory is the head of the family, and obeisance must be made to him by the inferior Rajahs with folded hands, and they cannot sit in his presence, nor can indeed any Rajah of lower dignity, sit in presence of one of a higher.

12. The Queen and princesses of the family are prohibited from holding commerce with the males of their own family, whatever their caste may be, and Nairs, or others of lower caste. Their paramours must be confined to individuals of the Chutree caste, and Namboodree (Numboory) Bramins. The Beypore Yelliah Rajah who is recognized as a Chutree, has formed this kind of connection with the princess of the house of Poothia Kovilugum. The Queen and Princesses have the option of changing their paramours, but with some qualifications. The consent of their mother, and generally of their relations residing in the house, and that of the Samoory, should be previously obtained, and it would entail a sort of disgrace, if the individual selected, were not of some rank, education, and respectability, and perhaps a sense of decorum and respect for the opinion of relations, may render these changes less frequent in practice, than the abstract principle of perfect freedom of intercourse, might lead to be supposed.

13. The principles of the arrangement, which has been described as existing in the family of the Samoory Rajah of Calicut, pervade all the families of the different Rajahs throughout Malabar, but it is not necessary that the number or designations of the private, or public Palaces should correspond.

NADWALEES.

14. The dignities of Daishwalee and Nadwalee were hereditary under the Government of the Rajahs, but they may be considered political officers of the State for on a demise, the heir did not succeed without a formal investiture by the Rajah, and a fine of entry in token of allegiance. Their duties were to settle disputes, to preserve the peace of the country, to assemble and to head their respective forces upon the summons of the Rajah. A Daishwalee was not necessarily proprietor of the whole landed property within his Daishum, or village, and he seldom was so, but he might be so by purchase, or other means, in common with any Jenmakar. Neither were Nadwalees or Daishwalees entitled to a share of the produce of the lands within his range, at all resembling the seigniorial privilege, fee or maira, or sotuntrum, which the heads of villages on the eastern coast enjoy.

15. In every Daishum, four Turravattakares, or house-holders, possess a certain hereditary Stanum, or dignity, which points them out, as the proper persons to apply to whenever a marriage, a death, a religious ceremony, or dispute, takes place. They are sometimes called Prumani, Mookoodce, or principal inhabitants, and laterly under the Company's Government, Mookistamar. They did not possess the Kocema or controlling authority in the Daishum, but were kind of arbitrators. When a dispute

could not be settled by their mediation, it went to the Daishwalee. There does not appear to have been any limitation to the amount of disputes, which Daishwalees or Nadwalees were authorized to settle, but they would go from the one to the other, or ultimately to the Rajah, according to the consequence of the parties interested, and their sense of the impartiality of the inferior tribunals, nor were they prohibited receiving fees, or costs of suit, exceeding a certain amount. The Hindoo law prescribes 5 per cent to be levied from the plaintiff, and 10 per cent from the defendant, in the event of the suit being decided against the latter, but otherwise, he is exempt. It is supposed, that the Malabar Rajahs levied, as the Cochin Rajah does to this day, 10 per cent from the plaintiff, and 20 from the wrongful defendant, generally speaking, though exceptions were made in favor of particular circumstances.

16. The Nairs, or fighting men, who were attached to the different chiefs, were much upon the footing of Kuttapudy peons in Chittoor, and other Poligars' countries. They had lands given them free of rent, before the land-tax was introduced, under the designations of Koollee Shaivukum, corruptly called Shaikuvum Yavuny, Unoobhogum. They were under an obligation to attend the Daishwalee, or Nadwalee, or Rajah, in war, or for purposes of State, or religious ceremonies, and on such occasions, they were entitled to a daily subsistence called kole. The Nairs were in fact the militia of Malabar. They were generally armed with the Nairs' knife, which is fastened to a hook attached to a leathern waist-band at the back of the body, and with the sword, the spear, the matchlock, and the shield.

17. Throughout Malabar a sort of vassalage was established among the cultivating and labouring class of Teeurs, which not amounting to slavery, placed them in a kind of dependence upon some superior Lord. Neither the Moplahs, as foreigners, nor merchants and professional men, on account of their varying places of residence, seem to have been subject to this arrangement. An individual under this state of dependency was called an Udian, which both in the Mulayalum, and Tamul languages, literally signifies a slave, and in the Northern Division, slaves, in every sense of the word, are so called; but in the Southern Division, it applies only to the Teeun, who was a vassal, a client to some Tambooran, or patron. The patron was bound to protect him, and to procure redress for any wrongs he might sustain, and the client acknowledged his dependent state by yearly presents, and was to be ready with his personal services, upon any private quarrel of his patron. This sort of relation gave the patron no right of disposal of the person of his vassal as a slave, nor did it acquit the dependant individual of a superior obligation to the Rajah, or his representatives, the Daishwalee and Nadwalee, upon a public emergency. Individuals were often clients of the Church which by means of its representatives, the Ooralurs or founders, was bound to protect them. Even at the present day an individual will immediately say who is his Tambooran, his Patron—and the annual presents are still kept up, and though entitled by the British law to justice equally against him as against any other person, his respect for him, and habit of dependency, withholds him in general, from appealing to a superior tribunal against the authority of his Patron. An injury of some magnitude is necessary to induce him to forget the tie that binds them in society.

18. Even individual Nairs were accustomed to place themselves in this sort of social dependency upon some Daishwalee, Nadwalee, Rajah, or other great man; but with respect to a Nair, the term, Udian, would be degrading, and improperly used. His connection was more correctly designated, Udeema, or Chungathum. Upon accepting Chungathum, or protection, they agreed to give yearly presents amounting to from 4 to 34 fanams to individuals, and if they placed themselves under the protection of the Church, as was sometimes the case, both among them and the Teeurs, they would give as far as 120. A temple again often subjected itself to pay Chungathum money to a Rajah, to ensure the benefit of his power in defence of its rights.

19. By a return made in 1807 the population of Malabar was, 7,07,556 of which

there were Numboory Bramins	4,017
Puttur or foreign Bramins... ..	12,250
Nairs	1,64,626
Christians	6,044
Tecurs	1,27,884
Moplahs	1,70,113
Slaves	94,786
Fishermen	12,361

The extent of Malabar being 6,000 square miles gives about 116 individuals for a square mile.

THE MOPLAHS.

20. The Moplahs are Mahomedans, and descendants of traders from Arabia, who have come to the Malabar Coast, before and since the establishment of the Mahomedan religion. On the coast, they are industrious, skilful in trade, crafty, avaricious, rigid observers of the injunction of the prophet in abstaining from the use of spirituous liquors, particular in attending to the forms rather than the spirit of their religion, being regular in worship, but at the same time hypocritical rogues, and zealous in their attempt to gain proselytes. Among the priests, there are many, who possess a dangerous ascendancy over their disciples, which they use rather to the promotion of their own interests, than of morality. They lie under a very strong suspicion of conniving at, if not encouraging and abetting, many a flagrant crime, and in some places where they enjoy a remission of the public revenue, it is very desirable that the indulgence should be discontinued, unless they satisfy the executive officers of Government of their influence being exerted for the purposes of society. The Moplahs on the coast are possessed of a great part of the commercial wealth of the country, and their habitations and warehouses are spacious and substantial. In character, they resemble the Lubbies, who reside on the eastern coast, between Negapatam and Cape Comorin. Their language is that of the Province, Malayalam, and though in general the mode of inheritance among them is regulated by the Mahomedan law, yet there are some families in which the succession to property proceeds from the rights of the mother and not the father, or what is commonly called Maroomukka Tayum. The Mahomedan religion is extending very rapidly in Malabar, the zeal of its followers being seconded by their wealth, enables them to hold out irresistible temptations to the poorer classes of people, who flock to the coast in a season of scarcity, and on becoming converts are saved from immediate starvation. Its votaries, however, seem not to act upon a principle of benevolence and charity, their ardour of proselytism once satisfied, they establish no charitable fund for the maintenance of the objects about whom they have taken such apparent interest, but in the casual alms which they do give, they are said* to deny them to all, but Mahomedans. Infidels are excluded from their feelings of kindness or policy.

21. The Mahomedan religion raises an out-caste, or a man of low caste, to a degree of respectability, which he never before enjoyed, for independently of his being admitted to all the privileges of those of the same persuasion, he is immediately treated with more respect by those of the Hindoo religion. He is no longer a link in a chain, which requires to be preserved in a certain place. His new faith neutralises all his former bad qualities. He is no longer the degraded Pariar, whose approach disgusted, and whose touch polluted, the Hindoo of caste, but belonging now to a different scale of being, contact with him does not require the same ablutions to purify it. The Mahomedan religion affords an easy, and perhaps too ready an asylum, to the youth of a family, who, from some momentary impulse of passion and caprice, is eager to shake off the

* This circumstance which I first heard from one or two Tecur beggars, was confirmed to me by some intelligent (natives). —Note in Original.

irksome control of parents. The dismemberment of a family has often been produced by this circumstance.

22. The Moplahs of the interior are traders and cultivators, as well of rice as of garden lands. In some districts, they are athletic to a degree approaching to the European frame, hardy, active, restless, enterprising smugglers, and daring gang-robbers, and murderers. They are supposed to be not quite so abstemious in the use of liquor, as their brethren on the coast, and they are in short the terror of the Hindoo population, in their own, and at times in many other districts, of Malabar. They associate to themselves, sometimes a few of the most worthless of the Nairs and other castes, and in gangs of from 20 to 50, commit the most savage outrages. The confederacy of villainy is so strong in particular districts, that in Malabar, it is very common for foresworn witnesses, to appear in criminal courts, in favor of prisoners. In the Canara Province also, perjury is unhappily too prevalent, but it is of a different character, and springs from a motive even more disgusting, though it wants the degree of power and influence which renders perjury in Malabar so formidable and so difficult to suppress. It arises from a dastardly spirit, which seeks under the shield of the law to gratify private enmity and revenge. In Canara its object is to take away an innocent life, in Malabar, to save a guilty one. These appear the general features of perjury in the two Provinces, but in either, there are but too many individual cases of both species being practised. The one indicates a people possessed of vindictive feelings, without the boldness to execute them in open defiance of existing authority, whilst the other exhibits a daring ungovernable race pursuing a career of cruelty with persevering ardour.

THE NAIRS.

23. The Nairs of Malabar are a race of people, who are in general held in estimation by Europeans. They are high-minded, intelligent, active, intrepid, and independent in their manner, but candid and respectful. Endowed with a keen sense of honor, susceptible to insult, and vindictive, but capable of strong attachment and I believe, on the whole, loyal to the British Government. When the necessity for exertion does not call them into action, they are indolent, dissipated, intemperate, and sensual, and it is understood, that a large majority of the Nairs indulge in pleasures of the bottle, at the close of the labours of the day. Women, war and wine, seems their appropriate motto. It is a vice which has too frequently operated to disqualify from their functions, public Revenue officers among them, otherwise very respectable. The common custom has superseded, among the Soodurs of Malabar, the prohibition in the Hindoo law against the use of spirituous liquors, and a Nair is not degraded in the eyes of his neighbours from drinking, and is never attempted to be excluded from his caste on this account. The Nairs are cultivators, but in the southern districts, a greater part of the cultivation is left to the slaves, and the women of the caste do not join in the labours of the field, as they do in the Northern Division.

24. Among Nairs, marriage can be hardly said to prevail. It is true, they apply the term, Kuleeanum, which in other castes, implies marriage, to a ceremony which takes place, the Nair woman (Nairchee) undergoes the usual ceremony of having the Talee, or necklace, tied round her neck, and the person tying it, who must be of the same caste, and generally a friend of the family, is in consequence called Ketteeuven, and a procession is made round the town, but the Talee Binder is admitted to no privileges of a husband, and is not so called, and he has no controlling authority over her person or property in any way. The ceremony only entitles her to the appellation of Ummah or Matron. She is at perfect liberty to make a choice of whom she pleases to live with. Her protector is known by the name of Bhurtão, and she by that of Bhareea. This connection cannot be dissolved, and the woman cannot, with impunity, take to another, without a kind of formal notice on the part of either of the parties, but the process seems simple and not very tedious. The woman in general resides with her mother, and not in the same house with the man, but it has of late been adopted as a

custom among several individuals that the woman shall reside in the house of the man, and it is expected that this custom will in future gain ground. A son does not succeed to the property of his father, but to that of his uncle, and a Nair cannot leave his property by will to his son, by the common law of Malabar. It has even been considered unbecoming to shew equal affection and attention to a son as a nephew, but of late years, some individuals have made a provision for their sons during their life time, and have procured the assent of the regular heirs to a compliance with bequests made in their favor, and it is hoped by some intelligent natives that this strange law of inheritance by nephews, will give way to more natural feelings, and to the invariable custom of other castes, in all parts of India, except Malabar and Canara. The present mode is by some supposed to have been established as a means of preventing domestic ties detaching them too much from their proper profession of arms, whilst others ascribe to it, the object of preserving unimpaired the dignity and wealth of a family, by clogging the division of property among the different branches as would be the case under the general Hindoo law. The kind of sexual commerce, established among the Nairs, rendered it unnecessary that any woman should be taken out of the family for the purpose of being settled in life, or that any woman of another family should be introduced into it. An unity of interests was thus maintained, unbroken, and the affairs of the family were entrusted to a Karnavun, or Head of the family, who is the senior male member of it. Under this system, property was seldom divided, but latterly since the control of the Karnavun has become less regarded, it has been more frequent. The division then follows the general Hindoo law with the essential distinction in the first instance, that the inheritance is to the rights of the mother, and not to those of the father, and that a female is entitled to a preference over a male in the succession, that is, a male succeeding to the landed property of his mother, after a division has taken place between her and her family, can neither mortgage nor sell it, and upon his death, it reverts to those branches of the family, between whom and his mother, a division of property was made. In other respects a man is entitled to an equal share of property with his sister, that is, of what is required for current daily expenses, as long as they live together, but he cannot separate a portion of the aggregate property from their joint possession, for his share.

25. But others, with whom I have conversed, Namboory Bramins, as well as Soodurs, connect the Maroomukka Tayum custom among the Nairs, with a law established among the Numboory Bramins, which permits only the elder son to marry, and prohibits it among the junior members, except in case of the elder failing in issue. The younger members were at the same time ordered a life of celibacy, which restriction they found so inconvenient, that they procured the assent of the Nairs to the introduction of this custom among them which admitted of a free intercourse of the Numboory Bramins, with the Nair women, without burthening the former with families. To ensure their acquiescence, it was held out to them, that they would be ennobled by the connection, the offspring of Bramins being so much superior to Soodurs, and to remove all objection, they set the example by introducing the custom among a family of Numboory Bramins, which custom exists accordingly to this day, among all the Numboory Bramins residing in the village of Pycnoor in the district of Cavoy.

THE TIERS.

26. Theeours of Malabar would in any of the eastern Provinces be considered an anomaly in the Hindoo system. It seems rather doubtful, whether they can be classed in the tribe of Soodur. Some called them Uddesoodurs, or an inferior caste of Soodur. They are the only people employed in drawing toddy, and in dressing the heads of cocoanut, and other trees, but they are also cultivators of rice lands, and are usually engaged in various sorts of occupations. They are likewise public, and private ser-

vants, being horse-keepers, grass-cutters, butlers. They descend to menial offices, which only the lowest caste of people on the Eastern coast will submit to, and some few have risen to respectability and opulence by trade. They partake of the common aversion of Soodurs to eat the flesh of the cow, but in all other respects they are free from any prejudice which should keep them at a distance from Europeans. In all writings the Teeur is styled Eelavun, and in the Palghaut district he is commonly so addressed in conversation. They are supposed to be of a colony from an Island of the name of Eelavun near Ceylon. The juice of the cocoanut, and, in the Palghaut and Temmulpoorum districts, the Palmeira, which is supplied by their means, finds in them a great proportion of its consumers. They are addicted to drinking to excess. Among Teeurs marriage is observed, and property descends to sons.

THE MUCWAS.

27. The Mucwas (pronounced Mokur and Mokawar) or the fishermen are an industrious, active, robust race of men, and are famed for their honesty. Besides fishing, they are usually employed as bearers of Palankeens and the chairs used on this coast, and they seem altogether very comfortable. Some among them are moneyed men, and possess dwelling houses of a very respectable appearance. They are chiefly Hindoos, but the Mahomedan religion gains annually a number of proselytes from them, who go by the name of Poothoo Islam, or new Islamites, long after it ceases to be strictly appropriated. Indeed, it is very common for one or two individuals in a family to become Mahomedans, and still to eat, to sleep in the house, and associate as formerly with the other members of the family. It is not uncommon to see a set of Palankeen bearers composed of a mixture of Mahomedan, and Hindoo Mokurs. No marriage can be made, indeed, between a Mahomedan fisherman, and a Hindoo fisherwoman. The latter must first become a convert to Mahomedanism, and the man and wife though Mahomedans may afterwards live in an apartment of the house, in which the other members of the family are Hindoos.

CHRISTIANS.

28. The Christians are almost all Catholics and are chiefly descendants of the Portuguese and bearing Portuguese names. There are also a few English half castes. They all reside in the principal towns of the sea coast, and are engaged in trade between Malabar and Bombay. Unlike the Christians of Canara, they dress entirely in the European style. Inebriety has too many votaries among them, and it has often rendered useless an education and talents peculiarly fitted for public duties in the Courts and Collectors' Cutcheries, for, besides Portuguese, they in general possess a knowledge of the Malayalam, the Hindoostan, and English languages. The English translators and writers in public offices, are mostly composed of them in the Malabar Province. There are a few Christian fishermen and Palankeen bearers residing in the towns of Cannanore and Tellicherry, who are called Kolakar and Pandee. They are said to have come some time ago from the Travancore country.

29. Taking the people of Malabar altogether, and excepting some despicable characters in particular districts, they are a cheerful independent race, manly in their sentiments, and in their amusements, equally free from the domineering insolence of the proud indolent Mussulman, who has received but an imperfect education, and from the abject timidity of the Hindoo of the other coast. The Hindoo of Malabar is neither alarmed at the presence of a European, nor wanting in respect to him. As a curious trait of independence, it is not perhaps unworthy of mentioning, that in a petition presented to me by the inhabitants of a district, they stated it, as objectionable, that the public servants of the district should have had their pay increased, they seemed to consider that it would raise them too much above their level, that it was a sort of bribe to betray their interests. It will require many years of mild treatment, and

a much greater accumulation of wealth before the Hindoos of the other coast can be brought to feel the same independent sense of their just rights and privileges, as the Hindoos of Malabar. It would be as unworthy, as it is foreign to the principles of the British government, to check this spirit, but it is capable and worthy of receiving an impulse more advantageous to the public. They are not so industrious as they should be, and great improvement might be effected by an active encouragement and assistance towards extending cultivation, and ameliorating the state of agriculture. The turbulent uncivilized Moplah spirit, again, which bears down every social barrier in the pursuit of plunder, murder, and smuggling, and which on a very late occasion prompted a culprit of this caste to spit at a Judge of Zilla of Calicut on the bench, when the warrant for his execution was read to him, requires to be put down with a vigorous, and determined arm.

30. With the exception of the foreign Bramins called Putturs, the Moplas, and the coast merchants, who are Christians, Parsees, Guzerat Buneas (or Banyans) Jains and Chetties, who reside in towns and villages formed into regular streets, the inhabitants of Malabar live on small estates situated in the higher ground at a little distance from their rice lands, and in the midst of their plantations of cocoanut, beetlenut, and jack. Their houses are in general substantial, comfortable, and neater beyond comparison, than those of the Hindoos of the other coast, and there is an air of contentment and vivacity which is particularly pleasing.² The slave alone has his sieve of a hut in the centre of the rice lands, but on the coast at least he is an industrious and not an unintelligent being, and in good condition and nothing deficient in bodily frame. In the interior, he is a wretched, half starved, diminutive creature, stunted in his food, and exposed to the inclemencies of the weather, whose state demands that commiseration and amelioration which may confidently be expected from the humanity of the British Government, provided it can be shewn that a change for the better can be effected without hazarding an evil of any formidable magnitude, without incurring the risk of general discontent, or of exciting a worse feeling towards the objects themselves by an unsuccessful endeavour to mitigate their ill-treatment.

Note in Original.

² This description applies more strongly to places in the vicinity of the coast; in the interior there is not so much comfort, tho' the inhabitants are far from being badly off.

interior, he is a wretched, half starved, diminutive creature, stunted in his food, and exposed to the inclemencies of the weather, whose state demands that commiseration and amelioration which may confidently be expected from the humanity of the British Government, provided it can be shewn that a change for the better can be effected without hazarding an evil of any formidable magnitude, without incurring the risk of general discontent, or of exciting a worse feeling towards the objects themselves by an unsuccessful endeavour to mitigate their ill-treatment.

THE CHERMURS.

31. The slaves of Malabar known generally by the name of Chermurs³ are entirely predial, or rustic, being engaged only in the cultivation of rice lands and plantations, I except of course the Mussulmans, who may be domestic slaves, and live in the houses of their masters, and partake of all the privileges of their religion. This kind of slavery is a social fraternity, and is a step to the best comforts, and the highest honors of life, among Mussulmans. It is totally dissimilar in every essential point to the servitude of the Chermur, which is the most prevalent designation of the slaves of Malabar.

32. Slaves are said to have been introduced by Purasarama for the tillage of the ground, at the time that he gave the country to the Bramins. By others, they are said to have derived their origin from the Hindoo law, or at least, to have had their numbers multiplied under the operation of it. Individuals became outcastes, or Chundalas, by sins against the laws of their castes, and subjected themselves to servitude. It is extraordinary, that the custom of making slaves of free-born persons is not admitted as having lasted to the close of the government of the Rajahs, but it is attempted to be accounted for by the Mahomedan religion affording a ready asylum to outcastes of

Note in Original.

¹ This occurred to Mr. John Forbes in 1821.

³ Cheruman is the singular. Cherumur or Cherumukkal plural. Cherunnee for a woman of this caste.

all descriptions, and by its being more profitable to the Rajahs to dispose of them to Mahomedans, who made converts of them, than to reduce them to slavery. It had an equally good effect as classing them among Chundalas, since their incorporation with Mahomedans removed them from the view of the Hindoos, and prevented the effect of bad example, and obviated the hazard of their caste being contaminated. They were in future to be confined to a different circle possessing indeed rights and privileges, but such as were quite unconnected with the customs of the caste, to which they formerly belonged.

33. Slaves may be sold with, or without the soil, and in a different place from that of their birth, or of their usual residence; they may be disposed of in another Talook, but it must be contiguous, and that seems the utmost extent to which the power of removal goes. It is not customary at least to send them to a great distance, and such a measure would be considered unwarrantable, cruel, and if not justifying, causing at least, desertion.

34. They may be let out on simple rent, or mortgaged under the deeds of Veroom Patum, Paneyum, Kanum, Wottee and Uttipair, and the following statement which is taken from written testimony of the principal inhabitants of each district, to whom, the Collector, Mr. Vaughan, made a reference, may be presumed to show in an authenticated state the sums for which they are generally leased, mortgaged, and sold.

Taluk.	Caste of the slave.	His description.	Amount for which generally leased.	MORTGAGE.		Value of a slave when sold.	REMARKS.
				Tenure under which generally mortgaged.	Amount for which mortgaged.		
1	2	3	4	5	6	7	8
Calicut.	Cheruman.	Man.	From 1 to 3 gold fanams	Wottee.	32 gold fanams.	48 gold fanams.	
		Woman.	Do. 1 to 2 do.	Do.	20 do. do.	30 do.	
		Boy.	...	...	...	10 do. & upwards.	
		Girl.	...	...	...	7½ do.	
Bettnad.	Yerlur and Kunnakan.	Man	3 old gold fanams.	Wottee...	60 old fanams.	80 old do.	
		Boy	1 old do.	Wottee... Kanum... Paneyum...	32 do. 20 do.	30 do. do.	
	Poleayan.	Man	3 old do.	Wottee... Kanum... Paneyum...	40 do. 24 do. 16 do.	48 do. do.	
		Woman.	3 old do.	Wottee... Kanum... Paneyam...	48 do. 32 do. 24 do.	64 do. do.	
		Boy.	1½ do.	...	...	24 do. do.	
		Girl	1½ do.	Wottee... Kanum... Paneyum...	24 do. 16 do. 8 do.	30 do. do.	
	Parayen...	Man	3 do.	Wottee... Kanum... Paneyum...	40 do. 24 do. 16 do.	48 do. do.	
		Boy	1½ do.	...	...	24 do. do.	

Taluk.	Caste of the slave.	His description.	Amount for which generally leased.	MORTGAGE.		Value of a slave when sold.
				Tenure under which generally mortgaged.	Amount for which mortgaged.	
1	2	3	4	5	6	7
Chowghat.	Yerlur Kunnakan. Namboo. Vattoovan and Parayan.	Man ...	3 gold fanams.	Wottee ... 80 gold fanams. Paneyum. 60 do. ... Kanum ... From 20 to 50 „	120 gold fanams	
		Boy ...	...	...	From 20 to 50 do.	
	Polayan ...	Man ...	2 do. ...	Wottee ... 40 gold fanams. Paneyum. 30 do. ... Kanum ... 20 do. ...	60 gold fanams.	
		Boy ...	...	...	From 15 to 30 do.	
Palghat.	Yerlur ... Kongalan. Kanakavalluvan. Maleyen ... Parayen ...	Man ...	...	Kanum ... 200 gold fanams. Paneyum. 100 do. ...	250 gold fanams	
		Boy ...	...	Kanum ... 60 do. ... Paneyum. 30 do. ...	100 do.	
		Woman ...	...	Kanum ... 100 do. ... Paneyum. 75 do. ...	150 do.	
	Polavalluvan and Polayan.	Man ...	...	Kanum ... 50 do. ... Paneyum. 50 do. ...	75 do.	
		Boy ...	...	Kanum ... 50 do. ... Paneyum. 30 do. ...	75 do.	
		Woman ...	...	Kanum ... 100 do. ... Paneyum. 75 do. ...	200 do.	
	...	Girl ...	...	Kanum ... 75 do. ... Paneyum. 50 do. ...	100 do.	
		...	...	...	...	
Ternapooram.	Koodummar. Natalun ...	Man ...	14 Purrahs of paddy.	Wottee ... 200 gold fanams. Kanum ... From 100 to 175 „ Paneyum. „ 120 to 150 „	200 gold fanams	
		Boy ...	7½ do. ...	Wottee ... „ 50 to 100 „ Kanum ... „ 50 to 75 „ Paneyum. „ 30 to 50 „	From 50 to 100 do.	
	Yerlur ... Kongalan. Maleyen ... Valoovan. Kunnakan and Kurumbar.	Woman ...	10 do. ...	Wottee ... „ 100 to 150 „ Kanum ... „ 75 to 120 „ Paneyum. „ 50 to 75 „	From 100 to 150 do.	
		Girl ...	5 do. ...	Wottee ... „ 50 to 75 „ Kanum ... „ 30 to 50 „ Paneyum. „ 20 to 30 „	From 50 to 75 do.	
	Yerlur and Kunnakan	Man ...	From 3 to 7½ Purrahs of Paddy.	Wottee ... 60 gold fanams. Kanum ... From 30 to 50 „ Paneyum. 40 gold fanams.	75 gold fanams	
		Man ...	2 do. ...	Wottee ... 30 do. ... Kanum ... 15 to 25 do.	40 do.	
Nedungood.	Polayan ...	Woman ...	3 do. ...	Wottee ... 60 do. ... Kanum ... From 30 to 50 „ Paneyum. 40 do. ...	75 do.	

Taluk.	Caste of the slave.	His description.	Amount for which generally leased.	MORTGAGE.		Value of a slave when sold.	REMARKS.
				Tenure under which generally mortgaged.	Amount for which mortgaged.		
1	2	3	4	5	6	7	8
Walloovanad.	Yerlur and Kunnakan.	Man ...	3 gold fanams.	Wottee ... 90 gold fanams. Kanum ... 75 do. ... Paneyum. 60 do. ... Paneyum. 15 do. ...	120 gold fanams		
		Boy ...	...	...	80 do.		
	Polayan ...	Man ...	3 do. ...	Wottee ... 60 do. ... Kanum ... 40 do. ... Paneyum. 35 do. ...	75 do.		
		Woman ...	2½ do. ...	Wottee ... 60 do. ... Kanum ... 40 do. ... Paneyum. 50 do. ... Paneyum. 10 do. ...	From 90 to 100 fanams. 20 do.		
Ernad.	Polayan ...	Man ...	...	Wottee ... 80 gold fanams. Kanum ... 60 do. ... Paneyum. 40 do. ...	100 do.		
		Woman ...	...	Wottee ... 80 do. ... Kanum ... 60 do. ... Paneyum. 40 do. ...	160 do.		
	Kunnakan. Panian ... Kurumbar and Allur.	Man ...	...	Wottee ... 100 do. ... Kanum ... 80 do. ... Paneyum. 60 do. ...	160 do.		
		...	...	...	...		
Sernad.	Kulladee and Kunnakan.	Man ...	3 gold fanams.	Wottee ... From 65 to 70 gold fanams. Kanum ... „ 50 to 35 do. Paneyum. „ 35 to 40 do.	From 100 to 110 gold fanams. 30 to 35 do.		
		Boy ...	...	...	...		
	Polayan ...	Man ...	3 do. ...	Wottee ... „ 45 to 50 do. Kanum ... „ 35 to 40 do. Paneyum. „ 30 to 35 do.	From 75 to 80 fanams. 35 to 40 do.		
		Boy ...	...	...	...		
	...	Woman ...	2 do. ...	Wottee ... „ 60 to 65 do. Kanum ... „ 40 to 45 do. Paneyum. „ 25 to 30 do.	From 100 to 110 fanams. From 40 to 45 do.		
		Girl ...	...	...	...		
Koorumburad.	Polayan and Kulladee.	Man ...	2 Purrahs of Paddy.	Wottee ... 25 gold fanams. Kanum ... Less than 20 „	40 gold fanams.		
		Woman ...	1 do. ...	Wottee ... 15 gold fanams. Kanum ... Less than 15 „	25 do.		
Kartnad.	Polayan ...	Man ...	10 Yedungalies of Paddy.	Wottee ... 20 silver fanams. Kanum ... Less than 20 „ Paneyum. From 8 to 10 „	40 silver fanams		
		Woman ...	5 do. ...	Wottee ... 20 silver „ Kanum ... Less than 20 „	40 do.		

Taluk.	Caste of the slave.	His description.	Amount for which generally leased.	MORTGAGE.		Value of a slave when sold.
				Tenure under which generally mortgaged.	Amount for which mortgaged.	
1	2	3	4	5	6	7
Tellicherry.	Poleyan, Mavilen Kurrimpul- len and Punnicur.	Man ...	10 silver fanams ...	...	...	120 do.
		...	...	...	...	...
Cherikul.	Poleyan ...	Man ...	5 silver fanams.	Wottee ... Kanum ... Paneyum	70 silver fanams } 50 do.	100 silver fanams.
		Boy ...	...	...	...	30 do.
	Parayen and Ooratee.	Woman ...	...	Paneyum.	60 do.	125 do.
		Girl ...	...	...	...	40 do.
Cavoy.	Kurimpal- len, Mavi- len and Peringala- vatoovan.	Man ...	50 Yedungallies of paddy.	Wottee ...	From 100 to 200 silver fanams.	...
		Woman ...	Do. do. ...	...	...	300 silver fanams.
	Taloomavi- laven.	Man ...	Do. do. ...	Wottee ... Paneyum.	200 silver do. 150 do. do.	300 do.
		Man ...	60 do. ...	Wottee ...	40 do. do.	60 do. 200 do.
In the Neelamed Hobble of the Wynad Talook.	Panniar	Man ...	3 Poddies of paddy.	Wottee ... Kanum ... Paneyum.	32 Rupees. 20 do. 15 do.	40 Rupees.
		Boy ...	1 do. ...	...	...	12 do.
		Girl ...	1 do. ...	...	...	3 Rs. and 80 reas.
Remaining Hobbles of the Wynad Talook.	Panier and Adian.	Man ...	3 Poddies of paddy.	Wottee ... Kanum ...	27½ Rupees 15 do.	35 Rupees.
		Boy ...	1 do. ...	...	...	12 do.
		Girl ...	1 do. ...	...	...	3 Rs. and 80 reas.
	Moopen and Naiken	Man ...	4 silver fanams	Wottee ... Kanum ...	52 silver fanams 30 do.	64 silver fanams.
	Poleyan	Man ...	...	Wottee ... Kanum ...	10 Rupees 6 do.	12 Rupees.

35. The preceding statement shows the amount customary in each Talook for each caste of slave, the following abstract gives generally the highest and lowest amount for each caste in the whole Province.

Caste of the slave.	His description.	Amount for which generally leased.	Amount for which generally mortgaged.	Value of the slave when sold.	Remarks.
1	2	3	4	5	6
Cheruman.	Man ...	From 1 to 3 gold fanams	32 gold fanams	48 gold fanams.	
	Woman ...	Do. 1 to 2 do.	20 do.	30 do.	
	Boy ...	...	...	10 and upwards do.	
	Girl ...	...	...	7½ do.	
Yerlur	Man ...	From 3 to 7½ G. Fanams	From 20 to 200 gold fanams.	From 75 to 250 gold fanams.	
	Boy ...	1 to 7½ do.	15 to 75 do.	20 to 100 do.	
Kunnakun.	Man ...	3 to 7½ gold fanams	From 20 to 200 gold fanams.	From 80 to 200 gold fanams.	
	Boy ...	1 to 5½ do.	20 to 100 do.	20 to 100 do.	
Poleyan	Man ...	From 3 to 4 gold fanams.	From 15 to 80 gold fanams.	From 40 to 100 gold fanams.	
	Woman ...	2 to 3 do.	15 to 100 do.	25 to 140 do.	
	Boy ...	1½ do.	10 to 50 do.	15 to 75 do.	
	Girl ...	1½ do.	8 to 75 do.	30 to 100 do.	
Parayen	Man ...	From 3 to 3½ gold fanams.	From 14 to 80 gold fanams.	48 to 250 gold fanams.	
	Boy ...	1½ do.	20 to 50 do.	20 to 100 do.	
Kongalan.	Man ...	...	100 to 200 gold fanams	250 gold fanams.	
	Woman ...	...	75 to 100 do.	150 do.	
	Boy ...	...	30 to 60 do.	100 do.	
Malayen	Man ...	14 Purrahs of Paddy...	100 to 200 gold fanams	200 to 250 gold fanams.	
	Woman ...	10 do.	75 to 150 do.	100 to 150 do.	
	Boy ...	7½ do.	30 to 100 do.	50 to 100 do.	
Koodum- mar.	Man ...	14 Purrahs of paddy	60 to 200 gold fanams.	160 to 200 gold fanams.	
	Woman ...	10 do.	50 to 150 do.	100 to 150 do.	
	Boy ...	7½ do.	30 to 100 do.	50 to 100 do.	
	Girl ...	5 do.	20 to 50 do.	50 to 75 do.	
Natalan	Man ...	14 do.	100 to 200 do.	200 gold fanams.	
	Woman ...	10 do.	50 to 150 do.	100 to 150 do.	
	Boy ...	7½ do.	30 to 100 do.	50 to 100 do.	
	Girl ...	5 do.	20 to 50 do.	50 to 75 do.	
Waloovan.	Man ...	14 do.	100 to 200 do.	200 gold fanams.	
	Woman ...	10 do.	50 to 150 do.	100 to 150 do.	
	Boy ...	7½ do.	30 to 100 do.	50 to 100 do.	
	Girl ...	5 do.	20 to 50 do.	50 to 75 do.	

Caste of the slaves.	His description.	Amount for which generally leased.	Amount for which generally mortgaged.	Value of the slave when sold.	Remarks.
1	2	3	4	5	6
Pannian ...	Man ...	9 gold fanams	52½ to 112 gold fanams.	84 to 140 gold fanams.	
Allur ...	Man ...	...	60 to 100 gold fanams	160 gold fanams.	
Kulladee ...	Man ...	3 gold fanams	20 to 78 gold fanams.	100 to 110 gold do.	
	Boy ...	...	...	30 to 35 do.	
Karrimpul-len.	Man ...	7 gold fanams	...	84 to 140 gold fanams.	
Mavilen ...	Man ...	7 gold fanams	From 70 to 140 gold fanams.	...	
	Woman ...	...	...	210 gold fanams.	
Ooratee ...	Man ...	3½ gold fanams	35 to 49 gold fanams.	70 gold fanams.	
	Woman ...	...	42 do.	87½ do.	
	Boy ...	...	...	21 do.	
	Girl ...	...	...	28 do.	
Adian ...	Man ...	3 Poddies of paddy	52½ to 96½ fanams	105 gold fanams.	
	Woman ...	1 do.	...	11 do.	
	Boy ...	1 do.	...	42 do.	
Moopen ...	Man ...	2½ gold fanams	21 to 36½ fanams	44½ gold fanams.	
Naicken ...	Man ...	2½ gold fanams	21 to 36½ fanams	44½ gold fanams.	
Numboo Vettoovan.	Man ...	3 gold fanams	20 to 80 fanams	120 gold fanams.	
	Boy ...	...	...	20 to 50 do.	

N.B.—There are 3½ gold fanams for 1 Rupee.

4 old do. for 1 do.

5 silver do. for 1 do.

36. It is not admitted that the proprietors of slaves had at any time the power of life and death over them: that measure of severity was never executed, except under the sanction of the Nadwalee of the District in particular cases, but generally the Rajah. Their authority over them extended only to corporal punishment, and confining in the stocks, and they still chastise them for petty offences. The slaves of Malabar are equally well defended by the British law against any enormous stretch of power, as any other subjects of the British Government, and the Collector and Magistrate of the Province, declares, "that there have been few complaints of ill usage, though instances have not been wanting" he states, "of proprietors having been brought to justice for wounding and murdering them" If the ill usage alluded to, is that of corporal punishment, or of neglecting to supply a proper quantity of food, it must be observed, that in most places slaves have been too entirely dependent upon their

masters, and the interference of the magisterial authority has hitherto been so systematically withheld, from regulating the *modus* of their daily food, that they could not with any prudent regard to the interests of themselves and families, resort to a higher power. Even the cases of wounding and murdering, are probably brought to notice more by the urgency of the Police Officers, who feel the obligations imposed by their situations, than of their own accord. In the districts adjoining to the Coorg territory, in which latter great encouragement is given to settlers, and where they are well fed, the slaves show their sense of ill-treatment by deserting to it. They immediately put on a larger quantity of clothing, and disguising themselves under an alteration of head dress, intermix with the inhabitants, and are not easily discovered by their masters.

37. The custom of Mukkatayum, or inheritance by sons to the rights of their fathers, prevails in the castes of Kulladee, Kunnakun, Yerlur, Allur, Punniur, Parayen. Numboo Vuttooven, Kongalun, Koodummur, Natalun, Mulayen, Koorumbar, Punni Mulayen, Adian, Moopen, and Naiken, and that of Murroomukkatayum, or inheritance by sons to the rights of their mothers, in the castes of Polean, Walooan, Ooratee Kurrimpallen, and Mavilen.

38. In the caste of Poliur alone, the pure Murroomakatayum, or the succession of sons to the rights of their mothers, and not to those of their fathers, prevails.

39. In the Calicut district there is an anomaly in the general system among the Poliur, the Kulladee, and the Kunnukur, which are the only three castes of slaves residing there; there is a mixture of the two customs of Mukkatayum, and Murroo Mukkatayum, that is, the one, or the other, does not obtain separately in different families in the District, but in all the families throughout the district, the inheritance partakes of the two modes, and half of the children are considered to go with the mother, and consequently to belong to her proprietor, and half to be attached to the father, and therefore to be the property of his master. Where the number may not admit of an equal division, the odd number is reckoned to be the mother's.

40. The wife of a Poliur, and of all the castes who observe the Murroo Mukkatayum may be sold separately; and may therefore belong to a different master from the master of her husband, but she cannot be separated from her husband; she must be allowed to remain with him, she is purchased separately in consideration of her future offspring, which by the custom of Murroo Mukkatayum would become the property of her purchaser.

41. In the other castes, the females are not separately saleable—neither the wife nor her female children. The daughters become the temporary property of the masters of their husbands, but this right of property ceases upon the death of the husband; and the wife returns to the house of her father.

42. The rules of Malabar prescribe that a slave of the caste of Polean, Walooan, and Parayen, shall remain 72 paces from a Bramin and from a Nair, and 48 from a Teeun. A slave of the Kunnakun caste, 64 paces from a Bramin, and Nair, and 40 from a Teeun, and the other caste generally, 48 paces from a Bramin, and Nair, and 24 from a Teeun.

43. In the Northern Division these rules are deviated from in practice in favor of the slaves, whilst in the southern division, they are thought to be exceeded in strictness.

44. The different castes of slaves keep up a distinction between each other, and do not intermarry or eat together. With the exception of the castes of Parayen, and Kunnakun, the other castes of slave abstain from eating or slaying the cow. These

circumstances lead to strengthen the idea of their having been out-castes, and having adopted the habits of the castes, from which they originally sprung.

45. In most places, slaves are fed by their masters throughout the year, but their allowance on days that they have no work, is only half of what is fixed when they are employed. In several places on the coast, however, they are only paid when they work, and when not employed by their masters, they seek subsistence elsewhere. In the neighbourhood of large towns this is no hardship, on the contrary, they acquire much more in carrying grass, firewood, and other things, to the market, and in working for others, than they can get from their masters, and slaves in this situation are in consequence in finer condition, more intelligent, and more cheerful, than they are elsewhere. The only hardship to them, is that they are obliged to obey their masters' requisition for attendance, upon an inadequate allowance.

46. Masters through the means of their Krisheekara, or stewards, who are in direct, and much more confidential communication with slaves, give presents of cloths, oil, or grain, or a few fanams, on a birth, death, or marriage, in the family of a slave. In the harvest time, slaves are entitled to the crop of certain portions of the different fields, as a compensation for watching them, under the name of Punda kavul. He guards the lands surrounding the Pundul, or awning under which he sits. In the caste of Poliur, which is considered the most industrious, and docile, and most trustworthy, a further fee of the same description is given to a kind of Head-man, whose duty it is to prevent the inroads of cattle in a large tract of rice land belonging to different proprietors.

47. Masters are not entitled to the property of their slaves, unless they die without heirs; but, except near large towns on the coast, it would appear that this privilege is not very profitable to the proprietor, as property is seldom made by slaves.

48. It is very generally admitted, that the price of slaves has risen since the Company's government; this is attributed to the increased demand for them; and the demand again owes its rise to the tranquillized state of the country, to an extended cultivation, and to a greater number of Teeurs, and others of the lower classes, having become cultivators of land, than was usual under the former custom of the country.

49. In comparison with some other parts of the world, the slavery of Malabar may be considered of a mild description. The individuals are born in it, and it is a second nature to them. The habits of their lives from childhood are formed in subserviency and accommodation to it, and they feel no impatient irksomeness arising from the cherished memory of rights and comforts once enjoyed, which they have recently lost, or from a spirit of proud independence, conscious of a title to higher privileges, and indignant at an unjust exclusion from them. Their habitual dependence upon superiors would for a time even make them uneasy upon being thrown adrift upon their own resources. The introduction to slavery does not bring to them the horrors of being torn violently from the country of their birth; from their nearest and most endeared kindred; of being degraded to the level of beasts, and sold like them; of suffering the cruelties of a ship imprisonment; of being forced to adopt new habits of life; new kind of food; new modes of dress; and a new language; subjected to a foreign master speaking a strange language, and frequently devoid of the least degree of sympathetic feeling towards them.

50. On the other hand the condition of the predial or rustic slaves of Malabar cannot bear a favorable comparison with that of household or domestic slaves among Mahomedans. The latter are received with them into a fraternity and are no longer kept at a suspicious distance. In Arabia their treatment is said to be like that of

children, and they go by the appellation of son, with their masters. They often rise to the most confidential stations in the family, and the external appearance of the master and slave is hardly distinguishable, they are so much upon a par.

51. In Canara, it is not uncommon for slaves to have small pieces of land given to them by their masters for raising vegetable productions, and they sometimes have parts of rice fields, and a few cocoanut trees, particularly assigned to their use. Lands are also leased out to them. They are not either held in the same degree of disrepute with respect to caste, their approach short of actual contact is suffered without contempt by their Soodur proprietors, and they seem in this respect, to have the same privilege as a man of the Teeun caste in Malabar has relatively to a Nair.

52. In Malabar a few individual instances are mentioned of slaves holding lands in Patum, or lease, and of their being responsible for the Government revenue, it being entered in their names in the accounts; but these instances are very rare exceptions to the general rule.

53. Upon the occasion of the condition of the slaves of Malabar being brought into notice, it was lately suggested that slavery should be subjected to the rule of the Mahomedan law. This, if carried completely into effect would indeed mitigate the severity of slavery, and render slaves in Malabar a very different race of mortals, but strictly speaking, slavery is not permitted by the Mahomedan law to be practised by any but Mussulmans, and even by them, only as regards the inhabitants of countries not agreeing to become converts to Mahomedanism, and at the same time refusing to pay the tax imposed by Mahomed upon infidels, or to permit the free exercise of the Mahomedan religion. Slaves made so by stealth, and not in open war, an authorized occasion, are not recognized by the Koran, and the acquisition of slaves by purchase, as practised by the Moplah Mahomedans in Malabar, is equally irreconcilable to the Mahomedan law. Though it may be impossible to apply the minutiae of the Mahomedan law to the peculiar kind of slavery existing in Malabar, it is nevertheless easy to borrow from the benevolent spirit of the law, or of the actual practice among Mahomedans. Ill-treatment of slaves is with them punishable by the slave being emancipated to the loss of the master, or being sold to another master, on conviction before the Qazee.

54. Though it may be allowed that slavery in Malabar is not intolerable, and not exercised to an excessive degree of active cruelty, the diminutive and squalid appearance, and the wretched hovels of a race of beings in the Province, who, by a census taken of the population in Fusly 1216 were reckoned to amount to 94,786, sufficiently indicate that they do not enjoy that comfortable state of existence, which every person should at least have it in his power to acquire by his labour. There are no doubt many freemen in the different ranks of society who are equally indigent with the slave. The slave is scarcely ever exposed to the extremity of actual starvation, and it has been stated by respectable public authority, and I understand with correctness, that a beggar of this caste is seldom or never to be found. But among the freemen, there are too many, who are too proud from their former rank, too idle, and too dishonest from habit, to work, and they have recourse to charity and fraudulent means to gain their subsistence, but it matters not that many worthless characters are in worse circumstances, the question is, whether slaves are as comfortable as they ought to be, and whether they acquire as much by their own industry in servitude, as they would in a free state. Their condition is undoubtedly improved considerably under the Company's Government, for the British law has extended its protection to them in common with all, against injury to their lives, or limbs, or any great severity of ill usage, but British justice and humanity are not satisfied till they have accomplished by rational means all the good that is capable of being done. The general

tranquillity which prevails through the British Empire in India, seems to present a favourable opportunity for commencing the work of amelioration, and to withhold it, would be to sanction the perpetuity of slavery.

55. The allowance made to slaves in the different districts contrasted with what a free labourer gets is as follows:—

	DAILY ALLOWANCE OF PADDY FOR			Daily allowance of paddy for a free labourer.
	A male slave.	A female slave.	Total.	
	Macleod Seer.	Macleod Seer.	Macleod Seer.	
Calicut	1½	1	2½	2½
Belutnad	1½	1	2½	2
Chowghaut	1½	1½	3	2½
Temelpoor	1½	1½	3	2½
Palghaut	1½	1½	3	2½
Waloovanad	1½	1	2½	2½
Ernad	1½	1	2½	2½
Nidoonganad	1½	1	2½	2½
Shermad	1½	1	2½	2
Koorumbnad	1½	1	2½	2
Cavoy	1½	1	2½	2½
Chericul	1½	1	2½	2½
Kartnad	1½	1	2½	2
Kotiote	1½	1	2½	2½
Tellicherry	1½	1	2½	2½

Note in Original.

N.B.—The rates here mentioned may vary in respect to the price of paddy.

This information was furnished to me by respectable natives, who are proprietors of slaves themselves, and not disposed to admit that the authority over slaves is exercised with any extraordinary severity.

56. The most serious objections, I have heard against any active measure in favor of the slaves of Malabar, are the violation of the rights of private property, which it would involve, and the necessity to which the proprietors would be subjected of paying more for labour employed in the cultivation of their lands, and the difficulty which slaves would have of subsisting, if left to their own resources.

57. It is not requisite to make such an abrupt innovation upon established rights and customs, as to declare the slaves to be free forthwith, but a prospect should be opened of eventual, but gradual emancipation, and proprietors should be indemnified by the payment of a maximum price, which should previously be ascertained for each district, and promulgated. To set the example, Government might be disposed to sanction the occasional appropriation of small sums annually to the purchase of slaves, and to accept slaves in payment of arrears of revenue, which from being too heavy it might at all events be advisable to remit, but in all these cases, the wishes of the individuals themselves should be consulted, and they should not be emancipated unless they feel confident of being able to earn their own livelihood without assistance. Slaves should also have the power of redeeming themselves from servitude, whenever the exertions of their own industry may place them in a state of indemnifying their masters for the loss of their rights of property over them. The Magistrate should have the power of fining or emancipating for illtreatment. It need not be apprehended that these provisions would bring about an emancipation too rapidly, but the knowledge of

their future operation would in the meantime act as a stimulus to the activity of the slaves, and it would ensure better treatment on the part of the proprietors. Slaves thus cautiously emancipated, would not be likely to leave their usual places of residence, as long as they afforded the necessary means of subsistence, and that in most cases they would there can be little doubt, for there could be nothing to diminish the demand of their old masters for their services. They would therefore still be living on the old estates, but more comfortably and respectably, and probably less addicted to the petty pilfering of which their masters now accuse them. A great improvement might be expected to take place in the state of cultivation in the Province, for not only would the old slaves work more cheerfully, and with more effect, but many proprietors in the southern Division, who from indolence leave every thing to their slaves, would be inclined to betake themselves to manual labour, when they found that they were obliged to pay higher for it in others. Upon the principles of these observations, I have drawn out a Regulation respecting slaves, which I have submitted to Government through the Board of Revenue. The cautious nature of the different provisions renders it easy to apply it to Canara, as well as Malabar, without inconvenience, for though in Canara slavery may be considered to exist in a milder form, its gradual supersession would be attended with benefit.

58. Upon an assurance from themselves that they would earn a more liberal subsistence in a free state, I purchased and emancipated at Calicut under deeds registered in the Zillah Court, a woman of about 52 years of age, her son of 31, her daughter of 25, with an infant in her arms, and the husband of her daughter of 35. They are of the Kulladee caste. They felt I believe some degree of awkwardness at not having some Tambran, some patron to look up to, and their neighbours who derived no pleasure from the example of emancipation thus commenced, endeavoured, and in part succeeded, in instilling into them the idea that they were purchased with no other motive than that of being conveyed by sea to some distance on a good opportunity, but their alarm was not so great as to prevent their communicating the report to me upon being asked. They were every day engaged out at work upon terms which secured them a comfortable livelihood, so that I have little doubt that their freedom will promote their comfort and happiness.

59. The general breadth of the Province of Malabar, exclusive of the District of Wynad, is about 25 miles. There is a regular descent from the range of mountains which form its Eastern boundary, to the sea, and the whole tract is steeply undulating, a flat surface is seldom to be met with of any extent. The higher parts of the lands are cultivated with the hill rice, Modun, or have plantations of cocoanut, pepper, areka, and jack-trees; the valleys, between the acclivities, are cultivated with rice, and are called the Oobhyum, or low rice lands. In them there are two principal distinctions; the part which lies the lowest is called Aleēpadum, and that which is higher is Pulee-nyalil, or Pōttā. The greater proportion of the rice lands produce only one crop, though there are very many which produce two, and in some few places there are three. These are grown on the Aleēpadum lands; the first crop called Verooppoo is sown in Meenum and Maidum, (April and May) and cut in Kunnee, (September and October), the second called Moondowum is cut in Muggarum (January and February), and the third Poonja, in Maidum, (April and May). For each crop there is in general a different kind of seed, but the same kind can be used for all the crops, though not with equal advantage. Three crops are only capable of being raised in those particularly favored spots on the hills, where there are springs, and a perpetual stream.

60. The single crop in the Palleenyalil, or Potta, land is sown in Meenum, or Maidum, (April and May), and cut in Kunnee, (September, and October).

61. With respect to soil simply, without reference to situation, Pushooma is reckoned the best, Rashee Pushooma, the second, and Rashee, the third, but in the two first there are three anonymous sub-divisions, and in the last, two.

62. By far the largest crop is in the month of Kunnee (September and October). It is brought on by the regular south-west Malabar monsoon; the other crops are assisted by the north-east monsoon in October, and November.

63. The Modun, or hill rice, is put in Maidum (April and May), and cut in Kunnee (September and October). It requires, that the heavy rains should have set in some time before it can be sown.

64. In almost all Malabar, cultivation is carried on by the natural rains as they fall, and by the streams, which continue to flow sometime after them. There are no natural or artificial lakes, or tanks, except what are constructed for cattle or for the benefit of ablutions. It seems impossible to detain water for any length of time at a sufficient elevation for the purpose of irrigation. It either runs off rapidly, or is readily absorbed by the nature of the soil and disappears. In the Districts of Palghat and Temelpoorum alone, where the country is more open and flat, reservoirs of water for cultivation are formed, which are called Cherra, or Sherra, but they are on a small scale, and correspond with the small Yairee, or Tulab, on the eastern coast, which is filled by the natural rains alone. The Chera is an embankment thrown across the most elevated part of a tract of rice land, and connected at each end with eminences. Cultivation of rice is carried on under it, on the lands which are lower than the level of its bed, and within the bed itself, a kind of rice called Koottadum is sown which takes nine months to come to maturity. It is sown in Cheetree, or April, before the commencement of the heavy monsoon, and is cut in Margalee, or December. It raises itself as the water increases, which is often to the height of six feet, and shoots its head above it.

1 Chama.

65. The ¹Sama (Panium Miliacum) requires the benefit of the heavy monsoon, and is sown in Maidum (April and May), and cut in Karkadum, a period of about 3 months. The oil plant, Yelloo, (Sesamum Orientale) and the Moothira or Horse gram (Köllöö and kooltee on the other coast), cannot be sown before the violence of the monsoon has abated. They are about 3½ or 4 months in coming to maturity, being sown in Chingum and Kunnee, (August and September), and cut in Dhunnoo and Magarum, (December and January). Gram (Moothera or koollöö) for the consumption of Malabar, which has chiefly been imported from Mysore and Coimbatore, has within these three or four years been grown in large quantities in Malabar, but though the native produce may in time supersede the necessity of importing, it is not likely that the demand will ever increase beyond what it has hitherto been, for horses are very little in use among the natives, their use is almost entirely confined to Europeans, and even among them, from the great cheapness and facility of procuring bearers and chairs, and from the nature of the country which renders it dangerous to follow field sports on horse-back, they are much less in vogue than elsewhere. In Malabar sheep do not thrive, but all that are required for consumption are imported from Mysore and Coimbatore. The oxen are very small, but hardy, and their size and habits are suited to the steep and rugged nature of the country. They climb and leap over walls, embankments and ravines which would be inaccessible to the large heavy cattle of the eastern countries; and as grass pasture is often scarce, they feed greedily upon leaves, the rind of the Jack fruits, and even upon human ordure.

66. The soil of Malabar may be reckoned very poor, not yielding perhaps more than 6 or 7 fold on an average for every seed sown, though particular crops yield 10 or 12, and in some parts of the Yairnaud, Vallavanaud, and Nedunganad Districts, as high as 30 fold. If the produce is taken with reference to the quantity of seed that is required to sow the country for a single crop only, which is what is understood by

the terms Beenjivurree, Vittoopadoo, and Verripadoo, a mode of determining the extent of land, which existed in most districts in India before the introduction of a superficial measurement, and which still exists in Malabar, the average produce may be considered about 10 fold.

67. The south-west monsoon may be said to commence in Malabar the beginning of June, and to last till the end of September. The second crops are indebted to the North-east monsoon, which sets in generally in the middle of October. The rains though not exempt from an irregularity, which partially affects the crops and more particularly those of the Pepper Vine, are however less irregular than they are on the other coast, and such a calamity as an entire failure of them throughout the year, or even for a single crop, has been unfelt and unheard of in Malabar by the present generation. The average quantity of rain fallen between the 1st of May and the end of October may be reckoned by experiments made by pluviometers, at 120 inches; but the variation is not inconsiderable within these few years, it has been recorded to be as high as 135, and as low as 80. The climate, not including Wynaud, which is a district above the Ghauts, is temperate and equable, the transition from heat to cold not being very great at different periods of the day, nor at different months of the year. Neither the heat, nor the cold, is equal to that of the countries lying to the east of the range of mountains. The heaviest monsoon, from the sloping nature of the country, leaves so little trace of its fall, that roads once formed are easily preserved, and the principal roads may be said to be tolerably good in Malabar, when it is considered, that with the exception of particular difficult passés and ascents, which have occupied the labours of detachments of Pioneers occasionally, so little systematic attention has been made to their repair, for many years. The numerous roads that there are, owe their existence to the zeal and persevering activity of Major Macleod in this undertaking. There have been some handsome, useful, and substantial bridges erected over rivers, otherwise inconvenient of passage, which are very creditable to the subsequent revenue administrations, but these works require to be extended more inland for the benefit of the native population, and to be less confined to the sea-coast. The construction and repair of bridges and roads, and the improvement of water communication, cannot however be expected to be executed with the spirit and efficiency which the commerce of the country and the convenience of the inhabitants demand, unless a fund, such as the ferry farm, or a certain portion of it, is expressly set aside to be appropriated to these purposes, and a periodical report is required from the Collector and the Engineer of the Province in committee, of the state of the roads &c., and the appropriation of the funds, and the Magistrate is empowered and required by law to oblige the inhabitants to make such common repairs as may be within the compass of their means, and unless it is made the duty of the Judges on Circuit, to inform Government of the condition of the roads, and bridges, during their tour. Such works though highly useful in their general effect, are not immediately indispensable to the realization of the revenue, and they are apt to be neglected by the local officers, unless not only support and encouragement, but a spirit and example of activity originate and are maintained at the source of authority, and it is made incumbent upon the subordinate department to attend to them. I beg particularly to point out the advantage of improving the communication by land between the District of Todanaud, commonly known by the name of the Neelgherry hills, and the sea-coast, and by back-water, between Calicut and Cochin. The distance between Todanaud and the sea is about 70 miles, of which 40, or as far as Mombat, may be travelled by inland rivers. There is at present a road through the Numbhulcotah and Karkote Passes, and by Nellemboor and Mombat in the Ernaud district, which leads to Calicut, the natural outlet for the trade of that country, and which is already travelled by bullocks, but it requires to be opened, and to be rendered more secure, being infested with wild beasts. The imports from Todanaud are ghee in great abundance, wax, honey, garlic, gasagusa, opium, mustard seed, vasamboe, pease, adjoovan seeds, sealing wax, dammer, hill turmeric, cheakoy, kadookoy, and sandalwood.

68. It is to this road of communication that Mr. Wye, Collector of the Shernad Vellatre, and Ernad Districts, alludes in a report to the Revenue Board, so long ago as 4th February 1801, when he states, "that there are several passes in the Southern Division, into the upper country, which, if cleared away, and due encouragement given, would doubtless introduce the articles of Mysore into this coast, and those of this into the Upper country. Two of those passes, the one in Ernad called the Carcoor, and another a little to the northward of Mannār, (the name I forgot), were well frequented in the late Sultan's Government".

69. Of this route, Mr. John Babington has favoured me with the enclosed memorandum, shewing the distance of the stages, the

Note in Original.

See Enclosure A.

nature of the road and country, the means of supply, the accommodation for travellers, furnished to him by his own people whom he deputed to survey it.

70. At Tanoor, there is a sort of lake formed by the heavy rains running in a parallel line with the sea, about six miles north, and about seven south of the town of Tanoor, which is prevented from communication with the sea by a sand bank of the breadth of about three hundred yards. From having no direct outlet, the water stands during the monsoon, and spreads over an extent of land two or three hundred yards in width. When it is absorbed or evaporated, cultivation of rice takes place in the dry season in the bed which it occupied. It seems possible to connect the lake with a river near Trickolum north, the distance between them not being more than half a mile, and the Ponany river south, a space of only a few yards. By this junction a communication might be maintained by small boats between Quilon and Calicut during the monsoon, when the sea is impassable, and as the bed of the lake would be narrowed, when a regular channel having an outlet should be made, part of the land now annually overflooded might be redeemed for a first crop.

71. To the Northward of Cannanore, the river of Balliaputnum might be made to communicate with the Cavay river. Mr. Beilly Hodgson, when Collector of the District of some of the Cherikul and other districts, states, in a report to the Revenue Board of the 6th of March 1801, "that the Beebee of Cannanore's husband, Ally Rajah had the sole management of Cherikul under Tippoo, during which period he liberally undertook, and executed a work of great and extensive utility, no less than a canal of communication between the Balliaputnum and Cavay rivers, whereby the inland navigation by small craft, became uninterrupted from within three miles of Decla or Beckla in Canara, to Ercoor, 13 miles west of the Poodicherrum Pass, comprising altogether a distance of seventy or eighty English miles. Previous to the accomplishment of this work, all boats were under the necessity of rounding Mon Delly, or Yey Mala, a route impracticable during the monsoon. By the accumulation of mud, and the gradual growth of salt wood, the passage of the canal is now become obstructed, except for the smallest description of canoes at high water. The restoration of it to its former state, while attended with beneficial effects to the internal freedom of commerce in this district, and the adjacent parts of Canara, would be attended with a very inconsiderable degree of expense to Government, should the measure of defraying it by special tax, to a moderate extent, on the mapila merchants benefiting thereby, not meet with approbation. Upon the most liberal calculation, the expense could not amount to more than one thousand Rupees to execute the repair in the completest manner possible, without enlarging the original dimensions."

72. It is believed also to be possible, and not very difficult, to make a communication by back water, from the vicinity of Calicut, as far as Buragery, a distance of 30 miles. A stream commences at the Poottoor Chaitrum, or the Poottoor

Pagoda, about four miles from Calicut north, and falls into the Yellattoor river, which already communicates so nearly with the Kota river as to require only a neck of Rice land not more than a quarter of a mile in length commencing at the village of Purairee to be excavated. From the Kota river there is already a stream to the town of Buragerry. Such an increased facility of water communication, besides expediting the usual commerce of the country, must be of incalculable benefit to particular points of the province on the occasion of a scarcity during the violence of the rains, when the passes from the province of Mysore, Coorg and Coimbatore, are obstructed, as well as the intercourse by sea.

73. Bridges are at all times more convenient for passage than ferry boats, particularly for cattle, and during the violence of the rains there are many rivers and streams impassable in any other way.

74. A constant attention to the state of the passes through the mountains is an other excellent means of facilitating commerce, and the movements of military detachments, and of individual travellers; and as Pioneers cannot be conveniently formed into separate parties for all the ghauts, and as their services are very uncertain for any of them, they being frequently required for other duties, and I would strongly recommend, that a party of twenty tank-diggers be regularly employed in the pay of Government at each of the Ghauts of Tamerasherry, Kotiadee, Pairee Kotioor and Peratav and such others as may be recommended by the Collector, to make repairs the moment they are required, the expense of their maintenance being defrayed out of a fund to be set aside for the repair of bridges and of roads.

Paras 75, 76 & 77. "Buildings for the accommodation of travellers recommended to be erected".

78. Where the Hindoo law expressly authorizes a twelfth, an eighth, a sixth and even a fourth of the crop, to be taken at a time of urgent necessity, and specifies the Shelbhagum, or the sixth part, as a usual share of Government, it seems extraordinary that the Malabar province should have been exempt from all land tax, as it is said to have been till about 91 or A.D. 1736-37. The invasion of the Ikkairee or Bednore Rajah, to whom the Canara province was then in subjection, obliged some of the Rajahs of the Northern Division, to impose a tax of 20 per cent. of the patam or rent. The part of the Palghaut and Temelpoorum districts, which was conquered by the Zamorin of Calicut, had a tax imposed upon the land, under the name of Kavil or Cavilpullum or compensation for protection, and seems precisely what the greater Poligars of Madura and Tinnevely were in the habit of imposing under the designation of Kavil, upon the villages of their less powerful neighbours. With these exceptions, Malabar was free from any regular tax proportioned to the gross produce of the rent of the land, before Hyder's invasion in 952, or A.D. 1776-77, but in cases of emergency, it has been admitted to me by some of the Rajahs themselves, that contributions were levied according to the circumstances of the parties. The avowed legitimate sources of revenue were sufficient for the purpose of Government, where a standing army upon a fixed pay was not maintained, and the militia was chiefly supported by assignments of land, and some of them are such as by a stretch of authority might be converted into the means of personal aggrandizement to Rajahs, though generally speaking they are not supposed to have been very rich. The influence of the Bramins, and the jealousy of the chiefs, prevented their power from acquiring an overgrown ascendancy. The exemption from the land tax is most frequently and plausibly accounted for by the circumstance of the land being the property of the Bramins. This reason would seem to hold equally good in Canara, where all the lands are said to have been also distributed among them, but

it is evident that the province has been subject to early and complete revolutions, which Malabar has escaped, and it is about 517 years since it came under the regular dominion of the Vijayanuggur Anagoondy Government. In the course of these revolutions, Bramins and others were often necessitated to fly the country, and property changed hands for the benefit of needy followers of the conquerors.

79. The following may be reckoned the chief sources of the revenues of the Rajah, before the country came into the possession of the Company.

1. Unkum	അങ്കം.
2. Soonkum	ചൂങ്കം.
3. Yela	യെല.
4. Kola or Charadayam	കൊള-ശരദായം.
5. Tappa	തപ്പ.
6. Pila	പിഴ.
7. Poorushandram	പുരുഷാന്ദ്രം.
8. Polyatta Penna	പുലയാട്ട പെണ്ണ.
9. Ponnarippa	പെണ്ണരിപ്പ.
10. Uttudakum	അട്ടുടക്കം.
11. Udeemapunum or Tulapunum	അടിയപ്പണം തലപ്പണം.
12. Chungathum	ചുണ്ടത്തം.
13. Retcha bhogum	രച്ചഭോഗം.
14. Kaleecha	കാലച്ച.
15. Udeenya Oorookul or wrecks	അടിയന്ന ഉരക്കുൾ.
16. Chaireekul or private domains... ..	ചൈരിക്കുൾ.
17. Taxes on houses and fishermen and tradesmen and professions	
18. Aeemoola—A cow with five dugs	അയ്യേമൂല.
19. Moomoola—A cow with three dugs	മൂയേമൂല.
20. Chenkombha—Cattle that had destroyed a man or any cattle.	ചെങ്കമ്പ.
21. Kununda Poolee—A white spot near the corner of the eye.	കുണ്ടപ്പൂക്കുൾ.
22. Ana pideo—Elephants taken	അനപിടി.
23. Poowala—A white spot at the lip of the tail of a buffalo.	പൂവുല.
24. Komba—The tusks of a deceased elephant	കൊമ്പ.
25. Korawa—A leg of a deer, wild hog or other eatable wild animal.	കൊറവ.
26. Wala—The tail of a tiger	വാല.
27. Tolo—The skin of a tiger	തോല.
28. Kenuttil Panne—A hog fallen into a well.	കിണറിലെ പന്നി

80. *The Unkum*—was as high as 1000 fanams, or 250 Rupees, and was only levied by the Rajah. It was the money which he received as umpire, between two combatants, under the system of Battle Wager. These quarrels arose from private feuds, and were meant to wipe off stains cast upon an individual's honor. A preparation and training for twelve years preceded the battle, in order to qualify the combatants in the use of their weapons. They were not necessarily the principals in the quarrel, generally their champions. They undertook to defend the cause they had espoused till death. It was indispensable that one should fall.

81. *Soonkum*.—Customs—land and sea, upon imports and exports. By some said to be only 2½ and 3 per cent., and by others, as high as 10. Nadwalees were also entitled to inland customs.

82. *Yela*.—The systematic usurpation of the estates of such neighbouring Rajahs, or Nadwalees, or other chiefs, as might be incapacitated from poverty or other cause from governing. The Shaster says the peculiar duty of a king is conquest.

83. *Kola or Charadayam*. Forced contributions levied by Rajahs for particular emergencies according to the circumstance of the individuals.

84. *Tappa*.—Fines levied by Nadwalees and Daishwalees from their inferiors and by Rajahs from them, for accidental unintentional crimes.

85. *Pila*.—Fines levied in the same manner for intentional crimes, according to the magnitude of the crimes and the circumstances of the individuals. It might be a total confiscation of property.

86. *Poorushandrum*.—Sums varying from 120 to 1,200 fanams levied by Rajahs from Nadwalees, Daishwalees, Heads of commercial corporations, from the holders of lauds in free gift or under conditional tenure, and generally all persons holding Stanum, Manum, or official dignities in the state. They also in common with other Jenmakars, or private proprietors, levied Poorushandrum from their tenants, as a fine of entry, upon the decease of a proprietor or tenant. It has been supposed that the Rajahs were entitled under the head of Poorushandrum to a certain share of the property of deceased Moplals, but the prevalent opinion is that there was no fixed proportion, and that it was not levied generally upon all Moplals, but was confined to individuals possessed of wealth, and holding situations or preveleges dependent upon the will favour of the Rajah. The Poorushandrum was sometimes enjoyed by the Daishwalee and Nadwalee instead of the Rajah, according to the extent of rights and authority which was granted or usurped, and on all occasions they were exclusively entitled to the Poorushandrum of their own private lands.

87. *Polyatta Penna*.—or degraded women were a source of profit to Rajahs. Outcastes not exclusively but chiefly of the Brahmin caste, they were made over to Rajahs to take care of, as a compensation for their maintenance, and for the trouble of preventing their going astray again, the family of the outcaste were in the habit of offering to the Rajahs as far as 600 fanams or Rupees 150. The Rajahs then disposed of them for money, but their future condition was not exactly that of a slave. They were generally bought by the coast merchants, called Chetties, by whom they had offspring, who came to be intermarried among persons of the same caste, and in a few generations their origin was obliterated in the ramifications of new kindred, into which they had been adopted.

88. *Ponnarippa*.—The sifting of gold, or generally gold dust, was considered a royalty, and the perquisite of the Rajah, or the Nadwalee as the case might be.

89. *Uttudakum*.—Under the name of Uttudakum the Rajah was entitled to the property of a Nadwalee or Daishwalee, or an Uidian (Vassal), or any person, who held lands in free gift, dying without heirs, and no Dut Sweegarum, or adoption, could be valid without his sanction. A Nadwalee and Daishwalee enjoyed the same privilege with respect to persons in the same manner dependent upon them.

90. *Udeemapunum*, was the early payment of one and fanams, which every Uidian was obliged to pay to his Tambooran, or patron, whether he was Rajah, Nadwalee, Daishwalee, or other great man.

91. *Chungathum*.—Whenever a person wished to place himself under the special protection of a man of consequence, he paid from 4 to 64 fanams annually for Chungathum, or companionship, or association making some times an assignment, on particular lands, for the payment. It was meant for the maintenance of a kind of honorary sentinel, a belted official peon of the present times, whom the Patron furnished to the person who sought his protection—but this implied also a necessity for the patron to assist with a stronger force, if required, in his defence.

92. *Retchabhogum*.—Payments were much to the same extent, and for the same purposes. It implies an engagement of protection generally, without being limited to any specific aid in the first instance.

93. *Kaleecha*.—(answering to Nazzur) or presents, of from 2 to 1,000 fanams.

according to the circumstances of the parties, of congratulation and condolence, were made to Rajahs and Nadwalees by all ranks of people on occasions of the ascension of Rajahs to their Pattum, or throne, of the opening of a newly built palace, a marriage, a birth, the ceremony of placing rings on a child, and a death in the family of Rajahs and Nadwalees.

94. The land tax which had hitherto been partial became general throughout the Province in 952 or A. D. 1776-77 in consequence of Hyder's conquest of it; and though, according to my enquiries, it received in Hyder's time, in the southern Division the shape and regularity which it now apparently bears in the Public records, but only nominally in practice, the Commissioners, Messrs, Duncan, Page, Boddam and Dow, who made a report on the Province on the 11th and 14th of October 1793, seem to ascribe the principles of the assessment in that Division to Arshed Beg Khan, the Feudal or Commander of Tippoo's forces in the Province.

95. The principles of the Settlement which Arshed Beg Khan made in A. D. 1783-4 or M. S. 959, of the Districts south of Kotah river, exclusive of Palghaut, as founded upon the information of one Jemma, a Bramin of very respectable character, who had been employed as a Revenue officer under Tippoo's Government, as he subsequently was under the Company's, are explained by them as follows.

96. "There were in number 1,38,014 plantations containing different descriptions of trees, viz.

Trees.	Number.	Unfruitful from age or being too young.	Fruitful or productive.	Jumma or Rental.	Number of produce trees per Hoon.	Number of trees per Hoon.	N. of trees per new gold Rupee assessment.
1	2	3	4	5	6	7	8
				Hoons. F. R.			
Cocoanut	28,06,099	21,62,508	7,43,591	36,724 3 8	20	7	2
Begonut or Soapary	3,61,195	2,61,115	12,00,080	29,008 0 0	59	20	6
Pannus or Jack	4,87,858	3,39,139	1,48,720	11,872 0 0	10	3½	1
Pepper Vine	3,67,281	3,16,612	50,669	15,200 7 0	3½	1½	5½
Total	...	...	...	81,515 2	...	...	76

Dhanmuri or Rice Lands.

	Purrah grain sowable.	Deduct fallow.	Sowable land.	Jumma.	Purrahs per Hoon.	Per Rupee.
1	2	3	4	5	6	7
	Purrahs.	Purrahs.	Purrahs.	Hoons. F. R.		
Low rice land*	7,43,001	38,086	7,04,645	2,31,481 4 0	1	1
Casualt	...	...	...	8,425 6 0	...	...

Note in Original.

* Commonly called Oobyum in Malabar.

† Commonly called in Malabar Modum, Ponum and Pottada.

JUMMA.

	Hoons.	F. Rs.
97. "There were besides taxes on houses in number 92,624 (of Nairs, Mappillas &c.) amounting to	25,516	2 0
"And Shaleer or weaver, Mucquer or fishermen, Chatty or on Toddy pots, Katty or for the knife to cut the toddy trees, and on shopkeepers, in all	11,026	2 0
98. "The duties on Merchandize were estimated to be in that year	45,000	0 0
Total	81,542	4 0
Add for Perims or Plantations as above	86,815	2 8
Do. for Dhan Murres or rice lands	2,31,481	4 0
Do. for Modun	8,425	6 0
Total Jumma for 1784-5	4,08,264	6 8

99. Having stated the general results of the investigation into the value of the Northern Rajahs countries, conducted in 961 and 962 by Ameens, of whom Anund Row

was the principal, by the orders of Tippoo, they remark that "the assessment in the Northern countries was founded on the idea of Government's Right to half the produce, and that the rates appear to have been nearly the same with those of Arshed Beg's previous settlement of the Southern Districts, with the exception that the Jack trees, and the Rice produce, have been rather higher taxed in the Northern, than in the Southern districts; that instead of a money rent on the pepper vines as established in the Southern countries, half of the produce was most generally taken in the Northern, which have always been by far the most productive in that article; and that whereas in the Southern Districts, the tax is assessed on the quantity of rice seed sown, it is in the Northern levied generally on the quantity of rice produced."

100. It is stated that the Commissioners "learnt that during the period of Tippoo's Government, his officers had been in

the practice of exacting 10 per cent on the ostensible Jumma of the country, to defray the charges of collection in Vettatra, and they authorized the Rajah Vettatra to observe the same practice, and they extended also the same rule over all the other parts of the country."

101. It is further stated, that "the terror of Hyder's and Tippoo's administrations prevented the major part of the Bramin land-

holders, as well as many of the Nairs, from ever trusting their persons at the Mahomedan Cutcherries of their new Sovereigns, and that therefore when the system of establishing a general money rental payable to the latter, was to be carried into execution, the local delegates of the Mysore Government had in general no other choice than to settle the assessment with the Kanamkars, with whom the Namboory Bramins and Nairs had been usually in the habit of leasing out the greatest part of their estates, and who were thus in the ostensible and immediate occupancy of the greatest part of the soil at the period of Hyder's conquest; that the Kanamkars made reservation out of the gross produce for the payment to their Jenmakars and land holders,—which appears to have been in the proportion of 3/20ths—together with a further deduction of 11/20ths for their own support and profits, and for the charges of cultivation, and agreed to pay the residue, being about 6/20ths, to Government."

102. "Or, calculated on a grain estimate, the settlement of Arshed Beg supposes one Purrah of seed sown will on a medium produce in each year (whether from one

"or more harvests) ten Purrahs, whereof $5\frac{1}{2}$ will go to the cultivator, and $4\frac{1}{2}$ remain to be divided between the Jenmakar or land holder and Government, on which $4\frac{1}{2}$ remaining Purrahs of produce, one fanam (per Purrah) was fixed as the payable Jumma, or money value per Purrah, $1\frac{1}{2}$ of which went to the Jenmakar, and 3 to Government."

103. "This calculation" is said by them "to be in consistency with the result of Junnea's Statement (in 39th and 41st paragraphs) of the particulars therein given of Arshed Beg's general assessment as 7,43,031 Purrahs of seed sown are thereby stated to produce 2,31,451 Hoons to Government, which turns out at about the rate of 3 fanams per Purrah of seed whilst in regard to betlenut, cocoanut and jack trees, and the pepper vines, the principle of Arshed Beg's Regulation of the tax on these articles is stated to have been, that one moiety of the value thereof should be received by Government, it being deemed reasonable to observe thereon this difference of proportion in what had been fixed for the grain taxation, because of the much greater labour and expense required in bringing these respective products to maturity."

104. The Commissioners state on the information obtained by Mr. Farmer the Supervisor that "the 'Pattum' which the Jenmakars received from their Kanumkars before the period of Hyder's invasion was equal only to about one-third of the gross produce and that late information had shewn that the full amount of Arshed Begs Jumma was about 6/20ths of the rice, and half of all the other products."

105. They add that "on the premises set forth in Mr. Farmers' Report, combined with the information since received (and mentioned in their 196th paragraph) the relative situations of the Kanumkar or cultivating Farmer, and of the Jenmakar or Proprietor, as they respectively stood before and since the assessment of a regular public revenue by Hyder and Tippoo, may if calculated upon the Purrahs, the supposed medium of one Purrah of seed, have been nearly as follows:—

	Cultivators, or Kanumkar's share of the produce.	Proprietor's or Jenmakar's share of the produce.
Before the conquest a proportion of $\frac{2}{3}$ rds...	$6\frac{4}{6}$ th.	$3\frac{2}{6}$ th.
Since the conquest	$5\frac{3}{6}$ th.	$1\frac{3}{6}$ th.
Difference ...	$1\frac{1}{6}$ th.	$1\frac{5}{6}$ th.

"the aggregate of which diminutions in their respective shares, make up the three Purrahs that constitute the Government's present right, out of ten, as already noticed."

106. In discussing the terms of the settlement in Chirakul, they suppose "a full moiety of the produce to be the Right of Government, and that rate was established by Hyder who in 951 or 1775-6 raised the rate taken by Government on the rice produce from 3 to 5 in 10, or to one full moiety."

107. Yet they think "there is reason to believe from comparing the account of the manner in which Arshed Beg's settlement was made in the southern countries (as noticed in the 41st 196th and 199th paragraphs,) with the information received

"from Anund Row (who was employed in Tippoo's time in ascertaining the funds for the settlement of this district) that it never was the intention of the Mahomedan Government to exact the entire half of the real marketable value of the rice crops, from the cultivators of that article, in either division of the country; since, as has been already shewn in the 196th paragraph, the scheme of what is called Arshed Beg's settlement of the Calicut districts, was to take only three in ten out of the produce of this article, which on an average is supposed to be equal to the assessing of the quantity of seed sown, at the rate of nearly three gold fanams per purrah; the aforesaid Anund Row, having expressly declared, that the subsequent assessment of the northern districts was, as far as regarded the Nelly (Rice land) framed on the same general principle as Arshed Beg's previous one of the southern country, and that nearly equal results will follow, whether the Sirkar take half of the produce, and that half be rated at only $41\frac{1}{2}$ Rupees the 1,000 Dhungalees, or at once charge the cultivator at $3\frac{5}{16}$ gold fanams per Purrah of seed; so that it is only in more or less of this fractional part of the rate per Purrah, that the said Row admits the northern rates to differ at all from those to the southward."

108. The Commissioners confess however that "they can only suppose this to be reconcileable to fact, inasmuch as the rating of the Government's price at 40 Rupees per 1,000 Dungallies may be lower than the real market price, which they conceive to be generally the case, as they find that the Company's share of the Nelly received in kind in Randatarrah, (an original part of Cherikal,) has sold, instead of 40, for 60 Rs. per 1,000 Dungallies, upon which footing the cultivator will himself receive 80 Rupees for every 40 he pays to Government."

109. "The rates of assessment established by Tippoo in the Northern Districts are shewn in Reas and silver fanams in contrast with rates established at Tellicherry Iroovinad and Randatarrah."

	Betlenuts rate payable to Government.		Cocoanuts rate payable to Government.		Pepper vines rate payable to Government.		Jack trees rate payable to Government.		Rice fixed so much per cwt. or on the Dungally.	Houses and Tenants.
	Reas.	Silver fanams.	Reas.	Silver fanams.	Reas.	Silver fanams.	Reas.	Silver fanams.		
Tellicherry	20 or	$\frac{1}{4}$	40 or	$\frac{1}{2}$	80 or	1	160 or	2	One quarter of the produce valued at 43 Rs. per Mille.	From 5 to 100
Iroovinadu	20 or	$\frac{1}{4}$	40 or	$\frac{1}{2}$	80 or	1	160 or	2	43 Rupees per mille on the Govt. half.	From 5 to 10
Randatarra	10 or	$\frac{1}{8}$	40 or	$\frac{1}{2}$	$51\frac{3}{16}$	...	80 or	1	43 Rs per mille Dungallies on the half produce taken by Government.	Do.
Rate of Tippoo's Jambabund established in the Northern districts, turned into Reas from the rates in gold fanams mentioned in 270th paragraph (of Commissioner's Report).	20 or	$\frac{1}{4}$	60 or	$\frac{3}{4}$	Half	...	120 or	$1\frac{1}{2}$	41 Rs. 8 annas per 1,000 Dungallies on the Govt. share.	Do.

111. The Commissioners directed "that the collections of the year 969 or 1793-4
 "in the southern districts was to be made on
 Para 458. "the general plan suggested by the Supervisor
 "Mr. Farmer, that is, by demanding and realizing from each actual and superior
 "occupant of the soil, whether Jenniakar (i. e. Land-holder) or cultivating tenant), the
 "specific amount of Arshed Beg's Jumma, entering into an exact ascertainment of the
 "funds only where the parties allege their inadequacy to the said assessment which
 "being much lower in the total, than the first Jumma bundy formed in Hyder's time
 "(as already pointed out in the 39th para) must, they imagine, prove very easy to
 "the greater number of those who pay the Revenue in the Zamorin's and contiguous
 "districts."

112. The Commissioners directed "that the rate to be observed for Chericul
 Para 459. "should be to follow up the principle of the
 "settlement made of that district by Anund
 "Row (as noticed in paras 43rd and 56th) and which that Mootsuddee had in his
 "examination explained to lead to the same results as those of Arshed Beg's southern
 "settlement."

113. With respect to Cotiate the Commissioners finally directed "the collections to be made according to the principle of Government's receiving half of the rice produce, as well as that arising from orchards, and in conformity to a request signed to that effect by all the inhabitants, and delivered in on their part by the Rajah of "Koorumanaad."

114. "The Commissioners had intended that Cartanad should be assessed like all the other Northern districts at one half of the produce, but in consequence of a representation from the Rajah that as far as regarded the grain produce, the inhabitants had in their former application made a mistake, in as much as they could not afford to yield to Government so much of that part of the produce of their labour, they directed the Supervisor to enquire and to bring the application to an equitable adjustment; they at the same time suggested that the Rajah's objections might be founded on his idea that half of the rice in kind and not merely the moiety of the late Mahomedan Government's very moderate valuation thereof viz. 41½ Rupees per 1,000 Dungallies, would be required by our Collector's.

115. To the reports of the Collectors who presided over the different Divisions of Malabar I was not fortunate enough to obtain access till a very late period, not till

1 N.B.—On reference to the translation of the Cartanad Rājā's representation of 2nd September 1793 it appears that he requests that half of the stipulated Rent (Pattam) of the rice fields shall be taken.

116. Mr. Warden Collector of the Sub-division of Palghaut, Congaod, Mannoor, and Edatarrah in his Report to the Revenue Board of 25th March 1801, states that "the Pattum is generally limited to one-third of the produce. That the highest produce in his districts is 15 fold. That in the Pattum where there is no loan, that is, where the land is given out in simple pattum, he says it is customary to allow the tenant (4/5ths) four fifths of the Pattum [to discharge the revenues, and the proprietor receives the remaining 1/5 as his rent."

117. " In the Narwattum district which is more fully assessed than Palghaut, and Nadavattom
 Para 36. " where the Ryot pays the revenue to Govern-
 " ment, he thinks that on account of the cheap
 " rate at which he is obliged to sell his grain, he cannot pay the revenue out of the
 " 4/5ths of the Pattum which is given up to him by the proprietor, but he is obliged to
 " encroach for that purpose upon the two-thirds of the gross produce which is considered
 " the cultivator's share."

118. He thinks "the division of produce in his districts is 10/15ths or $\frac{2}{3}$ to the cultivator, 1/5 of $\frac{1}{3}$, or 1/15th of the produce to the Jemakar, 4/5 of $\frac{1}{3}$ or 4/15th to the Sirkar."

119. He says "the current price at the reaping of the 1st crop is never less than 3 Purrahs, and sometimes $3\frac{1}{2}$ and 4 Purrahs the fanam. At the latter end of the season, it is $1\frac{1}{2}$ Purrahs the fanam."

120. Mr. Hodgson Collector of the Sub-divisions of Cannanore, Chiricul and Cuvaee, in his Report to the Revenue Board of 9th March 1801 states "upon the country being assumed by Government out of the hands of the Rajah, the Sirkar's share of the Garden or ²Purum produce was reduced to 6/10ths, whereas the Rajah, ²Paramba had generally collected the whole from the Ryot."

121. That "the rates of division between the Ryot, or rather the parties concerned in the property, and the Sirkar are as follows."

"Of the Dhanmmuree produce half, to the proprietor and cultivator of the soil
"and the residue to Sirkar—of the Purrum, or garden, Pattum or produce, six-tenths
"to the Sirkar, and four-tenths to the cultivator and proprietor of the garden."

122. In Mr. Osborne's report on Curtanad and Poolwye, there is nothing respecting the principles of the assessment.

123. Mr. Wye (or Wyse) Collector of the Sub-divisions of Vetatra, Ernad and Shernad in his Report of 4th February 1801 to the Revenue Board, reckons "50 out of 100 Purrabs produce to be the clear Pattum which the Jenmakar usually receives, which quantity is only reduced in proportion to the Kanum, or Mortgage, interest, which he may have to pay to the Mortgagee."

124. "Taking the produce, he says, "of one seed to be ten, which on a medium throughout the Southern division is a fair calculation, the present division will be as follows."

"To the Cultivator of the soil of a Kanumkar	..	..	Rs.
"To the Sirkar	..	..	3

'But if including the 10, he is inclined to think ... 3½
 "And the Kanumkar ... 5
 "To the Jenmakar ... 1½

125. He states, "When I set down the produce of one seed to be only ten, I

Para 5.

"mean to include all kinds of ground, which
 "must of course vary extremely. There are
 "some, though only in one part of the country, and that of small extent, where the pro-
 "duce in the two crops is from 25 to 30 for one seed sown, there are others at twenty
 "and others at ten, some grounds again, though rated the same as others more pro-
 "ductive, which give only one crop. Ten seed for one is the average or medium of the
 "whole grounds together."

126. With respect to garden land assessment he states "that the division between
 "the Sirkar and Ryot is said to be half and half, but he is certain that the present
 "assessment cannot amount to any thing of the kind, and he is the more confirmed in
 "this from having lately caused one of the Hobiles in the Shernaud district called
 "Tricolum to be inspected in a great measure under his own eye, and he finds on
 "taking as the Sirkars' one-third only of the produce there is an increase of near 800
 "fanams."

127. Mr. Baber Collector of the Sub-divisions Vuddakumpoorum and Kelakum-
 poorum or of Northern and Southern Divisions of the Calicut District and Porwyne,
 in his Report to the Revenue Board of 31st July 1801 enumerates the various products
 of these Districts, and notes the rates of such as are assessed.

	Fanams.
"Nelly for sowing per Purrah	2½
"Moden or Hill paddy, one-fifth of the whole produce.	
"Elloo or gingelly oil one-fifth.	
"Cocoanut trees 2	1
"Soopary trees 6	1
"Jack trees each	1
"Pepper vine each	1
"Cardamums, one-fifth of the produce.	
"House tax	1, 2, and 3

128. He adds that "with the exception of Nelly in the Poruwye district, which
 "is 3 fanams per Purrah, the rates are universally the same, that in such of the
 "Northern Districts as he had been in, he had observed no difference, but on the
 "contrary in the Southern particularly Nerunganud, owing doubtless to the surprising
 "fertility of the soil, the rates for Nelly vary from three to five fanams per Purrah."
 He remarks "that there cannot then possibly be any certain standard for the actual
 "profits that accrue to the Ryot upon a medium; one-third after deducting labour &c.
 "may be said to come the nearest, but that then he has a second crop, and in some
 "instances, a third; but that the produce of those is so inferior and withal so uncertain,
 "that they ought not, nor can they be calculated upon that; indeed the landholders
 "themselves who of course make the most of their grounds, never reckon upon a
 "second crop."

129. Mr. Strachey, Collector of the Sub-divisions of Randaturra, Durmapatnam,
 "and Maho, now (with the exception of Maho) included in the Tellicherry district,
 "states in his Report to the Revenue Board of the 7th March 1801, that the
 "Court of Directors having upon a principle of economy resolved in 1776 to withdraw

Note in Original.

¹N.B.—That is the Beenjag or Vetteopala.

"the chiefship and garrison of Tellicherry, the native inhabitants petitioned against
 "the measure, and proposed on condition of our protection being continued, to submit
 "to a taxation increased to the following rates."

	Silver fanams.
"Each Cocoanut tree that produced fruit	0 ½
"Jack tree do.	2
"Pepper vine do.	1
"Betlenut do.	0 ½
"Paddy field 25 per cent on the rent.	
"Nairs houses	5
"Moplas houses	10
"Company's houses occupied by the Christians within the limits, half a month's rent.	
"Houses of Christians without the limits	5
"Houses of Tivas otherwise called Tiars	5
"Do. of Weavers and oil makers	10
"Do. of Fishermen and carpenters	5
"Do. of Goldsmiths	15
"Do. of Ironsmiths	10
"Do. of Bramins	10
"Do. of Astrologers	5
"Do. of Banians	10
"Shops... ..	15
"Warehouses	100

130. Mr. Strachey reviews the financial administration of Hyder and Tippoo in
 the Southern district of Malabar, and states that "it was not until the year 952, A.D.
 "1776-77 a regular Pymahee appears to have been made, that in Purumbas the
 "objects of assessments were pepper, betlenuts, cocoanuts, and jackfruit, a certain
 "quantity of these articles under the fictitious head of a full bearing tree of the des-
 "cription that produced them, was entered on the Sirkar's accounts and taxed at a fixed
 "rate."

131. He adds that "it is evident that by lowering the standard or exaggerating
 "the produce, the Officer of Government might bring within the description of a full
 "bearing tree, every tree they thought proper."

132. With Respect to paddy fields, he states, that "a certain quantity of seed
 "was assessed at a fixed rate, that in two fields of equal extent, and therefore requiring
 "an equal quantity of seed, not only the respective expense of cultivation, but the
 "gross produce will differ materially. In many instances these two particulars combine
 "unfavorably, seed therefore, or what is the same thing, space was at all events an
 "unfair standard, which as it was only to be corrected by admitting into the estimate
 "the greater or less fertility of the soil, and the expenses of cultivation, might at any
 "time become oppressive by their exclusion or falsification."

133. Mr. Strachey adds that "in 959, A. D. 1783-84 under Arshed Beg Khan,
 "though the distribution of the assessment was less partial and oppressive, the system
 "and rates were the same as formerly."

134. The report of Messrs Spencer, Smee and Walker, the Commissioners of the
 28th of July 1801, is for the most part a recapitulation in a more connected form of
 the report of the Commissioners of 1793, but as some points are new and others are
 placed in a clearer light, and as they have drawn inferences, and grounded proposed
 modifications of the assessment upon an experience of the result of the revenue
 administration in the interval between 1793 and 1801, the substance of their remarks
 regarding the assessment cannot but be useful.

135. They state that "in the Northern Division the fund of ten per cent for

Para 146.

"charges of collection was never established

Report of the Commissioners of 1801.

"by the Mahomedan Government, and that

"its example has been followed by our own,

"although it is certain that during the Chericul lease the Rajah exacted it, that the
"remission of the 10 per cent since the expiration of the lease (of the Company with
"the Rajahs) had reduced the rice assessment to a nominal 5/10ths, but that of the
"original principles of the Northern assessment, as being 6/10ths."

136. "They cannot consider 3/10ths of the share of Government from the
"estimated gross produce or 3 to 1 of the grain sown (as established in the Southern
"Districts) to be equal to the original Northern rates of 6/10ths of the net produce,
"after making an allowance for the charges of cultivation, which are seldom calculated
"at higher than 20¹ per cent."

137. They add that "whatever advantage was formerly gained in the Northern
"Division by the rates of conversion or 41½ Rupees per 1000 Dungallies, is now also
"counterbalanced by the price of grain having considerably fallen, so that the Govern-
"ment rate is (in 1801) at least equal to the market price."

138. The assessment on cocoanuts is said to be made on similar principles in the
Northern and Southern Division viz. "two

Para 148.

"bearing cocoanut trees for a fanam, with this

"variation, that gold fanams are established in the south and silver in the north, being
"30 per cent in favor of the latter. On Betlenut the tax is thought to be pretty equal
"and generally very favourable to the Ryot."

139. "The assessment is concluded to be more light in the Southern than in the
"Northern Division, and it is accounted for by

Para 149.

"the following reasons."

140. "On this comparison, and the most probable grounds of presumption they
"are inclined to attribute to the action of several combined causes the difference in
"this respect between the two divisions. With the exception of a few months previous
"to the commencement of the war in 1790 when the Rajahs had fled, and everything
"was confusion, from the earliest of the Mahomedan conquests the Northern districts
"may be called with more propriety, Tributary, than subject to Government, and up to
"the expiration of quinquennial Leases, they all retained much more of the former
"character. The assessments were therefore made by the several Rajahs on their own
"principles, and probably in conformity with original customs. To the Southward, a
"foreign mode of assessment was established, and realized, by officers of a foreign
"domination, and this from political motives of conciliation on a very reduced scale.
"A degree of order in the finances having been thus established, an addition of 10 per
"cent on the jemma met no direct opposition from a country which had felt the power
"of the conqueror. But this was a part of detail, into which the comparative inde-
"pendence of the Northern Rajahs did not admit the officers of the Sultan."

141. "They think that the tax on rice (meaning I suppose the assessment on
"rice lands) is actually heavier in the Northern

Para 150.

"than in the Southern Division."

142. They propose to extend to the Northern Division the principal of taxation
established in the Southern and they hope that

Para 151.

"the produce of an equal tax in the property

"of the higher will counterbalance the reduction on that of the poorer orders."

Note in Original.

1 N.B.—Here it is certainly not the Pattam receivable by the Jenmakar from the tenant, but
the residue after deducting Vittoo Vullce., this is the principle of Mr. Smee's survey.

143. They recommend "the Government to decide in the 1st instance upon the
Paras 154 and 155. proportion of the gross produce which it may
be equitable to demand."

144. They think "that there is no reason to change the principles of assessment
Para 156. established in the Southern Divisions, viz.
3/10ths of the gross Rice produce and 1/10th
for charges Collection, in fact 4/10ths. They do not conceive that the share of Govern-
ment can with justice be made to exceed this estimate. They have reason however to
be convinced that the practice of the native Agents and Inspectors was often very
different from these principles in fixing a proportion of the net rent (whether the residue
after deducting 20 per cent. for charges cultivation as stated in para 145 or the Patum
as stated in para 173 is not explained) instead of the gross produce."

145. They propose "to convert the Government share into money at the average
Para 158. price to the Koodian (cultivator) at the two
principal harvests in each respective Turrah,
a reduction or increase rate to be allowed under the circumstance of a material perma-
nent variation of price."

146. They propose that "the assessment on Gardens should not exceed one half
Para 160. of the average gross produce to be paid in
money."

147. With respect to Pepper, the Commissioners of 1801 state that "if three
Para 147. fanams be a higher tax on a pepper Vine
(alluding to the Southern Division) than one
half the produce (with reference to the Northern Division) it is not more burthen-
some, because the Pepper Vine is not here as it is to the north supposed to counter-
balance by the value of its produce, the scarcity and high assessment on the more
essential articles of subsistence". They add, "it may also admit of a doubt whether
even the rate be in favor of the North, no other than Vines in a state of productiveness
are assessed, and these at 3 fanams each. But the Vines of this description
are calculated to produce from 5 to 10 Dungallies, each of which is worth to the Ryot
1 gold fanam, the average therefore leaves more than one half to the Cultivator and
that it is remarkable that this estimated produce of the Pepper Vine is very considera-
bly different from the calculated produce of the Northern Districts. To ascertain this
fact they say requires more accurate information than they possess of the Northern
productions".

148. They further state that "Pepper is taxed one moiety of its produce and all
Para 150. reports tend to impress them with an opinion
that the charges of cultivation are much greater"
(the culture is evidently different) "in the Northern Division, and they fear that the
small remaining profits of the crop are made to assist very materially in discharging
the general demands of Government, on other heads of assessment. They can on no
other principles account for the peculiarly involved state by mortgage of the pepper
plantations almost universally to the Northward."

149. They conclude by recommending "a fixed rate upon each Vine or rather as
Para 152. customary upon each standard tree, supporting
one or more Vines, and that this rate should
not exceed one half the average produce."

150. Major Macleod took charge of the Province in October 1801, and remained in the management only till March 1803. He does not explain the detailed principles of the existing assessment, but gives an opinion that the aggregate Revenue is much less than one third of the gross produce, and recommends for the future assessment 2 to 40 per cent in rice lands, and about one third for tree productions of the average value of the gross produce.

151. Mr. Rickards who succeeded Major Macleod as Principal Collector in March 1803, and continued so till January 1804, makes no mention of the basis of the assessment except in following the rates said by the Commissioners of 1793 to have been established on plantations by Arshud Beg Khan nor do I observe it stated in any of the reports of Mr. Warden who became Principal Collector in January 1804, or of Mr. Vaughan who succeeded him in January 1817, but in the Revenue Board's valuable minute of the 5th January 1818 is concentrated

See Para 33 and 35 of the Board's Minute of 5th January 1818.

all the information afforded by Mr. Warden and preceding Revenue Authorities, and they state that the land tax introduced by Hyder into Malabar which continues to the present time was an assessment of so much money upon each (Pafamba) garden or plantation, not according to its extent, but according to the numbers of trees growing at the time upon it, and a separate assessment of so much money upon each (batty) seed land, or paddy field; and that it has been calculated that it averages about 30 per cent. of the Jenmakar's or Landlord's Patum in the Southern, and about 50 per cent. in the Northern taluks.

152. There are good reasons for pronouncing that the number of productive trees entered in Arshud Beg's jumma accounts, was not the number actually productive, or supposed by the executive officers of Government to be actually productive, but a fictitious number connected with the Hoozoor Nigudee, or the assessment established in 953 A. D. 1776/77 and that the number of seed sowable as entered in the same account in the Commissioners report of 14th October 1793, was not the actual number of seed required to be sown, either at a single crop, or for the different crops, and that it was not supposed to be so at the time of fixing the assessment but on artificial number equally with other dependent upon the principles of the Hoozoor Nigudee.

153. In paras 39, 40, 41 and 196, the Commissioners of 1793 state that "the grain sowable in the Southern Districts (from the Kota River but excluding Palghat) was Purrahs 7,04,645 not including waste and that each Purrah was assessed at 2 fanams (10 to the Hoor)".

154. Ten Purrahs is said to have been the medium produce taken by Arshud Beg's settlement of one Purrah of seed sown.

155. By the accounts which regulated the collections to the end of 976 or 1800/1 the number of Purrahs sowable making no distinction of waste was 7,82,194, and nearly the same number with the small difference which an annual variation of the extent of cultivation causes, continues to be entered in the present accounts though there have been intermediate surveys of various descriptions viz. in 977 or 1801/2 in 981 or 1805/6 and 982 or 1806/7.

156. In the Jenma Pymash accounts, which are the accounts rendered by the Jenmakars themselves to the Collector Mr. Warden in 981, the number of sowable

Purrahs was 18,65,040 being Purrahs 11,60,325 or 161 per cent. more than the number of Purrahs in the Commissioner's Report, and 10,82,946 or 188 per cent. more than the number which appeared in the accounts of 976, and which nearly regulate the present collections.

157. The estimated produce of the Jenma Pymash accounts is Purrahs 1,12,62,125 whilst the produce of the sowable seed entered in the Commissioner's Report computed, at the medium of ten for every Purrah of seed sown would be 70,46,150, being a difference of 42,15,675 or 39 per cent. But the average produce of a Purrah of seed sown by the Jenma Pymash accounts is not more than six, whilst the medium produce supposed by the Commissioners of 1793 to have been taken by Arshud Beg in his settlement was ten.

158. If the actual aggregate produce according to the Jenma Pymash accounts is applied to the number of Purrahs of sowable seed in the Commissioner's Report, the average produce will turn out to be nearly 16, a proportion quite outrunning all experience of the general capability of the Malabar Province, and its productive power is supposed to be rated also much too high at ten fold.

159. The idea that three fanams was fixed as the Government Revenue for every Purrah, whether of seed sown, or for every piece of land requiring a Purrah of seed to sow it, or even the nominal seed of assessment, seems only to be correct with respect to the Calicut taluk. In the other taluks the rates which have existed from the time of Arshud Beg vary in some places 2½ Nigudee Purrahs, in others 2 and 1½ for every fanam or 3 fanams for 7½, 6 and 4½ Purrahs.

160. If three fanams were applied to every Purrah sown for all the crops according to the Jenma Pymash accounts, the Revenue of Rite lands in the Southern Districts which exclusive of Palghat, was in 976 Rupees 6,83,780-0-0 would be exceeded by Rupees 9,14,825-0-0 or about 133½ per cent., and would be 15,98,605.

161. It is quite impossible to imagine that the difference of Revenue which would appear to be derivable from the Jenma Pymash accounts could accrue from an extension of cultivation from the time of Arshud Beg Khan to the present period, or that it would have remained concealed to this extent, or that it would not have been collected if it had been considered a fair source of increase either under the Mysore or the Company's Government, or that the proprietors would voluntarily have produced accounts which could be construed as subjecting them to such an enormous addition of assessment.

162. The preceding facts are therefore conclusive, that the number of Purrahs entered in the Report of the Commissioners of 11th and 14th October 1793, was not the number of seed required to be sown in the time of Arshud Beg Khan, but a number of account taken for the convenience of fixing the assessment, which may be appropriately called Niggudee Vittoo or assessment seed. It would be delusive therefore to regard the principles of assessment pointed out in that report as correct, and as no other record exists to show what they are, they can only be known by the details gathered in my tour through the different districts of Malabar which are here submitted.

163. The same error is apparent on a comparison with the number of trees brought forward in the Jenma Pymash accounts and the number entered in the Report of 11th and 14th October 1793.

See Para 39, Commissioners Report of 11th and 14th October 1793.

164. The total number of coconut trees in the Southern Division from Arshud Beg's time to 969 or 1793/94 [excluding the Talooks of Palghaut and Temulpoorum] is entered at 28,96,099. This alludes to a period commencing with a Malabar year 958 or 1782/83 and terminating in 969 or 1793/94.

165. The number appearing in the accounts prepared in consequence of Surveys commenced under the English Government in 969 or 1793/94 and carried on in different districts to the end of 976 or 1800/1 was 29,58,813 making a difference of 62,714.

166. The number in Major Macleod's Survey of 977 or 1801/2 was 39,24,658 being a difference of 10,28,554.

167. The difference between the first and second periods was such as might without any improbability arise from an increased number of trees planted in the interval, or from the Survey of the latter period having been more minute, and brought to light inaccuracies in the first, but these united causes might not be deemed sufficient to account for the very large addition made by Major Macleod's Survey, if it had not been confirmed by a subsequent account rendered by the Jenmakars themselves.

168. That an increased number of trees has been planted, is evident from the Jenma Pymaesh accounts, in which is entered 8 lacs of Sheeshoo, but though this is a satisfactory proof of improvement in particular places, or persons, it is not a certain criterion that many other individuals do not suffer at this moment. In 981 or 1805/6 many trees had not attained that age which would assign them to the class of unproductive. A subsequent period of thirteen years has caused them to be so, and the reduced means of the population arising from the imposition of the salt, timber, tobacco monopolies, and Stamp duties, have disabled them from replacing them with other plants.

169. The account which regulated the collections to the end of 980 or 1804/5 (and which indeed regulates the present collections) which is formed from the accounts of 976 or 1800/1 with the addition of Gardens since brought into cultivation, which were not before on the assessment, and a portion of the trees of Major Macleod's Survey taken into account, shews the number to have been 31,73,353 being a difference of 2,77,254.

170. The account rendered by the Jenmakars in 981 or 1805/6 makes the number 40,95,483 being a difference of 11,67,384.

171. There is a still greater disproportion between the number of coconut trees productive at the different periods:—

	No. of the productive coconut trees.	Difference.	Difference per cent.
--	--------------------------------------	-------------	----------------------

The number in Arshud Beg Khan's time according to the Commissioner's Report of 1793 was	28,96,099		
	7,33,591		

	No. of the productive coconut trees.	Difference.	Difference per cent.
The account according to Surveys under the English Government from 969 or 1793/94 to 976 or 1800/1 makes it	12,73,138	5,39,517	78 $\frac{1}{2}$ per cent.
Major Macleod's Survey D.	14,52,816	7,19,225	98
The account which regulated the collections to the end of 980 or 1804/5 makes it	13,06,735	5,73,144	78
The Jenmakar's account of 981 or 1805/6 makes it	20,33,905	13,00,314	177

172. Here the proportion of productive trees to the aggregate number of coconut trees of Arshud Beg Khan's Settlement is about 25 per cent.

173. By the accounts formed upon various Surveys under the English Government from 969 or 1793/94 to 976 or 1800/1 it was increased to 43 per cent.

174. By Major Macleod's Survey it was 50 per cent.

175. By the account which regulated the collections to the end of 980 or 1804/5 it was 45 $\frac{1}{2}$ per cent.

176. The Jenmakars' account of 981 or 1805/6 makes it 70 per cent.

177. There are many districts where the general rates of assessment on trees as stated by the first Commissioners in 1793 would be very oppressive and incapable of being realized. In the Calcut district a productive coconut tree may be admitted upon the authority of the Jenma Pymaesh account of 981 to produce about 25 nuts, the value of which at 10 Rupees per mille would be 100 reas or 1 old veeroy fanam. Here the application of half an old Veeroy fanam for every productive tree would take only half of the gross produce, but in the Nedinganaad district where a tree is reckoned to yield on an average only 15 nuts the value of which may be said to be 50 reas or half an old fanam, the assessment would be fully equal to the whole gross produce and could not hold good for an instant.

CALICUT TALOOK.

PRELIMINARY REMARKS.

178. According to the Jenmee Pymaesh accounts rendered by the landed proprietors in 981, of which Mr. Vaughan has furnished me with a copy, there are at present in this Talook the twelve Hobli's of Keelaloor, Chevayoor, Wallianad, Paniengara, Beypoor, Elaisor, Welamana, Edakat, Chelanoor, Cusbah, Calicut, Peroomana, and Poloovaye, comprehending a hundred and twenty seven Deshums (Villages).

179. During the Government of Hyder, Sirdar Khan who was the Civil and Military Governor of the Malabar Province, prepared accounts in 952 A.D. 1776/7 which being sent to Hyder's Durbar, were there revised, and upon them an assessment was founded, which has usually been denominated the Hoozoor Nigudee, or the assessment fixed at the seat of Government. Neither in the accounts prepared by Sirdar Khan, nor in the orders which followed from Mysore, was it specifically expressed

what proportion of the Patum or Landlord's rent, or of the gross produce, was intended to be taken as the Government share, but according to the information of the principal inhabitants of the Talook, two and a half local Purrahs in some places, and three Purrahs in others, appear to have been the proportion assumed for every ten Purrahs of Patum, upon which the assessment was fixed. It is thence called the Nigudee Vittoo, or the assessment seed, in contradistinction to Vittoo only, which is the seed sown.

180. The rate of assessment fixed upon each assessed local Purrah was uniformly 3 old gold fanams, whether the proportion of the Patum was $2\frac{1}{2}$ or 3 Purrahs; but upon a complaint from the inhabitants of over assessment, Sirdar Khan instituted inquiries and reduced the rate of assessment in a few Hoblies from 3 to $2\frac{1}{2}$ fanams per local Purrah. Being however called off to the siege of Tellicherry, he was prevented from extending his investigation to the other Hoblies of the Talook.

181. In 958 A.D. 1782/3 Urshud Beg Khan being appointed by Tippoo to the Government of the country, he in consequence of representations of over assessment, inspected some gardens and Rice lands, and made a general reduction in the revenue of 2 in 10, but this proportion it is understood was very irregularly applied as regarded individual estates, some having received a greater remission than they were entitled to, and others not having benefited by it in the smallest degree. The reduction was made on the aggregate Revenue, and it was left to the discretion of the Subordinate Division and District Officers to distribute it.

182. In 962, A.D. 1786/7 Tippoo Sooltan ordered a coinage of Sooltanee fanams which were collected instead of the same number of old Veeroy fanams. The old Veeroy fanam was 4 to the Rupee, the Sooltanee fanam had in 964 or in 1788/89 fallen in value to $3\frac{1}{2}$ for a Rupee, making a difference of $12\frac{1}{2}$ per cent. which formed an addition to the Government demand. The Samoori of Calicut upon his restoration in 966 1790/91 established a new Veeroy coinage, which may be considered equal in value to that to which the Sooltanee fanam had been depreciated, and in calculating the Sirkar assessment the new Veeroy fanam will from this period be adopted.

183. In 967, A.D. 1791/2 the second year after the conquest of the country by the English, the revenue collected was 7 in 10 of the aggregate amount of Urshud Beg Khan's settlement, after deducting his reduction of 2 in 10 or 20 per cent. upon the Hoozoor Nigudee.

184. In 968, A.D. 1792/3, $7\frac{1}{2}$ in 10 was collected, and in 969, A.D. 1793/4 the whole amount of Urshud Beg's settlement was assumed as the revenue with an addition of 1 in 10 which was made for the purpose of covering the charges of collection. It appears that contributions used to be levied under Tippoo's Government over and above the regular assessment under this plea, but it varied in amount according to circumstances, and did not form part of the permanent demand of the country and it was not collected in the Calicut Talook.

See Commissioner's Report of 1801. Under the Company's Government an invariable proportion was adopted and consolidated with the land revenue in all the Talooks.

185. There was a Survey improperly called a Pymash made in 965 since the Company's Government, in this, and in all the Southern Districts, but the principles of it followed those of the Hoozoor Nigudee, and it is believed that it was not conducted so as to reduce the assessment where it was too high, but that the principal object kept in view was not to depart materially from the aggregate amount of revenue of former estimates.

186. The Menons (accountants) of Hoblies in this Talook possess no account of the number of Purrahs required to be sown, or the number receivable by the Proprietors as Patum at the time of the Hoozoor Nigudee being fixed, their accounts only show the number of Purrahs subject to the assessment. The number contained in the Patum at that time is therefore only deducible from the proportion assessed of the quantity receivable by the Proprietors as Patum (or Rent) according to the information given to me by the principal inhabitants of the Talook, that is, by reconverting the Nigudee veethoo or assessed seed, into Patum, in the same ratio, at which it was originally deduced from the Patum.

MODUN OR HILL RICE LAND.

187. Under the Mysore Government the Modun or High Rice lands were free from assessment in this Talook with the exception of the 64 villages constituting the present Poloovaye, Baypoor and Paniengara Hoblies, where it was the custom to take 2 in 10 of the actual gross produce every year, at the current price of grain.

188. In 977, A.D. 1801/2 Major Macleod valued the Government actual share of that year being 20 per cent of the gross produce at 1 new veeroy fanam the Purrah, and included it in the permanent jumma, whether of the 64 villages which had formerly been assessed or the others which had been exempted, dividing the amount among three years, according to that period at which this kind of land is usually cultivated.

189. To this amount was super-added the 1 in 10 on account of charges of collection which was also included in the regular jumma.

190. Modun lands not included in the Jumma by this arrangement are assessed on the principle of taking for the Government share 2 in 10 of the actual gross produce by annual inspection, and valuing it at 1 new Veeroy fanam per local Purrah. The full assessment is collected in the year in which the cultivation takes place, and is carried to the account of extra revenue in the Talook accounts, but in the English accounts this item goes to make up any deficiency in the fixed Jumma. No addition of 1 in 10 is made on account of charges collection.

191. It is admitted by the Jenmakars, that in the 59 villages of the Poloovaye Hoblee, besides the Government assessment, 1 in 10 of the gross produce of Modun Crops is received as the proprietor's share. If this practice does not extend to the other villages of the Talook, it is probable that the proprietors derive in fact an equal advantage from the crops of Till (Sesamum Orientale) and Sama (Panicum Miliare) both of which are often sown in the same or the next year with Paddy upon Modun lands, but which are not separately assessed, if growing upon those lands, upon which an assessment whether permanent or contingent, has already been paid for Paddy cultivation.

192. Where the Till (or the Sesamum Orientale) was cultivated, instead of Rice, on the Modun lands, it was usual under the Mysore Government to levy one new Veeroy fanam on it for every Nalee of seed sown (4 Nalees being a Yedungally) in some places; and to take 2 in 10 of the gross produce in others valuing it at the current price in the Hoblies of Poloovaye, Beypoor and Paniengara.

193. In 977. A.D. 1801/2 Major Macleod took generally 2 in 10 as the Government share of the actual gross produce of the Till of that year, and valuing it at $2\frac{1}{2}$ new Veeroy fanams per Purrah, adopted the actual collection of that year as the standard, and included it in the permanent Jumma, dividing the total with reference to the circumstance of Modun, being only capable of cultivation once in three years, into three shares, one falling upon each year.

194. The assessment upon the Till growing on lands not included in the permanent Jumma, but carried to the extra revenue (in the Talook accounts) is now conducted upon exactly the same principle.

195. The nominal assessment by the Hoozoor Nigudee on garden lands was 1 old Veeroy fanam for 2 productive cocoanut trees, 1 fanam for 6 beetlenut areka trees, 1 fanam for each productive jack tree, 3 old veeroy fanams for every productive Pepper Vine in the Districts south of the Kotah River, with the exception of the present Districts of Palghat and Temalpoorum, which under the Mysore Government were never subject to a garden assessment.

196. It is not to be discovered upon what data these rates of assessment were fixed. It is possible that the half of the gross produce in the Calicut Talook which is one of the most productive generally in garden productions, might have been taken as the standard of the Government assessment, and that the assessment in other Talooks was made to conform to this standard, but half of the gross produce would be too much for a permanent tax in any Talook, and even upon this principle the fixed money rates would be too high for other Talooks, and for many places in the Calicut Talook. They were therefore very inapplicable as general rates, and in fact were never attempted to be applied. They are merely fictitious rates of account, and would in several districts press more heavily than the assessment actually introduced into practice, they would in some places absorb the gross produce. It is understood that the whole Patum, or rent, subsisting between the proprietors and their tenants, was determined to be taken by the Mysore Government, and in order to preserve an uniformity of principle of assessment, every fanam Patum was counted as two productive cocoanut trees, and all the trees that did not necessarily come within this arrangement, were excluded from the productive, and classed as unproductive. For instance, 10 fanams of Patum would be reckoned as 20 productive trees. In some places this number might produce this amount of Patum, but in others 60 productive trees might be necessary, only twenty however would be entered in accounts as productive, and the remaining forty would be classed as unproductive. The distinction therefore made in Urshed Beg Khan's Settlement of young productive and unproductive trees as detailed in the first Commissioner's Report of 1793, had no relation to the actual condition of the trees, but was wholly subservient to this arbitrary and fictitious arrangement. In some places two productive trees might yield a Patum or rent of one old Veeroy fanam, whilst in others it requires three and four trees, but whatever number might be necessary, two only would be selected as productive to bear the

Government rate of assessment of one fanam, and the remainder would be classed as unproductive.

197. In the same manner one fanam of Patum was entered as 6 productive Beetlenut trees, and 1 fanam as a productive jack tree.

198. Three old veeroy fanams were the established rate for a Pepper vine, but it was neither upon a single vine, nor as has been supposed upon a standard tree supporting a number of vines, but upon any number varying as it must with the fertility of the soil, and the congeniality of the climate, that might be estimated to yield 15 yedungallies of green or wet Pepper.

199. The whole Patum being taken for the Government assessment in all the garden productions, except Pepper, it might seem superfluous to calculate any profit enjoyed by the proprietors, but in the Patum established by ancient custom between them and their tenants, the garden products are valued at lower rates than they may be estimated on an average to fetch in the market. The Patum rates in the southern Districts for 1000 cocoanuts is $7\frac{1}{2}$ Rupees, for 1000 Beetlenuts one quarter of a Rupee, and for a jack the rate varies in every Talook.

200. The profit which will appear in the following detailed remarks to be derivable to the proprietors is the difference between the Patum prices, and the average selling prices. It is only those proprietors however who have not transferred their estates to the possession of others by mortgage, but retain the direct management of them, that are able to obtain this advantage.

201. The Purrah is a measure in all places in the Malabar Province of 10 Yedangallies of whatever size the latter may be, the Yedangallee of all this Talook, in use among the proprietors in settling the Pattum, is the Annalee Cheppun containing five Nalees. 10 Yedangallies of those in use make $12\frac{1}{2}$ Calicut Nanalyun Yedangallies, or the Yedangally of four Nalees, which was adopted by Major Macleod as a general standard for the Malabar Province, and therefore commonly called the Macleod Seer, and which has been followed in all the present calculations of the assessment.

202. The following is the substance according to the information of the principal inhabitants of the mode of assessment originally adopted by the Hoozoor Nigudee in this Talook, with its subsequent modifications.

203. In the Keelaloor Hoblee of 13 deshums or villages, in the Wallianad Hoblee of 5 villages and in three villages out of 6 of the Eliatoor Hoblee, out of every ten

See Columns 3, 4, 5 and 6 of Statement No. 1.

Purrahs of Patum, three Purrahs were taken as the seed of assessment or by a different mode of explanation which is conformable to the practice observed in every other Talook of the Southern Division, with the exception of Kurumbranaad, the arrangement in which assimilated to that of Calicut, it may be said that three Purrahs, three Yedangallies, and five and a quarter Annas of a Yedangally of Patum (rent) constituted one Purrah of assessment; of the Purrah in use in settling the Patum.

204. The assessment fixed upon every Purrah of assessment was 2 old gold fanams and eight Annas, or the same sum upon every three Purrahs, three Yedangallies and five and a quarter annas of a Yedangally Patum, of the Purrah in use, or 4 Purrahs, one Yedangallee and ten and a quarter annas of a Yedangalle Patum, of the standard Purrah stated in Para 201.

See Columns 8 and 9.

205. Or for the convenience of calculation the assessment was $60\frac{1}{2}/16$ reas or Ms. f. 1 and Cash $74\frac{1}{4}$ upon a standard Purrah of Patum or Rupees fifteen, and three and a quarter reas upon a hundred Purrahs.

See Columns 11 and 12.

206. It was intended in order to judge of the proportion which the Hoozoor assessment bore to the Patum (rent) to enter the selling price of Paddy at the time it was fixed, but the difficulty of obtaining accurate accounts of modern times shewed how much less those which were pretended to be assigned to a more remote period, could be depended upon, and they were consequently rejected. The selling prices of grain which have been adopted are taken from accounts furnished by the public servants of each Hoblee, after consultation with the inhabitants, of the average for eight or ten years ending with the year 1819, modified by my inquiries in travelling through the districts, and further reduced ten per cent. with reference to the eight months in which the Kists are payable rather than to the whole year.

207. The average price of these Hoblies is twenty three Rupees, two quarters and seventy three and three quarters Reas for every hundred standard Purrahs.

See Column 15.

208. The assessment being fifteen Rupees, and three and a quarter Reas, the Government share is sixty three Rupees, one quarter, forty nine Reas, and the Jenmakar's thirty six Rupees, two quarters, fifty one Reas, per cent. upon the Patum.

See Columns 12, 16 and 17.

209. The reduction upon the Hoozoor assessment made by Urshed Beg Khan of twenty per cent. left the assessment at twelve Rupees and three Reas, upon a hundred standard Purrahs Patum, the Government share being fifty Rupees, two quarters and seventy nine Reas, the Jenmakar's was increased to forty nine Rupees, one quarter, twenty one Reas per cent.

See Columns 19, 20, and 21.

210. Tippoo's substitution of the Sooltance for the old Veeroy fanam raised the Government share of the Patum to thirteen Rupees, two quarters and eighty eight and three quarter Reas, or to fifty seven Rupees, three quarters, and seventy four and a half Reas per cent. and reduced the Jenmakars to forty two Rupees, twenty five and a half Reas.

See Columns 23, 24 and 25.

211. The addition of 10 per cent. made since the Company's Government, for the purpose of covering charges of collection, revived in fact the Hoozoor assessment, making it fifteen Rupees, thirty seven and a half Reas, or sixty three Rupees, two quarters, ninety two Reas per cent. leaving the proprietor's share at thirty six Rupees, one quarter and eight Reas.

212. This makes the principles of the assessment as they now prevail correspond very nearly with those originally established by the Hoozoor Nigudee under Hyder's Government. The assessment is now a little higher than it was then.

213. It will be useful to compare the result of the original professed principles of assessment, with the result arising from applying the revenue of 980 or Fusly 1214/15 to the actual Verroom Patum, or simple rent receivable by the proprietors from their tenants, and to the Vullichul or gross produce, according to the account rendered by the landed proprietors in 981 or Fusly 1215/16.

214. If the two results do not correspond, they at least serve to elucidate and to detect the inaccuracies of each other. Where the admitted principles of the original assessment may be suspected to be incorrect in making the assessment too unfavorable to the proprietors, and it may be presumed that the proprietor's accounts are false where they make it still more unfavorable than is recognized by these principles, but when the proprietor's accounts are compared with the result, not only of the original assessment but also of the subsequent reductions and additions under the Mysore Government, the comparison cannot so much be depended upon as regards Rice lands, or any particular description of lands on account of the irregularity with which Urshud Beg Khan's reduction of twenty per cent was applied. It was a general reduction upon the whole revenue of each naad or district, but having been intended to appease the clamours against over assessment, it is not improbable that the greater proportion of it went to the benefit of the garden lands which more imperiously required it, both on account of the assessment having been originally heavier upon them, and because they have a greater tendency to deterioration if neglected for a time.

215. Again the professed principles of the assessment have been discovered to be incorrect as applied to the real extent of land, or rather to the true Patum or rent by a comparison with the account of actual Patum rendered by the proprietors. The Nigudee vittoo, or seed of assessment, which appear in the Hoblee accounts, should if reconverted at the same rates at which they were said to have been originally formed from the Patum, correspond with the actual Patum or the Nigudee Patum (seed of assessment) as it is commonly called, should be equal to the (simple rent) Patum according to the proprietors' own accounts. The Nigudee Patum having however in some places been found to be exceeded by the Patum given in by the Jenmakars, explanations were required from the inhabitants, who admitted that the assessment was originally fixed not upon the actual Patum, but upon the Patum of the account taken to Seringapatam, that the actual Patum was in some places concealed by the inhabitants, and in others diminished by the consent or connivance of the district executive officers, from favor, or intrigue or from a knowledge of local causes. The principles of the assessment which have been, and will be detailed, must be considered as not falling upon the actually existing extent of cultivated land at the time of fixing the assessment, but only as intended by the Mysore Darbar so to apply. No correct judgment can be formed of the proportion which the aggregate assessment bore to the general resources of the Province, unless an account were procurable, which it is not of the actual Patum of that period. The principles laid down can only strictly be reckoned to apply where the Patum account has not been falsified but as that is known to have been very frequently the case, the original Hoozoor assessment must appear according to the abstract principles and not adverting to the subsequent modifications

much heavier than it is in reality for entire Hoblies. The deviation from these principles when the application of them come to be made to individuals by the local executive officers is equally notorious. The principles of the original assessment are in some places so high, that taking into consideration the value of grain in the present times, it is impossible they could be realized, and though the nominal principles and the prescribed form of account might be preserved by assuming the same proportion of the Patum for the seed of assessment, and applying to every seed of assessment the fixed money rate, it would be necessary to elude the effect by reducing the real Patum by making in fact a false Patum.

216. Though the more obscure mode of explanation by the number of seed of assessment compared to the Patum, and the money rate of assessment applied to every seed of assessment has been followed in conformity to the intricate form of account adopted from the first, which is more generally understood to the Hoblee accountants, because it is the form observed to this day in assessing new lands, it will simplify and elucidate the principle of the original assessment to say that it amounts to $60\frac{1}{16}$ /16

See Columns 11 and 27.

Reas for every Purrah of Patum. With the modification it has undergone to the present period it is now $60\frac{1}{16}$ Reas in the Hoblees.

217. The Verroom Patum of the Jenmakars' accounts of 981 is 20,563 standard Purrahs and 6 Yedungallies for the Hoblee

See Column 36.

See Columns 15 and 37.

of Keelaloor, their value at Rs. 23 quarters 2 reas $73\frac{3}{4}$ is Rs. 4,870-2-44. The Government revenue (whether in 980 or in the present Fusly, is not to be clearly ascertained, there being a confusion in the Hobleewar account received from the Collector Mr. Vaughan, and this observation applies equally to every other Hoblee in every

See Columns 39, 40 and 41

Talook as to this) is Rs. 3,378-0-35 being Rs. 79-2-50 $\frac{1}{2}$ per cent. leaving to the proprietor Rs. 20-1-49 $\frac{1}{2}$.

218. The Verroom Patum of the Jenmakar's account of 981 for the Wallianad Hoblee is 18,463 standard Purrahs and $\frac{3}{4}$ Yedungallee, their value at Rs. 23-2-73 $\frac{3}{4}$ is Rupees 4,373-0-7 $\frac{1}{2}$. The Government revenue is Rupees 3,721-2-21 being Rupees 85-0-39 $\frac{1}{2}$ per cent., leaving to the proprietor Rs. 14-3-60 $\frac{1}{2}$.

See Columns 36.

See Columns 15 and 37.

See Columns 39, 40, and 41.

219. The Verroom Patum of three out of six villages, of the Elatoor Hoblee is 12,651 standard Purrahs and three and a quarter Yedungallees, their value at Rupees 23-2-73 $\frac{3}{4}$ is Rupees 2,996 quarters 1 reas 55 $\frac{1}{2}$. The Government revenue is Rupees 2,122-3-90 being Rupees 70-3-40 $\frac{1}{2}$ per cent., leaving to the proprietor Rs. 29-0-59 $\frac{1}{2}$.

See Columns 36.

See Columns 15 and 37.

See Columns 39, 40, and 41.

220. For these Hoblies the assessment is made to be so much higher by the jenmakar's accounts, than by the original principles of the assessment, and all the superadditions it has experienced under the Mysore and English Government's that the Jenmakar's accounts must be considered false.

221. The gross produce of the Keelaloor Hoblee is 48,323 standard Purrahs and four Yedangallies. Their value at Rupees 23-2-73 $\frac{3}{4}$ is Rupees 11,445-1-38 $\frac{1}{2}$. The Government Revenue comes to Rs. 33-3-53 $\frac{3}{4}$ per

See Column 45.

See Columns 15, 46, 47 and 48.

cent., and the proprietors and tenants shares together to Rupees 66-0-46 $\frac{3}{4}$.

222. The gross produce of the Wallianad Hoblee is 46,406 standard Purrahs and 6 $\frac{1}{2}$ Yedangallies. Their value at Rupees 23-2-73 $\frac{3}{4}$ is Rs. 10,990-3-90. The Government revenue comes to Rs. 33-3-47 $\frac{3}{4}$ per cent., and

See Column 15.

See Columns 15, 46, 47 and 48.

the proprietors and tenants shares together to Rupees 66-0-52 $\frac{1}{4}$.

223. The gross produce of the three out of the 6 villages of the Elatoor Hoblee is 32,201 standard Purrahs and 3 $\frac{1}{2}$ Yedangallies their value at Rupees 23-2-73 $\frac{3}{4}$ is Rupees 7,626-quarters 3 reas 58 $\frac{1}{2}$; the Government Revenue comes to Rs. 27-3-34 $\frac{1}{4}$ per cent, and the proprietors and tenants shares together

See Column 45.

See Columns 15, 46, 47 and 48.

to Rupees 72 quarters 0 reas 65 $\frac{3}{4}$.

224. In adverting to the revenue in other parts of the company's territories, one-third appears to be a moderate proportion of the gross produce to be taken on Rice lands, but the rate of increase from the seed must be taken into consideration, and in the Malabar Province it falls very far short of the general standard of other countries. But in every Collectorate under the Madras Presidency, the assessment on Rice lands varies with the quality of the land, and on many Rice lands on the Eastern side of the ghauts it is not higher than 25 and 20 per cent. of the gross produce.

COCOANUT TREES.

225. In the Keelaloor, Wallianad and Elatoor as in all the Hoblees of the districts south of the Kotah river, with the exception of Palghaut and Temulpoorum, cocoanut trees are rated in the accounts of assessment

See Column 4 of Statement No. 2.

at two productive trees for one old gold or veeroy fanam, but the productive or rather assessed tree of account, being of no defined or tangible nature it is quite impossible to compare its value with the amount of the assessment. The whole Patum or rent is therefore taken which is here supposed to arise from a thousand nuts. Their value calculating by the rate which is customary in the

See Columns 5, 6, 7 and 8.

whole southern districts, besides Palghaut and Temalpooram, is 30 old Veeroy fanams, or seven Rupees and a half. The amount of the assessment is the same. In these Hoblies the average selling price of cocoanuts is reckoned at 10 Rs. and valuing the Patum at this rate, the Government share amounts to 75, and

See Column 11.

See Columns 12 and 13.

leaves the proprietor 25 per cent.

226. Urshud Beg Khan's reduction of 20 per cent. reduced the Government share to Rs. 60-0-0 and raised the proprietors to Rs. 40-0-0 per cent.

See Columns 16 and 17.

227. Tippoo's substitution of the Sooltanee fanam for the old veeroy, increased the Government share again to Rs. 68 qr. 2 reas 27½, and diminished the jenmakar's to Rs. 31 qrs. 1 reas 72½ per cent.
See Columns 20 and 21.

228. The addition of 10 per cent said to have been introduced for the first time in this Talook since the Company's Government, and indifferently termed Bala Khurch, Chellavarry, and charges collection, again raised the Government share to about the original standard or Rs. 75 qr. 1 reas 70, and lowered the proprietors to Rs. 24 qr. 2 reas 30 per cent.
See Columns 25 and 26.

229. The gross produce of the Keelaloor Hoblee according to the Jenma Pymasha account of 981 was 7,63,916 nuts, which at the average current price of the Hoblee, viz., 10 Rs. per Mille, may be valued at Rs. 7,639-0-64 reas. In the copy of the Division accounts of the Jenma Pymasha, from which Mr. Warden's abstract, which accompanied his letter to the Revenue Board of 16th June 1813 was formed, the assessment for 980 is not shewn for each Hoblee, recourse therefore was obliged to be had to Mr. Vaughan's accounts. In this Hoblee the Government revenue amounts to Rs. 2,696 qr. 1 reas 64½ which bears the proportion of Rs. 35-1-19 per cent. to the gross produce, and leaves Rs. 64-2-31 of it to proprietors and tenants.
See Columns 31, 32 and 33.

230. The Patum or rent may be reckoned in cocoanut plantations at two thirds of the gross produce, a third being necessary for the tenants—the value of the Patum so obtained is Rs. 5,092-3-9½, of which the Government assessment takes Rs. 52-3-78½ per cent, leaving to the proprietor Rs. 47 qrs. 0 reas 21¾.
See Columns 29, 34 and 35.

231. The gross produce of the Wallianad Hoblee according to the Jenma Pymash accounts of 981 was 10,58,347 nuts which at the average current price of the Hoblee, viz. Rs. 10 per Mille, may be valued at Rs. 10,583-1-88. In this Hoblee the Government revenue amounts to Rs. 3,571-0-93 which bears the proportion of Rs. 33-2-97½ per cent to the gross produce, and leaves Rs. 66 qr. 1 reas 2½ of it to the proprietors and tenants.
See Columns 31, 32 and 33.

232. The value of the Patum or rent at two thirds of the gross produce, is Rs. 7,055-2-58¾, of this, the Government assessment takes Rs. 50-2-46 per cent, leaving to the proprietor Rs. 49-1-54.
See Columns 29, 34 and 35.

233. The gross produce of the Elatoor Hoblee according to the Jenma Pymash account of 981 was 12,30,313 nuts, which at the average current price of the Hoblee, viz. Rs. 10 per Mille, may be valued at Rs. 12,303-0-52. In this Hoblee the Government revenue amounts to Rs. 4,518-1-28½, which bears the proportion of Rs. 36 qrs. 2 reas 90 per cent to the gross produce, and leaves Rs. 63-1-10 of it, to the Proprietors and tenants.
See Columns 31, 32 and 33.

234. The value of the Patum or rent at two thirds of the gross produce is Rs. 8,202-0-34½, of which the Government assessment takes Rs. 55-0-35 per cent, leaving to the Proprietor Rs. 44 qr. 3 reas 65.
See Columns 29, 34 and 35.

BEETLENUT TREES.

235. The nominal assessment by the Hoozoor Nigudee was one old Veeroy fanam for six productive trees in all the districts south of the Kotah river, with the exception of Palghaut and Tamalpooram. The assessment was equal to the whole Patum, which if supposed to be 1000 nuts, would value one old gold fanam or a quarter of a Rupee, according to the universal custom prevailing between proprietors and their tenants, in the southern districts mentioned, but the average selling price in these Hobilees may be reckoned at half a Rupee and therefore the proportion of the Patum receivable by Government and the Proprietor would each be fifty per cent.
See Column 36.

236. Urshud Beg Khan's reduction of 20 per cent raised the proprietor's share to Rs. 60-0-0 and made that of Government Rs. 40 per cent.
See Columns 43 and 49.

237. Tippoo's substitution of the Sooltanee for the old Veeroy fanam raised the Government share to Rs. 45 qr. 2 reas 50 and still left to the proprietor Rs. 54 qr. 1 reas 50 per cent.
See Columns 52 and 53.

238. The addition of 10 per cent under the Company's Government further increased the Government share to Rs. 50 qr. 0 reas 75 per cent leaving to the proprietor Rs. 49-3qrs. 25 reas.
See Columns 57 and 58.

239. The gross produce of the Kelaloor Hoblee according to the Jenma Pymash account of 981 is 6,93,990 nuts, their value at half a Rupee per mille, is Rs. 346-3-98 reas the Government revenue being Rs. 184-1-22 makes the Government share Rs. 53-0-qrs. 46 reas per cent, and the Proprietors and tenants Rs. 46-3 qrs. 54 reas.
See Columns 59, 43 and 60.

240. The value of the Patum at two thirds of the gross produce is Rs. 231-1-32, to which the revenue bears the proportion of Rs. 79-2 qrs. 68½ reas per cent leaving to the proprietor Rs. 20-1 qr. 31½ reas per cent.
See Columns 61, 66 and 67.

241. It is probable that the produce has here been underrated in the Jenma Pymash account.

242. The gross produce of the Wallianad Hoblee according to the Jenma Pymasha account of 981 is 16,57,827 nuts, their value at half a Rupee per mille, is Rs. 828-3-65½.
See Columns 59, 43, and 60.

See Columns 63, 64 and 65. The Government revenue being Rs. 380-1-79½ makes the Government share 45-3-61 per cent leaving to the proprietors and tenants Rs. 54-0-39.

243. The value of the Patum at two thirds of the gross produce is Rs. 552-2-43½, to which the revenue bears the proportion of Rupees 68-3-38½ per cent, leaving to the proprietor Rs. 31-0-61½.

244. The gross produce of the Elatoor Hoblee according to the Jenma Pymasha account of 981 is 2,74,255 nuts, their value at a half a Rupee per mille is Rupees 137-0-51. The Government revenue being Rs. 83-2-44 makes the Government share Rupees 60-3-89 per cent and the proprietors and tenants Rupees 39-0-11.

245. The value of the Patum at two thirds of the gross produce is Rs. 91-1-67½, to which the revenue bears the proportion of Rs. 91-1-83½ per cent leaving to the proprietor Rs. 8-2-16½.

JACK TREES.

246. One old Veeroy fanam was the nominal assessment by the Hoozoor Nigudee upon every productive Jack tree. It has never been customary to estimate the gross produce of the Jack tree. Upon inspecting a garden a rough sort of guess is made from the appearance of the trees, what number may be necessary to yield a fanam Patum. In places where the trees are in a bad state, or where the fruit is not readily saleable a great number may be required for this purpose, and in some places any number would be insufficient, the trees not being capable of bearing a tax from the want of demand for its produce. It frequently happens however that a single tree will give more than a fanam rent, one extraordinary instance is mentioned where the Koolee Kanum, or value of the tree was reckoned 80 old veeroy fanams, and the annual Patum 16 fanams, but it is scarcely ever that a higher Patum than 4 fanams, is fixed upon a single tree. This seems the general limit in the southern districts. The tree of account being so little defined and tangible in its nature, it is difficult to judge of the proportion of the assessment to any probable produce without supposing the productive tree of the Mysore assessment was classed in account in the manner described, and which by the information of the inhabitants was the manner in which it was classed in the Junma Pymash account of 981. By that account the average Patum derivable from a comparison of the amount of the Patum in the Hoblee of Keelaloor with the number

of productive trees is one quarter of a Rupee and 24½ reas per tree. The Mysore or the original assessment being one old veeroy fanam, or one quarter of a Rupee, gives upon it Rupees 79-3-4½ per cent, as the Government revenue and Rs. 20 qr. 0 reas 95½, as proprietor's share.

247. Urshud Beg Khan's reduction of twenty per cent lowered the Sircar share to Rs. 63-3-13½ and raised the proprietors to Rs. 36-0-76½ per cent.

248. The substitution of the Sooltanee for the old Veeroy fanam raised the Government share again to Rs. 72-3-12½ and reduced the proprietors to Rs. 27-0-87½ per cent.

249. The addition of 10 per cent under the Company's Government still farther increased the Government share to Rupees 80-0-23½, and reduced the proprietors to Rs. 19 qr. 3 reas 76½ per cent.

250. By the Jenma Pymash account of 981 the average Patum of a productive jack tree in the Hoblee of Wallianad, is one quarter of a Rupee and 35 reas. The original assessment being one old Veeroy fanam, or one quarter of a Rupee, gives upon it Rupees 74-0-29½ per cent, as the Government revenue, and Rs. 24 qr. 3 reas 70½ as the proprietors' share.

251. Urshud Beg Khan's reduction of twenty per cent, lowered the Government share to Rs. 59-1qr. 3½, and raised the proprietors to Rs. 40-2qr. 96½ per cent.

252. The substitution of the Sooltanee for the old Veeroy fanam, raised the Government share again to Rs. 67-2qr. 37 and reduced the proprietors to Rs. 33 1 qr. 63 per cent.

253. The addition of 10 per cent under the Company's Government still farther increased the Government share to Rs. 74 1qr. 40½ and reduced the proprietors to Rs. 25 2qr. 59½ per cent.

254. By the Jenma Pymash account, the average Patum of a productive jack tree in the Hoblee of Elatoor is one quarter of a Rupee and 31½ reas. The original assessment being one old Veeroy fanam or one quarter of a Rupee, gives upon it Rs. 76-0-24 per cent, as the Government revenue, and Rs. 23-3qr. 96½ as the proprietor's share.

255. Urshud Beg Khan's reduction of 20 per cent, lowered the Government share to Rs. 60-3qr. 23, and raised the proprietors to Rs. 39-0-77 per cent.

256. The substitution of the Sooltanee for the old Veeroy fanam raised the Government share again to Rs. 69-1qr. 43½ and reduced the proprietors to Rs. 30-2qr. 56½ per cent.

257. The addition of 10 per cent under the Company's Government still farther increased the Government share to Rs. 76-1qr. 17½ and reduced the proprietors to Rs. 23-2qr. 82½ per cent.

258. The total number of productive jack trees in the Keelaloor Hoblee entered in the Junma Pymash account of 981 is 3,970 which at the average Patum of Rs. 0-1qr. 24½

per tree, value Rs. 1236-3-75½ the Government revenue being Rs. 723-3-21½ is Rs. 58-2-6¼ per cent of the Patum and the proprietors' share is Rs. 41-1-93¼.

259. The total number of productive jack trees in the Wallianad Hoblee entered in the Junma Pymash account of 981 is 1822, See Columns 87, 69, 88, 90, 91 and 92. which at the average Patum of Rs. 0-1qr.-35 reas per tree, value 615-0-50 reas. The Government revenue being Rs. 446-3-64½ is Rs. 72-2-61¼ per cent. of the Patum, and the proprietors' share is Rs. 27-1-38¾.

260. The total number of productive jack trees in the Elatoor Hoblee entered in the Jenma Pymash account of 981 is 1226, See Cols. 87, 69, 88, 90, 91 and 92. which at the average Patum of Rs. 0-1qr. 31½ reas per tree, value Rupees 403-1-50. The Government revenue being Rupees 183-0-92¾ is Rupees 45-1-69¾ per cent. of the Patum and the proprietor's share is Rs. 54-2-30¼.

261. If the total revenue in the Keelloor Hoblee of cocoanut, beetlenut and jack trees, viz., Rupees 3,604-2-7¾ be compared with the whole Patum of that Hoblee it will be found to amount to Rs. 54-3-75¼ per cent. leaving for the proprietors' share Rupees 45-0qr.-24¾ reas. See Columns 93, 94, 95 and 96.

262. If the total revenue of the Wallianad Hoblee of cocoanut, beetlenut, and jack trees, viz., Rs. 4398-2-36¼ be compared with the whole Patum of that Hoblee, it will be found to amount to Rupees 53-1-95¼ per cent. leaving for proprietors' share Rs. 46-2qr.-4¼ reas. See Columns 93, 94, 95 and 96.

263. If the total revenue of the Elatoor Hoblee, of cocoanut, beetlenut and jack trees, viz., Rupees 4,785-0-65¼ be compared with the whole Patum of that Hoblee it will be found to amount to Rs. 55-0-8¾ per cent. leaving for the proprietors' share Rs. 44-3-91¼. See Columns 93, 94, 95 and 96.

PEPPER VINES.

264. The nominal Mysore assessment on the productive pepper vine was 3 old veeroy fanams, or three quarters of a Rupee. In this case, as many vines as were estimated to produce 15 standard yedungullies of wet pepper, constituted one productive vine in the Southern districts, exclusive of Palghaut and Temalpoorum. The 15 yedungullies wet pepper may be reckoned at 6 of dry. See Cols. 101 and 102. See Cols. 97 and 98.

265. In pepper as in other garden productions the whole Patum was professed to be taken for the assessment in the Southern Districts. It is customary between proprietors and tenants to settle, upon a long periodical inspection, the same as in other garden productions, and not by annual survey, that as many vines as produced 5 yedungullies of wet pepper should be rated at one fanam Patum; to simplify the explanation of the principle, it may therefore be said that the assessment is one fanam for every Patum vine.

266. The tariff rate of the Sea Custom Department is at present Rs. 131-1qr. 76½ reas per candy of 640 lbs. and of the Land Custom Department Rs. 114-1qr.-15 reas.

267. The average price at which Mr. Fell, the Commercial Resident on the part of the Bombay Government has purchased pepper for the Company for four years, ending with 1818/19 has been about 101½ Rs. the candy of 640 lbs. and the general selling price in the market for the last six or seven years, since the price in Europe has not been so low as 85 Rupees. It appears to me however reasonable to adopt 80 Rs. the candy, because it has the authority of Mr. Warden's recommendation in his Report to the Board of Revenue of 15th September 1807 and because pepper being an article which has at different times experienced great fluctuation in its value, it is better to take a moderate rate. The Sea Custom Tariff has risen as high as 150 Rupees per candy of 640 lbs. and sunk as low as Rs. 51-1qr.-60 reas the candy within the last 10 years.

268. At the rate then of 80 Rs. the candy of 640 lbs. of dry pepper and the candy being reckoned at 320 standard yedungullies, six yedungullies of dry pepper would value one Rupee and a half, the assessment upon which at three quarters of a Rupee or 3 old Veeroy fanams makes the Government share 50 per cent of the gross produce, and the proprietors and tenants' shares jointly, the same. In the Southern Districts the Patum price established between proprietors and tenants is one old Veeroy fanam for every five standard yedungullies of wet or two of dry pepper, or three fanams for 6 dry yedungullies. The assessment is thus equal to the whole Patum but the value of pepper, may be considered to have been higher than the rate at which it has now been estimated. See Cols. 99, 100, 101, 102, 103 and 104.

269. After making allowances for the reduction of 20 per cent made by Urshud Beg Khan, for Tippoo's substitution of the Sooltane for the old Veeroy fanam, and the addition of 10 per cent for charges collection under the Company's Government the assessment stands, at Rupees 50-1qr.-66½ reas and the proprietors' and tenants' shares of the gross produce are Rs. 49-2-35¼ per cent. See Cols. 116 and 117.

270. These remarks respecting pepper apply generally to the whole of this Talook and to all the Southern Talooks (exclusive of Palghaut and Temalpoorum) there being no Hoblee-war accounts.

271. In the Division copy of the Jumma Pymash accounts of 981, the number of productive Pepper vines is shown for every Talook of the Southern Division for 979, but it has been omitted to be shown for the Northern Division for that year.

272. In the account for 979 the number of productive vines for the Talook of Calicut is entered at 1296 the gross produce at 6 yedungullies of dry pepper per productive vine may be estimated to be 24 candies of 640 lbs. and 6 maunds the value of which at 80 Rs. per candy is Rupees 1944-0-0 the assessment for 979 shown in the Division abstract of the Pymash account of 981 is Rupees 1211-3-82 making the Government share Rupees 62-3-43, and the proprietors and cultivators Rupees 37-0-57 per cent. of the gross produce, but the uncertainty as to the manner of forming the vine of the account of 979 renders this comparison very unsatisfactory. See Cols. 118, 119, 120, 121, 122 and 123.

RICE LANDS.

273. In the three remaining villages of the Elatoor Hoblee, out of every ten Purrahs of Patum, two and a half Purrahs, were taken as the seed of assessment, or it may be said that four Purrahs constituted one Purrah of assessment, of the Purrah in use in settling the Pattum.

See Cols. 4 and 6. Statement No. I.

274. The assessment fixed upon every Purrah of assessment was three old gold fanams, or the same sum upon every four Purrahs of Pattum, of the Purrah in use, or five Purrahs Patum, of the standard Purrah stated in Para 201, or the assessment was sixty reas upon a standard Purrah of Patum, or Rupees fifteen upon a hundred Purrahs.

See Cols. 6, 8, 9, 11 and 12.

275. The average price of these villages is twenty three Rupees, two quarters seventy three and three quarter reas for every hundred standard Purrahs.

See Col. 15.

276. The assessment being 15 Rupees, the Government share is sixty three Rupees, one quarter, thirty two and a half reas, and the Jenmakars thirty six Rupees, two quarters, sixty seven and a half reas per cent. upon the Patum.

See Cols. 12, 16 and 17.

277. After making allowances for the reduction of 20 per cent. made by Urshud Beg Khan, for Tippoo's substitution of the Sooltanee for the old gold (Veeroy) fanam and the addition of 10 per cent. for charges collection under the Company's Government, the assessment stands at Rs. 63-2-76 and the proprietors' share at Rs. 36-1-24 per cent.

See Cols. 29 and 30.

278. This makes the principles of the assessment as they now prevail, correspond very nearly with those originally established by the Hoozoor Nigudee under Hyder's Government. The assessment is now a trifle higher, than it was then.

279. According to the original principles the assessment amounted to 60 reas for every Purrah Patum, and with the modification it has undergone to the present period it is now $60\frac{1}{16}$ reas in these villages.

See Columns 11 and 27.

280. The Veerom Patum of the Jenmakars' account of 981 is 7382 standard Purrahs and 3 yedungullies for these three villages, their value at Rupees 23-2qr. $73\frac{3}{4}$ reas, is Rupees 1748-1qr.-66 reas the Government revenue is Rupees 1487-0-45 $\frac{1}{2}$ being Rupees 85-0-22 per cent. leaving to the proprietor Rs. 14-3qr.-78 reas.

281. Here the assessment is made to be so much higher by the Jenmakars' accounts than by the original principles of the assessment and all the superadditions it has experienced under the Mysore and English Governments, that the Jenmakars' accounts must be considered false.

282. The gross produce of these three villages is 18,448 standard Purrahs, their value at Rupees 23-2qr. $73\frac{3}{4}$ reas is Rupees 4,369-3qr.-63 reas the Government revenue comes to Rupees 34-0-12, and the proprietors' and tenants' shares together to Rupees 65-3qr.-88 reas per cent.

See Columns 45, 15, 46, 47 and 48.

283. The principles of the assessment on garden productions, and its proportion to the Patum and gross produce having already been stated for the Hoblee in general in which these villages are included, they are therefore omitted here.

RICE LANDS.

284. In the Chevayoor Hoblee of six Deshums or villages, out of every ten Purrahs Patum, three Purrahs were taken as the seed of assessment or it may be said that three Purrahs, three yedungullies and five and a quarter annas of an yedungully, constituted one Purrah of assessment, of the Purrah in use in settling the Patum.

See Columns 4 and 6. Statement No. 1.

285. The assessment fixed upon every Purrah of assessment was two old gold fanams and eight annas, or the same sum upon every three Purrahs, three yedungullies and five and a quarter annas of a yedungully Patum, of the Purrah in use, or four Purrahs, one yedungully and ten and a quarter annas of a yedungully Patum of the standard Purrahs stated in Para 201, or the assessment was $60\frac{1}{16}$ reas upon a standard Purrah of Patum or Rupees fifteen and three and a quarter reas upon a hundred Purrahs.

See Columns 6, 8, 9, 11 and 12.

286. The average price of this Hoblee is twenty three Rupees and thirty one reas for every hundred standard Purrahs.

See Column 15.

287. The assessment being fifteen Rupees and three and a quarter reas, the Government share is sixty five Rupees and fifteen and a half reas, and the Jenmakars' thirty four Rupees, three quarters and eighty four and a half reas per cent. upon the Patum.

See Columns 12, 16 and 17.

288. After making allowances for the reduction of 20 per cent. made by Urshud Beg Khan, for Tippoo's institution of the Sooltanee for the old Veeroy fanam, and the addition of ten per cent. for charges collection under the Company's Government, the assessment stands at Rupees 65-1-64 and the proprietors' share at Rs. 34-2-34 per cent.

See Columns 29 and 30.

289. This makes the principles of the assessment as they now prevail, correspond very nearly with those originally established by the Hoozoor Nigudee under Hyder's Government. The assessment is now a little higher than it was then.

290. According to the original principles, the assessment amounted to $60\frac{1}{16}$ reas for every Purrah Patum and with the modification it has undergone to the present period it is now $66\frac{1}{16}$ reas in this Hoblee.

See Columns 11 and 27.

291. The veroom Patum of the Jenmakars' accounts of 981 is 20,676 standard Purrahs and three yedungullies for this Hoblee, their value at Rupees 23-0qr.-31 reas is Rupees 4,771-2qr.-29 reas, the Government Revenue is Rupees 4,545-2qr.-70 reas being Rupees 95-1-10 per cent leaving to the proprietor Rupees 4-2qr.-90 reas.

292. Here the assessment is made to be so much higher by the Jenmakars' accounts, than by the original principles of the assessment, and all the superadditions it has experienced under the Mysore and English Government that the Jenmakars' accounts must be considered false.

293. The gross produce of this Hoblee is 51,550 standard Purrahs, 2½ yedungullies, their value at Rupees 23-0qr.-31 reas is Rupees 11,896-2-7½ the Government revenue comes to Rupees 38-0qr.-81 reas per cent, and the proprietors' and the tenants' shares together to Rupees 61-3qr.-16 reas.

COCOANUT AND BEETLENUT TREES.

294. The original principles of the assessment and the subsequent modification, as well as the average selling rate of cocoanut and beetlenut being the same in this Hoblee as in the Hoblees of Keelaloor, Wallianad and Elatoor, it is unnecessary to state them separately here, but the gross produce and Patum, according to the proprietors' accounts being different, the assessment differs in its effect upon them.

295. The gross produce of cocoanut trees in this Hoblee according to the Jenma Pymash account of 981 was 8,57,976 nuts, which at the average current price of the Hoblee, viz., 10 Rupees per mille may be valued at Rupees 8,579-3-4. The Government revenue being Rupees 3,135-0-64 bears the proportion of Rupees 36-2qr.-16½ per cent. to the gross produce, and leaves Rs. 63-1-83½ of it to Proprietors and tenants.

296. The value of the Patum or rent at two thirds of the gross produce is Rupees 5,719-3-36 of which the Government assessment takes Rupees 54-3-24½ per cent. leaving to the proprietor Rupees 45-0qr.-75½ reas.

297. The gross produce of beetlenut trees in this Hoblee according to the Jenma Pymash account of 981 is 16,46,105 nuts their value at half a rupee per mille is Rs. 823-0-21 the Government revenue being Rupees 462-3-7½ makes the Government share Rupees 56-0-90½ per cent, and the proprietors and tenants Rupees 43-3qrs.-¼ reas.

298. The value of the Patum at two thirds of the gross produce is Rs. 548-2-80½ to which the Government revenue bears the proportion of Rupees 84-1-35½ per cent. leaving to the proprietor Rupees 15-2qr.-64½ reas.

JACK TREES.

299. By the Jenma Pymash account of 981 the average Patum of a productive Jack tree is in this Hoblee one quarter of a Rupee and 30½ reas. The original assessment being one old Veeroy fanam or one quarter of a Rupee gives upon it Rupees 76-2-22 per cent as the Government revenue, and Rupees 23-1-78 as the proprietor's share.

300. After making allowances for the reduction of 20 per cent made by Urshud Beg Khan, for Tipoo's substitution of the Sool-tanee for the old Veeroy fanam, and the addition of 10 per cent for charges collection under the Company's Government the assessment stands at Rupees 76-3-36½ and the proprietor's share at Rs. 23-0qr.-63½ reas.

301. The total number of productive Jack trees in the Hoblee entered in the Jenma Pymash account of 981 is 4,577 which at the average Patum of Rupees ¼-1qr.-30½ reas per tree, value Rs. 1,494-1-0 the Government revenue being Rupees 810-3-43 is Rs. 54-1-6 percent of the Patum, and the proprietor's share is Rs. 45-2qr.-94 reas.

302. If the total revenue in this Hoblee, of cocoanut, Beetlenut and Jack trees viz. Rupees 4,408-3-14½ be compared with the whole Patum, it will be found to amount to Rupees 56-3-17½ per cent, leaving for the proprietor's share Rupees 43-0-82½.

RICE LANDS.

303. In the Paniengara Hoblee of two Deshams or villages, in the Baypoor Hoblee of three villages, and in the Calicut Hoblee of three villages, out of every ten Parrahs Patum, two and a half Parrahs were taken as the seed of assessment, or it may be said that four Parrahs constituted one Parrah of assessment, of the Parrah in use in settling the Patum.

304. The assessment fixed upon every Parrah of assessment was three old gold fanams, or the same sum upon every four Parrahs of Patum, of the Parrah in use, or five Parrahs Patum, of the standard Parrah, stated in Para 291 or the assessment was sixty reas upon a standard Parrah of Patum, or Rupees fifteen upon a hundred Parrah.

305. The average price of these Hoblees is twenty two Rupees and two quarters, for every hundred standard Parrahs.

306. The assessment being fifteen Rupees the Government share is sixty six Rupees, two quarters, and sixty six and three quarter reas, and the Jenmakar's thirty three Rupees, one quarter, and thirty three one quarter reas per cent. upon the Patum.

307. After making allowances for the reduction of 20 per cent. made by Urshud Beg Khan, for Tippoo's substitution of the

See Columns 29 and 30.

Sooltance for the old Veeroy fanam, and the addition of 10 per cent. for charges collection under the Company's Government, the assessment stands at Rupees 67-0-18 and the proprietors' share at Rupees 32-3- and 82 per cent.

308. This makes the principles of the assessment as they now prevail, correspond very nearly with those originally established by the Hoozoor Nigudee under Hyder's Government. The assessment is now a little higher than it was then.

309. The original assessment amounted to 60 reas for every Purrah Patum, and with the modification it has undergone to the

See Columns 11 and 27.

present period it is now $60\frac{5\frac{1}{2}}{10}$ reas in these Hoblees.

310. The Veroom Patum of the Jenmakars' account of 981 is 10,791 standard Purrahs, and $5\frac{3}{4}$ Yedangullies for the Hoblee

See Columns 36, 15, 37 39 and 40.

of Paniengara, their value at Rupees 22-2-0 is Rupees 2,428-1-52. The Government revenue is Rs. 2,978-1-92 $\frac{1}{2}$ being Rs. 122-2-66 $\frac{1}{4}$ per cent., leaving a loss to the Proprietors over and above the Patum of Rs. 22-2-66 $\frac{1}{4}$ per cent.

311. The veroom Patum of the Jenmakars' account of 981 for the Hoblee of Beypoor is 17,300 standard Purrahs and $6\frac{1}{4}$

See Columns 36, 15, 37, 39, 40 and 41.

Yedungullies, their value at Rupees 22-2-0 is Rupees 3,892-2-56. The Government revenue is Rupees 3,786-3-42 $\frac{1}{2}$ being Rs. 97-1-13 per cent., leaving to the Proprietors Rupees 2-2-87.

312. The veroom Patum of the Jenmakar's account of 981 for the Calicut Hoblee is 5,396 standard Purrahs and $1\frac{1}{2}$ Yedungully,

See Columns 36, 15, 37, 39, 40 and 41.

their value at Rupees 22—2—0 is Rs. 1,214. qr. 3- reas 70 $\frac{1}{4}$. The Government revenue is Rupees 1,142-2-95 being Rs. 94-0-23 per cent., leaving to the Proprietors Rupees 5 qr. 3 reas 77.

313. Here the assessment is made to be so much higher by the Jenmakars' accounts than by the original principles of the assessment and all the superadditions it has experienced under the Mysora and English Government, that the Jenmakars' accounts must be considered false.

314. The gross produce of the Paniengara Hoblee is 28,180 standard Purrahs and $2\frac{1}{4}$ Yedungullies. Their value at Rs. 22-2-0 is

See Columns 45, 15, 46, 47 and 48.

Rupees 6,340-2-22 $\frac{1}{4}$ the Government revenue comes to Rupees 46 qr. 3 reas 27 per cent., and the proprietor's and tenant's shares together to Rupees 53 qr. 0 reas 73.

315. The gross produce of the Beypoor Hoblee is 43,888 standard Purrahs and $8\frac{1}{4}$ Yedungullies. Their value at Rs. 22 qr. 2-0 reas

See Columns 45, 15, 46, 47 and 46.

is Rupees 9,874-3-16 $\frac{1}{2}$ the Government revenue comes to Rs. 38—1—39 per cent., and the proprietors' and tenants' shares together to Rupees 61 qr. 2 reas 61.

316. The gross produce of the Calicut Hoblee is 13,633 standard Purrahs and $\frac{1}{2}$ yedungully, their value at Rs. 22-2qr.-0 reas

See Columns 45, 15, 46, 47 and 48.

is Rupees 3,067-1-74 $\frac{1}{2}$ the Government revenue comes to Rs. 37-1-1 $\frac{1}{2}$ per cent., and the proprietors' and tenants' shares together to Rs. 62-2-98 $\frac{1}{2}$ reas.

COCOANUT AND BEETLENUT TREES.

317. The original principles of the assessment and the subsequent modification as well as the average selling rate of Coconut and Beetlenut being the same in these Hoblees as in the Hoblees of Kellaloor, Willianad and Elatoor, it seems unnecessary to state them separately here, but the gross produce and Patum according to the Proprietors' accounts being different, the assessment differs in its effect upon them.

318. The gross produce of cocoanut trees in the Paniengara Hoblee, according

See Columns 27, 11, 28, 31, 32 and 33.
Statement No. 2.

to the Jenma Pymash account of 981 was 10,10,621 nuts, which at the average current price of the Hoblee, viz. 10 Rupees per Mille, may be valued at Rupees 10,106 qr. 0 reas 84. The Government revenue being Rupees 4,128-0-57 reas bears the proportion of Rupees 40-3-39 per cent. to the gross produce, and leaves Rs. 59-0-61 of it to the proprietors and tenants.

319. The value of the Patum or rent at two thirds of the gross produce is Rupees 6,737-1-89 $\frac{1}{4}$, of which the Government

See Columns 29, 34 and 35.

assessment takes Rs. 61-1-8 $\frac{1}{4}$ per cent., leaving to the proprietor Rs. 38 2 qr. 91 $\frac{1}{2}$ reas.

320. The gross produce of cocoanut trees in the Beypoor Hoblee according

See Columns 27, 11, 28, 31, 32 and 33.

to the Jenma Pymash account of 981 was 10,37,903 nuts, which at the average current price of the Hoblee viz. 10 Rupees the Mille, may be valued at Rupees 10,379-0-12. The Government revenue being Rs. 3,792-0-73 $\frac{1}{2}$ bears the proportion of Rs. 36-2-14 $\frac{3}{4}$ per cent. to the gross produce, and leaves Rs. 63—1—85 $\frac{1}{4}$ of it to proprietors and tenants.

321. The value of the Patum or rent at two thirds of the gross produce is Rupees 6,919-1-41 $\frac{1}{4}$, of which the Government

See Columns 29, 34 and 35.

assessment takes Rs. 54-3-22 $\frac{1}{4}$ per cent., leaving to the proprietor Rs. 45-0-77 $\frac{3}{4}$ reas.

322. The gross produce of cocoanut trees in the Calicut Hoblee according to the Jenma Pymash account of 981 was 9,10,373

See Columns 27, 11, 28, 31, 32 and 33.

nuts, which at the average current price of the Hoblee viz. 10 Rs. the Mille, may be valued at Rs. 9,103-2-92. The Government revenue being Rupees 3,050-2-43 bears the proportion of Rupees 33-2-3 $\frac{3}{4}$ per cent. to the gross produce and leaves Rupees 60-1-96 $\frac{1}{4}$ of it to the proprietors and tenants.

323. The value of the Patum or rent at two thirds of the gross produce is Rupees 6,069-0-61 $\frac{1}{4}$ of which the Government assessment takes Rs. 50-1-5 $\frac{3}{4}$ per cent., leaving to the proprietor Rs. 49-2-94 $\frac{1}{4}$.
See Columns 29, 34 and 35.

324. The gross produce of Beetlenut trees in the Paniengara Hoblee according to the Jenma Pymash account of 981 is 4,73,372 nuts their value at half a Rupee per mille is Rs. 236-2-74. The Government revenue being Rs. 93-0-79 makes the Government share Rupees 39-1-50 $\frac{1}{4}$ per cent. and proprietors and tenants Rupees 60-2-49 $\frac{1}{4}$.
See Columns 59, 43, 60, 63, 64 and 65.

325. The value of the Patum at two thirds of the gross produce is Rs. 157-3-16, to which the Government revenue bears the proportion of Rupees 59-0-25 $\frac{1}{4}$ per cent. leaving to the proprietor Rs. 40-3qr.-74 reas.
See Columns 61, 66 and 67.

326. The gross produce of Beetlenut trees in the Beypoor Hoblee according to the Jenma Pymash account of 981 is 5,10,004 nuts, their value at half a Rupee per mille is Rupees 255-0qr.-1 reas. The Government revenue being Rs. 192-0-52 makes the Government share Rupees 75-1-38 per cent., and the proprietors and tenants Rupees 24-2-62 reas.
See Columns 59, 43, 60, 63, 64 and 65.

327. The value of the Patum at two thirds of the gross produce is Rs. 170-0- $\frac{3}{4}$, to which the Government revenue bears the proportion of Rs. 113-0-7 $\frac{1}{4}$ reas per cent. leaving to the proprietor a loss over and above the Patum of Rs. 13-0-7 $\frac{1}{4}$ per cent.
See Columns 61 and 66.

328. The gross produce of beetlenut trees in the Calicut Hoblee according to the Jenma Pymash account of 981 is 5,14,576 nuts their value at half a Rupee per mille is Rupees 257-1qr.-15 reas. The Government revenue being Rupees 78-1-64 makes the Government share Rupees 30-1-90 $\frac{1}{4}$ per cent., and the proprietors and tenants Rs. 69-2-9 $\frac{3}{4}$.
See Columns 59, 43, 60, 63, 64 and 65.

329. The value of the Patum at two thirds of the gross produce is Rs. 171-2-10 to which, the Government revenue bears the proportion of Rupees 45-2-85 $\frac{1}{4}$ reas per cent. leaving to the Proprietor Rs. 54-1-14 $\frac{3}{4}$ reas.
See Columns 61, 66 and 67.

JACK TREES.

330. By the Jenma Pymash account of 981 the average Patum of a productive Jack tree is in the Paniengara Hoblee Rupees 0-1qr.-33 $\frac{1}{4}$ reas. The original assessment being one old Veeroy fanam or one quarter of a Rupee, gives upon it Rupees 74-3-48 $\frac{3}{4}$ per cent. as the Government revenue, and Rupees 25-0-51 $\frac{1}{4}$ reas as the proprietors' share.
See Columns 69, 70, 71, 72 and 73.

331. After making allowances for the reduction of 20 per cent. made by Urshud Beg Khan, for Tippoo's substitution of the Sooltanee for the old Veeroy fanam, and the addition of 10 per cent. for charges collection under the Company's Government the assessment stands at Rupees 75-0-60 $\frac{3}{4}$ reas and the proprietors' share at Rs. 24-3-39 $\frac{1}{4}$ reas.
See Columns 85 and 86.

332. The total number of productive Jack trees in this Hoblee entered in the Jenma Pymash account of 981, is 497, which at the average rate of Patum, viz., Rs. 0-1qr.-33 $\frac{1}{4}$ reas per tree, value Rupees 165-3-75 reas, the Government revenue being Rs. 80-1qr.-85 $\frac{3}{4}$ reas, is Rupees 48-1-96 $\frac{1}{4}$ per cent. of the Patum and the proprietors' share is Rs. 51-2qrs.-8 $\frac{3}{4}$ reas.
See Columns 87, 69, 88, 90, 91 and 92.

333. By the Jenma Pymasha account of 981 the average Patum of a productive Jack tree is in the Beypoor Hoblee Rs. 0-1qr.-19 $\frac{1}{4}$ reas. The original assessment being one old Veeroy fanam or one quarter of a rupee gives upon it Rs. 83-2-37 $\frac{3}{4}$ reas per cent. as the Government revenue, and Rs. 16-1-62 $\frac{1}{4}$ as the proprietors' share.
See Columns 69, 70, 71, 72 and 73.

334. After making allowances for the reduction of 20 per cent. made by Urshud Beg Khan, for Tippoo's substitution of the Sooltanee for the old Veeroy fanam, and the addition of 10 per cent. for charges collection under the Company's Government, the assessment stands at Rs. 83-3-63 $\frac{1}{4}$ reas, and the proprietors' share at Rs. 16-0-36 $\frac{3}{4}$ reas.
See Columns 85 and 86.

335. The total number of productive Jack trees in this Hoblee entered in the Jenma Pymash account of 981 is 1175, which at the average rate of Patum of Rs. 0-1qr.-19 $\frac{1}{4}$ reas per tree, value Rupees 351-1qr.-25 reas. The Government revenue being Rupees 225-3-89 $\frac{1}{4}$ is Rs. 64-1qr.-97 $\frac{1}{4}$ reas per cent. of the Patum, and proprietors' share is Rs. 35-2qr.-2 $\frac{1}{2}$ reas.
See Columns 87, 69, 88, 90, 91 and 92.

336. By the Jenma Pymash account of 981, the average Patum of a productive Jack tree is in the Calicut Hoblee Rs. 0-1qr.-45 $\frac{1}{4}$ reas. The original assessment being one old Veeroy fanam, or one quarter of a Rupee gives upon it Rs. 68-2-32 $\frac{1}{4}$ per cent. as the Government revenue and Rs. 31-1-67 $\frac{1}{4}$ reas as the proprietors' share.
See Columns 69, 70, 71, 72 and 73.

337. After making allowances for the reduction of 20 per cent. made by Urshud Beg Khan, for Tippoo's substitution of the Sooltanee for the old Veeroy fanam, and the addition of 10 per cent. for charges collection under the Company's Government, the assessment stands at Rupees 68-3-35 $\frac{3}{4}$, and the proprietors' share Rupees 31-0-64 $\frac{1}{4}$ reas.
See Columns 85 and 86.

338. The total number of productive Jack trees in this Hoblee entered in the Jenna Pymash account of 981 is 309, which at the average rate of Patum Rupees 0-1qr.-45 $\frac{1}{2}$ reas per tree, value Rupees 112-2-50 reas, the Government revenue being Rs. 38-1-35 $\frac{1}{2}$ reas, is Rs. 34-0-14 $\frac{1}{2}$ per cent. of the Patum, and the proprietors' share is Rs. 65-3qrs. 85 $\frac{1}{2}$ reas.

339. If the total revenue in the Hoblee of Paniengara of cocoanut, beetlenut, and jack trees, viz., Rs. 4,301-3-21 $\frac{3}{4}$ reas be compared with the whole Patum, it will be found to amount to Rs. 60-3-68 $\frac{1}{2}$ per cent. leaving to the proprietor Rs. 39-0-31 $\frac{1}{2}$ reas.

340. If the total revenue in the Hoblee of Baypoor, of cocoanut, beetlenut and jack trees, viz. Rupees 4,210-1-15 $\frac{3}{4}$ be compared with the whole Patum, it will be found to amount to Rs. 56-2-33 $\frac{3}{4}$ per cent. leaving to the proprietor Rs. 43-1-66 $\frac{1}{4}$ reas.

341. If the total revenue in the Hoblee of Calicut, of cocoanut, beetlenut, and jack trees, viz. Rs. 3,167-1qr.-43 $\frac{3}{4}$ be compared with the whole Patum, it will be found to amount to Rs. 49-3-41 $\frac{1}{2}$ per cent. leaving to the proprietor Rs. 50-0-58 $\frac{1}{2}$ reas.

RICE LANDS.

342. In the Peroomana Hoblee of seven deshums or villages, and in the Edakat Hoblee of eight villages, out of every ten Purrahs Patum, three Purrahs were taken as the seed of assessment, or it may be said, that three Purrahs, three yedungullies, and five and a quarter annas of an yedungully, constituted one Purrah of assessment, of the purrah in use in settling the Patum.

343. The assessment fixed upon every Purrah of assessment was two old gold fanams and eight annas, or the same sum upon every three Purrahs, three yedungullies and five and a quarter annas of an yedungully Patum of the Purrah in use, or four Purrahs one yedungully, ten and a quarter annas of a yedungully Patum, of the standard Purrahs stated in para 201, or the assessment was 60 $\frac{1}{10}$ reas upon a standard Purrah of Patum, or Rupees fifteen and three and a quarter reas upon a hundred Purrahs.

344. The average price of these Hobbles is twenty one Rupees, three quarters, and eighty reas for every hundred standard Purrahs.

345. The assessment being Rupees 15-0-31 $\frac{1}{4}$ reas, the Government share is sixty eight Rupees, one quarter, and fifty two reas, and the Jenmakars thirty one Rupees, two quarters and forty eight reas per cent. upon the Patum.

346. After making allowances for the reduction of 20 per cent. made by Urshud Beg Khan, for Tippoo's substitution of the Sooltanee for the old Veeroy fanam, and the addition of 10 per cent. for charges collection under the Company's Government, the assessment stands at Rs. 68-3qr.-5 reas, and the proprietors' share at Rupees 31-0-95 per cent.

347. This makes the principles of the assessment as they now prevail correspond very nearly with those originally established by the Hoozoor Nigudee under Hyder's Government. The assessment is now a little higher than it was then.

348. According to the original principles the assessment amounted to 60 $\frac{1}{10}$ reas for every Purrah Patum, and with the modification it has undergone to the present period it is now 60 $\frac{1}{10}$ reas in these Hobbles.

349. The Veeroom Patum of the Jenmakars' account of 981 is 23095 standard Purrahs, and 3 $\frac{1}{4}$ yedungullies for the Hoblee of Peeroomana, their value at Rs. 21-3-80 reas, is Rs. 5069-1-41 reas, the Government revenue is Rs. 4,518-2-92 $\frac{1}{2}$ being Rs. 89-0-55 $\frac{1}{4}$ per cent. leaving to the proprietor Rs. 10-3-45 $\frac{3}{4}$ reas.

350. The veroom Patum of the Jenmakar's account of 981 for the Edakat Hobly is 25,487 standard Purrahs and 1 $\frac{1}{4}$ yedungullies their value at Rs. 21-3-80 reas, is Rs. 5,594-2-3. The Government revenue is Rupees 4,625-0-14 $\frac{1}{2}$, being Rs. 82-2-68 $\frac{1}{2}$ per cent. leaving to the proprietors Rs. 17-1qr.-31 $\frac{1}{2}$ reas.

351. Here the assessment is made to be so much higher by the Jenmakars' accounts, than by the original principles of the assessment and all the superadditions it has experienced under the Mysore and English Government, that the Jenmakars' accounts must be considered false.

352. The gross produce of the Paroomana Hoblee is 57,353 standard Purrahs, and 6 yedungullees, their value at Rs. 21-3-80, is Rs. 12,587-0-49 reas. The Government revenue comes to Rs. 35-3-57 $\frac{1}{2}$ per cent. and the proprietors' and tenants' shares together to Rupees 64-0qr.-42 $\frac{1}{4}$ reas.

353. The gross produce of the Edakat Hoblee is 62,913 standard Purrahs and 6 $\frac{3}{4}$ yedungullies, their value at Rs. 21-3-80 reas, is Rs. 13,809-2-18. The Government revenue comes to Rs. 33-1-96 $\frac{3}{4}$ per cent. and the proprietors' and tenants' shares together to Rs. 66-2-3 $\frac{1}{4}$ reas.

COCONUT TREES.

354. The original principles of the assessment, and the subsequent modification, as well as the average selling rate adopted for cocoanut being the same in the Hoblee of Edakat, as in the Hobbles of Keellaloor, Wallianad, and Elatoor, a reference need only to be made to the remarks on those Hobbles for these particulars, but the gross produce and Patum according to the proprietors' account being different, the assessment differs in its effect upon them.

355. The gross produce of cocoanut trees in this Hoblee, according to the Jenma Pymash account of 981 was 11,65,791 nuts, which at the average current price of the Hoblee viz., Rs. 10 per mille, may be valued at Rupees. 11,657-3qr.-76 reas. The Government revenue being Rs. 3422-2-93 reas, bears the proportion of Rs. 29-1-43½ per cent. to the gross produce, and leaves Rs. 70-2-56½ of it to proprietors and tenants.

356. The value of the Patum or rent at two thirds of the gross produce is Rupees 7,771-3-85½, of which the Government assessment takes Rs. 44-0-15½ per cent, leaving to the proprietors Rs. 55-3-84½ reas.

357. For the original principles of the assessment in the Hoblee of Peroomana a reference need only to be made to the remarks on the Hobbles of Kellaloor, Wallianad, and Elatoor but the average selling rate of cocoanut adopted for this Hoblee differing from the others, the assessment differs in its effect accordingly. The average rate is here reckoned at Rs. 8-3qrs. per mille nuts, and valuing the Patum at this rate, the Government share in this Hoblee amounts to Rs. 85-2-85½ reas, and leaves to the proprietors Rs. 14-1qr.-14½ reas.

358. After making allowances for the reduction of 20 per cent. made by Urshud Beg Khan, for Tippoo's substitution of the Sooltanee for the old Veeroy fanam, and the addition of 10 per cent for charges collection under the Company's Government, the assessment stands at Rupees 86-0-80 reas, and the proprietors' share Rupees 13-3qr.-20 reas.

359. The gross produce of cocoanut trees in this Hoblee according to the Jenma Pymash account of 981 was 5,83,756 nuts, which at the average current price of the Hoblee viz Rs. 8-3qrs. per mille, may be valued at Rs. 5,107-3-46 reas. The Government revenue being Rs. 2638-0-43 reas bears the proportion of Rs. 51-2-59 reas per cent. to the gross produce, and leaves Rs. 48-1-41 reas of it to proprietors and tenants.

360. The value of the Patum or rent at two thirds of the gross produce is Rupees 3,405-0-96½, of which the Government assessment takes Rs. 77-1-88½ reas per cent, leaving to the proprietors Rs. 22-2-11½ reas.

BEETLENUT TREES.

361. The original principles of the assessment and the subsequent modification, as well as the average selling rate adopted for beetlenut, being the same, in these two Hobbles, as in the Hobbles of Kellaloor, Wallianad and Elatoor, a reference need only to be made to the remarks made on them for these particulars, but the gross produce and Patum according to the proprietors' account being different, the assessment differs in its effect upon them.

362. The gross produce of beetlenut trees in the Edakat Hoblee, according to the Jenma Pymash account of 981 is 7,56,704 nuts, their value at half a Rupee per mille is Rupees 378-1-41 reas. The Government revenue being Rupees 168-0-14 reas, makes the Government share Rupees 44-1-65 per cent. of the gross produce and leaves to the proprietors and tenants Rupees 55-2-35 reas.

363. The value of the Patum at two thirds of the gross produce is Rs. 242-0-94 reas, to which the Government revenue bears the proportion of Rupees 66-2-47½ reas per cent. leaving to the proprietors Rs. 33-1qr.-52½ reas.

364. The gross produce of beetlenut trees in the Peroomana Hoblee according to the Jenma Pymash account of 981 is 19,62,302 nuts, their value at half a Rupee per mille, is Rupees 981-0-60½ reas. The Government revenue being Rupees 552-2-64½ reas makes the Government share Rupees 56-1-31 per cent. of the gross produce, leaving to the proprietors and tenants Rupees 43-2qrs.-69 reas.

365. The value of the Patum at two thirds of the gross produce is Rs. 654-0-40½, to which the Government revenue bears the proportion of Rupees 84-1-96½, leaving to the proprietors Rupees 15-2-31½ reas.

JACK TREES.

366. By the Jenma Pymash account of 981, the average Patum of a productive jack tree is in the Edakat Hoblee, Rs. 0-1qr. 30½ reas. The original assessment being one old Veeroy fanam, or one quarter of a Rupee, gives upon it Rupees 77-0-50½ reas per cent. as the Government revenue, and Rupees 22-3-49½, as the proprietors' share.

367. After making allowances for the reduction of 20 per cent made by Urshud Beg Khan, for Tipoo's substitution of the Sool-tanee for the old Veeroy fanam, and the addition of 10 per cent. for charges collection under the Company's Government the assessment stands at Rupees 77-1qr.-56½ reas, and the proprietor's share Rs. 22-2-33½.

See Columns 85 and 80.

368. The total number of productive Jack trees in this Hoblee entered in the Jenma Pymash account of 981 is 2,992 which at the average rate of Patum of Rs. 0-1qr.-30½ reas per tree, value Rs. 971-2-63, the Government revenue being Rs. 349-1-92½ reas is Rs. 35-3-87 reas per cent. of the Patum, and the proprietor's share is Rs. 64-0-13 reas.

See Columns 87, 69, 88, 90, 91 and 92.

369. By the Jenma Pymash account of 981 the average Patum of a productive Jack tree is in the Peroomana Hoblee Rupees 0-1qr.-31½ reas. The original assessment being one old Veeroy fanam, or one quarter of a Rupee gives upon it Rupees 76-0-76 per cent. as the Government revenue, and Rupees 23-3-24 reas, as the proprietor's share.

See Columns 63, 70, 71, 72 and 73.

370. After making allowances for the reduction of 20 per cent. made by Urshud Beg Khan, for Tippoo's substitution of the Sool-tanee for the old Veeroy fanam, and the addition of 10 per cent. for charges collection under the Company's Government, the assessment stands at Rupees 76-1-90½, and the proprietor's share at Rs. 23-2qrs.-9½ reas.

See Columns 85 and 86.

371. The total number of productive jack trees in this Hoblee entered in the Jenma Pymash account of 981 is 3,464, which at the average rate of Patum of Rs. 0-1qr.-31½ reas per tree, value Rupees 1136-2qrs., the Government revenue being Rs. 788-2-16½ reas, is Rupees 69-1-53½ per per cent. of the Patum, and the proprietors' share is Rupees 30-2qrs.-46½ reas.

See Cols. 87, 69, 88, 90, 91 and 92.

372. If the total revenue in the Hoblee of Edakat, of cocoanut, beetlenut and jack trees, viz. Rupees 3,940-0-99½ reas, be compared with the whole Patum, it will be found to amount to Rupees 43-3-20½ per cent, leaving to the proprietors Rupees 56-0-79½ reas.

See Columns 93, 94, 95 and 96.

373. If the total revenue in the Hoblee of Peroomana, of cocoanut, beetlenut and jack trees, viz. Rupees 3,979-1-23½ be compared with the whole Patum, it will be found to amount to Rupees 76-2-34½ per cent, leaving to the proprietors Rs. 23-1qr.-65½ reas.

See Columns 93, 94, 95 and 96.

RICE LANDS.

374. In the Chelanoor Hoblee of ten deshums or villages, out of every ten Purrahs Pattum, three Purrahs were taken as the seed of assessment, or it may be said that three Purrahs, three yedungullies, and five and a quarter annas of an yedungully constituted one Purrah of assessment, of the Purrah in use in settling the Patum.

See Columns 4 and 6, Statement No. 1.

375. The assessment fixed upon every Purrah of assessment was two old gold fanams, and eight annas, or the same sum upon every three Purrahs, three yedungullees, and five and a quarter annas of an yedungully Patum, of the Purrah in use, or four Purrahs one yedungully and ten and a quarter annas of a yedungully Patum, of the standard Purrah, stated in Para 201 or the assessment was 60½ reas upon a standard Purrah of Patum, or Rupees fifteen and three and a quarter reas upon a hundred Purrahs.

See Columns 6, 8, 9, 11 and 12.

376. The average price of this Hoblee is twenty one Rupees, one quarter, seventy one and a half reas for every hundred standard Purrahs.

See Column 15.

377. The assessment being Rupees 15-0 qr.-3½ reas, the Government share is 70 Rupees and 18 reas, and the Jenmakar's 29 Rs. 8qrs. 82 reas per cent. upon the Patum.

See Columns 12, 16 and 17.

378. After making allowances for the reduction of 20 per cent. made by Urshud Beg Khan, for Tippoo's substitution of the Sool-tanee for the old Veeroy fanam, and the addition of 10 per cent. for charges collection under the Company's Government, the assessment stands at Rupees 70-1-74 reas, and the proprietor's share at Rupees 29-2qrs.-26 reas per cent.

See Columns 29 and 30.

379. This makes the principles of the assessment as they now prevail correspond very nearly with those originally established by the Hoozoor Nigudee under Hyder's Government. The assessment is now a little higher than it was then.

380. According to the original principles the assessment amounted to 60½ reas for every Purrah Patum, and with the modification it has undergone to the present period, it is now 60½ reas in this Hoblee.

See Columns 11 and 27.

381. The veroom Patum of the Jenmakars' accounts of 981 is 23,404 standard Purrahs and 6½ yedungullies for this Hoblee, their value at Rupees 21-1-71½ reas, is Rupees 5015-1-36. The Government Revenue is Rupees 3,977-1-14½ reas being Rs. 79-1-20 per cent, leaving to the proprietors Rupees 20-2qr.-80 reas.

See Columns 36, 15, 37, 39, 40 and 41.

382. Here the profit though concealed to a less degree than in other Hobbies is yet not so great as appears derivable from the principles of the original assessment.

383. The gross produce of this Hoblee is 57,426 standard Purrahs and 5 yedungullies, their value at Rupees 21-1-71½ is Rupees 12,307-3-78½. The Government revenue comes to Rupees 32-1-65½ per cent, and the proprietors' and tenants' shares together to Rupees 67-2qr.-34½ reas.

See Columns 45, 15, 46, 47 and 48.

COCOANUT AND BEETLENUT TREES.

384. The original principles of the assessment and the subsequent modification as well as the average selling rate of cocoanut and beetlenut being the same in this Hoblee as in the Hoblees of Keelaloor, Wallianad and Elatoor, a reference need only to be made to the remarks on them for these particulars, but the gross produce and Patum, according to the proprietors' accounts being different, the assessment differs in its effect upon them.

385. The gross produce of cocoanut in this Hoblee according to the Jenma Pymash account of 981 was 6,20,229 nuts, which at the average current price of the Hoblee, viz., 10 Rupees per mille, may be valued at Rupees 6,202-1-16. The Government revenue being Rupees 2,934-0-17 reas bears the proportion of Rupees 47-1-22½ per cent. to the gross produce; and leaves Rs. 52-2-77¾ of it to Proprietors and tenants.

386. The value of the Patum or rent at two thirds of the gross produce is Rupees, 4,134-3-44, of which the Government assessment takes Rupees 70-3-83½ per cent. leaving to the proprietors Rupees 29-0-16½ reas.

387. The gross produce of beetlenut trees in this Hoblee according to the Jenma Pymash account of 981 was 5,77,180 nuts, their value at half a Rupee per mille is Rs. 288-2-36. The Government revenue being Rupees 161-0-74 reas makes the Government share Rupees 55-3-41 reas per cent, and the proprietor's and tenant's Rs. 44-0-59 reas.

388. The value of the Patum or rent at two thirds of the gross produce is Rs. 192-1qr.-57¼ reas, to which the Government revenue bears the proportion of Rupees 83-3-11½ per cent. leaving to the proprietors Rupees 16-0-88½ reas.

JACK TREES.

389. By the Jenma Pymash account of 981 the average Patum of a productive jack tree is in this Hoblee Rs. 0-1qr.-47½. The original assessment being one old Veeroy fanam or Rs. 0-1qr.-0 gives upon it Rs. 67-3-41¾ per cent, as the Government revenue and Rupees 32-0-58½ reas, as the proprietor's share.

390. After making allowances for the reduction of 20 per cent. made by Urshud Beg Khan, for Tippoo's substitution of the Sooltanee for the old Veeroy fanam, and the addition of 10 per cent. for charges collection under the Company's Government, the assessment stands at Rupees 68-0-43½ reas and the proprietors' share at Rupees 31-3qr.-56½ reas.

391. The total number of productive jack trees in this Hoblee entered in the Jenma Pymash account of 981 is 2,361, which at the average rate of Patum of Rs. 0-1qr.-47½ per tree, value Rs. 869-3-50, the Government revenue being Rs. 517-0-1 reas, is Rs. 59-1-73½ per cent. of the Patum, and the proprietor's share is Rs. 40-2qr.-26½ reas.

392. If the total revenue in this Hoblee, of cocoanut, beetlenut, and jack trees, viz. Rupees 3,612-0-91 reas be compared with the whole Patum, it will be found to amount to Rs. 69-2-1¾ per cent, leaving to the proprietors' share Rupees 30-1qr.-98½ reas.

RICE LANDS.

393. In the Wallamana Hoblee of five Deshums or villages, out of every ten Purrahs Patum, three Purrahs were taken as the seed of assessment or it may be said that three Purrahs, three yedungullies and five and a quarter annas of an yedungully, constituted one Purrah of assessment, of the Purrah in use in settling the Patum.

394. The assessment fixed upon every Purrah of assessment was two old gold fanams and eight annas, or the same sum upon every three Purrahs, three yedungullies and five and a quarter annas of an yedungully Patum, of the Purrah in use, or four Purrahs, one yedungully and ten and a quarter annas of a yedungully Patum, of the standard Purrahs stated in Para 20; or the assessment was 60½ reas upon a standard Purrah of Patum or Rupees 15-0-3¼ reas upon a hundred Purrahs.

395. The average price of this Hoblee is twenty two Rupees and two quarters, for every hundred standard Purrahs.

396. The assessment being Rupees 15-0-3¼ reas, the Government share is Rupees 66-2-84 reas, and the Jenmakars Rupees 33-1-16 per cent. upon the Patum.

397. After making allowances for the reduction of 20 per cent. made by Urshud Beg Khan, for Tippoo's substitution of the Sooltanee for the old Veeroy fanam, and the addition of ten per cent. for charges collection under the Company's Government, the assessment stands at Rupees 67-0-33 reas, and the proprietors' share at Rupees 32-3-67 reas per cent.

398. This makes the principles of the assessment as they now prevail, correspond very nearly with those originally established by the Hoozoor Nigudee under Hyder's Government. The assessment is now a little higher than it was then.

399. According to the original principles, the assessment amounted to 60½ reas for every Purrah Patum, and with the modification it has undergone to the present period it is now 66½ reas in this Hoblee.

400. The veroom Patum of the Jenmakars' account of 981 is 20,920 standard Purrahs and two yedungullies for this Hoblee, their value at Rupees 22-2-0 is Rs. 4,707-0-18 reas. The Government revenue is Rupees 4,754-1-70½ being Rs. 101-0-2 reas per cent., leaving a loss to the Proprietor over and above the Patum of Rupees 1-0-2 reas per cent.

401. Here the assessment is made to be so much higher by the Jenmakars' accounts than by the original principles of the assessment and all the superadditions it has experienced under the Mysore and English Government, that the Jenmakars' accounts must be considered false.

402. The gross produce of this Hoblee is 51,639 standard Purrahs, and 2¼ yedungullees, their value at Rupees 22-2qr. 0 is Rupees 11,618-3-13 reas. The Government revenue comes to Rupees 40-3-68, per cent. and the proprietors' and tenants' shares together to Rupees 59-0-32 reas.

COCOANUT AND BEETLENUT TREES.

403. The original principles of the assessment and the subsequent modification as well as the average selling rate of Cocoanut and Beetlenut being the same in this Hoblee as in the Hobbles of Kellaloor, Willianad and Elatoor, a reference need only to be made to the remarks on them for these particulars, but the gross produce and Patum according to the Proprietors' accounts being different, the assessment differs in its effect upon them.

404. The gross produce of cocoanut in this Hoblee according to the Jenma Pymash account of 981 was 7,29,559 nuts, which at the average current price of the Hoblee viz. 10 Rupees per mille may be valued at Rupees 7,295-2-36 reas. The Government revenue being Rupees 2,763-1-63½, bears the proportion of Rupees 37-3-51½ per cent. to the gross produce, and leaves Rs. 62-0-48½ reas of it to the proprietors and tenants.

405. The value of the Patum or rent at two thirds of the gross produce is Rupees 4,863-2-90½, of which the Government assessment takes Rs. 56-3-26½ per cent., leaving to the proprietor Rs. 43-0-73½ reas.

406. The gross produce of beetlenut trees in this Hoblee according to the Jenma Pymash account of 981 was 27,04,361 nuts, their value at half a rupee per mille is Rupees 1,352-0-72. The Government revenue being Rs. 769-2-64 makes the Government share Rs. 56-3-67½ per cent. and the proprietors and tenants Rs. 43-0-32½ reas.

407. The value of the Patum or rent at two thirds of the gross produce is Rupees 901-1-81½ to which the Government revenue bears the proportion of Rs. 85-1-52 per cent., leaving to the proprietor Rs. 14-2-48 reas.

JACK TREES.

408. By the Jenma Pymash account of 981 the average Patum of a productive Jack tree is in this Hoblee Rupees 0-1qr.-33½. The original assessment being one old Veeroy fanam, or one quarter of a Rupee gives upon it Rupees 74-3-62½ per cent. as the Government revenue, and Rupees 25-0-37½ as the proprietors' share.

409. After making allowances for the reduction of 20 per cent. made by Urshud Beg Khan, for Tippoo's substitution of the Sooltanee for the old Veeroy fanam, and the addition of 10 per cent. for charges collection under the Company's Government. The assessment stands at Rupees 75-0-74½, and the proprietor's share at Rs. 24-3-25½ reas per cent.

410. The total number of productive Jack trees in this Hoblee entered in the Jenma Pymash account of 981 is 2,670, which at the average rate of Patum of Rupees 0-1-33½ per tree, value Rupees 891-0-87½, the Government revenue being Rupees 594-0-0 is Rupees 66-2-60 per cent. of the Patum, and the proprietors' share is Rs. 33-1-40 reas.

411. If the total revenue in this Hoblee, of cocoanut, beetlenut, and jack trees viz., Rs. 4,127-0-27½ be compared with the whole Patum, it will be found to amount to Rs. 62-0-½ reas per cent., leaving to the proprietors Rs. 37-3-99½ reas.

RICE LANDS.

412. In the Polwaye Hoblee of fifty nine deshums or villages, out of every ten Purrahs Patum, two and a half Purrahs were taken as the seed of assessment, or it may be said that four Purrahs constituted one Purrah of assessment, of the Purrah in use in settling the Patum.

413. The assessment fixed upon every Purrah of assessment was three old gold fanams, or the same sum upon every four Purrahs Patum, of the Purrah in use, or five Purrahs Patum of the standard Purrahs stated in para 201, or the assessment was 60 reas upon a standard Purrah of Patum or Rupees fifteen upon a hundred Purrahs.

414. The average price of this Hoblee is Rupees 21-1-71½ reas for every hundred standard Purrahs.

415. The assessment being Rupees 15, the Government share is Rupees 69-3-99, and the Jenmakars' Rupees 30 and 1 reas per cent. upon the Patum.

416. After making allowances for the reduction of 20 per cent. made by Urshud Beg Khan, for Tippoo's substitution of the Sooltanee for the old Veeroy fanam, and the addition of 10 per cent. for charges collection under the Company's Government, the assessment stands at Rs. 70-1-58, and the proprietors' share at Rs. 29-2-42 reas per cent.

417. This makes the principles of the assessment as they now prevail correspond very nearly with those originally established by the Hoozoor Nigudee under Hyder's Government. The assessment is now a little higher than it was then.

418. According to the original principles the assessment amounted to 60 reas for every Purrah Patum, and with the modification it has undergone to the present period it is now $60\frac{5}{16}$ reas in this Hoblee.

See Columns 11 and 27.

419. The Veroom Patum of the Jenmakars' accounts of 981 is 42,669 standard Purrahs, and $5\frac{1}{4}$ Yedangallies for this Hoblee their value at Rupees 21-1qr.-71 $\frac{1}{2}$ reas is Rupees 9,143-2-30. The Government revenue is Rs. 9,156-1-25 $\frac{1}{2}$ being Rs. 100-0-57 reas per cent., leaving a loss to the Proprietors over and above the Patum of 57 reas per cent.

See Columns 36, 15, 37, 39 and 40.

420. Here again the assessment is made to be so much higher by the Jenmakars' accounts, that they must be considered false.

421. The gross produce of this Hoblee is 1,12,746 standard Purrahs and $1\frac{1}{2}$ yedungullies, their value at Rs. 21-1-71 $\frac{1}{2}$ is Rs. 24,160-0-36 reas. The Government revenue comes to Rupees 37-3-59 $\frac{3}{4}$ per cent, and the proprietor's and tenant's shares to Rs. 62-0-40 $\frac{1}{2}$ reas.

See Columns 45, 15, 46, 47 and 48.

COCOANUT TREES.

422. The original principles of assessment and the subsequent modification as well as the average selling rate of cocoanut, being the same in this Hoblee, as in the Hoblee of Peroomana, a reference need only to be made to the remarks on it for these particulars, but the gross produce and Patum according to the proprietor's accounts being different, the assessment differs in its effect upon them.

423. The gross produce of cocoanut trees in this Hoblee according to the Jenma Pymash account of 981 was 7,62,068 nuts, which at the average current price of the Hoblee viz. Rs. 8-3qr.-0 per mille, may be valued at Rs. 6,668-0-38 reas. The Government revenue being Rupees 3,198-1-25 reas bears the proportion of Rupees 47-3-85 $\frac{3}{4}$ reas per cent. to the gross produce and leaves Rs. 52-0-14 $\frac{1}{2}$ reas of it to proprietors and tenants.

See Columns 27, 11, 28, 31, 32 and 33.
Statement No. 2.

424. The value of the Patum or rent at two thirds of the gross produce is Rupees 4,445-1-58 $\frac{3}{4}$ reas of which the Government assessment takes Rs. 71-3-78 $\frac{3}{4}$ per cent., leaving to the proprietor Rs. 28-0-21 $\frac{1}{2}$ reas.

See Columns 29, 34 and 35.

BEETLENUT TREES.

425. The original principles of the assessment, and the subsequent modification, as well as the average selling rate adopted for beetlenut being the same in this Hoblee as in the Hoobles of Killaloor, Wallianad and Elatoor, a reference need only to be made to the remarks on them for these particulars, but the gross produce and Patum according to the proprietor's accounts being different, the assessment differs in its effect upon them.

426. The gross produce of Beetlenut trees in the Polwayee Hoblee, according to the Jenma Pymash account of 981 is 101,30,537 nuts their value at half a Rupee per mille is Rs. 5,065-1-7 $\frac{1}{2}$ reas. The Government revenue being Rs. 1771-2-0 makes the Government share Rupees 34-3-89 $\frac{1}{4}$ per cent. of the gross produce, and leaves to the proprietors and tenants Rupees 65-0-10 $\frac{3}{4}$ reas.

See Columns 59, 43, 60, 63, 64 and 65.

427. The value of the Patum at two thirds of the gross produce is Rs. 3,376-3-38 $\frac{1}{2}$ to which the Government revenue bears the proportion of Rs. 52-1-84 reas per cent., leaving to the proprietor Rs. 47-2-16 reas.

See Columns 61, 66 and 67.

JACK TREES.

428. By the Jenma Pymash account of 981 the average Patum of a productive Jack tree is in this Hoblee Rs. 0-1qr.-8 reas. The original assessment being one old Veeroy fanam, or one quarter of a rupee gives upon it Rs. 92-2-37 reas per cent. as the Government revenue, and Rs. 7-1-63, as the proprietors' share.

See Columns 69, 70, 71, 72 and 73.

429. After making allowances for the reduction of 20 per cent. made by Urshud Beg Khan, for Tippoo's substitution of the Sooltanee for the old Veeroy fanam, and the addition of 10 per cent. for charges collection under the Company's Government, the assessment stands at Rupees 92-3-74 $\frac{3}{4}$ reas, and the proprietors' share Rupees 7-0-25 $\frac{1}{4}$ reas.

See Columns 85 and 86.

430. The total number of productive Jack trees in this Hoblee entered in the Jenma Pymash account of 981 is 9328, which at the average rate of Patum of Rs. 0-1qr.-8 reas per tree, value Rupees 2,519-1-33, the Government revenue being Rupees 1,403-0-0 is Rs. 55-3-55 $\frac{1}{2}$ per cent. of the Patum, and proprietors' share is Rs. 44-0-44 $\frac{1}{2}$ reas.

See Columns 87, 69, 88, 90, 91 and 92.

431. If the total revenue in the Hoblee, of cocoanut, beetlenut and jack trees, viz. Rupees 6,377-3-25 reas be compared with the whole Patum, it will be found to amount to Rs. 61-2-68 $\frac{1}{2}$ per cent. leaving to the proprietor Rs. 38-1qr.-31 $\frac{1}{2}$ reas.

See Columns 93, 94, 95 and 96.

432. According to the principles of the original Mysore assessment, and the subsequent modifications, the highest share of the Patum receivable by Government on low Rice lands in any Hoblee is Rupees 70-1-74 and the lowest share of the proprietor Rs. 29-2qr.-26 reas per cent., the smallest proportion receivable by Government is Rs. 63-2-76, and the highest enjoyed by the proprietor is Rs. 36-1-24 per cent. The medium of the number of Hobilees in the Talook is for Government Rs. 66-2-39½, for the proprietor Rupees 33-1-60½.

See Column 29. Statement No. 1.

See Column 30.

See Column 29.

See Column 30.

See Column 29.

See Column 30.

433. But as it may be said as it has been said in some places, that Urshud Beg Khan's alleged reduction of twenty per cent, was either not made, or not made to apply in due proportion to low Rice lands, it may not be unnecessary to see how the assessment in this Talook would stand admitting that this reduction was never made but augmenting the original Hoozoor Nigudee by additions to the assessment in Tippoo's time and since the Company's Government.

434. The rate in this particular Talook under this explanation would be 75½ reas for every Purrah Patum or Rs. 18-3-55 reas for 100 Purrahs the average selling rate for 100 Purrahs is Rupees 22-2-63½ per Madras Garce of 3000 Macleod seers or Rs. 27-0-76½ by which the assessment would be Rs. 83-0-95½ reas and the proprietors' share of the Patum Rs. 16-3-4½ per cent.

See Columns 31 and 32. Statement No. 2

See Columns 15, 33, and 34.

435. But though the rate of assessment per Purrah Patum is the same, the proportion of the Patum receivable by the proprietors varies in different Hobilees according to the different average prices, but in no Hoblee does the assessment exceed Rs. 88-0-19 reas per cent. of the Patum, and the lowest in this Talook is Rs. 79-2-48 reas.

See Columns 33 and 34.

436. This in fact is the existing nominal principle of assessment in all the districts south of the Kota river as shewn in Column 33 of Statement No. 1 with the exception of Palghat and Temmalpooram, and if any new land is to be assessed, the public servants of the District assess it upon this principle every where, that is the old Veroy fanam of the original Hoozoor Nigudee is converted into the new Veeroy fanam, and a superaddition made of ten per cent. on account of charges collection, but the principles of the Hoozoor Nigudee being in many places too high to be realized, the Patum which formed the basis of it, has been knowingly reduced in order to evade the effect of the high rate, though the rate itself has been maintained in account. Under all circumstances I consider the assessment shown in Column 29 which allows for Urshud Beg Khan's reduction of 20 per cent. as approaching nearer to the general actual state of

things in each Hoblee, though extremely partial with respect to individuals, but though comparatively the best criterion of the existing assessment, of any of the different modes of explaining it, which have been resorted to, its correctness is by no means to be implicitly depended upon, relatively to each district on account of the uncertainty of the application of Urshed Beg's reduction, but in the whole Southern Division it corresponds nearly with the general belief, that about 20 per cent. of the Patum is receivable by the Proprietors.

437. Comparing the amount of the present revenue (which is supposed to be that of 993) with the actual Veerom Patum according to the Jenma Pymash account of 981 the highest Government assessment on the Patum is Rupees 122-2-66½ per cent, leaving nothing for the proprietor, and the lowest 70-3-40½ leaving for the proprietor Rs. 29-0-59½ the medium for all the Hobilees is Rs. 90-3-35, for Government and Rs. 9-0-75 per cent. for the Proprietor.

See Column 40.

See Cols, 40 and 41.

See Columns 40 and 41.

438. There is every reason to believe that the Patum given in by the Proprietors in 981 is lowered much under the actual Veerom Patum, not only from a Comparison with the principles of the original assessment, but from my general enquiries into the state of the proprietors of this Talook. Their share is generally said to be thirty per cent. of the Patum on rice lands. They have come to no compromise here as in other Talooks with their mortgagees, by taking a fixed proportion of the Patum after deducting the kanum Palusha, or mortgage interest, but they receive the Nigudee Shistum or Balance of Patum after deducting the nigudee or public assessment. Every proprietor however is liable to his mortgage debt, and it is in proportion to the extent of it, that the Nigudee Shistum, or what remains of the Patum after deducting the revenue is available to him. Here however a practice prevails called Veeloopuddee, or apportionment, by which the mortgagee bears his share of the land tax as well as the proprietor, that is, the tax falls upon, and is deducted from the interest of the debt in the same proportion that the whole assessment bears to the whole Patum. The complaints of over assessment do not extend in this Talook, to whole Hobilees, but are confined to a few individuals in each Hoblee, more particularly in the Hobilees of Keellaloor, Elatoor and Cheyayoor.

439. The low rice land Revenue in this Talook amounts to Rupees 86-0-74 of the gross produce. The principles of assessment proposed by Mr. Rickards in 1803 were to deduct the seed and an equal quantity for charges of cultivation, and a third for the cultivator, and to fix six tenths, as the Sirkar assessment, upon the remainder, which was to form the Patum, leaving four tenths to the proprietor. These principles were embodied in a proclamation issued by Mr. Warden under the sanction of Government under date the 25th July 1805 preparatory to a general survey of the province. The

See Column 17 Statement No. 1.

rate of increase in the Calicut Talook according to Mr. Smee's survey is $4\frac{1}{4}$, and according to the Jenma Pymash account of 981 is 5 Purrahs 1 Yedungully and $\frac{1}{4}$ for every Purrah of seed sown. According to Mr. Rickard's scale of assessment the Government share of the gross produce should amount only to 21 per cent. upon land yielding five fold. In this Talook the gross produce is to be suspected of being considerably underrated, though the rate of increase is small in Malabar, compared with that on the Eastern side of the range of Ghauts, and the fertility of the soil near the sea coast of which a great part of the Calicut Talook consists is not equal to that of land situated in the interior.

440. There are Hobilees in Wynaad above the Ghauts which on an average are capable of producing 15 fold, but the highest rate of increase in any entire Hobilee below the Ghauts is not estimated in the Jenma Pymash account of 981 at more than 10 fold. In this account however it must be clearly understood that the grain which is given up on the field for the expense of reaping, and which is generally estimated at 10 per cent. of the whole, is not included as part of the gross produce.

441. The low Rice land Revenue alone per square mile is about 302 Rupees, whilst in the Palghaut and Temelpoor Talooks together excepting the Hobly of Congad which is not distinctly marked in the map it is 429 Rupees. The difference in the aggregate revenue in favour of Calicut, compared with its extent, arises from plantations of cocoanut, and other trees, of which the number in Palghaut and Temelpoor is quite insignificant. It will not of course be understood that the land actually cultivated with rice yields a revenue at this low rate, the square mile in either Talook, but only that out of the whole superficial extent, whether cultivated with Rice or not, the revenue arising from rice is so much in the square mile.

442. In cocoanut plantations the average Government share of the Patum for the whole Talook according to the Hoozoor Niguddee, and the subsequent modifications is Rupees 76-2-53 $\frac{1}{4}$ and the Proprietors' share

See Columns 25 and 26.
Statement No. 2.

Rupees 23-1-46 $\frac{3}{4}$ per cent. The Government revenue now collected does not exceed Rupees 56-2-35 $\frac{1}{4}$ per cent., of a Patum formed

See Columns 54 and 55.

of two thirds of the gross produce according to the accounts of the Jenmakars of 981 leaving to the proprietors Rs. 43-1-64 $\frac{1}{4}$. The Plantation of cocoanut it is supposed has been much extended since the Hoozoor niguddee was fixed in this Talook.

443. In Beetlenut Plantations the Hoozoor Niguddee with the subsequent modifications shows the assessment to be only Rs.

See Columns 57 and 58.

50-0-75 per cent. of the Patum, and the Proprietors' share Rs. 49-3-26, whilst according to the Jenma Pymash account of 981 the Government revenue now collected amounts

See Columns 66 and 67.

to Rupees 67-0-36 $\frac{1}{4}$ per cent. of the Patum,

which is two thirds of the gross produce, the proprietor's share being Rupees 32-3-63 $\frac{1}{4}$. It is conjectured that the plantation of Beetlenut trees in this Talook has of late been neglected, as a speculation less profitable than that of cocoanut. In particular Hobilees where Government assessment appears much higher than the average of the Talook, the aggregate revenue is so small, that it is probably not much felt.

444. In Jack plantations the Hoozoor Niguddee with its subsequent modifications, is as high as Rupees 80-1-20 per cent. of the Patum, and the Proprietor's share is only Rupees 19-2-80, but by the Jenma Pymash account of 981, of the Patum, the revenue collected does not take more than Rs. 57-1-6 $\frac{3}{4}$

See Columns 91 and 92.

of it and the Proprietor gets as much as Rupees 42-2-53 $\frac{1}{4}$ per cent.

445. The present revenue amounts to only Rupees 57-2-15 $\frac{1}{4}$ per cent upon the Patum, entered in the Jenma Pymash account of 981, upon the garden lands, comprising co-

cocoanut Beetlenut and Jack, but not including the Pepper vine.

446. The revenue derivable from the different products in this Talook is from

See Column 39 Statement No. 1.	low Rice Lands	...	Rs. 50,695-2-8 $\frac{1}{4}$.
See Column 31 Statement No. 2.	Cocoanut	...	Rs. 39,848-2-65.
See Column 63 do. do.	Beetlenut	...	Rs. 4,897-3-64.
See Column 90 do. do.	Jack	...	Rs. 6,166-2-42 $\frac{1}{4}$.
See Column 121 do. do.	Pepper	...	Rs. 1,211-3-82.

447. On the 19th of April 1820 I requested of the Collector Mr. Vaughan to cause a measurement to be made of the cultivated land of one large village in which there was a good mixture of Rice and Garden lands and to have the produce, the Patum and the assessment ascertained. I suggested that the public servant employed should obtain information of the produce, and of the Patum by an examination of the inhabitants and of their deeds, and by a cursory inspection of the lands, but I at the same time gave him to understand that it was not to be expected that he should see the crops of Rice land cut, or take any other means to ascertain the produce.

448. In consequence of my requisition of the 19th April 1820, Mr. Vaughan has furnished me with a statement of a survey by measurement of the village of Parencherry in the Hobilee of Wallianad made in 1820 by Ooneree Menon the Tahsildar of the District and Ramayen the Sheristadar, assisted by the following Mookistammars or heads of Villages viz. Nedenginee Koorup, Palakoonate Oonee Paren Nair, Payeree Ittikullapa Koorup, Moolan Kootil Rarapen Nair, Chamulasherry Rarapah Koorup, Tirootil Ramia Nair, Moolata Rarapah Menooki, Palagoonata Metaloo Raman Nair, Chemalasherry Cherookoma Koorup, Malasherry Vapoo Yeradee, Veedakot Numbrao Nair, Koonomil Etchoo Nair, Killiyadatao Kondée Nair, Urrayadata Yarasha Nair,

Mootakootil Ittapa Koorup and the Menon of the Hoblee, Veekiah viti Koonjoo Nair, by which it appears that the Government assessment bears the proportion of Rs. 79-3-1 $\frac{3}{4}$ per cent. to the Patum on low rice lands, the latter being valued at Rs. 23-2-73 $\frac{3}{4}$ the rate adopted by me for the Hoblee, and of Rs. 33-1-3 $\frac{1}{4}$ per cent. on garden lands according to the rates adopted by me for the respective products of gardens viz. 10 Rs. per 1000 cocoanuts and Rs. 0-2-0 per 1000 Beetlenuts, and Rs. 0-1-35 per productive Jack tree.

449. He has also furnished me with a statement of one field of rice land and one garden, the former in the village of of Peruingotpoorum of the Hoblee of Peroomanah, and the latter in the village and Hoblee of Calicut, by which it appears that the

See Column 15 of Statement No. 34.
See Column 33 Statement No. 35.

assessment is Rs. 50-3-27 $\frac{3}{4}$ per cent upon the Patum of the rice land and Rs. 43-1-17 per cent upon that of the gardens.

450. The statements received from the Collector for this, as well as other Talooks of the result of the survey by measurement of one large village in each Talook, and of a single field and garden in each Talook of the first quality, have been found to contain so many errors even upon a superficial inspection, that without going deeper into detail, it may be concluded that they have been loosely and negligently prepared, and that their correctness is not to be depended upon. At the same time it is to be observed that the Collector did not vouch for their accuracy when he sent them, he was aware that they were required expeditiously, and he forwarded them to me the moment they were received from the districts. An opportunity should hereafter be taken to prove them, by a personal inspection either by the Collector or his assistants or by a respectable intelligent servant of the Collector's Cutcherry, and even if there should be no general survey of the Province, the Collector's Cutcherry cannot be more usefully employed than in ascertaining by personal investigation in a few villages every year the effect of the existing assessment on the resources of the country. A few such inquiries conducted by the Collector or his assistants on the spot, would make the district servants alert, and give them an insight into details to which they have hitherto been unaccustomed, and a great deal of useful information might then be obtained through their means, at present they seem to make their returns to requisitions as if merely as a matter of form.

451. The population of the talook according to a census taken in Fusly 1216 or 983 was 76,172 souls, of whom 18,884 are Nairs, 18,044 Teers, 17,932 Moplahs and 7414 slaves, the extent of the Talook being about 163 square miles the population is at the rate of 453 persons for every square mile, but within this extent is comprehended the very extensive mercantile town of Calicut.

452. There were two rivers of some magnitude, the Elatoor and Beypoor, which bound the northern and southern extremities of this Talook, which are convenient for the transportation of firewood to the coast, and the latter is of much use in conveying

grain to the port of Calicut. The country to the east of the Elatoor river does not afford much surplus grain for export to the coast, and it is believed that the grain produce of the Calicut Taluk itself is fully consumed by its population.

453. The total land revenue of this Taluk according to the Jumma bundy sent to Madras for Fusly 1226 is Rs. 1,14,522-0-51 reas but this includes a sum of Rupees 11,464-2-38 for Koodu Chellera, a head formed of professional tax, that on houses, shops, fishermen's nets and boats, &c., and also the Modun or Hill rice, and the cultivation of the yelloo (Sesamum orientale) and the sama (Panicum Miliare.) The land revenue thus formed amounts to about Rs. 681 the square mile.

BETTUTNAD TALOOK.

PRELIMINARY REMARKS.

454. This Talook is at present composed of the 13 Hoblies of Madatankilnad; Mungalum, Vuttum, Nirmaradoor, Tanoor, Talkad, Polayal, Kellakampooram, Acheepooram, Olloor, Kelekintala, Purpunangady, Taineepallum and Manoor, and of the independent Deshum of Potoor, consisting of 138 Deshums or villages.

455. In 952 or 953 A.D., 1777 Ramalinga Pilla an agent of Hyder's Government upon an inspection of the Jenmakars' Veroomi Patum accounts of low rice lands assumed generally for the whole Talook one local Purrah seed of assessment for every four Purrahs of Patum, and applied to it a tax of three old Veeroy fanams.

456. But in the detailed application of this arrangement to Hoblees and Deshams, five other modes of assessment were introduced as follows :

	Number of Purrahs Patum which fur- nished one seed of assessment.	Rate upon each seed of assessment.
		Old Veeroy fanam.
In 7 villages out of 10 of the Acheepooram Hoblee	6	3
In 1 village of the Acheepooram Hoblee	5	3
In 17 villages out of 24 of the Hoblee of Palayal Kellakam- pooram	5	3
In the entire Hoblee of Madattan Kilnad	4 $\frac{1}{2}$	3
In 3 villages out of 13 of the Mungalum Hoblee	4 $\frac{1}{2}$	3
In 10 villages out of 19 of the Talkad Hoblee	4 $\frac{1}{2}$	3
In 17 villages of Polayal kella kampooram	4 $\frac{1}{2}$	3
In 10 villages of the Mungalum Hoblee	4	3
In the entire Hoblee of Vettum	4	3
In the entire Hoblee of Nirmaradoor	4	3
In the entire Hoblee of Tanoor	4	3
In 9 villages of the Talkad Hoblee	4	3
In 2 villages of the Uchapooram Hoblee	4	3
In the entire Hoblee of Olloor	4	3
In the entire Hoblee of Kelekintala	4	3

In all the preceding Hobbles and villages the Purrah in use is equal to the standard Purrah consisting of 10 yedungulles of four Calicut Nalees. In the three Hobbles which follow the Purrah in use is as 10 to 12 of the standard Purrah.

In the three entire Hobbles of Purpunangady Taneepallam.
Munoor

In the Pootoor village where the Purrah corresponds with standard Purrah

457. In Purambas, or gardens, producing cocoanuts, jack and beetlenuts, Ramalinga Pillas' survey founded upon an inspection of productive, unproductive and young trees, and making an allowance (of one third it is supposed) for the tenants' share, established a Patum in money from which was deducted 2 old Veeroy fanams in 10 for the benefit of the proprietor, and the residue of the Patum, viz., 8 fanams was then entered as 16 productive trees in conformity with the rule of account observed in other Talooks that is, on the same principle two coconut trees were assessed in account at 1 old Veeroy fanam.

Six beetlenut trees	Do.	at	1	Do.
and One jack	Do.	at	1	Do.

458. The number of Pepper vines producing 5 standard yedungulles of wet pepper were reckoned as one vine and assessed at 3 old Veeroy fanams.

459. This system continued till 957 A.D., 1781-82, and 958 A.D., 1782-83. In consequence of its severity a complaint was made to Urshud Beg Khan which was not attended to, on the contrary two servants of his management named Venkupah and Venkagee, levied a contribution of 1 in 10 upon the whole revenue under the name of Chellavurry, and a farther contribution of $\frac{1}{2}$ in 10 was collected in the ten Hobbles of Madatankilnad, Muungalum, Vuttum, Nirmaradoor, Tanoor, Talkad, Polayal, Kalakampooram, Acheepooram, Ollur and Kelekentala.

460. The collections were made nominally on this principle (though in no year completely realized) till 966 or A.D., 1790-91, when upon the assumption of the country by the Company a complaint was made to Mr. Farmer, who directed that only three fourths of the revenue should be demanded which accordingly regulated the collections for two years.

461. In 969 A.D., 1793-94 the full revenue was revised by the order of Mr. Stevens Senior and collected down to 976 or A.D., 1800-1. with some balances.

462. In 977 or A.D., 1801-2 Major Macleod caused a survey, not by actual measurement, but by inspection of the lands, and attempted to collect the revenue accordingly, but in consequence of its being too high Mr. Rickards in 978 or A.D. 1802-3 annulled this settlement, and restored that of 976 or A.D., 1800-1.

463. In 979 or A.D., 1803-4 Mr. Warden directed one fourth to be collected of the increased assessment which had been placed upon the lands by Major Macleod's survey. This arrangement evidently applies to old lands Rice as well as Garden, which had previously borne an assessment, because both prior and subsequently to this survey it has been the practice to fix the full and not a reduced assessment upon all, separate lands newly cultivated, which had not before been entered in account, and to carry the assessment either to the head of extra revenue or the regular demand.

464. To this increase was superadded 1 in 10 in three Hobbles and 1 Deshum and $1\frac{1}{2}$ in 10, in ten Hobbles to cover contingent expenses in pursuance of the principle which had regulated the assessment levied upon them as before mentioned in 955 or A.D., 1782-83.

465. The preceding observations are connected with low rice lands and gardens. With respect to the high rice lands or Modun, this description of cultivation is scarcely carried on and no assessment prevails upon it, in sixty nine villages of this Talook comprised within the 6 Hobbles of Polayal, Kelakampooram, Acheepooram, Ollur Kelekentala, Taneepallam and Manoor.

466. In all the places where the Modun assessment exists, it appears to have been the custom under the Mysore Government to take 2 in 10 as the Government share of the actual gross produce every year, and to convert it into money at the then selling price. It was regarded as an item of contingent revenue. In 977 or A.D., 1801-2 Major Macleod took the actual revenue of that year as the standard of the permanent demand, and included it in the regular Jumma in the names of the individuals who then paid the revenue on the lands. Whether he ordered any distinction in the detail of levying the assessment in different villages, or whether the menons of Hobbles introduced it of their own accord for the supposed convenience of their accounts or in conformity to a similar practice in low paddy lands, is not upon record, but so it is that two modes of levying the assessment have prevailed from that time in this Talook in the accounts.

467. In sixty two villages the Government share of 2 in 10 of the gross produce was for the purpose of account, considered as the Patum, or proportion which the cultivator was to give. Out of this Patum it would appear that one Purrah in four was assumed as assessable and that each assessable Purrah was valued at 3 new Veeroy fanams.

468. In 7 villages every Purrah of seed sown was assessed at one new Veeroy fanam

469. In the 62 villages, reckoning that each Purrah of seed will produce 5 fold, the rate of assessment becomes $\frac{2}{5}$ of a new Veeroy fanam for every Purrah of seed sown, whilst in the 7 villages it is 1 fanam. The difference between the two is accountable for by the former being situated in the interior and the price of grain being in consequence lower.

470. The assessment was formerly collected in the year in which the lands were cultivated, but Major Macleod divided it equally among three years. This kind of land generally remains two years fallow in this Talook.

471. The Modun lands of 62 villages besides this rate of assessment bore a contribution of $1\frac{1}{2}$ in 10, and the 7 villages 1 in 10 under the Mysore Government, under the head of charges of collection, which proportions were respectively adopted in Major Macleod's arrangement.

472. All Modun lands not included in the Jumma by Major Macleod's settlement have subsequently been assessed, as they have been cultivated in the proportion of 2 in 10 of the gross produce valued at the selling price at the time, and carried to the account of extra revenue without any superaddition on account of charges of collection.

473. In this Talook no assessment is collected on crops of Till (*Sesamum Orientale*) whether the lands have been permanently included in the Jumma or not. The cultivation of it is very inconsiderable.

RICE LANDS.

474. In the Pootoor Deshm, generally denominated Pootoor Hoblee, in which the assessment is the highest on low rice lands according to the principles of the original

See Column 15. Statement No. 3. assessment with the subsequent modifications, the Government share of the Patum valued at Rs. 21-1qr.-73 reas per 100 standard Purrahs, the average price adopted for this Hoblee,

See Column 29. amounts to Rs. 123-0qr.-71 reas per cent, and the proprietor has to pay Rs. 23-0-71 per cent. beyond the Patum.

475. According to the the Jenma Pymash account of 981, the present revenue bears only the proportion of Rs. 47-2-36 $\frac{1}{4}$ per cent. to the whole Veroom Patum, valued at the above rate, leaving to the proprietor Rupees 52-1-63 $\frac{1}{4}$.

476. In the Hoblee of Acheepooram where the original assessment with the subsequent modifications is the most moderate on low rice lands it bears the proportion of Rupees 66-3-88 per cent. to the Patum valued at Rupees 19-2-84 per 100 standard Purrahs, the average price adopted for this Hoblee, leaving to the proprietor Rupees 33-0-12.

477. The present revenue takes Rupees 76-1-44 per cent. of the Veroom Patum according to the Jenma Pymash account of 981 leaving to the proprietor Rs. 23-2-56.

478. In this Talook the medium existing assessment on low rice lands calculated upon the original assessment and the subsequent modifications is Rupees 96-1-90 $\frac{1}{2}$ per cent of the Patum valued at Rupees 19-3-88 $\frac{1}{2}$ per 100 standard Purrahs, the medium price adopted for this Talook, and the proprietors' share Rs. 3-2-9 $\frac{1}{2}$.

479. By the Jenma Pymash account of 981 the present revenue takes Rupees 90-3-96 $\frac{1}{4}$ per cent. of the Patum and leaves to proprietor Rupees 9-0-3 $\frac{3}{4}$.

COCOANUT TREES.

480. The Hoblee of Kelekentalla being one of those in which the assessment on cocoanuts is the highest according to the principles of the original assessment with the subsequent modifications, Government share of the Patum valued at Rs. 8-3-6 per mille nuts the average price adopted for this Hoblee amounts to Rupees 90-2-5 $\frac{3}{4}$ per cent. leaving to the proprietor Rupees 9-1-94 $\frac{1}{4}$.

481. According to the Jenma Pymash account of 981 the present revenue bears the proportion of Rupees 112-1-86 $\frac{1}{4}$ to the whole Vullichul mainee Patum valued at the above rate by which a loss is sustained by the proprietor of Rupees 12-1-86 $\frac{1}{4}$.

482. The Hoblee of Taineepallum being one of those where the original assessment with the subsequent modifications is the most moderate on cocoanuts it bears the proportion of Rs. 79-0-80 to the Patum, valued at Rupees 10-0-0 the 1000 nuts, the average price adopted for this Hoblee, leaving to the proprietor Rupees 20-3-20.

483. The present revenue takes only Rupees 55-3-40 $\frac{3}{4}$ per cent. of the Vullichul Mainee Patum according to the Jenma Pymash account of 981 leaving to the proprietor Rs. 44-0-59 $\frac{1}{4}$.

484. In the Hoblee of Pootoor the present revenue takes only Rupees 47-2-9 per cent. of the Patum according to the Jenma Pymash account of 981, but the revenue on cocoanuts is too trifling in this Hoblee to admit it into a comparison with others.

485. In this Talook the medium existing assessment, calculated upon the original assessment and the subsequent modifications on cocoanut trees is Rupees 80-1-79 per cent. of the Patum, valued at Rupees 9-3-38 per 1000 nuts the medium price adopted for this Talook, leaving to the Proprietor Rupees 19-2-21.

486. The present revenue of the Talook takes Rupees 73-0-49 per cent. of the Vullichul mainee Patum according to the Jenma Pymash account of 981 (that is the Patum formed from the gross produce in conformity with Mr. Rickard's rules) leaving to the proprietor Rupees 26-3-51.

BEETLENUT TREES.

487. The principles of the original assessment and the average price adopted per 1000 beetlenuts, viz, Rupees 0-2qr.-50 reas being uniform throughout every Hoblee of this

Talook, the proportion of the former with the subsequent modifications, to the Patum valued at the above average rate, is the same in all the Hoblees of the Talook. It amounts to Rupees 42-0-95 per cent., leaving to the proprietor Rupees 57-3-5.

See Columns 57 and 58.

488. In the Hoblee of Vattum in which the assessment is the highest, the present revenue on beetlenuts bears the proportion of Rupees 93-3-32 per cent. to the Vullichul mainee Patum according to the Jenma Pymash account of 981, leaving to the proprietor Rs. 6-0-68.

See Columns 66 and 67.

489. In the Hoblee of Pootoor where the assessment is the most moderate, the present revenue on beetlenuts bears to the Vullichul mainee Patum according to the Jenma Pymash account of 981 the proportion, only of Rupees 39-3-35½ per cent, leaving to the proprietor Rupees 60-0-64½.

See Columns 66 and 67.

490. In this Talook the present revenue on beetlenuts takes Rupees 72-0-23½ per cent. of the Vullichul mainee Patum according to the Jenma Pymash account of 981 leaving to the proprietor Rupees 27-3-76½.

See Columns 66 and 67.

JACK TREES.

491. The principles of the original assessment and the average rate of Patum per productive jack trees, viz, Rupees 0-1-14½ being uniform throughout every Hoblee of this Talook the proportion of the original assessment with the subsequent modifications, to the Patum valued at the above average rate, is the same in all the Hoblees of the Talook. It amounts to Rupees 92-1-69½ per cent, and leaves to the proprietor Rs. 7-2-30¾.

See Column 69.

See Columns 85 and 86.

492. In the Hoblee of Polayal Kelakampooram in which the assessment is the highest the present revenue on jack trees bears the proportion of Rupees 98-0-74¾ per cent, to the Patum according to the Jenma Pymash account of 981, leaving to the proprietor Rupees 1-3-25½.

See Columns 91 and 92.

493. In the Hoblee of Tainceppallam where the assessment is the most moderate (rejecting the Hoblees of Madatankilnad and Pootoor where the Patum and revenue on jack is almost merely nominal) the present revenue on jack trees bears to the Patum according to the Jenma Pymash account of 981 the proportion of Rupees 53-3-75½ per cent. leaving to the proprietor Rupees 41-0-24¾.

See Columns 91 and 92.

494. In this Talook the present revenue on jack trees is Rupees 72-3-88½ per cent. of the Patum according to the Jenma Pymash account of 981, leaving to the proprietor Rs. 27-0-11¾.

See Columns 91 and 92.

495. In comparing the total Patum of cocoanut, beetlenut and jack trees according to the Jenma Pymash account of 981 valued at the respective rates adopted for each, with the total present revenue, the proportion the latter bears to the former in the Hoblee of Kelekentalla in which the assessment is the highest is Rupees 103-2-19 per cent, by which a loss is sustained by the proprietor of Rupees 3-2-19 per cent, beyond the Patum.

See Columns 95 and 96.

496. In the Hoblee of Tainceppallam where the assessment is the most moderate (rejecting the Hoblee of Pootoor where the revenue on garden is too trifling) the present revenue bears to the Patum according to the Jenma Pymash account of 981, the proportion of Rs. 53-1-78½ per cent., leaving to the proprietor Rupees 46-2-21½.

See Columns 95 and 96.

497. The total revenue on cocoanut, beetlenut and jack trees in this Talook bears to the Patum according to the Jenma Pymash account of 981, the proportion of Rs. 73-0-7½ per cent. leaving to the proprietor Rupees 26-3-92½.

See Columns 95 and 96.

498. In consequence of my requisition of the 19th April 1820, Mr. Vaughan has furnished me with a statement of a survey by measurement of the village of Kamuncherry in the Hoblee of Mungalam made in 1820 by Koonjan Nair the acting Tahsildar of the District and Krishna Rao the Sheristadar, by which it appears that the Government assessment bears the proportion of Rs. 58-0-59½ per cent, to the Patum on rice lands, the latter being valued at Rupees 19-3-13 the rate adopted by me for this Hoblee, and of Rupees 97-1-48 per cent, on garden lands according to the rates adopted by me for cocoanuts, viz., Rs. 10 per 1000 nuts.

See Columns 9. Statement No. 33.

See Column 27.

499. He has also furnished me with a statement of one field of rice land and one garden in the village of Manoor of the Hoblee of Manoor by which it appears that the assessment is Rupees 65-3-3¼ per cent. upon the Patum of the rice land and Rupees 2-1-40 per cent. upon that of the garden.

See Column 15. Statement No. 34.

See Column 33. Statement No. 35.

500. The revenue derived from plantations and from rice lands does not differ very considerably in amount, the rice being Rupees 55,059-1-41½ and the gardens Rs. 41,421-1-33¾ not including the abolished revenue on Pepper amounting to Rupees 4,139-2-80.

Statement No. 3. See Column 39.

Statement No. 4. See Cols. 94 and 221.

501. The Jenma Pymash account of 981 scarcely makes the assessment on rice lands heavier than it appears according to the principles of the original assessment with its subsequent modifications, my inquiries confirm that it is in several Hobilees much too high, though the over assessment must be exaggerated, and there must be concealed resources, otherwise it would have been impossible that the present revenue could have been collected. The inhabitants must be possessed of more Patum than they have accounted for. With reference to the existing condition of plantations the revenue is also very heavy in this Talook on gardens.

502. The Vuttum, Nirmaradoor, Talkad, Tanoor and Purpunangadee Hobilees seem more particularly overassessed. The complaints of trees being decayed, of lands destroyed or injured by rivers, and the overflowing of the sea, and the solicitations for a revision of the assessment are numerous, earnest and apparently well founded. The rice soil near the sea is poor, and plantations do not flourish in the inland Hobilees of this Talook.

503. The rate of increase by the Jenma Pymash account of 981 is Purrahs 4-8 $\frac{1}{2}$ ys. By Mr. Smee's survey of 1799 it is Purrahs 5 $\frac{1}{2}$.

504. The population is 57,404 of which 23,676 are Moplahs, 8777 Nairs, 11,522 Teers, and 4,603 slaves. The Moplahs are supposed to pay more attention to mercantile affairs than to the culture by their own personal exertions of the plantations there is no want of hands apparently, but they require for the purposes of agriculture different habits, and to be more regularly distributed, instead of being resident on the coast. The length of the Talook which runs north and south is about 24 miles and the average breadth about 7, it contains about 168 square miles which gives a population of 341 for every square mile.

505. There are many rice lands in this, the Chowghat the Kurtanad and other Talooks which are lying waste from the destruction or bad state of repair of embankments designed to prevent the encroachment of the sea and rivers. Lands at all subject to the inundation of the sea water yield little produce, and the Patum is low in consideration of this circumstance, but no allowance is regularly deducted from the Patum for the repair of embankments, and the proprietors seem not in a condition to be able to repair them in the first instance at their own expense.

506. It is, I think desirable that there should be a permanent remission of one tenth of the usual assessment as a fund for this repair. Where the proprietor undertakes the repair himself let him enjoy this fund, and if he wishes the money to be advanced by Government, the advance can be repaid by the yearly collection of the one tenth remitted till the whole is made good.

507. There are many lands capable of rice cultivation lying waste for years, overgrown with wood, and never rated to the assessment, which might be cultivated with sufficient encouragement. It might be fixed that they should not pay more than half of the usual assessment of the village in which they are situated.

CHOWGHAUT TALOOK.

PRELIMINARY REMARKS.

508. In 941 or A.D. 1755-66 Hyder in the month of Medum paid a visit to this Talook, but made no definitive revenue arrangement, that is, no survey was made and no fixed land tax was established, but his agents, and the Coimbatore Rajah Maha Deo Raj, his Tributary, commonly known in Malabar by the name of Madunun, had the management of the country, and levied irregular and violent contributions both upon the personal and real property of the inhabitants, till the latter end of 943 or A.D. 1767-68 from which period to the early part of 949 or 1773, it was again under the Government of its Rajah, the Samoori of Calicut.

509. In the latter year, Chundur Row and Sreeneivas Row, came at the head of an army on the part of Hyder. Under their authority the Chowghaut Talook was taken in rent by one Mohedeen Moopen and Hydrus Koottee, who collected the whole undivided Patum of the proprietors, but finding that insufficient to enable them to fulfil their engagements with the Government, they further imposed certain contributions and had recourse to the seizure of personal property to make them good. Even this resource failing, Mohedeen Moopen and Hydrus Koottee carried with them to Seringapatam some of the inhabitants and whatever accounts were procurable of the Patum of the lands.

510. On their return they commenced the collections in 953 or 1777-78 under the name of the Hoozoor Nigudee, upon an actual reaping and measuring of the crops, taking two thirds of the gross produce as the Government share on rice lands, and leaving to the cultivator one. The consequence was that a great part of the population deserted the lands, and that a good deal remained uncultivated and waste. Ramalinga Pilla, by order of Hyder came and made a survey about this time, but it fell short of the amount of the Hoozoor Niguddee.

511. In 954 or 955 or 1779 or 1780 Junnien Soobadar on the part of Hyder was sent, in consequence of the representations of the inhabitants, to equalize the assessment. He ascertained the probable Moodulalum Patum, or amount of the landlord's rent and six out of ten Purrahs of Patum (local) was taken as the seed of assessment upon which 7 $\frac{1}{2}$ old Veeroy fanams was fixed, that is 14 old Veeroy fanam per Purrah of seed of assessment in the whole Talook, with the exception of the entire Hobilee of Ponnany and 8 Deshums out of 21 of the Tiroomanasherrynd Hobilee which then belonged to the District of Bettutnad, under a separate jurisdiction, in which one old Veeroy fanam only per Niguddee Purrah was established.

512. To this an addition of 10 per cent. was made under the name of Chellavurree, or charges of collection, as well on garden, as on rice lands.

513. In 957 or 1781-82 the British Government possessed the country for a year in which time the assessment was collected through the means of the Rajahs, who were

restored to their dominions. In 958 or 1782-83 Arshud Beg Khan upon the representation of the inhabitants made a reduction of twenty per cent. on the revenue, but here as in other places, it is asserted that the reduction was very unequally applied to individuals.

514. This reduction was partly counteracted by an addition made in 961 or 1785-86 by Kristna Acharee, a person appointed to the management by Urshud Beg Khan, of 2 Veeshums or $\frac{2}{10}$ of an old Veeroy fanam or $12\frac{1}{2}$ per cent. commonly called the Hecha Nigudee, or increased assessment.

515. In 966 or 1790-91 the country coming into the possession of the British Government part of the revenue of that year was collected through the means of the Rajahs.

516. In 967 or 1791-92 three-quarters, and in 968 or 1792-93 six-tenths of the amount revenue were collected

517. In 969 or 1793-94 the Company's servants and the Rajahs in conjunction collected the full revenue of all lands with the exception of what was uncultivated with the addition of 10 per cent. for charges collection, which continued till 975 or 1799-1800.

518. In 976 or 1800-1, Mr. Drummond the Sub-Collector increased the revenue by adding the assessment of the uncultivated Rice and Garden lands granting Puttahs for them.

519. In 977 or 1801-2, the revenue was collected according to the survey made by order of Major Macleod.

520. In 978 or 1802-3, Major Macleod's survey was annulled, and Mr. Rickards resorted to the settlement of 976 or 1800-1 generally, but in some places the addition made by Major Macleod's survey was allowed to remain on Rice lands, and on gardens it was not at all taken off, but continues to be levied.

521. The Jenmakars gave in a Jenma Pymash account in 981 or 1805-6 of all their lands, and in 982 or 983 (1806 or 1807) a measurement of the superficial extent of Rice lands was made under the instructions of Mr. Warden, but neither of these, was acted upon.

522. The modan and oil cultivation is inconsiderable in this Talook, and bears no assessment.

RICE LANDS.

523. In the Hoblee of Padinharnad, in which the assessment on low rice lands is the highest, according to the principles of the original assessment, with the subsequent

modifications, the Government share of the Patum valued at Rupees 16-1-73 per 100

See Column 15. Statement No. 5.
See Column 29.

standard Purrahs, the average price adopted for this Hoblee, amounts to Rs. 114-3-1 $\frac{1}{2}$ per cent., and the proprietor has to pay Rs. 14-3-1 $\frac{1}{2}$ per cent. beyond the Patum.

524. According to the the Jenma Pymash account of 981, the present revenue

See Column 40.

bears the proportion of Rupees 129-0-40 $\frac{1}{4}$ per cent. to the whole Veroom Patum, valued at

the above rate, leaving a loss to the proprietor beyond the Veroom Patum of Rupees 29-0-40 $\frac{1}{4}$ per cent.

525. In the Hoblee of Ponnani where the original assessment on low rice lands

See Columns 15, 29, and 30.

with the subsequent modifications, is the most moderate, it bears the proportion of Rupees

74-3-58 $\frac{1}{4}$ per cent. to the Patum, valued at Rupees 20-0-57 per 100 standard Purrahs, the average price adopted for this Hoblee, leaving to the proprietor Rupees 25-0-41 $\frac{3}{4}$.

526. The present revenue takes Rupees 90-2-61 $\frac{1}{4}$ per cent. of the Veroom Patum

See Columns 40 and 41.

according to the Jenma Pymash account of 981 leaving Rs. 9-1-38 $\frac{3}{4}$ to the proprietor.

527. In this Talook the medium existing assessment on low rice lands calculated

See Column 15.

upon the original assessment and the subsequent modifications exceeds the Patum, valued

See Column 30.

at Rupees 18-0-66 $\frac{5}{8}$ per 100 standard Purrahs, the medium price adopted for this Talook, by Rupees 1-0-14 $\frac{1}{4}$ per cent.

528. By the Jenma Pymash account of 981 the present revenue exceeds the

See Column 41.

Patum still more. It is about Rupees 13-1-69 per cent. beyond it.

COCOANUT TREES.

529. The Hoblee of Padinharnad being one of those, in which the assessment on cocoanut trees is the highest, according to the principles of the original assessment with

See Column 11. Statement No. 6.

the subsequent modifications, the Government share of the Patum valued at Rupees 8-3-0 per

See Columns 25 and 26.

mille nuts, the average price adopted for this Hoblee, amounts to Rupees 86-0-80 per cent.

leaving to the proprietor Rupees 13-3-20.

530. According to Jumma Pymash account of 981 the present revenue bears the

See Column 34.

proportion of Rupees 104-3-17 to the Vullichul mainee Patum valued at the above rate, by

which a loss is sustained by the proprietor of Rupees 4-3-17 per cent.

531. In the Kelekenad Hoblee of this Talook the present revenue bears to the
 See Column 34. Vullichul mainee Patum the proportion of Rs.
 See Column 29. 325-1-71½ per cent., but it must be observed
 that the revenue on cocoanut in this Hoblee is
 almost nominal, the whole value of the Vullichul
 mainee Patum not exceeding Rupees 7-1-93¼. I do not therefore consider it as a
 fair item to take into the comparison.

532. The Hoblee of Welliangode being one of those where the original assess-
 See Cols. 11, 25 and 26. ment on cocoanut with the subsequent modifications,
 is the most moderate, it bears the proportion of Rupees 75-1-70 per cent. to the Patum, valued at Rupees 10-0-0 per mille
 nuts, the average price adopted for this Hoblee, leaving to the proprietor Rupees
 24-2-30.

533. The present revenue takes only Rupees 62-2-82½ per cent. of the Vullichul
 See Columns 34 and 35. mainee Patum, according to the Jenma Pymash
 account of 981 leaving to the proprietor Rupees
 37-1-17½

534. In this Talook the medium existing assessment on cocoanut calculated upon
 See Columns 11, 25 and 26. the original assessment, and the subsequent modifications is Rupees 75-2-11½ per cent. of the
 Patum valued at Rupees 9-3-94½ per mille nuts, the medium price adopted for this
 Talook, and the proprietor's share is Rupees 24-1-83½.

535. By the Jenma Pymash account of 981 the total present revenue of this
 See Columns 34 and 35. Talook takes Rupees 74-2-82 per cent. of the
 Vullichul mainee Patum leaving to the proprietor Rupees 25-1-18.

BEETLENUT TREES.

536. The principles of the original assessment, and the average price adopted per
 See Column 43. 1000 beetlenuts, viz. Rs 0-2qrs.-0 reas being
 uniform throughout every Hoblee of this Talook
 the proportion of the former with the subsequent modifications to the Patum valued at
 the above average rate is the same in all the
 See Cols. 57 and 58. Hobbies of this Talook, it amounts to Rupees
 50-0-75 per cent. leaving to the proprietors
 Rupees 49-3-25.

537. In the Hoblee of Kelekenad, in which the assessment is the highest, the
 See Column 66. present revenue on beetlenut bears the proportion
 of Rupees 195-0-34 per cent. to the Vullichul
 mainee Patum, according to the Jenma Pymash account 981, by which a loss is
 sustained to the proprietor of Rupees 95-0-34 per cent. beyond the Patum.

538. The Jenma Pymash account of this Hoblee with respect to beetlenuts has
 no claim to credit from a comparison with the result of the original assessment and the
 subsequent modifications.

539. In the Hoblee of Ponnani, where the assessment is the most moderate, the
 See Columns 56 and 67. present revenue on beetlenut bears to the Vullichul
 mainee Patum, according to the Jenma
 Pymash account of 981 the proportion of Rs. 67-2-46 per cent. leaving to the proprietor
 Rupees 32-1-54.

540. In the whole Talook the present revenue on beetlenut exceeds the Patum
 See Column 66. according to the Jenma Pymash account of 981
 by Rs. 39-3-74½ per cent.

JACK TREES.

541. The principles of the original assessment and the average rate of Patum per
 See Column 69. productive jack tree, viz., Rupees 0-1-0 being
 uniform throughout every Hoblee of this Talook
 See Column 85. the proportion of the former, with the subsequent
 modifications, to the Patum, valued at
 the above average rate, is the same in all the Hobbies of the Talook. It amounts to
 Rupees 100-1-50 per cent., by which a loss is sustained by the proprietor of Rupees
 0-1-50 per cent.

542. In the Hoblee of Kolookoollynad, in which the assessment on jack trees is
 the highest, (rejecting the Hobbies of Payenjerynaad where in consequence of the Patum
 See Column 91. being little more than nominal, the present
 revenue is as high as Rupees 235-2-93½ per
 cent.) the present revenue bears the proportion of Rupees 128-1-37½ per cent. to the
 Patum, according to the Jenma Pymash account of 981, by which a loss is sustained
 by the Proprietor beyond the Patum of Rupees 28-1-37½ per cent.

543. In the Hoblee of Velliangode where the assessment on jack trees is the
 most moderate, (rejecting the Hoblee of Ponnani, where the Government share is only
 See Columns 91 and 92. Rupees 19-3-47½ per cent., in consequence of
 the Patum and revenue on jack being in that
 Hoblee almost nominal), the present revenue bears to the Patum, according to the Jenma
 Pymash account of 981 the proportion of Rupees 65-2-64½ per cent., leaving to the
 proprietor Rupees 34-1-35½.

544. In the whole Talook the present revenue on jack trees is Rupees 98-3-37½
 See Column 92. per cent. of the Patum according to the Jenma
 Pymash account of 981 leaving to the proprietor
 Rupees 1-0-62½.

545. In comparing the total Patum of cocoanut, beetlenut and jack trees accord-
 See Column 93. ing to the Jenma Pymash account of 981 valued
 at the respective rates adopted for each, with the
 total present revenue, the proportion which the latter bears to the former in the Hoblee
 of Kelekenad in which the assessment is the highest is Rs. 142-0-82½ per cent. by which
 a loss is sustained by the proprietor of Rupees 42-0-82½ per cent. beyond the Patum.

546. In the Hoblee of Velliangode where the assessment is the most moderate the present revenue bears to the Patum according to the Jenma Pymash account of 981 the proportion of Rupees 64-0-12 per cent. leaving to the proprietor Rs. 35-3-88.

547. The total revenue on cocoanut beetlenut and jack trees in this Talook bears to the Patum according to the Jenma Pymash account of 981 the proportion of Rs. 78-2-78½ per cent. leaving to the proprietor Rupees 21-1-21¼.

548. In consequence of my requisition of the 19th April 1820 Mr. Vaughan has furnished me with a statement of a survey by measurement of the two villages of Kalatoompadee in the Hoblee of Padinharnad and Kadatoor in the Hoblee of Velliengode made in 1820 by Kristna Menon the acting Tahsildar of the District, and Kristna Menon the Sheristadar, and Gumastahs Kondu Menon and Govinda Menon, by which it appears that the Government assessment in the village of Kalatoompadee bears the

proportion of Rupees 125-2-39 per cent. to the Patum on rice lands, the latter being valued at Rupees 16-1-73 the rate adopted by me for this Hoblee, and of Rupees 112-3-58½ per cent. on garden lands according to the rates adopted by me for the respective products of gardens, viz., Rupees 8-3-0 per 1000 cocoanuts and Rs. 0-2-0 for 1000 beetlenuts and Rs. 0-1-0 per productive jack tree and that the assessment in the village of Kadatoor bears

the proportion of Rupees 79-2-25¼ per cent. to the Patum on ricelands, the latter being valued at Rs. 19-3-97 the rate adopted by me for this Hoblee and of Rs. 47-2-67½ per cent. on garden lands according to the rates adopted by me for the respective products of gardens, viz. Rs. 10-0-0 per 1000 cocoanuts, Rs. 0-2-0 per 1000 beetlenuts, and Rs. 0-1-0 per productive jack tree.

549. He has also furnished me with a statement of one field of rice land in the village of Odaloor of the Hoblee of Padinharnad, and of one garden in the village of

Kudavanad of the Ponancee Hoblee, by which it appears that the assessment is Rs. 137-2-56½ per cent. upon the Patum of rice lands and

Rupees 59-1-12¾ per cent. upon that of the garden.

550. In the Hoblees of Chetoovoy Payenjerynad, Chowghaut, Velliangode and Ponnany, it appears by the representation of the inhabitants, confirmed by the information of the Tahsildar, that several plantations have been swept away and several paddy lands have been converted into swamps, by the bursting of embankments and the encroachment of the sea, and the Ponnany river, and that, the assessment is in consequence heavy. In the Chetoovoy Ayernad Hoblee, the Paddy crops have been much injured by the embankment called the Yennamakal Cherra having been destroyed in 982 or A.D. 1506-7 which defended the lands from the Chetoovoy back water. The

sea water is now admitted, and the rich soil that came down from the rising ground which was detained by the embankment, is now carried off by the back water. It is estimated that it would cost 1,000 Pagodas to repair it.

551. The 2 in 10 on the Porapaud (balance of rent after deducting mortgage interest) which is given in most of the Hoblees of this District by the kanumkars to their Jenmakars seems to be refused to be given generally in the two Hoblees of Chettoovoy Ayernad and Payenjerynad, on account of the assessment being so high.

552. By the different statements of this Talook hitherto made out, the assessment appears very high, but it is very improbable that any account can have given the true Patum, otherwise it is impossible the revenue could have been realized.

PALGHAT TALUK.

PRELIMINARY REMARKS.

553. Palghat was part of a large principality belonging to the Palghat Rajahs, who are commonly called the Achenmar which afterwards became materially dismembered by the usurpations of the Calicut Samoori (Zamorin) Rajah, the Cochlin and the Vallatra Rajahs. To prevent the further encroachments of his ambitious neighbours the Palghat Rajah about two hundred years ago, put himself under the protection of the Mysore Rajah who stationed a subsidiary force in his territory, for which service he agreed to make an annual payment of 12000 old Veeroy fanams under the name of Reteha Bhogum, implying money paid for protection, and from thenceforth, he was a tributary and ally of the Mysore Government bound not to make war or peace with other states without its sanction. It is denied that any land tax was imposed upon the country in consequence of this tribute, but it was made up out of the duties and other of the usual sources of the Rajah's revenue.

554. In 933 A.D., 1757-58 the Samoori Rajah conquered Palghat, and imposed a tax upon the land under the denomination of Kavil Pallum, (not Punnum) or compensation for the service of protecting the territory. It amounted to a quarter of an old Veeroy fanam on each local Purrah of seed land (vittoo padoo or land required to sow a Purrah of seed in a single crop.)

555. This had been previously imposed upon the Hoblies of Peruvembu Teincoorchy, Palayur and Koduvayoor now belonging to Palghat, and the Hoblies of Konyshery, Koilmanum, Mangara, Tekengara, Vadakangara and Panagatery now belonging to Temalpoor which then belonged to the Naduvattam Division and which had fallen a few years before into the hands of the Samoori Rajah. The force raised in both cases was intended as a defence against the invasion of the Mysore Government.

556. This rate of assessment continued seven years when Itty Kombu Achen, a nephew of the Palghat Rajah and employed as an Agent of Hyder when he invaded Malabar in 941 or 1765-66 increased it to one old Veeroy fanam.

557. In 949 A.D., 1773-74 Sullayudkhan or as he is generally called, Dorogha Sahib the Dewan of Hyderabad raised the assessment to one and a half fanams the local Purrah but finding from the representations of the inhabitants and from personal examination, which he made in consequence, that this would be too high, if applied, indiscriminately either to the number of seed entered in deeds or to the number required to sow the land, modified the assessment by determining that this rate of one and a half old Veeroy fanam, should only be applied to a certain maximum, which was, that of land yielding five Purrahs of Patum and that it should be virtually reduced in the proportion that lands yielded less Pattum, but the rule of his arrangement, that one Purrah of seed should bear an assessment of one and a half fanam was preserved in form. For example, 10 Purrahs of seed land giving 50 Purrahs pattum were entered as 10 purrahs in account, but 10 Purrahs yielding only 40 Purrahs Pattum were entered as eight, and ten giving 30 as 6; ten yielding 23 as 4 Purrah seed of assessment liable to the $1\frac{1}{2}$ fanam. The seed of account therefore is here as in the other Southern Districts, a factitious seed of assessment, quite unconnected with the quantity required to sow the land.

558. It is remarkable that deeds in this Taluk unlike the custom of other Talooks specify the quantity of seed as well as the Pattum but it is generally and confidently asserted that the seed according to the deeds exceeds the seed required to sow the land, and it is accounted for by the explanation that whenever the Patam has been increased it has been customary to increase also the seed in the same proportion as before, lest there should appear a disproportion not actually existing between the seed and the patum. For instance 10 Purrahs of seed may be reckoned to yield 30 purrahs Pattum at 3 for 1, but if the patum were increased to 36 the seed would be also augmented to 12 to preserve the same proportion between the seed and the Patum.

559. In the time of Dorogha Sahib it was established by Ittee Kombae Achen that there should be a Parputti Menon and two or three Kolkars for each Daishum according to its size for the collection of the revenue for whose pay an additional tax was imposed on the country of $\frac{1}{2}$ in 10 in some places and less in others, under the name of Shellavary, which continued till the Company's Government when it was increased to 1 in 10.

560. The Hoblies which at present constitute this Talook are Kopam, Ellapally, Agathithara, Polpally, Wadakuntarra, Kavalpad, Pallanchathanoor, Kongadoo, Peroovemba, Temcoorchee, Pulayoor and Kodavayoor.

561. Under the Mysore Government there was no assessment on Modun Hill Rice and Yellu (*Sesumun orientale*) and there is none at present. In 977 A.D., 1801-2 Major Macleod for the first time introduced, what has ever since continued, a tax of one new Veeroy fanam for 8 productive cocoanut trees, 1 fanam for 24 productive beetle-nut trees, 1 fanam for 4 productive jack trees and $\frac{2}{3}$ new Veeroy fanam for every pepper vine, and ten per cent. was added for charges collection. On what sort of vine this assessment is placed is not known. It is not customary in this Talook to give it out in Patum and it has not been calculated what number of vines is necessary to yield a certain number of seers.

562. On the subject of the assessment of part of this Talook the Commissioners Messrs. Duncan, Page, Boddam and Dow in the 109th para of their report of 11th October 1793 say "that the Jemabundy of Congar, Manoor and Yerterra (Hoblies in the Palghat district) for 963 or 1737-8 was calculated at the very low relative rate, (which the nayrs of these Hoblies themselves bring forward) of only one and a half fanam on the Purrah of seed, which is only about half the Medium rate of what is called Arshud Beg's assessment." But the description of the Purrah is not given.

RICE LANDS.

563. The Hoblee of Palayoor being one of those in which the assessment is the highest on low rice lands, according to the principles of the original assessment, with the

subsequent additions, the Government share of the Patum valued at Rupees 16-2-21 per 100 standard Purrahs, the average price adopted for this Hoblee, amounts to Rs. 81-1-35 $\frac{1}{2}$ per cent., and the proprietor's to Rs. 18-2-64 $\frac{1}{2}$.

See Column 15. Statement No. 7.

See Column 29.

See Column 30.

564. According to the the Jenma Pymash account of 981, the present revenue bears the proportion of Rupees 164-2-26 per cent. to the whole Veroom Patum, valued at the above rate, by which a loss is sustained by the proprietor of Rupees 64-2-26 per cent.

See Column 40.

565. The Hoblee of Kopam, being one of those in which the original assessment with the subsequent additions is the most moderate on low rice lands it bears the pro-

portion of Rupees 74-0-23 per cent. to the Patum, valued at Rupees 18-0-72 per 100 standard Purrahs the average price adopted for this Hoblee, leaving to the proprietor Rs. 25-3-77

See Column 29.

See Column 15.

See Column 30.

566. The present revenue takes Rupees 110-2-61 $\frac{1}{2}$ per cent. of the Veroom Patum according to the Jenma Pymash account of 981 by which a loss is sustained by the proprietor of Rs. 10-2-61 $\frac{1}{2}$ per cent.

See Column 40.

567. In this Talook the medium existing assessment calculated upon the original assessment and the subsequent additions is Rs 77-2-59 per cent. of the Patum, valued at Rs 17-1-35 $\frac{1}{2}$ per 100 standard Purrahs, the medium price adopted for this Talook, and the proprietor's share is Rupees 22-1-41.

See Column 15.

See Column 29.

See Column 30.

568. Yekkanuttum Chungoony, a respectable and intelligent resident of Palgha who possesses land in it, yielding fifty thousand Purrahs of Patum, thinks the proprietor receives not less than 30 per cent. of the Patum. He ought to know, and it probably is so for the information of several individuals confirms the statement of th

lightness of the assessment in this Talook, but he has calculated the average selling price of paddy at two Purrahs (local) the new Veeroy fanam whilst the rate adopted in my calculations is as low as two Purrahs $3\frac{1}{2}$ of a yeddungally making a difference of $18\frac{1}{2}$ per cent. This at least is a satisfactory instance of my medium rate not being exaggerated. In Palghat the price of paddy sometimes falls as low as 30 yeddungallies (local) the new Veeroy fanam and sometimes rises as high as 15 and it is better to be on moderate side.

569. In opposition to this statement in which however I have much confidence the accounts rendered by the proprietors in 981 or 1805-6 make the Veeroom Patum or rent receivable by them amount to 614260 standard Purrahs and $5\frac{1}{2}$ yeddungallies, the value of which at the rate adopted by me of Rs. 17-0-60 $\frac{1}{2}$ per 100 standard Purrahs or Rupees

See Column 36.

See Column 38.

51-1-81 $\frac{1}{2}$ per Madras Garce of 3000 Macleod seers is Rupees 105335-2-58 the present revenue being Rupees 125597-0-31 $\frac{1}{2}$, makes the Government share Rupees 119-0-35 per cent.

See Column 39.

See Column 40.

or Rupees 19-0-85 more than the Patum. This account must be pronounced to be grossly false, generally speaking, but the inhabitants of the four Hoblies of Koduvayoor, Temcoorchy, Peruvemba and Palayoor formerly belonging to the Nuduvattam district have perhaps some cause of complaint of over assessment, that is, at least of being assessed higher than the other Hoblees. They represent that the assessment of $1\frac{1}{2}$ fanam which in the other Hoblies was applied to a Purrah of assessed seed, formed according to the quality of the soil and the patum, was in these Hoblies fixed either upon the seed entered in deeds or the seed required to sow the land, either of which would be too high for particular lands, and at all events, it must be extremely irregular with reference to the produce of the different lands.

570. Mr. Smee's survey of Palghat according to his report of 21st August 1799 makes the rate of increase for every seed sown about 7 $\frac{1}{2}$. The Jenmam Pymash account of 981 or 1805-6 gives only 5 Purrahs 8 yeddungallies and 10 anas.

COCOANUT TREES.

571. The assessment established in 977 A.D. 1801-2 by Major Macleod was 1 new Veeroy fanam upon 8 productive coconut trees or Rs. 3-2-28 $\frac{1}{2}$ upon 100 trees which at the very low rate of produce of 10 nuts per tree, calculated for this Talook, according to the Jenma Pymash account of 981, would yield 1000 nuts the price of which is

See Column 11.

See Column 22.

Rupees 9-1-50 and the assessment being Rs. 3-2-28 $\frac{1}{2}$, gives Rupees 38-0-37 $\frac{1}{2}$ per cent. on the gross produce, 10 per cent. superadded for charges of collection makes the assessment

See Columns 24 and 25.

Rupees 3-3-71 $\frac{1}{2}$ or Rupees 41-3-62 $\frac{3}{4}$ per cent. of the gross produce. If two thirds be taken as the Patum, the assessment will be Rupees 62-3-44 per cent. of the Patum and these proportions exist in every Hoblee of the Talook.

572. According to Jumma Pymash account of 981 the present revenue in the Hoblee of Kopam in which the assessment is the highest, bears to the Vullichul mainee Patum, the proportion of Rupees 1-4-2-29 per cent. by which a loss is sustained by the proprietor of Rupees 64-2-29 per cent.

See Column 34.

573. In the Hoblee of Koduvayoor in which the assessment is the most moderate the present revenue bears to the Vullichul mainee Patum according to the Jumma Pymash account of 981 the proportion only of Rs. 59-1-13 $\frac{1}{2}$ per cent. leaving to the proprietor Rs. 40-2-86 $\frac{1}{2}$.

See Column 34.

See Column 35.

574. In the whole Talook the present revenue on cocoanut bears to the Vullichul mainee Patum according to the Jenma Pymash account of 981 the proportion of Rs. 106-1-5 per cent., by which a loss is sustained by the proprietor of Rupees 6-1-5 per cent.

See Column 34.

BEETLENUT TREES.

575. The assessment established in 977 A.D. 1801-2 by Major Macleod was one new Veeroy fanam upon 2 productive beetle-nut trees or Rs. 0-1-23 $\frac{1}{2}$ upon 26 trees, which at the very low rate of produce of 38 $\frac{1}{2}$ nuts per tree calculated for this Talook according to the Jenmam Pymash account of 981 would yield 1000 nuts, the price of which is Rs. 0-2-75 and the assessment being Rupees 0-1-23 $\frac{1}{2}$ gives Rupees 44-3-63 $\frac{1}{2}$ per cent. on the gross produce, but 10 per cent. superadded for charges of collection makes the assessment

See Column 54.

See Column 43.

See Columns 56 and 57.

Rupees 0-1-36 or Rupees 49-1-83 $\frac{1}{2}$ per cent. of the gross produce. If two thirds be taken as the Patum the assessment will be Rupees 74-72 $\frac{3}{4}$ per cent. of the Patum, and these proportions are the same in every Hoblee of the Talook.

576. According to the Jenma Pymash account of 981 the present revenue in the Hoblee of Kongadoo where the assessment on beetlenut trees is the highest (rejecting the Hoblees of Tancoorechy, Kopum and Agatethara where the revenue on beetlenut is almost nominal) bears to the Vulluchul mainee Patum the proportion of Rupees 167-0-73 $\frac{3}{4}$ per cent. by which a loss is sustained by the proprietor of Rupees 67-0-73 $\frac{3}{4}$ per cent.

See Column 66.

577. In the Hoblee of Koduvayoor where the assessment on beetlenut trees is the most moderate the present revenue bears the proportion of Rupees 36-1-92 $\frac{1}{2}$ per cent. to the Vullichul mainee Patum according to the Jenma Pymash account of 981, leaving to the proprietor Rupees 63-2-7 $\frac{1}{2}$.

See Columns 66 and 67.

578. In the whole Talook the present revenue on beetlenut tree bears to the total Vallichal mainee Patum according to the Jenma Pymash account of 981 the proportion of Rupees 156-2-43 per cent, leaving a loss to the proprietor beyond the Patum of Rs. 56-2-43 per cent.

JACK TREES.

579. The assessment on Jack trees is one new Veeroy fanam for four trees or 28½ reas per tree which must be taken to be productive ones but 10 per cent. superadded for charges of collection makes the assessment 31½ reas per tree. There is no account of the gross produce of this tree but the Jenmakar's account of 981 gives one new gold fanam or Rupees 0-1qr.-14½ reas as the Patum receivable by them, on what should be called not a productive, but a Patum tree, the assessment therefore amounts to Rs. 27-2-4½ per cent. of the Patum and this is the proportion in every Hoblee of the Talook.

580. According to the Jenma Pymash account of 981 the present revenue in the Hoblee of Kongadoo in which the assessment on Jack trees is the highest (rejecting the Hoblee of Kopam and Peruvambo where the revenue is almost merely nominal) bears to the Patum the proportion of Rs. 73-2-79½ per cent., leaving to the proprietor Rs. 26-1-20½.

581. In the Hoblee of Kavelpad in which the assessment on Jack trees is the most moderate, the present revenue bears to the Patum according to the Jenma Pymash account of 981, the proportion of Rupees 39-1-1½ per cent., leaving to the proprietor Rupees 60-2-98½.

582. In the whole Talook the present revenue on Jack is Rupees 61-0-66½ per cent. of the Patum, according to the Jenma Pymash account of 981, leaving to the proprietor Rupees 38-3-33½.

583. There is no Hobleewar account of the number of productive trees at the time the assessment was established. The account is only for Talooks, and at that time the present districts of Palghat and Temulprom formed the three districts of Palghat, Temulprom and Naduvattum of which the latter has been since incorporated partly with Palghat and partly with Temulpoorum. To form a comparison therefore between the accounts of Major Macleod's assessment and the Jenma Pymash account of 981 it is necessary to take the aggregates of the two present districts. According to Major Macleod's account, the number of productive Jack trees was 8496 the Jenma Pymash account of 981 gives only 6360.

584. It must be supposed either that the proprietors falsely diminished the number of productive trees in the short interval of four years between the introduction of the tax, and the rendering of their accounts, or that Major Macleod's assessment was

fixed not upon a Patum tree, but upon every productive tree, however little its produce. It is to be concluded that the latter is the case, and therefore the calculation of the proportion of the assessment to the Patum cannot hold good. There are however no other means left to ascertain it. It is impossible to say, what the produce of a Jack tree is, that is merely called productive. It may not yield one cash, or it may yield ten fanams according to the quality of the tree, and its relative situation to a market.

585. In comparing the total Patum of cocoanut, beetlenut and jack trees according to the Jenma Pymash account of 981, valued at the respective rates adopted for each, with the total present revenue, the proportion the latter bears to the former in the Hoblee of Kopam in which the assessment is the highest is Rupees 158-0-28½ per cent. by which a loss is sustained by the Proprietor of Rupees 58-0-28½ per cent. beyond the Patum.

586. In the Hoblee of Koddoooyayoor where the assessment is the most moderate, the present revenue bears only to the Patum according to the Jenma Pymash account of 981 the proportion of Rupees 52-1-22½ per cent. leaving to the proprietor Rs. 47-2-77½.

587. The total revenue of cocoanut, beetlenut and jack trees in this Talook bears to the whole Patum according to the Jenma Pymash account of 981 the proportion of Rs. 91-3-61 per cent. leaving to the Proprietor only Rupees 8-0-39.

588. The assessment on the pepper vine established by Major Macleod was 85½ reas per vine but 10 per cent. superadded for charges of collection makes the assessment 94 reas per vine.

589. This assessment is apparently much lighter than that of Calicut and the other southern districts, but the description of vine upon which it is placed is not recorded any where and the assessment is thought not to be really lighter than it is elsewhere. Let it be supposed therefore that it is in fact on the same principle though differing in form and that if 15 yedungallis of produce were the standard in other places for an assessment of 3 fanams, the revenue here fixed of 85½ reas should be upon a produce of 3½ yedangullies, the result of the original assessment would be the same for the Palghat as for the other Talooks but that in Palghat the new fanam was adopted instead of the old and the addition of 10 per cent. was made at the same time without the revenue having experienced any reduction as in other Talooks. Three and three quarter yedangullies

of wet pepper or 1½ of dry at the rate of 80 Rs. the candy being valued at Rupees 0-1-50 the assessment of 94 reas for vine is Rupees 62-2-66½ per cent. of the gross produce.

590. From there being no Hobleewar account it cannot be ascertained what proportion of the number of vines should come to Palghat and what to Temulpoorum of

what formerly belonged to the separate district of Naduvattam which has been divided between them, but the Jemma Pymash account of 951 gives 3135 as the number of productive vines in 979, in Palghat and Temalpoorum which being calculated to yield 14 candies 13 maunds and 90 $\frac{3}{4}$ Palums and valued at Rupees 1175-2-36 and the revenue

being Rupees 672-0-14 gives as the Government share Rs. 57-0-65 $\frac{3}{4}$ per cent. of the gross produce and Rupees 42-3-34 $\frac{1}{4}$ as the proprietors'.

591. In consequence of my requisition of the 19th April 1820, Mr. Vaughan has furnished me with a statement of a survey by measurement of the village of Ramashery in the Hoblee of Elapally made in 1820 by Ramaswamy the acting Tahsildar of the district, Krishna Rao the Sheristadar and Sooboo Putter the Gumastah, assisted by the following principal inhabitants, viz., Bakanate Mahoonce, Kenat Achen, Kalpadatoo Krishna Menon and Machattoo Kopoo Menon, by which it appears that the Government

assessment bears the proportion of Rupees 89-3-82 $\frac{1}{4}$ per cent. to the Patum on rice lands, the latter being valued at Rupees 18-0-72 the rate adopted by me for this Hoblee. There are no garden productions in the above village to form a comparison.

592. He has also furnished me with a statement of one field of Rice land and one garden in the village of Koondalashery in the Hoblee of Kongadoo, by which it appears

that the assessment is Rupees 43-2-75 $\frac{1}{4}$ per cent. upon the patum of the rice lands and Rs. 22-3-37 $\frac{3}{4}$ per cent. upon that of the gardens.

593. The reason assigned for the Modum or the hill rice which does not require artificial irrigation, not being much cultivated in the Purramba or high land in this Talook, is that the soil is too stiff and forms into clay when impregnated with moisture. The same cause is mentioned for the high ground in Canara not being employed in the same way. Where the hill rice is cultivated the soil is loose and readily crumbles.

594. There are four rivers that have their source in the mountains, which bound this Talook to the East which uniting, disembody themselves as one river at Ponnany, but they are not navigable in any part of the Palghat district and the grain has therefore little water conveyance to the sea and it is in fact never transported to it from this district except when the price has become excessively high from famines in the foreign territories of Cuch, Sind and Arabia. Palghat is more abundant in rice cultivation in proportion to its extent and population than other districts, has a surplus disposable produce and what is not consumed in the talook is always exported to the Coimbatore Province; and it is a proverbial saying that the misery of Coimbatore is the happiness of Malabar, that is that a dearth in Coimbatore benefits Malabar by increasing the demand for its produce.

595. Where the value received by the cultivators for their produce depends so much as it does in this, and parts of the Temmulpoorum Talook upon the foreign demand it is particularly advisable that the instalments by which the revenue is paid should be

favourable that an opportunity should be given to them to sell at the best season of the year.

596. By the river which runs not far from the town of Palghat large timber is floated down during the heavy rains. In the dry season it does not contain sufficient water.

597. Portions of the Naduvattam and other Hobilees having been transferred partly to the Palghat and partly to the Temalpooram Talooks since the account of the population was formed and the account being only Hobilewar and not particularizing villages it is impossible to say what is the separate population of each of these Talooks. The whole population of the two according to the census of Fusly 1216 or 1806-7 was 96,506. Of the castes which are the most considerable in number there are, Putter, or

Brahmins of the other coast	11,400
Nairs	14,277
Moplas	5,737
Teers or as they are here called Eelovars and Shanar	19,239
Slaves	11,607

598. The length of the Palghat and Temulpoorum Talooks together is about 30 and the breadth 16 $\frac{3}{4}$ miles making 500 square miles which applied to the total population gives 193 per square mile.

599. Slaves have in this district what they have not in others, employment through out the year. When their presence is not required in the Rice cultivation, they have to bring wood for fuel and building from a distance, which is not necessary in the districts where the cocoanut grows in abundance near the houses of the inhabitants.

600. The assessment upon Rice lands in these two Talooks is something more than a fifth part of the aggregate revenue collected from this source in all the Malabar Province.

601. The revenue from cocoanut and other trees is altogether inconsiderable not more than Rupees 1808-1-57 $\frac{1}{4}$ upon the whole of the garden productions. To introduce a tax upon any species of product which is not yet firmly established and the profits and expenses of which are scarcely known is discouraging to its extension and I think therefore this tax should not be levied at present.

TEMMULPROM TALOOK.

PRELIMINARY REMARKS.

602. The Temmulprom Talook was subject to the Palghat Rajah and the remarks made upon the Palghat Talook apply to it. The Talook at present consists of the Hobilees of Kavacherry, Vadakansherry, Choolenoor, Hayakat, Vadakatharah, Koonyherry, Kollmanum, Mangara, Tekangara, Wadakangara and Panagatery, of which the last six belonged to the Naduvattam Division as some of the Hobilees of the Palghat

Talook d.d which came into the possession of the Samoory Rajah before the other Hoblees.

603. The inhabitants of the Naduvattam Division complain that unlike the other Hoblees of the Talook the assessment of $1\frac{1}{2}$ fanams on every local purrah of seed falls indiscriminately without reference to the quality of the soil. How this happened is not clearly explained. From having been more closely and longer attached to the Samoory Rajah and perhaps opposed greater resistance to Hyder's invasion, they may have received less favour, but in judging of the amount of assessment in any place as it existed under the Mysore and as it exists under the British Government it must always be kept in remembrance that an assessment of account was often merely nominal under the Mysore Government whilst under the Company's Government it is generally realized with the utmost strictness. The local authority made remissions on the spot according to circumstances or at least yielded to the expediency of not collecting the full revenue of account whilst the forms of the present management render a reduction very tedious particularly where the revenue is considered permanent and any partial alteration apprehended as involving inconvenient general consequences.

604. The assessment on garden products was fixed at the same time and upon the same principles in this Talook as in Palghat. The modun and yelloo cultivation is not assessed upon any regular principle but under the Mysore Government the revenue from these items was compounded and rendered permanent in the five Hoblees of Kavasherry, Vadakansherry, Choolenoor, Hayakad and Wadaketarra by a general tax of two old Veeroy fanams upon every individual paying revenue of whatever amount on the low Rice lands. This arrangement continues to the present day. The other Hoblees are not subject to this assessment.

RICE LANDS.

605. The Hoblee of Kavasherry being one of those in which the assessment is the highest on low rice lands according to the principles of the original assessment with the subsequent additions, the Government share of the Patum valued at Rupees 15-0-51 $\frac{3}{4}$ per hundred standard Purrahs the price adopted for this Hoblee amounts to Rupees 88-3-96 per cent. and the proprietor's share is Rupees 11-0-4 reas.

See Column 15. Statement No. 9.

See Column 29.

See Column 30.

606. According to the Jenma Pymash account of 981 the present revenue bears the proportion of Rupees 107-1-69 $\frac{1}{2}$ per cent. to the whole Veroom Patum valued at the above rate by which a loss is sustained by the proprietor of Rupees 7-1-69 $\frac{1}{2}$ per cent.

See Column 40.

607. In the Hoblee of Wadakunsherry the Government revenue bears to the Veroom Patum, according to the Jenmam Pymash account of 981 the proportion of Rupees 321-1-13 $\frac{3}{4}$ per cent.

See Column 40.

608. Here the Veroom Patum is so grossly incorrect, that it is probable there has been a mistake in transcribing the account. It is made only to be 21098 standard Purrahs and 3 $\frac{1}{2}$ yedungallis in the accounts received from Mr. Vaughan, these at Rs. 15-0-51 $\frac{3}{4}$ per hundred standard Purrahs the average rate adopted for this Hoblee amount to Rs. 3192-2-81 $\frac{1}{2}$ whilst the revenue actually collected in that Hoblee is Rupees 10257-0-59.

See Column 36.

See Column 15.

See Column 37.

See Column 39.

609. The Hoblee of Mangara being one of those where the original assessment with the subsequent additions is the most moderate on low rice lands it bears the proportion of Rupees 73-1-19 $\frac{1}{2}$ per cent. to the Patum valued at Rupees 18-1-47 $\frac{1}{2}$ per hundred Purrahs, the average price adopted for this Hoblee, leaving to the proprietor Rs. 26-2-50 $\frac{1}{2}$.

See Column 29.

See Column 15.

See Column 30.

610. The present revenue takes Rupees 76-0-46 $\frac{1}{2}$ per cent. of the Veroom Patum according to the Jenma Pymash account of 981, leaving to the proprietor Rs. 23-3-53 $\frac{1}{2}$.

See Column 40.

See Column 41.

611. In this Talook the medium existing assessment calculated upon the original assessment and the subsequent additions is Rs. 80-2-72 $\frac{1}{2}$ per cent. of the Patum valued at Rs. 16-2-75 $\frac{1}{2}$ per hundred Purrahs, the medium price adopted for this Talook, and the proprietor's share Rupees 19-1-27 $\frac{1}{2}$. As the same money rate of assessment is fixed for it as the Palghat Talook—the assessment would be equally favourable if the current price of Paddy had not been less. Temmulporam does not export its produce by sea and not many of the Hoblies can afford to export inland to Coimbatore.

See Column 29.

See Column 15.

See Column 30.

612. By the Jenma Pymash account of 981 the present revenue exceeds the Patum by Rupees 38-0-5 $\frac{3}{4}$ per cent. and it is Rupees 51-1-13 of the gross produce and in proportion to the seed sown the number of fold is 6 Purrahs 1 $\frac{1}{2}$ yedungully. This account has every appearance of being as false as that of the Palghat Talook.

See Columns 40.

See Column 47.

COCOANUT TREES.

613. The principles of the assessment which was introduced since the Company's Government in 977 or 1801-2 and the average price adopted for a thousand cocoanuts, viz., Rupees 8-3-0 being uniform throughout every Hoblee of this Talook the proportion of the former to the gross produce valued at the above average rate is the same in all the Hoblees of the Talook. It amounts to Rupees 38-0-68 $\frac{1}{2}$ per cent. leaving to the proprietor Rupees 61-3-31 $\frac{1}{2}$.

See Column 11. Statement No. 10.

See Column 25.

See Column 26.

614. In the Hoblee of Wadakangara in which the assessment is the highest the present revenue on cocoanut trees bears the proportion of Rs. 121-1-32½ per cent. to the Vullichal mainee Patum, according to the Jenma Pymash account of 981, by which a loss is sustained by the Proprietor of Rupees 21-1-32½ per cent.

See Column 34.

615. In the Hoblee of Vadakansherry where the assessment is the most moderate, the present revenue on cocoanut bears to the Vullichal mainee Patum, according to the Jenma Pymash account of 981 the proportion of only Rupees 34-1-42½ per cent. leaving to the proprietor Rupees 65-2-57½.

See Column 34.

See Column 35.

616. In the whole Talook the present revenue on cocoanut trees takes Rupees 77-3-41 per cent. of the Vullichal mainee Patum according to the Jenma Pymash of 981 leaving to the proprietor Rupees 22-0-59 reas.

See Column 34.

See Column 35.

BEETLENUT TREES.

617. The principles of the assessment which was introduced since the Company's Government in 977 or 1801-2 and the average price adopted per 1000 beetlenuts, viz.,

See Column 43.

Rupees 0-2-50 being uniform throughout every Hoblee of this Talook the proportion of the former to the gross produce valued at the above average rate is the same in all the Hobbles of the Talook. It amounts to Rupees 39-2-40 per cent. leaving to proprietor Rupees 60-1qr. 60 reas.

See Column 57.

See Columns 58.

618. In the Hoblee of Tokenkara where the assessment on beetlenut trees is the highest, (rejecting the Hoblee of Wadakangara where the assessment is as high as Rs. 331-0-44½ per cent. in consequence of the Patum being only Rupees 2-3-8½ and present revenue Rupees 9-0-69½) the present revenue bears the proportion of Rupees 189-1-90½ per cent. to the Vullichal mainee Patum according to the Jenma Pymash account of 981 by which a loss is sustained by the proprietor of Rs. 89-1-90½ per cent.

See Column 55.

619. In the Hoblee of Vadakansherry where the assessment is the most moderate on beetlenut trees (rejecting the Hoblee of Koonyserry where the Government share of the Patum is as low as Rs. 22-3-61½ per cent. in consequence of the revenue of beetlenuts not exceeding Rupees 0-1qr. 0 in that Hoblee) the present revenue bears

See Column 66.

See Column 67.

620. In the whole Talook the present revenue on beetlenut trees takes Rupees 84-2-22 per cent. of the Vullichal mainee Patum according to the Jenma Pymash account of 981 leaving to the proprietor Rs. 15-1qr. 78 reas.

See Column 67.

JACK TREES.

621. The principles of the assessment which was introduced since the Company's Government in 977 or 1801- and the average rate of Patum adopted per productive jack tree, viz., Rupees 0-1qr. 14½ reas being uniform throughout every Hoblee of this Talook

See Column 69.

the proportion of this assessment to the Patum valued at the above average rate is the same in all the Hobbles of the Talook. It amounts to Rs. 27-2-4½ per cent. leaving to the proprietor Rs. 72-1qr. 95½ reas.

See Column 85.

See Column 86.

622. In the Hoblee of Wadakangara in which the assessment is the highest the present revenue on jack trees bears the proportion of Rupees 76-2-40½ per cent. to the Patum according to the Jenma Pymash account of 981 leaving to the proprietor Rs. 23-1qr. 59½ reas.

See Columns 91.

See Column 92.

623. In the Hoblee of Vadakansherry where the assessment is the most moderate the present revenue on jack trees bears to the Patum according to the Jenma Pymash account of 981, the proportion of Rupees 25-0-¾ per cent. leaving to the proprietor Rs. 74-3qrs. 99½ reas.

See Column 91.

See Column 92.

624. In the whole Talook the present revenue on jack is Rupees 34-0-58½ per cent. of the Patum according to the Jenma Pymash account of 981 leaving to the proprietor Rupees 65-3qr. 41½ reas.

See Column 91.

See Column 92.

625. In comparing the total Patum of cocoanut, beetlenut and jack trees according to the Jenma Pymash account of 981, valued at the respective rates adopted for each with the total present revenue the proportion the latter bears to the former in the Hoblee of Wadakangara in which the assessment is the highest is Rs. 121-0qr. 4 reas per cent. by which a loss is sustained by the proprietor of Rupees 21-0-4 per cent., beyond the Patum.

See Column 95.

626. In the Hoblee of Vadakansherry where the assessment is the most moderate the present revenue on cocoanut, beetlenut and jack trees bears to the Patum, according to the Jenma Pymash account of 981, the proportion of Rupees 30-1-79½ per cent. leaving to the proprietor Rupees 69-2qrs. 20½ reas.

See Column 95.

See Column 96.

627. The total revenue of cocoanut, beetlenut and jack trees in this Talook bears to the whole Patum according to the Jenma Pymash account of 981 the proportion of Rupees 57-3-9 per cent. leaving to the proprietor Rupees 42-0qr. 91 reas.

See Column 95.

See Column 96.

628. In consequence of my requisition of the 19th April 1820, Mr. Vaughan has furnished me with a statement of a survey by measurement of the village of Atypoo-

ram in the Hoblee of Cholanoor made in 1820 by Sooba Patter the acting Tahsildar of the District and the Gumastahs Venkat Ramayen and Shangara Menon by which it

See Column 9. Statement No. 33. appears that the Government assessment bears the proportion of Rupees 97-2-93½ per cent. to the Patum on Rice lands, the latter being valued at Rs. 15-0-51½ the rate adopted by me for this Hoblee and of Rupees 26-0-73 per cent. on garden lands according to the rates adopted by me for the respective products of gardens, viz, Rupees 8-3-0 per thousand cocoanuts Rupees 0-2qr.-50 reas per 1000 beet nuts, and Rupees 0-1qr.-14½ per productive jack tree, but the surveyors have made every productive coconut tree to yield uniformly 40 nuts. This rate of produce is palpably too high for this Talook and the uniformity is a conclusive proof of the account being formed not upon actual inspection but upon a fanciful estimate.

629. He has also furnished me with a statement of one field of Rice land in the village of Teketarrah and of one garden in the village of Poodiangum in the Hoblee

See Column 15. Statement No. 34. of Wadaketarrah by which it appears that the assessment is Rs. 142-0-85½ per cent. upon the Patum of the Rice lands and Rs. 16-0-23½ per cent. upon that of the garden.

630. The Hobbles of Kavashery, Wadakanshery, Hayakad, Tekengara, Wadakangara and Panagatery are subject to the devastations of wild beasts and the settlement should therefore not be considered permanent in them, but be allowed to vary according to circumstances. It appeared from the information of the Tahsildar that there is a sum of about 3000 Rupees which there is always a difficulty in collecting, that a certain extent of land has been lying waste for many years and has grown into a jungle and that about a thousand Rupees revenue is obliged to be made good from other lands or remains as an outstanding balance.

631. It appears that in the Temulpoorum and Palghat districts with the exception of ten Hobbles attached to the sub-division of Naduvattam, the Jenmakars receive from their mortgagees 5 in 10 as Porapand of the Patum that is, after deducting from the Patum the mortgage interest without reference to the assessment payable—but though the proportion appears large, the total amount paid to the Jenmakar is not great, because the mortgage interest is very heavy.

NEOONGANAD TALOOK.

632. This Talook has at present the Hobbles of Pattamby, Tekenad, Wadakenad, Vettykad, Cherpoolshery, Kannanoor, Padinal Desham, Mootedatoo Madambo, Ally paramboo, Karimbolla, Iroonaytalla, Choonagad, Mollanhoor and Peringatery.

633. From 949 or A.D. 1773-74 the period of Hyder's first invasion, irregular and violent collections were made under the name of Nuzzurs and Perumbuddy or contributions till 952 or 1776-77 when the Huzoor Nigudee was established on Rice lands on the following principle. For every ten local Purrahs of Veroom Patum one was

assumed as the seed of assessment, upon which a tax of 4 old Veeroy fanams was fixed in the ten Hobbles of Patamby, Tekenad, Wadakenad, Vittykad, Cherupoolshery Kannanoor, Padinaldesham, Mootedatoo, Madambo, Choonagad and Mollanhoor which were formerly attached to the ancient naud or district of Nedoonganad.

634. In the Hoblee of Perungatery the seed of assessment was rated at three old Veeroy fanams only, but the yedungulle of this Hoblee is very small.

635. In the three Hobbles of Allyparamboo, Karimbolla and Iroonaytalla which formerly were attached to Walluvand the seed of assessment which bore the same proportion to the Patum was rated at five old Veeroy fanams.

636. In 958 or A.D. 1782-83 Urshed Beg Khan made a reduction of 20 per cent. but here as in other places it was partially and arbitrarily applied.

637. The whole money Patum on garden productions founded upon a valuation of the gross produce existing from a long period back between the proprietors and tenants was taken and converted into an assessment of account on the same principle as in the other Talooks.

638. On Modum or hill rice cultivation there was no assessment till 977 or 1801-2 when Mr. Drummond the Subordinate Collector established 20 per cent. of the gross produce as the Government revenue valued at the current price of that year, viz. in some places 1½, in others 1¼ Purrahs the new Veeroy fanam or Rs. 19-0qr.-14½ reas and Rs. 16-1qr.-31 reas per hundred standard Purrahs. It is the rule that the revenue must never fall short of the amount then fixed but that it may be increased by extended cultivation. The assessment on modum lands is not included in this Talook in the regular Jumma or demand but is carried to Extra revenue after making up a deficiency in revenue of low rice lands in particular places.

RICE LANDS.

639. The Hoblee of Allyparamtoo being one of those in which the assessment is the highest on low rice lands, according to the principles of the original assessment, and with the subsequent modifications, the Government share of the Patum valued at

See Column 15. Statement No. 11. Rs. 10-0-56½ per 100 Purrahs the average price adopted for this Hoblee amounts to Rs. 123-3-87½ per cent., by which a loss is sustained by the proprietor of Rs. 23-3-87½ per cent.

640. According to the the Jenma Pymash account of 981, the present revenue exceeds Veroom Patum still more. It is about Rupees 37-1-18½ per cent. beyond it.

641. The Hoblee of Tekenad being one of those in which the original assessment with the subsequent modifications is the most moderate it bears the proportion of Rs.

See Column 29. 75-2-31 per cent. to the Patum valued at Rs. 13-1-23½ per 100 standard Purrahs, the average price adopted for this Hoblee, leaving to the proprietor Rs. 24-1-69.

642. The present revenue bears to the whole Veroom Patum according to the Jenma Pymash account of 981 the proportion of Rupees 108-3-56 per cent. by which a loss is sustained by the proprietor of Rupees 8-3-56 per cent.

See Column 40.

643. In this Talook the medium existing assessment calculated upon the original assessment and the subsequent modifications takes Rupees 86-3-6½ per cent. of the Patum, valued at Rupees 12-1-21¾ the medium price adopted for this Talook, and leaves to the proprietor Rupees 13-0-93¼.

See Column 29.

See Column 15.

See Column 30.

644. By the Jumma Pymash account of 981 the present revenue exceeds the the Patum, valued at the above rate, by Rupees 9-3-77½ per cent.

See Column 40.

COCOANUT TREES.

645. The principles of the original assessment and the average selling price adopted per thousand cocoanuts; viz., Rupees 8-3-0 being uniform throughout every Hoblee of this Talook, the proportion of the former with the subsequent modifications to the Patum valued at the above average rate, is the same in all the Hobbles of the Talook. It

See Column 25.

See Column 26.

amounts to Rupees 56-0-80 reas per cent. leaving to the proprietor Rs. 13-3qr.-20 reas.

646. In the Hoblee of Karimbolla in which the assessment is the highest, the present revenue on cocoanut trees bears to the Vullichul mainee Patum according to the

See Column 34.

Jenma Pymash account of 981 the proportion of Rs. 324-0-35 per cent., by which a loss is sustained by the proprietor beyond the Patum of Rupees 224-0-35 per cent.

647. In the Hoblee of Mootedatoomadamboo where the assessment is the most moderate the present revenue on cocoanut trees is not less than Rupees 103-0-81½ per cent. of the Vullichal mainee Patum, according to the Jenmam Pymash account of 981 by which a loss is sustained by the proprietor of Rupees 3-0-81½ per cent. beyond it.

See Column 34.

648. In the whole Talook the present revenue on cocoanut trees bears to the whole Vulluchul mainee Patum according to the Jenma Pymash account of 981, the

See Column 34.

proportion of Rupees 180-1-69½ per cent., by which a loss is sustained by the proprietor of Rupees 80-1qr.-69½ reas per cent.

649. If the assessment bears so high a proportion to the Patum as the accounts represent, so little of it falls upon each individual, that it is but lightly felt, for the plantation of cocoanuts is not an object of much attention in this Talook, and the whole revenue from this source does not exceed Rupees 1556-3-55, on an article which has

received so little care it is not probable that any pains have been taken in correctly ascertaining the Patum, which may therefore be supposed to be unreasonably diminished in the accounts.

BEETLENUT TREES.

650. The principles of the original assessment, and the average selling price

See Column 43.

adopted per 1000 beetlenuts viz. Rupees 0-2-75, being uniform throughout every Hoblee of this Talook, the proportion of the revenue with the subsequent modifications to the Patum is the same in all the Hobbles of the Talook. It amounts to Rupees 36-2-0 per cent. leaving to the proprietor Rs. 63-2-0.

See Column 57.

See Column 58.

651. In the Hoblee of Kannanoor in which the assessment is the highest, the present revenue on beetlenut trees bears to the Vullichul mainee Patum, according to the

See Column 66.

Jenma Pymash account of 981 the proportion of Rupees 220-1-90½ per cent., by which a loss

is sustained by the proprietor beyond the Patum of Rupees 120-1-90½ per cent.

652. In the Hoblee of Vadakenad where the assessment is the most moderate, the present revenue on beetlenut trees bears to the Vullichal mainee Patum according to the Jenma Pymash account of 981, the proportion of Rupees 59-3-74½ per cent. leaving to the proprietor Rupees 40-0qr.-25½ reas.

See Column 66.

653. In the whole Talook the present revenue on beetlenut trees bears to the Vullichul mainee Patum according to the Jenma Pymash account of 981 the proportion of Rupees 122-3-37½ per cent., by which a loss is sustained by the proprietor of Rupees 22-3qrs.-37½ reas per cent.

See Column 66.

654. The revenue in the whole Talook from this article is not more than Rupees 2922-2-18 and is not likely that the Patum has been stated with any precision from its being inconsiderable, or that if it were, the disproportion of the revenue to it is more than nominal with respect to individuals.

See Column 63.

JACK TREES.

655. The principles of the original assessment and the average rate of Patum per productive jack tree, viz. Rupees 0-1-14½ reas being uniform throughout every Hoblee of this

See Column 69.

Talook the proportion of the original assessment with the subsequent modifications to the Patum, valued at the above average rate, is the same in all the Hobbles of the Talook. It amounts to Rupees 37-3-43½ per cent. and leaves to the proprietor Rupees 12-0-56½.

See Column 85.

See Column 86.

656. In the Hoblee of Patambi where the assessment is the highest, the present revenue on jack trees bears to the Patum according to the Jenma Pymash account of

See Column 91.

981, the proportion of Rupees 137-3-51½ per cent. by which a loss is sustained by the proprietor of Rupees 37-3-51½ per cent.

657. In the Hoblee of Kannanoor where the assessment is the most moderate the present revenue on jack trees bears to the Patum according to the Jenma Pymash

See Column 91.

account of 981, the proportion of Rupees 31-3-20 leaving to the proprietor Rupees 68 0-80.

See Column 92.

658. In the whole Talook the present revenue on jack trees is Rupees 90-2-39¼

See Column 91.

per cent. of the Patum according to the Jenma Pymash account of 981 leaving to the proprietor Rs. 9-1qr.-10¼ reas.

See Column 92.

659. In comparing the total Patum of cocoanut, beetlenut and jack trees according to the Jenma Pymash account of 981 valued at the respective rates adopted for each with the total present revenue, the proportion the latter bears to the former in the

See Column 95.

Hoblee of Karimbolla, in which the assessment is the highest is Rupees 190-2-84¼ per cent, by

which a loss is sustained by the proprietor of Rs. 90-2-84¼ per cent beyond it.

660. In the Hoblee of Wadakenad in which the assessment is the moderate, the present revenue on cocoanut, beetlenut and jack trees bears to the Patum according to

See Column 95.

the Jenma Pymash account of 981 the proportion of Rs. 75-0-83½ per cent, leaving to the proprietor Rs. 24-3-16¼.

See Column 96.

661. The total revenue on cocoanut, beetlenut and jack trees in this Talook bears to the whole Patum, according to the Jenma Pymash account of 981 the proportion of

See Column 95.

Rs. 117-0-19½ per cent, by which a loss is sustained by the proprietor beyond the whole Patum of Rs. 17-0-19½ per cent.

662. In consequence of my requisition of the 19th April 1920, Mr. Vaughan has furnished me with a statement of a survey by measurement of the village of Tahnee and Koonum in the Hoblee of Mootedatoo Madambo made in 1820 by Koonha Nair the acting Tahsildar of the District, Appoo Row the Sheristadar, and the Gumastah Kondée Menon by which it appears that the Government assessment bears the proportion of

See Column 9. Statement No. 33.

Rs. 86-0-82½ per cent, to the Patum on rice lands, the latter being valued at Rs. 12-0-86 the rate adopted by me for this Hoblee, and of Rs. 101-0-5½ per cent. on garden lands accord-

See Column 27.

ing to the rates adopted by me for the respective products of gardens; viz. Rs. 3-3-0 for 1000 cocoanuts, and Rs. 0-2qr.-75 reas for beetlenuts and Rs. 0-1qr.-14¼ reas per productive jack tree.

663. He has also furnished me with a statement of one field of rice land in the village of Trikoodvelly of the Hoblee of Kannanoor, and of one garden in the village of Kooroooyatoor in the Hoblee of Padingal Desham by which it appears that the assessment

See Column 15. Statement No. 34.

is Rupees 78-3-80 per cent. upon the patum of the rice land and Rupees 124-3qr.-94 reas per cent, upon that of the gardens.

See Column 33. Statement No. 35.

664. It is complained of and apparently with justice that in 976 or 1800-1 waste rice lands were to some extent considered as cultivated, and so entered in the Puttas issued to the Jenmakars, though they exceeded what could be cultivated, and that a portion of it continues to be waste.

665. The Hoblee of Allyparambo consisting of three Deshums is unhealthy and scantily peopled and much infested with elephants and other wild beasts. It is totally unable to pay the assessment it bears and there is every year a balance against it. The balance of 993 or 1817-18 amounted to 3805 new Veeroy fanams or Rupees 1087-0-0. Its annual balance which varies according to the state of its cultivation is made up by the revenue of modun lands in this Talook amounting to 1115 new Veeroy fanams and 34 cash which is considered extra revenue and by a sum of 1114 fanams on low rice lands discovered by the survey of 983 or 1807-8 and not included in the regular Jumma. From 985 or A.D. 1809-10 no new rice lands have been assessed in this Talook according to the information of the Public servants.

666. From among the most respectable of the Jenmakars assembled at Cherpoolshery the following information was obtained respecting the state of their landed property.

667. Ollapamana Manakel Numboodree Paad, a Brahmin, possesses low rice lands yielding 40,000 Purrahs Veroom Patum. He had borrowed two lacs of old Veeroy fanams or 50,000 Rupees. In all the Northern and Southern Districts of Malabar with the exception of Palghat and Temulpoorum one fanam per Purrah has been fixed from time immemorial in all calculations of mortgage interest, as the rate of paddy, whether it be the silver or gold fanam or whatever be the capacity of the Purrah. In the Palghat and Temulpooram districts alone, one fanam for two Purrahs is the rate. At the mortgage rate, it would take 80 years and 7 months for the interest to equal the principal debt or it may be considered 80 years and 7 months purchase.

668. By the general arrangement of this Talook, that the proprietors shall receive 2 in 10 of the Patum, he would be entitled to 8000 Purrahs annually but deducting the mortgage interest his actual receipts are only 3000 Purrahs, which valued at Rupees 12½-6¼ per 100 standard Purrahs or Rupees 37-0-92 reas per Madras garca or 3000 Macleod seers, the rate adopted by me for this Talook, would fetch Rupees 372-1-20 reas which is the amount of his yearly income. After this detailed explanation the different items may be more conveniently thrown into the form of a statement, which will give a general idea of the extent of property possessed by individual proprietors, and what proportion of the two in ten said to be received by the proprietors from their mortgagees is in general enjoyed.

Names of Persons.	1	2	3	4	5	6	7	8	9	10	11
	Purrahs, ys	Veroom Patum.	Amount borrowed.	Col. 3 in Rupees at 4 fanams the rupee.	Average number of ye- dungulles Patum given for every fanam bor- rowed.	Rate of interest for 100 fanams which the lands yield to the mortgagées.	Number of Purrahs at 2 in 10 of the Patum in Col. 2.	Debt on account of mortgage interest.	Actual receipts per an- num.	Value of the actual re- ceipt in Col. 9 at Rs. 12-1-64 the rate adopt- ed for this Talook.	Number of years it would take for the interest to equal the principal debt or Number of years purchase.
1. Olapanana Numbodree Paad	49000	200000	50000	4/16th	2	5	8000	1000	3000	372 1/20	7
2. Karthoor Numbodree Paad	35000	100000	25000	4 1/16th	3	3	7000	000	4000	490 1/60	80
3. Mapateo Numbodree Paad	20000	50000	12500	5 1/16th	4	1	4000	000	2000	248 1/80	67
4. Warikashery Numbodree Paad	19000	100000	25000	2 1/16th	1	8	3600	800	2000	248 1/80	50
5. Wudakoorka Numbodree Paad	15000	200000	50000	1 1/16th	...	7 1/2	3000	500	1500	180 1/60	111
6. Parayancor Numbodree Paad	12000	30000	7500	2 1/16th	1	3 1/2	2400	400	2000	248 1/80	268
7. Poonashery Numbodree	5000	30000	7500	2 1/16th	1	3 1/2	1000	400	600	74 1/184	151
8. Paraleekotoo Numbodree	4000	25000	6250	2 1/16th	1	1	800	400	400	49 2/56	125
9. Alagapoor Numbodree	4000	20000	5000	2/16th	1	1	800	200	600	74 1/84	201
10. Wytweravonattoo Chomadree	2766	3500	875	3 1/16th	2	3 1/2	353 2	83 2	470	58 1/131	84
11. Karalayeletoo Chomadree	1700	2000	500	2 1/16th	2	...	340	40	300	37 1/92	100
12. Oracor Numbodree	1200	2000	500	2 1/16th	2	...	240	40	200	24 3/38	100
13. Koorichu Numbodree	1000	5000	1250	1 1/16th	1	...	200	50	150	18 2/16	201
14. Oocporay Numbodree	800	1500	375	2 1/16th	2	...	160	30	130	16 1/53	100
15. Paranatharay Numbodree	700	1200	300	5 1/16th	3	3 1/2	140	40	100	12 1/64	60
16. Oonara Numbodree.	600	6000	1500	1 1/16th	...	8 1/2	120	50	70	8 2/75	241

Note to Col. 5.—The amount debt of each individual was borrowed in different times on various terms, which have not been ascertained, instead therefore of being able to specify the denominations of the mortgage interest such as maganee Palusha, Kal Palusha, &c. it has only been practicable to take the average terms upon which the whole amount of each individual was borrowed. The usual denominations of the mortgage interest are maganee Palusha that is, where 1/16 of a yedungally of Patum is given for every fanam borrowed, Arakal Palusha or 2/16 of yedungally Patum, Kal Palusha or 4/16 or 1/4 of yedungally Patum, Ana Palusha 8/16 or 1/2 of yedungally Patum, Mookal Palusha or 12/16 or three quarters of yedungally Patum and ner palusha or 1 yedungally.

669. In the greater part of Malabar, cocoanut trees require only to be watered for the first three or four years of their growth, but in some places in this Talook, it is necessary to water them annually even after they have arrived at maturity, and the Patum is in consequence said to be not higher than one third of the produce. This difference in the general practice might be supposed to make a particular arrangement desirable for this Talook, but the extent of plantations possessed by individuals is too small to render it necessary. The whole revenue of plantations in this Talook comprehending cocoanuts, beetlenuts and jack is not more than 6815 Rupees.

WULLOOVANAD.

670. There are at present in this Talook the 12 Hobilees of Walloovanad proper named Angadipooram, Peroontalamana, Anavangad, Koorooampalam, Kolatoor, Koorooa, Matkada, Neminy, Pandikad, Melatoor, Manarakad, Iroonallytalla and the three Hobilees of Karakad Kollapally and Panamanna formerly attached to the division of Kavalapara.

671. In 952 or A.D. 1776-77 Mohedeen Mooppa in the 12 Hobilees of Walloovanad proper upon an inspection of the deeds of the proprietors and their tenants, or, where they were not procurable, upon information obtained from the tenants, ascertained the Patum of low Rice lands and for every ten local Purrahs assessed one as the Patum of assessment, which was rated at 5 old Veeroy fanams.

672. In the three Hobilees of Kavalaparah, the assessment which was conducted under the authority of one Hydrus Koottee Moopen, was four old Veeroy fanams for every local Patum of assessment, which latter bore the same proportion to the Patum as in the Hobilees of Walloovanad proper.

673. In 954 or 1778-79 Mohedeen Moopen in Walloovanad proper, and Hydrus Koottee in Kavalaparah, made an addition of 10 per cent. for charges collection.

674. Although the testimony of the inhabitants of this Talook is not direct to these points, I have upon the general information taken it for granted, that Tippoo substituted the Sooltany for the old Veeroy fanams and that Arshud Beg Khan made a reduction of 20 per cent. on the revenue in this Talook, as well as in the others of the Southern division.

675. In the three Hobilees of Kavalaparah, the modun or Hill Rice revenue was fixed in 952 or 1776-77 and the amount assessed upon the inhabitants at the rate of 1/4 of an old Veeroy fanam for every local Patum of seed of assessment on low rice lands, that is, the whole assessment upon the latter became 4 1/4 old Veeroy fanams for every Patum of assessment or for ten Purrahs of Patum. To this revenue also an addition of 10 per cent. was made for charges collection.

676. In the 12 Hobilees of Walloovanad proper, the produce of modun was ascertained in 952 or 1776-77 and 3 Purrahs were taken as the seed of assessment, out of 10, and upon these 3 Purrahs 1 1/4 old Veeroy fanam was fixed as the Revenue calculating at the rate of 1 fanam for 2 Purrahs.

677. From 966 to 971 or 1790-91 to 1795-96 under the Company's Government one Purrah out of the three was given up to the Jenmakars in these three Hobbles and the remaining 2 Purrahs were assessed 1 fanam $5\frac{1}{2}$ annas which was reckoning 1 fanam for $1\frac{1}{2}$ Purrahs.

678. From 972 to 976 or 1796-97 to 1800-1 the revenue upon modun in the twelve Hobbles was altogether relinquished under the authority of Mr. Stevens.

679. In 977 or 1801-2 the revenue was revised under Major Macleod's management on the principle of taking two purrahs in ten of the gross produce and valuing it at 1 new Veeroy fanam for $1\frac{1}{2}$ Purrah, making for the 2 local Purrahs 1 fanam and $2\frac{1}{2}$ annas. The rate adopted by me viz. Rupees 14-2-75 $\frac{1}{2}$ per 100 standard Purrahs makes the value of the produce Rupees 1-1-87 $\frac{1}{2}$ and the assessment bears the proportion to it of Rupees 22-0-75 per cent.

680. The amount so fixed was in 7 Hobbles apportioned from 991 or 1815-16 at different rates for the different Hobbles upon each Purrah of low Rice assessment and consolidated with that revenue and continues so to be levied.

681. In the other 5 Hobbles of the 12, an annual inspection of the produce takes place, and 2 in 10 is professed to be taken; if the total falls short of the amount established in 977 or 1801-2; the deficiency is made up by the Government share being valued at a higher rate, if it exceeds, it is collected.

682. The yelloo (*Sesamum orientale*) cultivation has been assessed in the above 12 Hobbles on the same principle as the modun since 952 or 1776-77. But the price of the Government share was from 952 to 965 or 1776-77 to 1789-90, $1\frac{1}{2}$ old Veeroy fanam per local Purrah; from 966 to 971 or 1790-91 to 1795-96 from 2 to $2\frac{1}{2}$ fanams a Purrah. From 972 to 976 or 1796-97 to 1800-1, it was given up, and from 977 or 1801-2 it has been assessed at $2\frac{1}{2}$ new Veeroy fanams for the local purrah.

RICE LANDS.

683. In the Hobbles of Manarakad in which the assessment on low rice lands is the highest according to the principles of the original assessment with the subsequent

See Column 15. Statement No. 13. modifications, the Government share of the Patum valued at Rupees 12-1-22 per hundred standard Purrahs, the average price adopted for this Hobbles amounts to Rupees 102-0-60 $\frac{1}{2}$ per

See Column 29. cent. and the proprietor has to pay Rupees 2-0-60 $\frac{1}{2}$ per cent. beyond the Patum.

684. This Hobbles being near the hills and distant from water carriage the grain is here cheap.

685. According to the Jenma Pymash account of 981 the present revenue bears only the proportion of Rupees 77-2-96 per cent to the whole Veroom Patum valued at the above rate leaving to the proprietor Rupees 22-1-4.

See Column 40.

See Column 41.

686. This is a strong instance of the principles of the original assessment not having been applied to the actual Patum.

687. In the Hobbles of Karakad where the original assessment with the subsequent modifications, on low rice lands is the most moderate, it bears the proportion of

See Column 29.

See Column 15.

See Column 30.

Rupees 59-1-88 $\frac{1}{2}$ per cent. to the Patum valued at Rupees 16-3-64 per hundred standard Purrahs the average price adopted for this Hobbles leaving to the proprietor Rupees 40-2-11 $\frac{1}{2}$.

688. The present revenue bears to the whole Veroom Patum according to the Jenma Pymash account of 981 valued at the above rate, the proportion of Rupees

See Column 40.

102-3-64 $\frac{1}{2}$ per cent, by which a loss is sustained by the proprietor of Rupees 2-3-64 $\frac{1}{2}$ per cent.

689. In this Talook, the medium existing assessment on low Rice lands calculated upon the original assessment, and the subsequent

See Column 29.

See Column 15.

See Column 30.

modifications, is Rupees 81-2-71 $\frac{1}{2}$ per cent. of the Patum, valued at Rs. 14-3-9 $\frac{1}{2}$ per hundred standard Purrahs the medium price adopted for this Talook, and the proprietor's share Rs. 18-1-23 $\frac{1}{2}$.

690. By the Jenma Pymash account of 981 the present revenue takes of the

See Column 40.

See Column 41.

Veroom Patum Rupees 85-3-6 leaving to the Proprietor Rupees 14-0-94 per cent.

COCOANUT TREES.

691. The principles of the original assessment and the average price adopted per thousand cocoanuts, viz., Rupees 8-3-0 being

See Column 11. Statement No. 14.

uniform throughout every Hobbles of this Talook

the proportion of the former with the subsequent modifications to the Patum valued according to the above average rate, is the same in

See Column 25.

See Column 26.

all the Hobbles of the Talook. It amounts to Rs. 86-0-80 per cent, leaving to the proprietor Rs. 13-3-20.

692. In the Hobbles of Anavangad where the assessment is the highest the present revenue on cocoanut trees bears to the Vullichal mainee Patum, according to the Jenma Pymash account of 981, the proportion of

See Column 31.

Rupees 354-2-46 per cent., by which a loss is

sustained by the Proprietor beyond the Patum, of Rupees 254-2-46.

693. This great disproportion of the assessment to the Patum must arise from some mistake in stating the account of the Patum, besides the whole revenue on cocoanut in this Hobbles does not exceed Rupees

See Column 31.

23-3-56 $\frac{1}{2}$. It cannot therefore be taken into the comparison with other Hobbles.

694. In the Hoblee of Kooroova where the assessment is the most moderate, the present revenue on cocoanut trees bears to the Vullichal mainee Patum according to the Jenma Pymash account of 981 the proportion of Rupees 71-0-51½ per cent., leaving to the proprietor Rupees 28-3-48½.

See Column 34.
See Column 35.

695. In the whole Talook the present revenue on cocoanut trees bears to the whole Vullichal mainee Patum according to the Jenma Pymash account of 981 the proportion of Rupees 104-3-20½ per cent. by which a loss is sustained by the proprietor of Rupees 4-3-20½ per cent.

See Column 34.

BEETLENUT TREES.

696. The principles of the original assessment and the average price adopted for 1000 beetlenuts, viz., Rupees 0-2-50 being uniform throughout every Hoblee of this Talook, the proportion of the former with the subsequent modification to the Patum, valued according at the above average rate, is the same in all Hobbles of the Talook. It amounts to Rs. 40-0-60 per cent. leaving to the proprietor Rupees 59-3-40.

See Column 43.
See Column 57.
See Column 58.

697. In the Hoblee of Anavangad in which the assessment is the highest, the present revenue on beetlenut trees bears the proportion of Rupees 203-3-6½ per cent. to the Vullichal mainee Patum according to the Jenma Pymash account of 981, by which a loss is sustained by the proprietor of Rs. 103-3-6½ per cent. beyond the Patum.

See Column 66.

698. This Hoblee with respect to beetlenut cannot be taken into the comparison for it must be supposed that some mistake has occurred in stating the Patum or that it was concealed by the Jenma Pymash account of 981, besides the revenue on beetlenut trees in this Hoblee is trifling and does not exceed Rupees 46-1-42½.

See Column 63.

699. In the Hoblee of Peroontalmana in which the assessment is the most moderate the present revenue on beetlenut trees bears to the Vullichal mainee Patum according to the Jenma Pymash account of 981, the proportion of Rupees 60-2-95 per cent. leaving to the proprietor Rs. 39-1-5.

See Column 66.
See Column 67.

700. In the whole Talook the present revenue on beetlenut trees takes Rupees 81-2-45½ per cent. of the Vullichal mainee Patum, according to the Jenma Pymash account of 981 leaving to the proprietor Rs. 18-1-54½.

See Column 66.
See Column 67.

JACK TREES.

701. The principles of the original assessment and the average rate of Patum per productive jack tree, viz., Rupees 0-1-14½ being uniform throughout every Hoblee of this Talook the proportion of the original assessment with the subsequent modifications to the Patum valued according to the above average rate, is the same in all the Hobbles of the Talook. It amounts to Rs. 87-3-43½ per cent. and leaves to the proprietor Rs. 12-0-56½.

See Column 69.
See Column 85.
See Column 86.

702. In the Hoblee of Anavangad in which the assessment is the highest, the present revenue on jack bears to the Patum according to the Jenma Pymash account of 981 the proportion of Rs. 169-3-40½ per cent., by which a loss is sustained by the proprietor of Rs. 69-3-40½.

See Column 91.

703. In the Hoblee of Neminy where the assessment is the most moderate the present revenue on jack bears to the Patum according to the Jenma Pymash account of 981 the proportion of Rupees 40-0-62½ leaving to the proprietor Rupees 59-3-37½.

See Column 91.
See Column 92.

704. In the whole Talook the present revenue on jack trees is Rs. 79-0-13½ per cent. of the Patum according to the Jenma Pymash account of 981 leaving to the proprietor Rupees 20-3-98½.

See Column 91.
See Column 92.

705. In comparing the total Patum of cocoanut, beetlenut and jack trees according to the Jenma Pymash account of 981, valued at the respective rates adopted for each with the total present revenue, the proportion the latter bears to the former in the Hoblee of Anavangad in which the assessment is the highest is Rupees 192-3-75 per cent. by which a loss is sustained by the proprietor of Rupees 92-3-75 per cent., beyond the Patum.

See Column 95.

706. In the Hoblee of Peroontalmana in which the assessment is the most moderate the present revenue on cocoanut, beetlenut and jack trees bears to the Patum, according to the Jenma Pymash account of 981, the proportion of Rupees 62-0-½ per cent. leaving to the proprietor Rupees 37-3-99½.

See Column 95.
See Column 96.

707. The total revenue of cocoanut, beetlenut and jack trees in this Talook bears to the whole Patum, according to the Jenma Pymash account of 981 the proportion of Rupees 85-0-53 leaving to the proprietor Rupees 14-3-47 per cent.

See Column 95.
See Column 96.

708. In consequence of my requisition of the 19th April 1820, Mr. Vaughan has furnished me with a statement of a survey by measurement of the village of Ramapooram, in the Hoblee of Koorooampalam made in 1820 by Komen Sirdar the Tahsildar

of the District, Nanjapayen the Serishtadar and Tachen Menon the Gumastah, by which it appears that the Government assessment bears the proportion of Rupees 94-0-12½ per cent. to the Patum on Rice lands, the latter being valued at Rs. 15-0-77, the rate adopted by me for this Hoblee, and of Rupees 87-2-87½ per cent. on garden lands according to the rates adopted by me for the respective products of gardens viz., Rupees 8-3-0 for thousand cocoanuts Rupees 0-2-50 per 1000 beetlenuts, and Rupees 0-1-14½ per productive jack tree.

709. He has also furnished me with a statement of one field of Rice land in the village of Tebrookad in the Hoblee of Angadipooram, and of one garden in the village of Polloor in the Hoblee of Peroontalamana by which it appears that the assessment is Rupees 90-2-47½ per cent. upon the Patum of the Rice land and Rs. 17-3-68¾ per cent. upon that of the garden.

710. In this Talook the three Hobilees of Manarkad, Ironallytalla and Melatoor, which are contiguous to the range of mountains are much subject to the devastations of elephants, and other wild beasts, and the inhabitants have deserted the cultivation of about a third, it is said, of their rice lands. The assessment however is not collected from them, though it is not struck out of the Jenma account. The deficiency is made up from items of extra revenue.

711. The want of arms to defend their crops from destruction is much complained of in this Talook particularly, and it has also been represented in other places. There should undoubtedly be a more liberal discretion granted to the Tahsildars to give licenses to possess arms to those whom they can confide in, and the complaints on this point should receive prompt attention every year as they occur. It is not from those who ask for arms, and whose names are recorded in the Tahsildar's and Collector's Cutcherries as possessing them, that danger is to be apprehended, but the dangerous characters are those who keep out of sight of the Public servants in general, and pretending humility are lurking and meditating mischief in secret.

712. Angadypoorum is the chief town of this Talook and from the stage before it, Munjerri in the Yernad Talook, the country can no longer be considered a country of cocoanut Areka and pepper, but as producing chiefly the high and low rice, the former of which, is cultivated to the tops of steep hills.

713. The plantations are confined to a small piece of ground immediately surrounding the houses of proprietors. In this Talook there are no complaints of the original assessment on gardens being too high or of its being in general too heavy compared to their present state. Occasional accidents have deteriorated their produce. Strong winds have blown down the trees or some disease has got among them, but where the tree produce is so inconsiderable the revenue is not felt to be very heavy. It does not exceed one-thirteenth part of the whole Jumma of the Talook, amounting altogether to Rupees 10,145-3-97½.

See Column 94. Statement No. 14.

ERNAD TALOOK.

714. The Ernad Talook consists at present of the Hobilees of Manjery, Elankoor, Wandoor, Kilmoory, Karikad, Mapooram, Iryvetty, Changara, Nidiripoo and Edeady.

715. In 952 A.D., 1776-77 the Hoozoor Negguddee was fixed on the following principles in all the Hobilees. Out of every five local Parrahs of Patum, one Parrah was assumed as the seed of assessment, upon which three old Veeroy fanams was levied as the assessment.

716. In the 7 Hobilees of Manjery Karikad, Wandoor, Nediripoo, Chengara, Elankoor, Iryvetty in 3 Deshams out of 11 of the Edeady Hoblee and in 11 Deshams out of 17 of the Mapooram Hoblee, an additional assessment an account of Modun or hill rice cultivation, was imposed of ½ fanam for every local purrah of seed of assessment of the low Rice land, that is ½ fanam upon every three fanams.

717. Urshed Beg Khan afterwards made a general reduction of 20 per cent. under Tippoo's Government it was raised by the substitution of the Sooltan's for the old Veeroy fanam; and latterly an increase was made or rather contingent charge for collection previously existing, was rendered permanent under the Company's Government of 10 per cent.

718. In 977 or 1801-2 under Major Macleod's management, in the Hobilees already subject to the assessment on account of modun, the lands cultivated with modun rice (provided the owners of them were different from those who were already subject to the previous assessment on account of modun) were assessed at 2 in 10 of the gross produce and every five Purrahs so receivable by Government were entered in account as one Parrah of seed of assessment, and assessed at three new Verray fanams reckoning the modun cultivation to take place once in three years the assessment was distributed over this period making it one fanam each year for every Parrah of seed assessment. The amount so fixed in 977 or 1801-2 has not been the limit of demand with respect to villages, but every piece of land cultivated with modun beyond the extent then brought to account is separately assessed.

719. The Hobilees not before assessed for modun cultivation have become subject to the arrangement introduced in 977 or 1801-2.

720. In none of the Hobilees is the cultivation of Yellow (sesamum orientale) assessed either permanently or temporarily.

721. For the garden productions it is only necessary to refer to the remarks on the Calicut Talook.

RICE LANDS.

722. In the Hoblee of Iryvetty in which the assessment is the highest on low rice lands according to the principles of the original assessment with the subsequent modifications, the Government share of the Patum, valued at Rs. 17-1-58 per 100 standard

See Column 15. Statement No. 15.

See Column 29.

See Column 30.

Purrahs the average price adopted for this Hoblee, amounts to Rs. 86-2-88½ per cent., and leaves to the proprietor Rs. 13-1-11½.

723. According to the Jenma Pymash account of 981, the present revenue

See Column 40.

bears the proportion of Rs. 129-2-92 per cent. to the whole Veroom Patum, valued at the

above rate, by which a loss is sustained by the proprietor of Rupees 29-2-92.

724. In the Hoblee of Nediripoo where the original assessment with the subsequent modifications on low Rice lands is the most moderate it bears the proportion of

See Column 29.

Rs. 78-0-19½ per cent. to the Patum valued at

See Column 15.

Rs. 19-1-31 per 100 standard Purrahs, the average price adopted for this Hoblee, leaving to

See Column 30.

the proprietor Rs. 21-3-80½.

725. The present revenue bears to the whole Veroom Patum according to the

See Column 40.

Jenma Pymash account of 981 the proportion of Rupees 91-3-76 leaving to the proprietor

See Column 41.

Rupees 8-3-24 per cent.

726. By the original principles of the Hoozoor Nigguddy on low Rice lands, with

See Column 29.

the subsequent modifications, the assessment is generally in this Talook Rs. 82-1-53½ and the

See Column 30.

proprietor's share Rupees 17-2-46½ per cent. of the Patum.

727. By the Jenma Pymash account of 981 the present revenue is Rs. 103-2-41½

See Column 40.

per cent. upon the Veerom Patum, and Rupees

See Column 47.

41-1-81½ per cent. of gross produce, but in this

See Column 39.

revenue it has been lately discovered that a sum

See Column 40.

of Rupees 9223-2-6 has been included on account of modun cultivation which being deduct-

See Column 41.

ed leaves the revenue of the low rice lands at

Rupees 91-0-65½ of the Patum and gives the

proprietor Rs. 8-3-34½ per cent.

728. The Purrah in use in this district is smaller than the Purrah which is said to have been prevalent, or to have been adopted in fixing the Hoozoor Nigguddee. The Hoblee menons and some respectable inhabitants declare that the Purrah of the Jenma Pymash account of 981 is the smaller Purrah in use in the District but explanations on this point are by no means satisfactory. In tracing the operation of the original principles of the assessment I have adopted the larger Purrah in conformity with the information I have received, and because the assessment would if applied to the smaller Purrah, much exceed the value of the Patum an excess which does not from the general state of the representations of the inhabitants appear to be the case, with the exception of the Nadirippoo Hoblee in which there are complaints of individuals, apparently well founded, of the assessment being too high in consequence of accidents from torrents, the uncertainty of crops from the land being too elevated, the depreda-

tions of elephants, and other wild beasts—several casualties have also lately occurred from tigers. All these individual cases require an annual settlement wherever the loss has been serious. It is not necessary to make a permanent reduction of the assessment, because lands subject to these accidents are already assessed lower than others in consideration of them, nor is it necessary to remit for the same reason on account of occasional accidents that are only partial not extending to the loss of the greater part of the crop. The Patum of this Talook is supposed not to be more than one third of the gross produce in any place, and in many places it is much less, instances have been adduced where it is as low as 20 and even 10 per cent. This originates in the peculiar nature of the country. More to the westward the Rice lands are situated at the foot of gentle declivities. In Ernad which skirts the Eastern range of ghauts the eminences rise to steep mountains which occasion very violent torrents of water, and render the crops liable to serious injury. In many parts of the Talook the land is intested by elephants and other wild beasts; by which, whole crops are at once destroyed, there are many spots also unhealthy and scantily peopled.

729. A permanent allowance having been made originally for these calamities, it will frequently happen that some lands happily remain free from them for several successive years, and an advantage is derived to the cultivators which renders their property a good one, and persons knowing their intrinsic resources become eager to be purchasers, for although it would not be expedient to raise the Patum permanently for fear of encroaching too much upon the contingent resources of the cultivator; of placing a heavy immutable tax upon a mutable resource; an assessment proportioned to a full crop upon a crop liable to deficiency, yet a Landlord who is acquainted with the particular circumstances of his tenant, may without danger claim from time to time a participation in his known profit, and the tenant, will, if reasonable, admit his claim, to prevent the transfer of the land to another, or the landlord taking it under his own immediate management.

730. Ernad though subject to accidents in its crops is said to be more fertile than Shernad and other Northern districts from the same cause which renders the crops liable to accidents, viz. the contiguity of the Rice lands to steep hills from which are washed down bushes and leaves and rich mould. Shernad is not supposed to produce more than 10 fold whilst this Talook yields 15 in many places.

731. It is said that 2 in 10 in kind in paddy, and 2 in 10 in gardens, in money upon the whole Patum including that which goes for the Sirkar assessment after deducting what is due as kanam or mortgage is paid by the kanumkars (mortgagees) to the Jenmakars under an agreement entered into by universal consent of the population in 966 or 1790-91 after the return of the Jenmakars from their emigration to Travancore to put an end to the constant disputes which existed annually as to the quantity of the produce and the share which the Jenmakars were entitled to. This agreement is supposed to have been brought about in some degree by the assistance of the European and Native local revenue and Military authorities at the time. This proportion of the Patum is paid whether the interest of the mortgage debt is so small that after deduct-

ing the assessment the proprietor would be entitled to more according to deeds, or whether the interest is so great, that with the addition of the assessment, no part of the Patum is fairly due to him.

732. It appears that there was no written agreement, but it became the universal practice and the Judicial local authorities decide upon the production of the annual receipts of the Jenmakars for years back, as a proof of the usage, and upon the original Patum and the mortgage bonds.

733. The Brahmin and Nair Jenmakars of Ernad beg that their Moplah Kandmakars who have got possession of their lands upon deep mortgages may be obliged to purchase part of their lands at the same ratio to the whole Patum (not deducting the amount of the assessment) at which they themselves purchased it before Hyder's invasion, and the introduction of the land tax, and that they should restore to them what ever lands remain after satisfying the kanam debt upon this principle.

734. The kanamkars are not likely to agree to this arrangement and indeed some of the Jenmakars said they had refused. They only look to the interest which they receive after deducting the assessment and not to what they might have received before any assessment was established an excessive desire to become immediate absolute proprietors could alone prompt them to agree to such a measure.

COCOANUT TREES.

735. The original assessment on cocoanut trees was supposed to be equal to the Patum but from the difference between the customary price in settling the Patum viz., Rupees 7-2-0 the mille nuts, and the average current price the original assessment with its subsequent modifications leaves a share to the proprietor or to the tenant whichever has the management of the garden of Rs.

See Columns 26. Statement No. 16. 13-3-20 per cent. on the Patum taking the average of the whole Talook. There is this proportion in every Hoblee of the Talook.

736. In the Hoblee of Karikad where the assessment is the highest, the present revenue on cocoanut trees bears to the Vullichal mainee Patum, according to the Jenma

See Column 34. Pymash account of 981 the proportion of Rs. 125-1-46½ by which a loss is sustained by the proprietor of Rupees -1-46½ per cent. beyond the Patum

737. In the Hoblee of Edeady where the assessment is the most moderate, the present revenue on cocoanut trees bears to the Vullichal mainee Patum according to

See Column 34. the Jenman Pymash account of 981 the proportion of Rupees 50-2-13 per cent. leaving to the proprietor Rupees 49-1-87.

738. In the whole Talook the present revenue on cocoanut trees bears to the whole Vullichal mainee Patum, according to the Jenma Pymash account of 981, the

See Column 34. proportion of Rupees 58-1-89½ per cent., leaving to the proprietor of Rupees 41-2-10½.

See Column 35.

BEETLENUT TREES.

739. On beetlenut the original assessment with its subsequent modifications is

See Column 57.

See Column 58.

not more than Rupees 44-2-44½ per cent. of the Patum leaving the proprietors' share as high as Rs. 55-1-5½ and this proportion is the same in every Hoblee of the Talook.

740. In the Hoblee of Wandoor in which the assessment is the highest, the present revenue on beetlenut trees bears the proportion of Rupees 82-2-63½ per cent. to the

See Column 66.

See Column 67.

Vullichal mainee Patum, according to the Jenma Pymash account of 981 leaving to the proprietor Rupees 17-1-36½.

741. In the Hoblee of Mapooram in which the assessment is the most moderate, the present revenue on beetlenut trees bears to the Vullichal mainee Patum, according

See Column 66.

See Column 67.

to the Jenma Pymash account of 981 the proportion of Rupees 48-3-94½ per cent., leaving to the proprietor Rupees 57-0-5½.

742. In the whole Talook the present revenue on beetlenut trees bears Rupees

See Column 66.

See Column 67.

55-1-00 per cent. of the Vullichal mainee Patum, according to the Jenma Pymash account of 981, leaving to the proprietor Rupees 44-2-7.

JACK TREES.

743. On jack trees, there is no prevailing rate of calculating the produce between Jenmakars and their tenants, which might be contrasted with the selling rate, the original assessment must therefore appear in account as fully equal to the Patum, and with the subsequent modifications it exceeds it by Rupees 0-1-50 per cent., and this proportion is the same in every Hoblee of the Talook.

744. In the Hoblee of Wandoor in which the assessment is the highest, the present revenue on jack trees bears to the Patum, according to the Jenma Pymash account

See Column 91.

of 981 the proportion of Rupees 206-1-17 per cent., by which a loss is sustained by the proprietor of Rupees 106-1-17 per cent.

745. This great apparent disproportion of the assessment to the Patum can only be accounted for by the Patum of the Jenma Pymash account of 981 having been concealed.

746. In the Hoblee of Nediripoo where the assessment is the most moderate, the present revenue on jack trees bears to the Patum, according to the Jenma Pymash

See Column 91.

See Column 92.

account of 981 the proportion of Rupees 46-2-81½ per cent., leaving to the proprietor Rupees 53-1-18½.

747. In the whole Talook the present revenue on jack trees is Rupees 67-3-83 per cent. of the Patum, according to the Jenma Pymash account of 981, leaving to the proprietor Rs. 32-0-17.
- See Column 91.
- See Column 92.

748. In comparing the total Patum of cocoanut, beetlenut and jack trees according to the Jenma Pymash account of 981, valued at the respective rates adopted for each, with the total present revenue the proportion the latter bears to the former in the Hoblee of Wandoor, in which the assessment is the highest, is Rupees 127-2-44½ per cent., by which a loss is sustained by the Proprietor of Rupees 27-2-44½ beyond the Patum.

See Column 95.

749. In the Hoblee of Nediripoo where the assessment is the most moderate the present revenue on cocoanut, beetlenut and jack trees bears to the Patum, according to the Jenma Pymash account of 981, the proportion of Rupees 54-2-77½ leaving to the Proprietor Rupees 45-1-22½ per cent.

See Column 95.

See Column 96.

750. The total revenue on cocoanut, beetlenut and jack trees in this Talook bears to the whole Patum, according to the Jenma Pymash account of 981 the proportion of Rupees 58-2-37½ per cent, leaving to the Proprietor Rupees 41-1-62½.

See Column 95.

See Column 96.

751. On pepper the principle of the Huzoor Nigguddee is the same here as in the Calicut Talook.

752. In consequence of my requisition of the 19th April 1820 Mr. Vaughan has furnished me with a statement of a survey by measurement of the village of Waloovunpooram in the Hoblee of Edeady, made in 1820 by Ramarkooty the acting Tahsildar of the District, Sooboo Row the Sherishtadar and Theyu Menon the Gumastah, by which it appears that the Government assessment bears the proportion of Rupees 120-3-3½ per cent. to the Patum on rice lands the latter being valued at Rupees 17-2-25 the rate adopted by me for this Hoblee, and of the Rupees 127-2-39 per cent. on garden lands according to the rates adopted by me for cocoanut, viz., Rupees 8-3-0 per 1000 nuts.

See Column 9. Statement No. 32.

See Column 27.

753. He has also furnished me with a statement of one field of rice land, and one garden in the village of Nediripoo, in the Hoblee of Nediripoo, by which it appears that the assessment is Rupees 27-1-61 per cent. upon the Patum of Rice lands, and Rupees 75-1-60 per cent. upon that of the garden.

See Column 15. Statement No. 34.

See Column 33. Statement No. 35.

754. On enquiring from different people possessing land in this district, it appears that in some lands it is customary to allow two Purrahs of seed for every seed sown including the seed sown for Vullce or expenses of cultivation; and that in other lands as many as three are allowed. This, with the nature of my information in other places, proves that Mr. Rickard's uniform scale of one Purrah for the seed and an equal quantity for expenses of cultivation cannot hold good universally.

755. The Jenma Pymash account of 981 gives about 6½ fold as the rate of increase in this Talook for every seed sown.

756. The revenue on Rice lands including modun is Rupees 76818-0-42½ whilst that of plantation of cocoanut, beetlenut and jack, does not exceed Rupees 22486-0-15½ this does not include a sum of Rupees 2459-0-70½ which used to be collected on the Pepper vine.

See Column 39. Statement No. 15.

See Column 94. Statement No. 16.

See Column 121.

757. The length of Ernad running East and West is about 34½ miles the breadth North and South is about 18 making 612 square miles, nearly half of the district towards the range of mountains to the East is waste covered with forests of Teak and other timber. The population does not exceed 45102 which is at the rate of only 74 per square mile. Of this population the moplabs are no less than 19762 the Nairs not more than 6247, the slaves 11426 and the Teers 3376.

758. There is not much reason to complain of the garden assessment in this Talook. Indeed it is not an object of so much consideration here as the Rice land.

SHERNAD TALOOK.

759. In 952 A.D., 1776-77 the Huzoor Nigguddee was established. In this Talook there are at present eleven Hoblees of Kottapodanad, Irykalkarenad, Numbaddynad, Kottakal, Pootoor, Ooragum, Olakara, Trikollem, Naloor, Karad and Chelembra consisting of 111 Daishums.

760. Three modes of assessment were originally established for Rice land.

761. In 7 villages out of 10 of the Hoblee of Pootoor and in 3 villages out of 11 of the Hoblee of Kottakal, one local Purrah seed of assessment was adopted out of every ten Purrahs of Patum, and each seed of assessment was rated at 10 old Veeroy fanams, that is every Purrah of Patum was assessed at one fanam.

762. In the three entire Hoblees of Kottapodanad, Irykalkarenad and Numbaddynad consisting of 51 villages, in 6 villages out of eleven of the Hoblee of Kottakal and in 3 villages out of ten of the Hoblee of Pootoor one local Purrah seed of assessment was taken, as for the other Hoblees, for every ten Purrahs of Patum, but each seed of assessment was only rated at five old Veeroy fanams, or in other words, every Purrah of Patum was assessed at half a fanam.

763. In the 6 entire Hoblees of Ooragum, Olakara, Trikollem, Naloor, Karad and Chelembra consisting of 39 Dashums and in two Dashums out of 11 of the Kottakal Hoblee four local Purrahs of Patum furnished one Purrah seed of assessment and each Purrah was assessed at three old Veeroy fanams, which makes three quarters of a fanam for every Purrah of Patum.

764. This assessment, as in other Talooks, was modified by the substitution of the Sooltany for old Veeroy fanam in Tippob's time by the reduction of 20 per cent. under the superintendence of Urshed Beg Khan and by 10 per cent. being added, or rendered permanent under the Company's Government.

765. The modun and oil plant cultivation appears to have been exempt from tax till 977 or 1801-2 when Major Macleod established for modun for the three Hobilees of Naloor, Karad and Chelenbra (from ancient time belonging to Ramnad) one local Purrah for every 7 local Purrahs of gross produce as the Government Warum or share and for every five Purrahs of Warum (35 of gross produce) one Purrah was entered in account as the seed of assessment, and each seed of assessment was rated at six new Veeroy fanams, or in fact the assessment was 1 fanam and $3\frac{1}{2}$ annas per Purrah Warum, but the cultivation only takes place once in three years, and the assessment was distributed over that period making 2 fanams each year. To this assessment 10 per cent. was added for charges of collection. In adverting to the proportion of the Government share in kind it seemed only the intention to take one seventh of the gross produce for the revenue, but the result is different when the operation of the money rate which was applied comes to be examined. The 35 Purrahs of produce which form the fund for the revenue may be valued (at the average rate of Rupees 18-2-7 per 100 standard Purrahs adopted for these Hobilees) at twenty two fanams and 78 reas. The assessment with the addition of ten per cent. is 6 fanams 68 $\frac{1}{2}$ reas which bears the proportion of about 27 per cent. to the value of the produce.

766. In the remaining 8 Hobilees of Kottapadnad, Irykalkarenad, Numbuddynad, Kottakal, Pootoor, Ooragun, Olakara and Trikkolum, Major Macleod assumed two Purrahs Warum as the Government share for every ten local Purrahs of produce, and for every five Purrahs of Warum, one Purrah of seed assessment was entered in account, which was rated at three Veeroy fanams payable in three years, or in other words the assessment was 3 fanams for every 25 Purrahs of gross produce, to which was added 10 per cent. for charges of collection. The value of the 25 Purrahs produce at Rupees 14-1 qr.-84 reas per 100 standard Purrahs.

	Rs.	Reas.
The average rate adopted for the Hobilee of Kottapadnad would be Rupees 3-2qr.-46 reas or	12	75
The assessment of 3 fanams with the addition of 10 per cent. being	3	34 $\frac{1}{2}$
The Government share would amount to about	26	per cent.

767. In the Hobilees of Irykalkornad Numbaddynad the average price adopted being Rupees 13-2-71 the value of the 25 purrahs gross produce would be 12 qrs.-0 reas. The assessment of 3 fanams with the addition of 10 per cent. being 3-34 $\frac{1}{2}$. The Government share would amount to 27 $\frac{1}{2}$ fs. per cent.

768. In the Hobilees of Kottakal and Pootoor the average price adopted being Rupees 20-3-49 the value of the 25 purrahs gross produce would be 18 fs.-30 reas. The assessment of 3 fanams with the addition of 10 per cent. being 3-34 $\frac{1}{2}$. The Government share would amount to 18 per cent.

769. In three remaining Hobilees of Ooragum, Olakara and Trikkolum the average price adopted being Rupees 19-3-28 the value of the 25 purrahs gross produce would be 17 fs.-39 reas. The assessment of 3 fanams with the addition of 10 per cent. being 3-34 $\frac{1}{2}$. The Government share would amount to 19 per cent.

770. The revenue upon modun fixed by Major Macleod in 977 or 1801-2 is considered permanent and unalterable. The assessment altogether appears too high.

771. On the oil plant Major Macleod established a tax of three new Veeroy fanams for every three yedungallies of seed sown payable in three years. There are no data on which to determine what proportion this bears to the gross produce.

772. The plantations were assessed by the Hoozoor Negguddie, the same here as in the other Talooks. It is only necessary to add that though it is generally supposed that Major Macleod's settlement was entirely abrogated, the addition to the assessment upon them which was brought to account by his survey of 977 or 1801-2 was not wholly relinquished even upon gardens which were before subject to the assessment; one half of Major Macleod's addition was retained in this talook, but where his survey made the assessment less than before this old assessment stood.

RICE LANDS.

773. In the Hobilee of Kottakul in which the assessment on low rice lands is the highest according to the principles of the original assessment with the subsequent

See Column 15. Statement No. 17.

modifications the Government share of the Patum valued at Rupees 20-3-49 per hundred standard Purrahs, the average price adopted for this Hobilee, amounts to Rupees 120-1-84 per

See Column 29.

cent. by which a loss is sustained by the proprietor of Rupees 20-1-84 per cent.

774. According to the Jenma Pymash account of 981 the present revenue exceeds the Veroom Patum still more. It is about Rupees 48-1-27 $\frac{1}{2}$ per cent. beyond it.

See Column 40.

775. In the three villages of Cherookunnu, Kooriatoocheria Deshum and Koneilly out of ten, of the Pootoor Hobilee, in which the original assessment on low Rice lands with the subsequent modifications is the most moderate, it bears to the Patum

See Column 15.

valued at Rupees 20-3-49 per hundred standard Purrahs the average price adopted for this Hobilee the proportion of Rupees 60-0-89 per cent. leaving to the proprietor Rs. 39-3-11.

See Column 29.

See Column 30.

776. The present revenue bears to the whole Veroom Patum according to the Jenma Pymash account of 981 the proportion of Rupees 56-0-20 per cent, leaving to the proprietor Rupees 43-3-80.

See Column 40.

See Column 41.

777. In this Talook the medium existing assessment on low rice lands calculated upon the original assessment and the subsequent modifications takes Rupees 93-3-41 $\frac{1}{2}$ per cent. of the Patum valued at Rupees 18-2-62 $\frac{1}{2}$ per hundred standard Purrahs, the medium price adopted for this Talook and leaves to the proprietor Rupees 6-0-58 $\frac{1}{2}$.

See Column 29.

See Column 15.

See Column 30.

778. By the Jenma Pymash account of 981 the present revenue takes Rupees
 See Column 40. 95-0-69½ per cent. of the Veroom Patum and
 See Column 41. leaves to the Proprietor Rupees 4-3-30½.

COCOANUT TREES.

779. The Hoblee of Numbaddynad being one of those in which the assessment
 the highest on cocoanut trees according to the principles of the original assessment
 See Column 11. Statement No. 18. with the subsequent modifications, the Govern-
 See Column 25. ment share of the Patum valued at Rs. 8-3-0,
 See Column 26. the mille nuts the average price adopted for
 this Hoblee amounts to Rupees 86-0-80 per cent
 leaving to the proprietor Rs. 13-3-20.
780. According to the Jenma Pymash account of 981, the present revenue bears
 See Column 34. the proportion of Rs. 123-2-32½ to the whole
 Vullichal mainee Patum, by which a loss is
 sustained by the Proprietor, of Rupees 23-2-32½ per cent.

781. In the Hoblee of Naloor in which the original assessment with the subse-
 quent modifications on cocoanut trees is the most moderate it bears the proportion of
 See Column 25. Rupees 80-1-81½ per cent, to the Patum valued
 See Column 11. at Rupees 9-1-50 per mille nuts the average
 See Column 26. price adopted for this Hoblee leaving to the
 proprietor Rupees 19-2-18½.

782. The present revenue takes only Rupees 50-2-95½ per cent. of the Vullichal
 See Column 34. mainee Patum according to the Jenma Pymash
 See Column 35. account of 981 leaving to the proprietor Rupees
 49-1-4½.

783. In this Talook the medium existing assessment calculated upon the original
 See Column 25. assessment and the subsequent modifications on
 See Column 11. cocoanut trees is Rupees 85-0-72 per cent. of
 See Column 26. the Patum valued at Rupees 8-3-42½ the me-
 dium price adopted for this Talook and the pro-
 prietor's share is Rupees 14-3-28.

784. By the Jenmam Pymash account of 981 the present revenue takes
 See Column 34. Rupees 57-0-82½ per cent. of the Vullichal
 See Column 35. mainee Patum leaving to the proprietor Rs.
 42-3-17½.

BEETLENUT TREES.

785. The principles of the original assessment and the average price adopted per
 See Column 43. 1000 beetlenuts, viz., Rupees 0-2-0 being uni-
 form throughout every Hoblee of this Talook,
 the proportion of the former with the subsequent modifications, to the Patum, valued

See Column 57.

See Column 58.

at the above average, is the same in all Hobilees
 of the Talook. It amounts to Rupees 50-0-75
 per cent. leaving to the proprietor Rs. 49-3-25.

786. In the Hoblee of Pootoor in which the assessment is the highest, the
 present revenue on beetlenut trees bears to the Vullichal mainee Patum according to the
 See Column 66. Jenma Pymash account of 981, the proportion
 of Rupees 119-2-40½ per cent by which a loss
 is sustained by the proprietor of Rs. 19-2-40½ per cent. beyond the Patum.

787. In the Hoblee of Trikollum in which the assessment is the most moder-
 ate the present revenue on beetlenut trees bears to the Vullichal mainee Patum according
 See Column 66. to the Jenma Pymash account of 981, the pro-
 See Column 67. portion of Rupees 59-1-58 per cent. leaving to
 the proprietor Rs. 40-2-42.

788. In the whole Talook the present revenue on beetlenut trees takes Rupees
 See Column 66. 67-3-66½ per cent. of the Vullichal mainee
 See Column 67. Patum, according to the Jenma Pymash account
 of 981 leaving to the proprietor Rs. 32-0-33½.

JACK TREES.

789. The Hoblee of Pootoor being one of those in which the assessment on jack
 trees is the highest according to the principles of the original assessment with the sub-
 See Column 69. sequent modifications, the Government share of
 See Column 85. Patum valued at Rupees 0-1-0 the average rate
 per productive jack tree adopted for this Hoblee
 amounts to Rs. 100-1-50 per cent. by which a
 loss is sustained by the Proprietor of Rupees 0-1-50 per cent.

790. According to the Jenma Pymash account of 981 the present revenue on
 See Column 91. jack trees exceeds the Patum valued at the
 above rate still more, it is about Rs. 2-2-85½
 per cent. beyond it.

791. In the Hoblee of Chellumbra in which the original assessment with the sub-
 sequent modification on jack trees is the most moderate it bears the proportion of Rs.
 See Column 85. 92-2-4½ per cent to the Patum valued at Rs.
 See Column 69. 0-1-8½ the average rate per productive jack
 See Column 86. tree adopted for this Hoblee leaving to the pro-
 prietor Rupees 7-1-95½.

792. The present revenue bears to the Patum according to the Jenma Pymash
 See Column 91. account of 981 the proportion only of Rupees
 See Column 92. 58-3-36 per cent. leaving to the proprietor Rs.
 41-0-44.

793. In this Talook the medium existing assessment calculated upon the original assessment and the subsequent modifications on jack trees takes Rupees 98-3 56½ per cent. of the Patum valued at Rupees 0 1-1½ the medium price per productive jack tree adopted for this Talook and leaves to the proprietor Rs. 1-0-43½.

See Column 85.

See Column 69.

See Column 86.

794. By the Jenma Pymash account of 981, the present revenue bears to the Patum the proportion of only Rupees 63-2-96 per cent. leaving to the proprietor Rupees 36-1-4.

See Column 91.

See Column 92.

795. In comparing the total Patum of cocoanut, beetlenut and jack trees according to the Jenma Pymash account of 981, valued at the respective rates adopted for each, with the total present revenue, the proportion the latter bears to the former in the Hoblee of Pootoor in which the assessment is the highest is Rupees 10-3-16½ by which a loss is sustained by the proprietor of Rupees 8-3-16½ beyond the Patum.

See Column 95.

796. In the Hoblee of Naloor in which the assessment is the most moderate, the present revenue on cocoanut, beetlenut and jack trees bears to the Patum according to the Jenma Pymash account of 981 the proportion of Rs. 53-0-64½ per cent. leaving to the proprietor Rs. 46-3-35½.

See Column 95.

See Column 96.

797. The total revenue on cocoanut, beetlenut and jack trees in this Talook bears to the whole Patum, according to the Jenma Pymash account of 981 the proportion of Rupees 60-2-3½ per cent. leaving to the proprietor Rupees 39-1-96½.

See Column 95.

See Column 96.

798. In consequence of my requisition of the 19th April 1820, Mr. Vaughan has furnished me with a statement of a survey by measurement of the village of Olakara, in the Hoblee of Olakara made in 1820 by Koonjen Nair the Ag Tahsildar of the District and Gumastah Kelloo Nair by which it appears that the Government assessment bears the proportion of Rupees 71-2-5½ per cent. to the Patum on Rice lands, the latter being valued at Rupees 19-3-28½ the rate adopted by me for this Hoblee, and of Rupees 76-0-85½ per cent. on garden lands according to the rates adopted by me for the respective products of gardens viz., Rupees 8-3-0 for thousand cocoanuts Rupees 0-2-0 for 1000 beetle nuts 0-1-0 per productive jack tree.

See Column 9. Statement No. 33.

See Column 27.

799. He has also furnished me with a statement of one field of Rice land in the village of Mailmoory in the Hoblee of Ooragum, and of one garden in the village of Kukadoo in the Hoblee of Trikkolum by which it appears that the assessment is Rupees 76-3-7½ per cent. upon the Patum of the Rice land and Rs. 87-0-20 per cent. upon that of the garden.

See Column 15. Statement No. 34.

See Column 33. Statement No. 35.

800. In the Hoblee of Naloor, Chelembra and Kara the assessment is heavy the soil is poor and produces scantily from this cause and the number of rivers and streams which intersect it. The lands are equally liable to be injured by the heavy rains as by a dry season, the plantations, situated as they are on stony ground are little productive.

801. In these Hoblees the agreement between the proprietors and tenants is that the latter shall be paid the Negguddy shistum, that is whatever balance remains of the Patum, after deducting the assessment, and the mortgage interest, the balance to be valued at the rate of one old gold tanam per local purrah.

802. In the other eight Hoblees of this Talook, the Jenmakars and Kanumkars came to an agreement in 969 or 1793-94 that the former were to receive 2 in 10 in kind on rice lands and in money upon garden lands on what remains of the Patum after deducting the kanum interest.

803. The three villages of Kottakul, Kavutheekullum and Shonoor of the Kottakul Hoblee and the Indianoor village of the Pootoor Hoblee, are the Chaireekul (or private) lands of the Kellukay Kotum Rane and Pootoor Kullum, Villoorakullum, Kooriat Kullam, Tullakapa Kullum, Kovil Kullum and Chengotoor Kullum, villages of the Pootoor Hoblee are the Chaireekul lands of the Samoory Rajah.

804. These lands were assumed by Hyder and their Revenue fixed upon a valuation of grain made when it was particularly high in the camp taking the whole of the Patum for the Sirkar share.

805. The management of the lands belonging to the Samoory Rajah has been entrusted on the part of the Collector to a man who is responsible for the full Revenue but is allowed to turn to his own advantage all profits accruing from the grain over and above the fixed assessment. It is in fact rented—his revenue is not payable till the end of the year, when grain sells best and the inhabitants complain that the Patum has been raised since the Company's Government.

806. As a proof that the nominal assessment of account per 100 standard purrahs which is shown in Columns 31, 32, 33, 34 of statement No. 17 is not in fact applied to the actual patum, of rice land, it is only necessary to point out that according to it the Government share is Rupees 17-1-28 per cent. beyond the Patum in the whole Talook whilst by the Jenmakars' own account of the Veerom Patum received by them, it amounts to only Rupees 95-0-69½ per cent. leaving to the proprietors Rupees 4-3-30½.

See Column 40. Statement No. 17.

See Column 41.

KURUMBRANAD TALOOK.

807. In 952 or A.D. 1776-77 an account of the Patum of the different lands having been taken by the principal inhabitants to Hyder's Durbar and the price of paddy stated at 35 and 40 Rupees per mille Kurumbranad Edungullies (which are about a fourth larger than the Macleod Yedungully) an order came to assume 3 local

purrahs as the seed of assessment out of every 10 purrahs Patum and to rate each seed of assessment at three old Veerooy fanams. If the average price was 1 old Veerooy fanam and 10 reas the purrah or 35 Rupees the hundred the Patum would have had 35½ per cent of the Patum, if it was 40 Rupees the profit would have been 43½ per cent.

808. On the subject of Koorum brand the first Commissioners observe (see para 459 of their report of 11th October 1793) that a request had been signed by the inhabitants to make the collections according to the principle of receiving half of the produce of rice lands Orchards and Pepper (by which I must suppose, was meant the Patum or rent) but that this District being in the Southern Division and properly coming within the rule of Arshed Beg's Jumma they had left it to the option of the supervisor to adopt that rule at the request of the inhabitants, but they recommend the latter as more equitable in itself, and because a judgment may be formed at the end of the settlement how far the irregularities in Arshed Beg's settlement may be worth correcting by the formation of a general new assessment upon such principles of equity as Government may direct.

809. There was accordingly a kind of survey in 963 and 969 or 1792-93 and 1793-94, but the principles of the Ho-zoor Neggulie appear to have been observed and very little material alteration was made in the aggregate Revenue. It seemed to have been the object to keep up to the old standard as nearly as possible without any attempt at an impartial distribution of the assessment.

810. The assessment on plantations is here nominally the same as in the other districts, viz., ½ old Veerooy fanam for every coconut tree, 1 fanam for 6 productive beetle-nut trees, 1 fanam for every jack tree and 3 fanams for every pepper vine producing 15 wet yedungallies, but it was founded on the principle of taking the whole patum which seems to have ascertained partly from inspection of the produce of the trees and partly from the deeds and information of the inhabitants and it is admitted that the valuation was below the then market price.

811. By the Ho-zoor Neggulie 2 in 10 was taken as the Government share of the produce of modun or mill rice and of the Yelloo (sesamum oriental) cultivation, the former was valued at from 34 to 4 Rupees the hundred yedungullies. In all the Southern Districts as well as in this the modun rice seems to have been valued at the same rate as the Oobyum or low rice. The produce of the yelloo was valued at from 5 to 5½ Rupees the hundred yedungullies of the yedungulle in use.

812. The modun and yelloo continue subject to the assessment of 20 per cent. of the produce upon annual inspection, but the former is valued at 40 Rupees and the latter at 60 Rupees the mille of the yedungull

RICE LANDS.

813. In the Hoblee of Tamarashery in which the assessment on low rice lands is the highest according to the principles of the original assessment with the subsequent

See Column 15. Statement No. 19.

See Column 21.

See Column 30.

814. According to the Jenma Pymash account of 981, the present revenue takes only Rupees 72-3-20 per cent. of the whole Veroom Patum, leaving to the proprietor Rupees 27-0-80.

See Column 40.

See Column 41.

815. In 11 villages out of 27 of the Hoblee of Veeyoor in which the assessment on low rice lands is the most moderate according to the principles of the original assessment with the subsequent modifications the Government share of the Patum valued at Rupees 26-1-49½ per 100 standard purrahs the average price adopted for this Hoblee amounts to Rupees 66-0-0 per cent. leaving to the proprietor Rupees 34-0-0.

See Column 15.

See Column 29.

See Column 30.

816. The present revenue bears to the whole Veroom Patum according to the Jenma Pymash account of 981 the proportion of Rupees 64-3-11½ per cent. leaving to the proprietor Rupees 35-0-28½.

See Column 40.

See Column 41.

817. In this Talook the medium existing assessment calculated upon the original assessment and the subsequent modifications, takes Rupees 72-2-71 per cent. of the Patum, valued at Rupees 25-1-5 per 100 standard purrahs, the medium price adopted for this Talook and leaves to the proprietor Rupees 27-1-29.

See Column 29.

See Column 15.

See Column 30.

818. By the Jenma Pymash account of 981 the present revenue takes Rupees 74-2-34½ per cent. of the whole Veerom Patum and leaves to the proprietor Rupees 25-1-65½.

See Column 40.

See Column 41.

COCOANUT TREES.

819. The Hoblee of Palery being one of those in which the assessment on cocoanut trees is the highest according to the principles of the original assessment with the

See Columns 11. Statement No. 20.

See Column 25.

See Column 26.

820. According to the Jenma Pymash account of 81 the present revenue bears the proportion of Rupees 87-3-46 per cent. to the whole Vullichal mainee Patum, leaving to the proprietor Rupees 12-0-54.

See Column 34.

See Column 35.

subsequent modifications, the Government share of the Patum valued at Rupees 8-3-0 per 1000 cocoanuts the average price adopted for this Hoblee amounts to Rupees 86-0-80 per cent. leaving to the proprietor Rupees 13-3-20.

821. The Hoblee of Edakara being one of those in which the assessment on cocoa-nut trees is the most moderate, according to the principles of the original assessment with the subsequent modifications, the Government share of the Patum amounts to

See Column 25. Rupees 75-1-70 per cent., valued at Rupees
See Column 11. 10-0-0 per 1000 cocoanuts the average price
See Column 25. adopted for this Hoblee and leaves to the proprietor Rupees 24-2-30.

822. The present revenue takes only Rupees 40-0-88 per cent., of the Vullichal mainee Patum, according to the Jenma Pymash account of 981, leaving to the proprietor Rs. 56-3-12.

See Column 34.
See Column 35.

823. In this Talook the medium existing assessment calculated upon the original assessment and the subsequent modifications on cocoanut trees is Rupees 77-3-62 per cent., of the Patum valued at Rupees 9-2-73 per 1000 cocoanuts, the medium price adopted for this Talook and the proprietor's share is Rupees 22-0-38.

See Column 25.
See Column 11.
See Column 26.

824. By the Jenma Pymash account of 981, the present revenue takes only Rs. 55-0-84½ per cent., of the Vullichul mainee Patum leaving to the Proprietor Rupees 44-3-15½.

See Column 34.
See Column 35.

BEETLENUT TREES.

825. The principles of the original assessment and the average price adopted per 1000 beetlenuts, viz., Rupees 0-1-60 being uniform throughout every Hoblee of this Talook, the proportion of the revenue with the subsequent modifications to the Patum is the same in all the Hobbies of the Talook. It amounts to Rupees 62-2-93½ per cent., leaving to the proprietor Rupees 37-1-6½.

See Column 43.
See Column 57.
See Column 58.

826. In the Hoblee of Tiroovanoor in which the assessment is the highest, the present revenue on beetlenuts bears to the Vullichul mainee Patum according to the Jenma Pymash account of 981 the proportion of Rupees 91-2-9½ per cent., leaving to the Proprietor Rupees 8-1-90½.

See Column 66.
See Column 67.

827. In the Hoblee of Perumbra in which the assessment is the most moderate, the present revenue on beetlenut trees bears to the Vullichul mainee Patum according to the Jenma Pymash account of 981, the proportion of Rupees 22-3-38½ per cent., leaving to the Proprietor Rupees 77-0-61½.

See Column 66.
See Column 67.

828. In the whole Talook the present revenue on beetlenut trees takes Rupees 58-3-44 per cent., of the Vullichul mainee Patum according to the Jenma Pymash account of 981, leaving to the Proprietor Rs. 41-0-56.

See Column 66.
See Column 67.

JACK TREES.

829. In the Hoblee of Moodady in which the assessment is the highest on jack as according to the principles of the original assessment with the subsequent modifications, the Government share of the Patum valued at Rupees 0-1-0 per productive jack tree the average rate adopted for this Hoblee amounts to Rupees 100-2-50½ per cent., by which a loss is sustained by the Proprietor of Rupees 0-2-50½.

See Column 69.
See Column 85.

830. According to the Jenma Pymash account of 981 the present revenue takes only Rupees 56-3-64½ per cent., of the Patum valued at the above rate leaving to the Proprietor Rupees 43-0-35½.

See Column 91.
See Column 92.

831. In the Hoblee of Veeyoor in which the original assessment with the subsequent modifications is the most moderate it bears the proportion of Rupees 76-1-3½ per cent., to the Patum valued at Rupees 0-1-3 ½ per productive jack tree, the rate adopted for this Hoblee, leaving to the proprietor Rs. 21-2-95½.

See Column 83.
See Column 69.
See Column 86.

832. The present revenue bears to the Patum according to the Jenma Pymash account of 981, the proportion of Rupees 28-3-46½ leaving to the Proprietor Rupees 71-0-53½.

See Column 91.
See Column 92.

833. In this Talook the medium existing assessment calculated upon the original assessment and the subsequent modifications takes Rupees 89-0-89 per cent., of the Patum valued at Rupees 0-1-13½ per productive jack tree, the medium rate adopted for this Talook and leaves to the proprietor Rs. 10-3-11.

See Column 85.
See Column 69.
See Column 86.

834. By the Jenma Pymash account of 981 the present revenue bears to the Patum the proportion of only Rupees 56-0-82½ per cent., leaving to the proprietor Rupees 43-3-17½.

See Column 91.
See Column 92.

835. In comparing the total Patum of cocoanut, beetlenut and jack trees according to the Jenma Pymash account of 981 valued at the respective rates adopted for each with the total present revenue, the proportion the latter bears to the former in the Hoblee of Palery in which the assessment is the highest is Rupees 78-2-17½ per cent., leaving to the proprietor Rupees 21-1-82½.

See Column 95.
See Column 96.

836. In the Hoblee of Nedyanad in which the assessment is the most moderate, the present revenue bears to the Patum, according to the Jenma Pymash account of
 See Column 95. 981 the proportion of Rupees 40-0-23½ per
 See Column 96. cent, leaving to the proprietor Rs. 59-3-76½.

837. The total revenue on cocoanut, beetlenut and jack trees in this Talook bears to the whole Patum according to the Jenma Pymash account of 981 the proportion of
 See Column 95. Rs. 55-3-24½ per cent, leaving to the proprietor
 See Column 96. Rupees 44-0-75½.

838. In consequence of my requisition of the 19th April 1820 Mr. Vaughan has furnished me with a statement of a survey by measurement of the village of Nadavaoor in the Hoblee of Edakara made in 1820 by Kundapah Koorpoo the Acting Tahsildar of the District, Krishna Rao the Sheristadar and Gumastah Chandoo Menon by which it appears that the Government assessment bears the proportion of Rupees 59-0-13½ per cent. to the patum on rice lands the latter being valued at Rs. 25-3-50½ the rate adopted by me for this Hoblee and of Rupees 61-2-73½ per cent. on garden lands according to the rates adopted by me for the respective products of gardens, viz. Rupees 10-0-0 for 1000 cocoanuts Rupees 0-1-60 for 1000 beetlenuts and Rupees 0-1-17⁸/₁₆ per productive jack tree.

839. He has also furnished me with a statement of one field of rice land in the village of Chemenchery, in the Hoblee of Tiroovangoor and of one garden in the village of Oravil in the Hoblee of Oolery by which it appears that the assessment is Rupees 45-2-33½ per cent. upon the Patum of Rice land and Rupees 28-1-33 per cent. upon that of the gardens.
 See Column 15. Statement No. 34.
 See Column 33. Statement No. 35.

840. The revenue appears very moderate in this district though in no Talook are the complaints of over assessment on gardens more numerous and more earnest. It is stated that in 981 or 1805-6 when the proprietors gave in an account they overrated the produce for the purpose of getting their share of the Patum raised, which it seems to have been understood in many places was to have been a fixed proportion, and that in future they were not to be liable to the mortgage interest. It is but just to the inhabitants of this district to notice their assertion on this point, though the same degree of interest would it may be presumed prompt the proprietors of every other district to over rate the produce if they had the same understanding of the terms of the future settlement and yet there can be little doubt that it has in general been underrated in other districts.

841. This district does not grow altogether sufficient rice for its consumption. The villages on the coast, but not in the interior, are obliged to import it from Ponany. By the Junma Pymash account of 981 the assessment is by no means unfavourable compared with that of other districts, but from circumstances independent of any calculation by figures, the inhabitants are not in a flourishing condition. They are on the

contrary very poor. It is said upon good European authority never to have recovered itself from the rebellion of 1803, when thousands of gardens were laid waste by the troops. Though the assessment appears afterwards to have been fixed after making the requisite deductions for such destroyed gardens, that devastating kind of warfare must have affected private property in other and various ways, and left the sources of improvement much impaired. Again the inadequacy of the grain produce to the subsistence of the inhabitants must prevent their deriving all that advantage from gardens which those in other districts possess, who enjoy a happy mixture of the two descriptions of land. Grain is in consequence dear and they are obliged to part with their garden products to gain a bare subsistence and their necessities drive them to dispose of them more hastily than others are, whilst they have not the benefit which the command of a grain produce gives in the fluctuation of the market prices. It may be said that if there is abundance of garden produce they would be enabled by the sale of it not only to gain their subsistence, but the same profit as the cultivators of other produce would, but though there is no want of land the planting of trees requires a larger capital than rice land from the return not bring so quick and the inhabitants of Koorumbnad are from whatever causes, already too much impoverished. They have the character too of being indolent and dissipated, but I think an easy assessment and advances for plantations are the means best calculated to correct the existing evils. The complaints of the produce of gardens not being equal to the assessment, being loud and numerous in this Talook, and learning from the Collector's public servants that they were well founded. I determined to inspect a number of them. An opportunity of knowing particularly the state of the inhabitants had presented itself to the public servants, because in the year 995 A.D. 1820 two parties had been sent out by the Collector for the sale of property, one under the conduct of the Collectors Head Serishtadar, and one Superintended by the Tahsildar of the district. Rice and garden lands yielding a revenue of Rupees 5,550-7 annas 11 p. 7 cents had on this occasion been sold for Rupees 13,631.

842. From my inspection, of which the following is the result, it was evident to me that the complainants were in a state of great poverty, and very unable to pay the life revenue, that they possessed none, but garden lands, the produce of which was inadequate, though generally speaking, the land was abundant enough to afford a much larger number of trees if they had possessed the means to plant them. I did not understand from any of the public servants or others that they were so little industrious as to be undeserving of forbearance in enforcing the public demand.

843. The inhabitants having complained that an embankment in the Mooddoogoom desom of the Moodady Hoblee which confined the Kuvuli river named from its founder Uchan Vittil Nuda had burst and admitted the river and salt water, so that the greater part of the paddy lands situated under the embankment were overflowed, and could not be every year cultivated though they were obliged to pay the assessment every year, I inspected the embankment, and went in a canoe about a mile or so, on the water which has formed a lodgment on the paddy land. There are two ruptures in the bank one about 40 feet in

length 10 or 12 in breadth and I dare say could be repaired substantially for seven hundred Rupees, and another about 25 feet in length and 10 in breadth. It should be on the plan of the Calingulah of a tank having a strong base with a superstructure of upright stones with intervals of a foot or two between them, which could be temporarily filled up with straw and mud to prevent the influx of the salt water and might be easily removed during the heavy floods to admit the influx of the fresh water, which if restrained would spread over a larger surface and destroy a greater tract of paddy cultivation.

814. The tract of paddy land is called Nudayaigum. It extends about three miles in length and about three quarters or half a mile in breadth. Paddy cultivation is carried on the West and East sides of the lake, but the greater part of it is overgrown with the water lily and Reeds. It belongs to the Daishums of Parakat, Parakat and Chengapoorum. There is land requiring about 2000 Parrahs to sow it which is scarcely ever cultivated, but of which a portion requiring 500 Parrahs to sow, it is capable of being brought into cultivation if the embankment were repaired.

845. In this tract of land there is no fixed Patum as in other places but the Jenmakar receives one fourth of the actual gross produce every year. The Jenmakars wish only that the Sirkar Settlement with them should be conducted upon the same principle, that is, that the fixed assessment shall be collected only when the land is cultivated, and they engage to keep the bank in repair at their own expense.

846. It appears that one out of every ten Sheaves of paddy was formerly granted to a certain Kurtas or chief in yavuni or gift, but that the contribution of service with a certain number of men was annexed to it. It was as much the interest as it was considered the obligation of this Kurtas to maintain the bank in order. On a representation of the inhabitants about twelve years ago it would seem that Captain Watson directed this contribution to be abolished, probably from its connection with Military Service.

847. The 1 in 10 was assigned over by the Kurtas to whom it was originally given to another person, a descendant of whom offers to keep the bank in repair if he is allowed the former contribution.

848. In the Veeyoor Hoblee, Kolote Tarrah I inspected the garden called Tengoolagum Parumba, belonging to Tengoolagatoo Bapen.

849. In this garden there are 19 cocoanut trees, of which 9 are past bearing, the remaining 10 are estimated to produce 99 nuts which valued at 10 Rupees the mille, will yield Rupees 0-3qr.-96 reas, the assessment now collected being Rupees 2-3-34 exceeds the gross produce by 185 per cent, and the Patum, by 329½ per cent. reckoning the Patum at two-thirds of the gross produce.

850. The Parputty and Menon have informed me, that the Proprietor of this garden has no means whatever to pay the assessment, that he has been in arrear these 4 years, and that his house has gone to ruin since two years, that they have not sold this garden because it is almost unproductive and that no one wishes to buy it.

851. In the same Hoblee and same Tarrah I inspected a garden called Kaloo-vettoo Kooyee Parumboo—Defaulter's name Kandee Chekootty.

852. In this garden there are but 2 cocoanut trees, of which one is past bearing and the other is estimated to produce 15 nuts, which valued at 10 Rupees the mille, would yield 60 reas, the assessment being Rupees 2-0-80 is 13 times more than the gross produce and 21 times more than the Patum taking the Patum at two-thirds of the gross produce.

853. In the same Hoblee and the same Tarrah inspected the garden called Cherry Koony Parumboo under the same Defaulter.

854. There are two cocoanut trees in this garden, but they are both past bearing and the assessment is Rupees 1-3-54½.

855. These gardens are quite overrun with jungle. The Defaulter had a shop consisting of two rooms upon which a tax of Rupees 2-3-25½ is collected, but of this shop, all but the foundation, is completely in ruin.

856. In the same Hoblee and the same Tarrah inspected the garden called Kadapoorate Parumba which did belong to the same Defaulter but lately sold by public outcry.

857. Of 10 cocoanut trees in this garden 1 only is full bearing the remaining 9 are young, the gross produce of this tree is estimated at 24 nuts, which at 10 Rupees per mille would yield 96 reas, the assessment being 63 reas leaves 34½ per cent. of the gross produce for the proprietor and tenants, but taking the Patum at two thirds of the gross produce, the assessment is fully equal to the Patum, leaving nothing for the proprietor.

858. In this garden there are a few fisherman's huts, the head of whom is the proprietor of the garden, and had mortgaged it to the Defaulter who was responsible for the assessment. For fear of losing his property and of being obliged to quit the situation which is close to the sea, he purchased in the garden at the public sale of it for arrears for 29 Rupees, a sum which it can only be worth with reference to the fisherman's huts being there. The land tax is small not disproportioned to the produce but each hut pays a separate house tax.

859. In the same Hoblee and the same Tarrah inspected the garden called Moossangande again, belonging to Moossangande agate Veeyoo Umah.

860. There are in this garden 29 cocoanut trees of which 15 are old unproductive, 3 young and 11 full bearing, the estimated produce is 132 nuts, which valued at 10 Rs. the mille would yield Rupees 1-1-28, the assessment being Rupees 4-0-97 is about 21 times more than the gross produce, and nearly 4 times more than the Patum, calculating the Patum at two thirds of the gross produce.

861. This garden contains a house rather on a large scale, and the family to which it belongs is reported to have been formerly very respectable, but in consequence of a

Nuzzur of 3000 Rupees exacted by Pippoo they have declined. There is no male in the family now, one woman and her daughter only remain and they are believed too poor to put this garden into good order, it is now over grown with underwood, but the garden is spacious and it can be improved by planting new trees, &c.

862. In the same Hoblee and the same Tarrah inspected the garden called Cheria Agom Padinhar Parumba belonging to the same proprietor.

863. This garden contains 18 cocoanut trees of which 11 are past bearing, and 7 full bearing the estimated produce is 150 nuts which valued at 10 Rupees the mille, would yield Rupees 1-2-0 the assessment being Rupees 5-0-11 $\frac{1}{2}$ is 2 $\frac{1}{2}$ times more than the gross produce and 3 $\frac{1}{2}$ times more than the Patum reckoning the Patum at two-thirds of the gross produce.

864. The garden contained a house, at present a complete ruin, she has sold the bricks of the house to pay the arrears of assessment.

865. In the same Hoblee and the same Tarrah inspected the garden called Puthia Pally Paramba belonging to the same Proprietor.

866. This garden is entirely waste, without any fruit trees, and the assessment is Rupees 0-1-88 $\frac{1}{2}$. On asking the Proprietor whether she would wish to give up those gardens to Government of which she cannot pay the assessment, retaining only those which were more profitable to her and of which she could pay the assessment, or to see all her property sold by outcry for arrears of revenue, she expressed an unwillingness to give up any part of her Junmum (Proprietary right), in the hope that she may be able to procure means to improve her property until the time she is called upon for the assessment, or that some revision or modification of the assessment may take place before that time. A Mosque is on the premises said to have been endowed by her ancestors.

867. In the same Tarrah inspected the garden called Kadapoorate Parumba belonging to the same proprietor.

868. There are two cocoanut trees in this garden but both are old unproductive, the assessment is Rupees 1-2-91 $\frac{1}{2}$. The garden is over grown with jungle, but there is place enough for planting new trees.

869. In the same Tarrah inspected the garden called Otteechy kandy Parumba belonging to the same proprietor.

870. In this garden there are 64 cocoanut trees, of which 8 are past bearing, 29 young and full bearing, the estimated gross produce is 744 nuts which valued at 10 Rupees per mille would yield Rupees 7-1-76, the assessment being Rupees 3-3-8 $\frac{1}{2}$ takes 50 per cent. of the gross produce and 76 per cent. of the Patum reckoning the Patum at two-thirds of the gross produce.

871. This garden is mortgaged under the tenure of Wottee for 40 Rupces and the Patum now receivable by the Proprietor is 14 silver fanams or Rupees 2-3-20. The

garden is in good order and the house in it is occupied by the people who pay the Patum or rent to the proprietor.

872. In the same Tarrah inspected the garden called Chelande Veed, belonging to the same proprietor.

873. In this garden there are 12 cocoanut trees, of which 9 are past bearing and 3 full bearing, the estimated gross produce is 36 nuts which at 10 Rupees per mille, would yield Rupees 0-1-44, the assessment being Rupees 4-2-28 $\frac{1}{2}$ exceeds the gross produce by 11 $\frac{1}{2}$ times and the Patum by 19.

874. No one wishes to take this garden in rent, owing undoubtedly to the decayed state of the trees.

875. In the same Tarrah inspected the garden called Peedyandetaye Poothia Parumba, belonging to the same proprietor.

876. It contains 23 cocoanut trees, of which 12 are old unproductive, two young and 9 full bearing the estimated produce is 165 nuts which at 10 Rupees the mille, would yield Rupees 1-2-60, the assessment being Rupees 4-2-28 $\frac{1}{2}$ exceeds the gross produce by 177 per cent, and the Patum by 315 per cent.

877. No one is inclined to take this garden in rent.

878. In the same Tarrah inspected the garden called Anakandy Parumba belonging to the same proprietor.

879. In this garden there is but one cocoanut tree past bearing and the assessment is Rupees 0-3-28 $\frac{1}{2}$.

880. In the same Tarrah inspected the garden called Kanakamveed belonging to the same proprietor.

881. There are two cocoanut trees here and both are old unproductive and the assessment is Rupees 0-1-88 $\frac{1}{2}$.

882. In the same Tarrah inspected the garden called Kaloovetoo Kooyee, belonging to the same proprietor, containing but one unproductive old cocoanut tree and the assessment is Rupees 0-3-15 $\frac{1}{2}$.

883. In the same Tarrah inspected garden called Apadom veed Paramba belonging to the same proprietor.

884. In this garden there are 4 cocoanut trees two of which are old and two productive, the estimated produce is 18 nuts, which at 10 Rupees the mille would yield Rupee 0-0-72 reas, the assessment being Rupees 1-2-28 $\frac{1}{2}$ exceeds the gross produce by 7 $\frac{1}{2}$ times and the Patum by 13 times.

885. In the same Tarrah inspected a garden called Chenjamkandy Parumba belonging to the same proprietor.

886. There are here 14 cocoanut trees of which 8 are young, 1 old and 5 full bearing, the estimated gross produce is 150 nuts which at 10 Rupees the mille would yield Rupee 1-2 qr.-0 reas.

887. There are also beetlenut trees of which 5 are old and 5 productive the estimated gross produce is 750 nuts which at Rupee 0-1-60 per 1000 nuts would yield ... 0-1-20
Total value of the gross produce ... 1-3-20

888. The assessment being Rupee 0-1 qr.-94½ reas is 27 per cent. of the gross produce and 40½ per cent. of the Patum.

889. In the same Tarrah inspected the garden called Vayeecheeat Kandy Parumba, belonging to the same proprietor.

890. In this garden there are 6 cocoanut trees of which 5 are old, 5 young and 4 productive, the estimated produce is 60 nuts which at 10 Rupees the mille, would yield Rupees 0-2-40, the assessment being Rupee 0-1-88½ is 78½ per cent. of the gross produce and 117½ per cent. of the Patum.

891. In the Veeyoor Hoblee the Pandalan Tarrah inspected the garden called Vadakeyel Parumba belonging to the same proprietor.

892. There are in this garden 27 cocoanut trees of which 17 are old unproductive and 10 full bearing, the estimated gross produce is 120 nuts which at 10 Rupees the mille would yield Rupee 1-0-80 reas, the assessment being Rupees 3-1-32½ exceeds the gross produce by 18½ per cent. and the Patum by 332 per cent. There are besides 5 beetlenut trees which have not yet reached maturity.

893. In the same Hoblee, same tarrah inspected the garden called Tacharat Parumba belonging to the same proprietor.

894. In this garden there are 16 cocoanut trees, of which 10 are old, 1 young and 5 productive, the estimated produce is 75 nuts which at 10 Rupees per mille would yield Rupee 0-3-0 the assessment being Rupee 1-2-28½ exceeds the gross produce by 109½ per cent. and the Patum by 214 per cent. There are also in this garden 6 beetle nut trees but they have not yet reached maturity.

895. In the Veeyoor Hoblee, Kolot Tarrah inspected the garden called Ally Assen Mapillagom Parumba, which did belong to the same proprietor, but lately sold by outcry for arrears of revenue.

896. This garden contains 19 cocoanut and 16 beetlenut trees all of which are young and have not yet reached maturity. The assessment is Rupee 0-1-88½. The soil of this is good and it will require 6 years for 3 of the cocoanut trees to bear and 8 years for the rest.

897. In the same Tarrah inspected the garden called Vyelil Parumba which did belong to the same proprietor, but lately sold by public outcry for arrears of revenue.

898. It contains 16 cocoanut trees of which 3 are old and the remaining 13 are full bearing, and the estimated gross produce is 342 nuts which at 10 Rupees per mille would yield Rupees 3-1qr.-68 reas.

899. There are also 5 beetlenut trees of which 3 are young and 2 productive the produce of which is 300 and the value at Rupee 0-1-60 reas per mille is ... 0-0-48

Total value of the gross produce of cocoanut and beetlenut ... 3-2-16

900. The assessment being Rupees 4-1-59½ exceeds the gross produce by 24 per cent. and the Patum by 86 per cent.

901. There is not space enough in this garden to grow the number of trees capable of yielding the present assessment.

902. In the same Tarrah inspected the garden called Poothia Parumba which did belong to the same proprietor, but lately sold by outcry for arrears.

903. In this garden there are 63 cocoanut trees, of which 37 are young, 3 old and the remaining 23 full bearing, the estimated gross produce is 861 nuts, which at 10 Rupees per mille would yield Rupees 8-2qr.-44 reas the assessment being 7-2-17½ takes 87½ per cent of the gross produce and exceeds the Patum by 31½ per cent.

904. There are also 6 beetlenut trees in this garden but 3 are young and 3 past bearing. A Tean represents that he has a mortgage claim on this garden (a pure kapum) for money lent to the extent of 15 Rupees and that he has also planted trees for which he is entitled to the Koolakanam amounting to 6 Rupees including the value of an house on the premise but the garden has now been sold by public outcry, to another for 10 Rupees which it would have been a hardship for him to give under these circumstances even if he had been able.

905. In the same Tarrah, inspected the garden called Moosatoo Unratoo Parumba which did belong to the same proprietor but lately sold by public outcry for arrears.

906. In this garden there are 16 cocoanut trees of which 4 are young and the remaining 12 are full bearing, the estimated produce is 258 nuts, which at 10 Rupees per mille would yield Rupees 2-2-32, the assessment being Rupees 1-1-2½ is 48½ per cent. of the gross produce and 73 per cent. of the Patum.

907. There are also in this garden 2 trees supporting Pepper vines which may be estimated to produce 4 yedungallices and to sell for Rupee 1-0-0 at 80 Rupees the candy. There are also 3 beetlenut and 3 jack trees the whole of which have not yet reached maturity.

Inspected in the same tarrah the garden called Tekom Valia Veed Parumba which belong to the same proprietor, but lately sold by public outcry for arrears.

909. This garden contains 53 cocoanut trees, of which one only is old, 30 young and 22 full bearing the estimated produce is 855 nuts, which at 10 Rupees per mille would yield Rupees 8-2qr.-20 reas.

910. There are also 21 beetlenut trees of which 15 are old and 6 full bearing, the estimated gross produce is 600 nuts which at Rs. 0-1-60 per mille would yield ... 0-0-96

Total value of the gross produce of cocoanut and beetlenuts ... 8-3-16

911. The assessment being Rupees 3-3qr-8½ reas is only 43 per cent. of the gross produce and 54½ per cent. of the Patum, reckoning the Patum at two-thirds of the gross produce.

912. In the Maraloor Tarrah of the same Hoblee inspected the garden called Kandote Parumba belonging to the Maraloor Dewasom.

913. In this garden there are 35 cocoanut trees, of which 7 are past bearing, 7 young and 21 full bearing, the estimated gross produce is 201 nuts, which valued at 10 Rupees the mille, would yield Rupees 2-0-4, the assessment being Rupees 4-2-22½ is about 126 per cent. more than the gross produce and nearly 240 per cent. more than the Patum, calculating the Patum at two-thirds of the gross produce.

914. There are besides, in this garden, 8 beetlenut and 2 jack trees, but the whole of them are old unproductive.

915. In the same Tarrah inspected the garden called Kolote Paramba, belonging to the same proprietor.

916. There are 46 cocoanut trees, in this garden, of which 18 are old unproductive, and 28 full bearing, their estimated gross produce being 309 nuts, would at 10 Rupees the mille yield Rupees 3-0-36 the assessment being Rupees 2-1-42½ is 76 per cent. of the gross produce, and exceeds the Patum by 14 per cent, calculating the Patum at two-thirds of the gross produce.

917. In the same Tarrah inspected the garden called Chenoly Paramba belonging to the same Proprietor.

918. In this garden there are 35 cocoanut trees, of which 14 are old unproductive and 21 productive, their estimated gross produce are 207 nuts, which valued at 10 Rs. the mille, would yield Rupees 2-0qr-28.

919. There are besides 16 beetlenut trees, of which 14 are young and 2 only productive, their estimated gross produce is 200 nuts which valued at Rupees 0-1-60 per 1000 nuts would yield ... 0-0-32

Total value of the gross produce ... 2-0-60

The assessment being Rupees 2-2-68½ is about 24 per cent, more than the gross produce and 86 per cent. more than the Patum.

920. In the said Tarrah inspected the garden called Nagatoomkava Parumba, belonging to the same Proprietor.

921. In this garden there are 29 cocoanut trees, of which 11 are past bearing and 18 full bearing, the estimated gross produce is 306 nuts, which valued at 10 Rupees the mille would yield Rupees 3-0-24 the assessment being Rupees 1-2-91½ is 56 per cent. of the gross produce and 84½ per cent. of the Patum, calculating the Patum at two-thirds of the gross produce.

922. In the same Tarrah inspected the garden called Parambate Paramba belonging to the same Proprietor.

923. In this garden there are 23 cocoanut trees, of which 21 are unproductive and 2 productive, their estimated produce is 21 nuts, which valued at 10 Rupees the mille, would yield 84 reas, the assessment being Rupees 1-2-2½ is about 6 times more than the gross produce and nearly 10 times more than the Patum.

924. There are besides, in this garden, 2 jack trees, but both of them are old unproductive.

925. In the same Tarrah inspected the garden called Teeyalate Paramba, belonging to the same Proprietor.

926. In this garden there are 6 cocoanut trees, of which 4 are past bearing and 2 full bearing, the estimated gross produce is 30 nuts, which valued at 10 Rupees the mille would yield Rupees 0-1qr-20 reas.

927. There are besides, in this garden, 2 jack trees, of which one is old unproductive, and the other productive, the estimated Patum is 0-1-60

Total value of the gross produce of cocoanuts and that of the Patum

of jack trees ... 0-2-80

The assessment being Rupees 1-1-2½ is about 79 per cent. more than the gross produce and nearly 169 per cent. more than the Patum.

928. In the same Tarrah inspected the garden called Kolandee Toonary Paramba belonging to the same Proprietor.

929. There are 5 cocoanut trees, in this garden of which 4 are old unproductive and one only productive, the estimated gross produce is 9 nuts, which valued at 10 Rs. the mille would yield 36 reas, the assessment being Rupee 1-2-91½ is about 18 times more than the gross produce and nearly 27 times more than the Patum, calculating the Patum at two-thirds of the gross produce.

930. In the same Tarrah inspected the garden called Kolary Paramba belonging to the same Proprietor.

931. In this garden there are 46 cocoanut trees, of which 26 are past bearing, and 20 full bearing, the estimated gross produce is 162 nuts, which valued at 10 Rs. the mille would yield Rupee 1-2-48, the assessment being Rupees 2-2-68½ exceeds the gross produce by about 64 per cent. and the Patum by 147 per cent.

932. In the same Tarrah inspected the garden called Moolate Paramba, which did belong to the same Proprietor, but lately sold by public outcry.

933. There are, in this garden, 66 cocoanut trees, of which 11 are old unproductive, 25 young, and 30 productive the estimated gross produce is 1200 nuts, which valued at 10 Rupees the mille would yield 12-0-0.

934. There are besides 50 beetlenut trees, of which 20 are past bearing, 10 young and 20 full bearing, the estimated gross produce is 4500 nuts, which valued at Rupees 0-1qr.-60 reas the mille, would yield 1-0-0.

935. The number of jack trees, in this garden, is 5, of which 2 are old unproductive, 2 young, and one only productive, the Patum value of which is ... 0-1-60

Total value of the gross produce of cocoanuts and beetlenuts and that of the Patum of the jack trees ... 14-0-80

The assessment being Rupees 7-0-91 is about 51 per cent. of the gross produce, and 76 per cent. of the Patum.

936. The subjoined abstract will shew the result of the inspection of the different gardens belonging to the same individual, and I should add, that those, which I inspected were not portions, but entire estates of individuals according to the information which, previously to the inspection, I obtained from the revenue officers of the district.

Name of the Proprietor.	Name of the gardens belonging to each Proprietor.	1		2		3		4		5		6		7		Remarks.						
		R.	qr.	rs.	Value of the gross produce viz. 0-1-60 per 1000 cocoanuts 0-1-60 per productive jack tree.	R.	qr.	rs.	Value of the Patum at two-thirds of the gross produce.	R.	q.	rs.	Assessment on each garden.	R.	q.		rs.	Proportion per cent. of the assessment to the gross produce.	R.	q.	rs.	Proportion per cent. of the assessment to the Patum.
Tengoolagatoo Bappen	Tengoolagatoo Paramboo	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	{ Kaloovettoo Koyee Paramboo. Chery Koony Paramboo	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Kandeel Chekootty	Kadapoorate Paramba	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Moosangande agom		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chira agom Padinhar Parambu.		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Poothiapally Paramba		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kadapoorate Paramba		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Attuchykandy Paramba		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chelande veed		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Pedyandetaye Poothia Paramba		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Anakandy Paramba		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kanakam veed		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kaloovettoo Koyee		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Apadom veed Paramba		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Chenjamkandy Paramba		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Vayucheat Kandy		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

This garden was sold by outcry for arrears

Name of proprietor.	Name of the gardens belonging to each proprietor.	3		4		5		6		7		Remarks.
		R.	q.	rs.	q.	R.	q.	rs.	q.	R.	q.	
	Vadukayal Paramba	1	...	...	...	...	...	...	...	...	...	
	Tacharat Paramba	16	2	...	...	...	...	...	...	...	...	
	Total	...	...	...	...	...	...	...	...	...	...	
	Allyasen Mapillagom Paramba	...	...	...	...	...	...	...	...	...	...	
	Vayehil Paramba	...	...	...	...	...	...	...	...	...	...	
	Poothia Paramba	...	...	...	...	...	...	...	...	...	...	
	Moosstoo Untoo Paramba	...	...	...	...	...	...	...	...	...	...	
	Tekom Vallaveed Paramba	...	...	...	...	...	...	...	...	...	...	
	Total	...	...	...	...	...	...	...	...	...	...	
	Grand Total	...	...	...	...	...	...	...	...	...	...	
	Kandote Paramba	...	...	...	...	...	...	...	...	...	...	
	Kolote Paramba	...	...	...	...	...	...	...	...	...	...	
	Chenoly Paramba	...	...	...	...	...	...	...	...	...	...	
	Nagatoomkara Paramba	...	...	...	...	...	...	...	...	...	...	
	Parambate Paramba	...	...	...	...	...	...	...	...	...	...	
	Teeyulato Paramba	...	...	...	...	...	...	...	...	...	...	
	Kolandy Toonary Paramba	...	...	...	...	...	...	...	...	...	...	
	Kolary Paramba	...	...	...	...	...	...	...	...	...	...	
	Total	...	...	...	...	...	...	...	...	...	...	
	Modlate Paramba	...	...	...	...	...	...	...	...	...	...	
	Grand Total	...	...	...	...	...	...	...	...	...	...	

These garden were sold by outcry for arrears.

This garden was sold by outcry for arrears

KARTNAD TALUK.

937. In 942 or A.D. 1766-67, Hyder's first invasion of the Province the Cartanad Yelliah or second Rajah, Ram Warma, leased the district of Hyder for 50,000 Rs. which was paid by means of securities, but the present Rajah declares that no levy was made upon the inhabitants to make good this amount till 944 A.D. 1768-69, when in order to defray the amount of tribute for 942 and 943, a survey was made of the plantations and the value of the whole Patum of garden products, including pepper was collected, whilst the Rice lands remained unassessed. This distinction appears to have been observed to prevent the appearance and the acknowledgment of a right to levy a regular permanent tax on land. It was an irregular contribution urged by state necessity.

938. Hyder's forces having withdrawn from the Province, no tribute was paid and no collections made from 944 or 1768-69, to the end of 948 or 1772-73, with the exception stated.

939. In 949 or 1773-74 the number of gardens was estimated by a survey at about 15,000 after deducting unproductive or waste gardens, and upon this number an indiscriminate assessment of ten Rupees upon each garden, was levied, without reference to its size, or the Patum receivable from it, in order to make the arrear of tribute for the 6 years preceding 949 or 1773-4 amounting to three lacs of Rupees, which Burki Sreenawass Row, the Civil and Military Governor of Hyder, descending into Malabar demanded.

940. In 950 or 1774-75, a further contribution was made for the same purpose, at the reduced rate of five Rupees for each garden, which again was raised to 10, in 951 or 1775-76 and continued to the end of 953 or 1777-78, as well to discharge the annual tribute as the arrears.

941. In 954 or 1778-79, the Yelliah or second Rajah, joined Bulvent Row, Hyder's General, who granted him an auxiliary force of 500 men, whose pay he was to defray in addition to the annual tribute. In the same year the said Rajah named Sunkra Vurima made a survey of his district and fixed an assessment on the principle of taking two-thirds of the gross produce of gardens, valued with respect to cocoanuts, at from 8 to 11 Rupees the mille, according to their value at different places. In rice lands, half of the Patum was taken, and commuted into money at 40 Rupees per mille. This principle of assessment was observed to the month of Danoo 957 or 1781 partly by the Rajah, and partly by Sirdar Khan who assumed possession of the district in 956 or 1780-81.

942. From the month of Danoo in 957 or 1781, Sirdar Khan being taken prisoner at Tellicherry, and the elder, or rightful Rajah, being put in possession, under the protection of the English Government, no revenue was paid to the Sircar, but two Rs. upon each garden were levied by the Rajah to defray his Military charges.

943. From 958 or 1782-83 when Urshed Beg Khan became Governor, to the end of 962 or 1786-7 the collections were made on the plan of taking, the whole Patum of garden lands, and half the Patum of Rice lands to discharge the tribute.

944. In the early part of 963 or 1787, a Purvunnah from Tippoo addressed to the Rajah dated 23rd Beharee in the year Kerluk or as it is written Sara (numerical letters the value of which is 42, indicating the number of years which the Hindoo cycle of 60 years had run) of which a copy and translation are enclosed, directed him to survey his district

See enclosures B and C.

and to assess it on the principle of half of the Vellichul, or gross produce, being the right of Government in Rice lands and on gardens, the instruction were to levy the assessment on all trees whether productive, unproductive, or young, viz. $\frac{1}{4}$ fanam Rhattee or Counteroy, on every cocoanut tree, 1 fanam for 5 beetlenut trees, and $1\frac{1}{2}$ fanam for each jack tree.

945. With respect to pepper, the Purvunnah directs that all vines shall be taken into the account, whether growing in wilds or in gardens, and every vine to be considered as four Duks of (wet) pepper, and the whole produce to be taken in Kind for Government. The cultivator to be paid for it at the rate of three Tahas (of a Counteroy fanam) for every Duk by remitting the revenue, to the extent due, upon any other items of produce, which he may have had to pay.

946. The Duk is Cucha Seer, or measure of 24 Rupees weight, which is reckoned equal to about one Yedungully of wet pepper. The Taha is a sixteenth, three sixteenths of a Counteroy fanam for one Duk or one Yedungully and 800 Yedungullies wet or 320 Yedungullies dry pepper being reckoned a candy of 640 lbs. makes about 150 Counteroy, fanams or 45 Rupees per candy of 640 lbs. as this price was given for the whole quantity produced, and if we suppose that Government was entitled of right, to half of the produce, without payment this was in fact giving 90 Rupees the candy for the cultivator's share.

947. But this arrangement was never carried into effect, and by the end of the month of Methoonam in 963 or A.D. 1788, one Ramalinga Pilla completed a survey, and established the assessment on garden as follows —

For each cocoanut tree	...	$\frac{1}{2}$ Counteroy fanam.
For 6 beetlenut trees	...	1 do.
For 1 jack tree	...	1 do.

948. The pepper vines were inspected and for every yedungully of dry pepper gross produce $12\frac{1}{2}$ annas of a Counteroy fanam were fixed as the assessment or 75 Rs. per candy of 640 lbs. to be levied in money.

949. The Revenue upon Rice lands was assessed at 3 Counteroy fanams for every local Purrah of seed (whether sown or seed of assessment, is not ascertained.)

950. But to the end of Koombom of 964, or 1789, when the Rajah emigrated to Travancore, no order had arrived to collect the revenue according to this principle. It

was then collected and continued to be collected till 966 or 1790-91, by Tippoo's Officer's, when the country came into the possession of the Company.

951. It does not appear clear upon what principles the assessment was made in 967 or 1791-92 and 968 or 1792-93 or from 969 or 1793-94 to 974 or 1798-99, during the Quinquennial Settlement with the Rajah, but a survey made in 974, was on the principle of taking six-tenths of the Patum, both on Rice and garden lands, for the Government Revenue. The Paddy being valued at 40 Rupees the mille, Cocoanuts at 10 Rupees per mille, and beetlenuts at 160 reas. The Patum of jack tree being ascertained was assessed at six-tenths. In the account silver fanam was entered as the Patum of $\frac{1}{4}$ productive beetlenut trees, and six-tenths of this was taken as the revenue.

952. It is not satisfactory in what manner the Patum on the beetlenut trees was ascertained. Whether the average Patum of any particular district or districts was applied indiscriminately to all productive trees in whatever Hobice or whether in the actual practice, trees which yielded little in particular places, were classed as unproductive in order to bring the remaining productive within the general arrangement, is not clear.

953. In the accounts the Patum of each productive jack tree was entered at 160 reas.

954. The pepper was assessed at half of the produce which was brought to account (Charles) that is, it appears that it has been customary to make an allowance of twenty or twenty five per cent. according to the season of inspection for the actual crop of pepper falling short of the estimate in the interval between the inspection and its coming to maturity. Whether the Sircar's assessment was more or less than half of the gross produce must have depended upon a combination of the result of the season with the original correctness of the inspection. The survey of pepper plantations took place in 973 or 1797-98, a year before that of other garden products. The price at which pepper was fixed at that survey appears to have been 150 Rupees the Candy of 640 lbs. which valuation continued to the end of 976 or 1800-1, and perhaps with the exception of the temporary interruption of Major Macleod's management, for a longer period. But independently of the allowance usually made at the time of inspection for

See Enclosures D and E.

the falling off of the grapes there is every reason to believe (see the Cheral Rajah's answers and Chendoo's &c. examinations) that the remaining gross produce did not form the fund which was to be equally divided between the Government and the proprietor, a further deduction was usually made of 10 or 12 per cent. for the expense of plucking the gross and of about 20 per cent for the expenses of cultivation, so that in point of fact, the Government share has seldom, if ever, been more than one-third of the actual gross produce, as far at least, as the estimate of the produce in kind, went, whether the money valuation exceeded, or fell short of that, proportion could only be known by possessing, what is not now obtainable, the accounts of the selling price of pepper in each year.

955. The Modum, Poottada, Ponum and yellow cultivation do not appear to have been assessed under the Mysore Government in this Talook. In 1794 or 1798-99 the three former were assessed at four-tenths of the gross produce, valued at 40 Rupees the mille yedungullies, and the yellow was assessed at two-tenths valued at 60 Rupees the mille. This assessment is extended to this species of cultivation which may be carried on in garden lands already bearing the tree assessment.

RICE LANDS.

956. In the Hoblee of Edycherry in which the assessment on low rice lands is the highest, according to the principles of the established assessment the Government

See Column 15.
Statement No. 21.
See Column 16.
See Column 17.

share of the Patum valued at Rs. 28-2qrs.-88 reas for hundred standard Purrahs, the average price adopted for this Hoblee, amounts to Rs. 83-2qrs.-26½ per cent. leaving to the proprietor Rupees 16-1qr.-73½ reas.

957. According to the Jenma Pymash account of 981 the present revenue bears the proportion of Rs. 75-2qr.-52 reas per cent. to the whole Veroom Patum valued at the above rate leaving to the Proprietor Rs. 24-1qr.-48 reas.

See Column 40.
See Column 41.

958. The Hoblee of Paleyat being one of those where the established assessment on low rice lands is the most moderate it bears the proportion of Rupees 72-3qr.-57½ reas per cent. to Patum valued at Rupees 32-3qr.-70 reas per hundred standard Purrahs, the average price adopted for this Hoblee, leaving to the proprietor Rs. 27-0qr.-42½ reas.

See Column 16.
See Column 15.
See Column 17.

959. The present revenue in this Hoblee, takes Rupees 69-2qrs.-29½ reas per cent of the Veroom Patum, according to the Jenma Pymash account of 981, leaving to the Proprietor Rupees 30-1qr.-70½ reas.

See Column 40.
See Column 41.

960. In this Talook the medium established assessment is Rupees 74-3qr.-94½ per cent. of the Patum, on low rice lands, valued at Rupees 32-0qr.-2½ per hundred standard Purrahs, the average price adopted for this Talook and the proprietor's share is Rupees 25-0qr.-5½ reas.

See Column 16.
See Column 15.
See Column 17.

961. By the Jenma Pymash account of 981 the present revenue takes Rupees 70-3qr.-77½ reas per cent. of the Veroom Patum, and leaves to the proprietor Rupees 23-0-22½ reas.

See Column 40.
See Column 41.

COCOANUT TREES.

962. The principles of the established assessment, and the average price adopted for thousand cocoanuts, viz. Rupees 10-0-0 being uniform throughout every Hoblee of this Talook, the proportion of the assessment to the Patum is the same in all the Hobbies of the Talook. It amounts to Rupees 60-0-0 per cent. for the Government leaving to the proprietors Rupees 40-0-0.

See Column 12.
See Column 18.

963. In the Hoblee of Wadagara where the assessment on cocoanut trees is the highest, the present revenue bears to the Patum, according to the Jenma Pymash account of 981, the proportion of Rs. 74-2-58½ per cent. leaving to the proprietor Rupees 25-1qr.-41½ reas.

See Column 34.
See Column 35.

964. In the Hoblee of Vellyod, where the assessment is the most moderate on cocoanut trees, the present revenue bears to the Patum, according to the Jenma Pymash account of 981 the proportion of Rupees 51-1-95½ per cent. leaving to the proprietor Rs. 48-2qr.-4½ reas.

See Column 34.
See Column 35.

965. In the whole Talook the present revenue on cocoanut trees takes Rupees 61-1qr.-97 reas per cent. of the whole Patum, according to the Jenma Pymash account of 981, leaving to the Proprietor Rs. 38-2qr.-3 reas.

See Column 34.
See Column 35.

BETLENUT TREES.

966. The principles of the established assessment, and the average price adopted per 1000 beetlenuts, viz. Rupees 0-1qr.-60 reas being uniform throughout every Hoblee of the Talook the proportion of the assessment to the Patum is the same in all, it amounts to Rupees 60 per cent. for the Government and Rupees 40 for the proprietor.

See Column 38.
See Column 44.
See Column 45.

967. In the Hoblee of Wadagara, where the assessment on beetlenut trees is the highest, the present revenue bears to the Patum, according to the Jenma Pymash account of 981 the proportion of Rs. 64-2qr.-35 reas per cent. leaving to the proprietors Rupees 35-1qr.-65 reas.

See Column 60.
See Column 67.

968. In the Hoblee of Parkadavoo, where the assessment on beetlenut trees is the most moderate, the present revenue bears to the Patum according to the Jenma Pymash account of 98, the proportion of Rs. 43-1qr.-28 reas per cent. leaving to the proprietor Rupees 56-2qr.-72 reas.

See Column 66.
See Column 67.

969. In this Talook the present revenue on beetlenut trees takes Rs. 47-2qr.-44 reas per cent. of the whole Patum, according to the Jenma Pymash account of 981, leaving to the proprietor Rupees 52-1qr.-95½ reas.
- See Column 66.
- See Column 67.

JACK TREES.

970. The principles of the established assessment, and the average price adopted viz., Rupees 0-1qr.-60 reas per productive jack tree, being uniform throughout every Hoblee of this Talook, the proportion of the assessment to the Patum is the same in all the Hoblees of the Talook. It amounts to Rupees 60-0-0 per cent. for the Government, leaving to the proprietor Rupees 40.
- See Column 69.
- See Column 72.
- See Column 73.
971. In the Hoblee of Koottippooram where the assessment is the highest, the present revenue, on jack trees, bears to the Patum according to the Jenma Pymash account of 981, the proportion of Rs. 58-2qr.-3 reas per cent. leaving to the proprietor Rupees 41-1qr.-97 reas.
- See Column 91.
- See Column 92.
972. In the Hoblee of Parkadavoo where the assessment is the most moderate, the present revenue on jack trees bears to the Patum, according to the Jenma Pymash account of 981, the proportion of Rs. 42-0qr.-65½ reas per cent. leaving to the proprietor Rupees 57-3qr.-34½ reas.
- See Column 91.
- See Column 92.
973. In this Talook the present revenue on jack trees, takes Rupees 50-0qr.-75½ reas per cent. of the whole Patum, according to the Jenma Pymash account of 981, leaving to the proprietor Rupees 49-3qr.-24½ reas.
- See Column 91.
- See Column 92.
974. In comparing the total Patum of cocoanut, beetlenut and jack trees according to the Jenma Pymash account of 981 valued at the respective rates adopted for each with the total present revenue, the proportion the latter bears to the former in the Hoblee of Wadagara, where the assessment is the highest is Rupees 72-3qr.-32 reas per cent. leaving to the proprietor Rupees 27-0qr.-68 reas.
- See Column 95.
975. In the Hoblee of Koottiady in which the assessment is the most moderate, the present revenue bears to the Patum, according to the Jenma Pymash account of 981, the proportion of Rupees 39-1qr.-19½ reas per cent., leaving to the proprietor Rupees 60-2qr.-80½ reas.
- See Column 95.
- See Column 96.
976. The total revenue on cocoanut, beetlenut and jack trees, in this Talook bears to the Patum, according to the Jenma Pymash account of 981, the proportion of Rupees 59-0qr.-52½ per cent. leaving to the proprietor Rupees 40-3qr.-47½ reas.
- See Column 95.
- See Column 96.

977. In consequence of my requisition of the 19th April 1820, Mr. Vaughan has furnished me with a statement of a survey by measurement of the village of Killil in the Hoblee of Paleyat, made in 1820 by Koondy Menon the acting Tahsildar of the District, Venkat Row the Sherishtadar and Gamaastah Ettirappa Menon, by which it appears that the Government assessment bears the proportion of Rupees 46-3qr.-15 reas per cent. to the Patum on Rice lands, the latter being valued at Rupees 32-3qr.-70 reas the rate adopted by me for this Hoblee, and Rupees 70-3qr.-48½ reas per cent. on garden lands, according to the rates adopted by me for the respective products of gardens, viz., Rupees 10 per thousand cocoanuts, Rupees 0-1-60 per thousand beetlenuts, and Rupees 0-1qr.-60 reas per productive jack tree.
- See Column 9. Statement No. 33.
- See Column 27.

978. He has also furnished me with a statement of one field of Rice land in the village of Killil, in the Hoblee of Paleyat, and of one garden in the village of Vadagara, in the Hoblee of Vadagara, by which it appears that the assessment is Rupees 55-1qr.-88½ reas per cent. upon the Patum of the Rice land, and Rupees 49-0qr.-20½ reas per cent. upon that of the garden.
- See Column 15. Statement No. 34.
- See Column 13. Statement No. 35.

979. The population in Kurtiad including Mahe, was rated at 33,683 in Fusly 1216 or 1806-7, but it did not then include as it now does, the Hoblee of Kootiady which at that time was attached to Koorumbnad, and of which the separate population is not on record.

980. Of this number there were

Nairs	...	7669
Moplas	...	10075
Tears	...	10919
Slaves	...	695

981. Curtanad without Kootiady may be reckoned to be 15 miles in length, and 10 in breadth, or to contain 150 square miles, which gives 224 persons for each square mile.

982. The public revenue in Curtanad as now constituted is

On Rice land	...	36,711-0-55½
On gardens	...	64,679-3-43
On Modum, Ponum Pootada and yelloo	...	584-1-27
On Pepper before the abolition of the tax.	...	28,507-1-96

983. The Rice produce is so little adequate to the consumption of the population, that instead of exporting the Talook imports from Ponany, south, and occasionally receives a supply from the Wynad, district. It exports however, cocoanuts, beetlenuts and pepper.

984. The complaints are very numerous in this Talook, of the assessment being very heavy in proportion to the deteriorated produce of gardens, and it is represented

that the survey of 1774 or 1798-99, was unfairly made in the Hoblee of Wadagara, and one of the surveyors, Tolachee Moopen admits that he is convinced from subsequent experience, that his estimate of produce was exaggerated. In 1888 or A.D. 1812-13 Mr. Warden caused a survey to be made of this Hoblee by the public servants of his own Cutcherry, the statement of this survey which was intended to accompany his Report to the Revenue Board of 16th June 1813, but which was not prepared in time, shews a decrease in the then existing revenue of between 17 and 18 per cent. The survey was conducted on the principle of taking six tenths of the Patum. Upon the representation of the inhabitants I was several days employed in actual inspection of the different gardens, and found them generally in a very poor state, but whether they were over assessed or not, could not after all be ascertained, for to my disappointment on referring to the Menon's accounts, it was discovered that they did not show the amount of Revenue on each garden, nor even separately for garden and Rice lands. The accounts it was stated were accidentally destroyed by fire or too much injured to be deciphered. Some accounts were indeed produced in this latter state.

985. There are some Rice lands in the Palyat Hoblee of this Talook, which for many years have been rendered unfit for cultivation by the bursting of an embankment, which secured them from the encroachment of salt water. The assessment upon them is Rupees 277-1qr.-16 reas which continues to be demanded, and on a great portion of them which belongs to the Devastanam being under the superintendence of the Cur-tanad Rajah, the revenue has been collected without a balance from the latter.

986. The ferry tax seems for the first time to have been established in this Talook in 1777 or A.D. 1801-2.

TELLICHERRY TALUK.

987. The present Talook consists of nine Hoblies, viz., Tellicherry Proper, Molapilangaddy, Irooverly and Makrery belonging to Randaterrah, Panoor, Tryprangottur, Peringalatoor belonging to Irvenad the Hobly of Kooringote Kalaya and the Hoblee of Darmapatom.

988. The fort of Tellicherry, or perhaps the ground upon which it has since been built, and the permission to build, was obtained by a Grant from the Calatry or Cherrical Rajah by the English East India Company A.D. 1708.

989. Attached to the present Hoblee of Tellicherry are the 7 villages of Mylam Pundaram, Mylam Junmmum, Vyahullum, Moolekara, Terrowanganad, Wadikuggum and Tellicherry.

990. By the report of the 11th and 14th of October 1793, of the Commissioners Messrs. Duncan, Page, Boddam and Dow, it appears that some lands to the south of the fort were obtained in Property by the Company from the Kooringote Nair in 1719 by a successful termination of a warfare with him, and that they acquired the proprietorship of others, on different occasions, in the course of their long tenure of Tellicherry. That the varges, on Rice lands, of which the Company were proprietors, were let out at a rent generally equivalent to 40 per cent. of the produce. That there were other lands within the Tellicherry boundary, which were private property that even before 1772, many private Oarts or Orchards, had been taxed at the rate of 25 per cent of the

"produce" but that private Rice lands had hitherto been exempt from revenue, that in 1772 all private rice lands were rated at ten per cent, and the tax of 25 per cent of the "produce" was extended to the private gardens upon which no assessment has hitherto fallen. That in 1776 the assessment on private rice lands was increased to 25% of the produce, valued at 48 Rupees per mille Dungallies, that each beetlenut tree bearing fruit was taxed at 4 annas of a silver fanam. A cocoanut tree bearing fruit at eight annas a pepper vine bearing fruit at one silver fanam, and a jack tree bearing fruit at 2 silver fanams and that these rates of assesment on all descriptions of land had continued till the end of 1792.

991. I take it for granted upon the report of the Commissioners that 40 per cent of the (gross) produce, was taken for the Government revenue on low rice lands, the property of Government, and this is so far confirmed by my inquiries, that the full Patum, or rent, is said to have been taken for the revenue. It was valued however at 45 Rupees per 100 Purrahs.

992. With respect to other low rice lands, which are private property, the assessment appears to be 25 per cent (not of the gross produce but) of the Patum, valuing the Government share at 45 Rupees per 100 Purrahs.

993. In the Commissioners Report, it does not appear how Orchards belonging to the Company were assessed, but according to my enquiries half of the Patum was established in the first instance, which by the survey of 1769 or 1793-94 was increased to two thirds. On Orchards which are private property the assessment continues to be as stated by the Commissioners.

	Silver fanam annas.
For each beetlenut tree bearing fruit ...	... 0 0 4
For each cocoanut do. do. ...	... 0 0 8
For each pepper vine do. do. ...	... 0 1 0
For each jack tree do. do. ...	... 0 1 8

but what description of trees was included in the list of those bearing fruit is not known.

994. The Companys lands in Tellicherry are known by the name of Mylam Pundaram. The latter term meaning the Government, and Mylam being original name of the village belonging to the Kooringote Nair, in which the lands are situated.

995. There is no Ponum, Roottada on yelloo cultivation in this Hoblee, or at least none brought to account.

KOORINGOTE KALLYE.

996. This Hoblee which belonged to the Kooringote Nair, an independent chief, seems to have been entrusted to the Nair in lease, so late as 1811 A.D. 1805-6, when he voluntarily resigned the management, and a fifth of the Revenue was assigned to him for his maintenance. The assessment then fixed upon it was 60 per cent of the Patum as entered in the Jenna Pymash account of that year, and valued at 45 Rupees per

mille yedungullies, but whether it was the actual Verroom Patum or the Patum formed upon Mr. Richard's proposed principles of assessment, is not quite clear. The revenue on plantation was fifty per cent of the Patum, formed of two-thirds of the gross produce. The cocoanuts were valued at 10 Rupees the mille, beetlenuts at 160 reas the mille. Each jack tree was valued at 80 reas, each pepper vine appear assessed at a Rupee, but the description of vine which yielded this high revenue is not ascertained.

RANDATARRAH.

997. The small sub-division of Randatarahs, comprehends the three Hoblies of Molapilangaly, Irooverly and Makrery consisting of 40 Deshums or villages.

998. This was formerly governed by certain chiefs called Achimar, who were subject to the Cherical Rajah, and it appears that the possession of it was first made over to the English Company in A.D. 1740, as a pledge for an advance made to the Cherical Rajah by the Tellicherry factory, in 1735 to enable him to defend his country against the Canarese invasion.

999. By the report of the Commissioners of 1793, it appears that in 1765, it was provided by the Company's agents with the Achimar, that the collections should be at the rate of 20 per cent, on that part of the produce (such as fruits &c.) which is usually paid for in ready money, and at 15 per cent on the Rice produce which was then taken in kind. That in 1792 the Commissioners directed that the assessment which had hitherto been on the principle of not exceeding from 20 to 25 in the hundred, as the proportion of the crop due to Government, valued at 43 Rupees per mille Dungallies, should be increased to one moiety of the produce, excepting only the article of pepper, that in 1793 in consequence of the Achimars or ancient chiefs, having renounced and relinquished and transferred to the Company all future right to the management of the district of Randaterrah, the assessment on the Achimars or chiefs lands, and reduced to 20 per cent, or one-fifth on the "money rent" on trees &c. 1 and to 15 on the rice, and an exemption from the revenue was made in favor of the lands of their own temple of Chala Mayla, and also of the House tax on their said private estates.

1000. According to the same report, the rates of assessment on trees in reference to the proportion of half the produce was 10 reas, or one-eighth of a silver fanam for a beetlenut tree, 40 reas or half of a silver fanam, for a cocoanut tree, 51 reas for a Pepper vine, 80 reas or 1 silver fanam for a jack tree.

1001. According to my inquiries, the assessment upon lands, in Randaterrah the property of the Beebee of Cannanore, the Rajah of Chirakal and the Payanatt Achimar, is 20 per cent of the Patum on garden products, with the exception of Pepper, which was assessed at half of the Patum, till the abolition in 1802 or 1806-7 and 15 per cent of the Patum or rent, on low rice lands, valued at 45 Rs. per mille yedungullies. The garden products were valued at 10 Rupees per mille cocoanuts, 1 Rupee per mille beetlenuts, and 2 silver fanams per jack tree. The revenue according to these rates is permanent with these individuals.

1002. The assessment on the rice and garden lands, of all other proprietors, is half of the Patum, valued as before stated.

1003. The ronum and Poottada cultivation is assessed at 25 per cent of the gross produce valued at 40 Rupees per mille yedungullies.

1004. The yelloo cultivation is assessed at the same proportion of the gross produce, valued at 80 Rupees per mille yedungullies. In either of these two species of cultivation there is no distinction in favour of particular individuals, and the settlement is made by annual inspection.

Darmapatam

or

Darmapatnum.

1005. Is at present one Hoblee comprising 4 Deshums or villages.

1006. By the report of the Commissioners of 1793, the island appears to have come into the possessions of the English Government in 1734 as a consequence of the Company's servants at Tellicherry having mediated a peace between the kings of Canara and Colastria (Colathree or Chirakal).

1007. The Government rice lands in this Hoblee are said to be assessed at the full Patum, valued at 45 Rupees per mille yedungullies, and the gardens at half of the Patum.

1008. The Dawasum, or lands belonging to the Hindoo temples, are assessed at 35 per cent of the Patum, valued at 45 Rupees per mille yedungullies, and the gardens at 50 per cent of the Patum.

1009. Rice lands and gardens, the property of others, are assessed at half of the Patum.

1010. The Poottada cultivation without distinction is assessed at 25 per cent of the gross produce, valued at 40 Rupees the mille yedungullies.

1011. The yelloo revenue is also 25 per cent of the gross produce, valued at 80 Rupees per mille yedungullies, and liable as well as the Poottada to an annual settlement.

1012. The Company's lands in Tellicherry Darmapatam and Randaterrah, appear to be highly assessed, with reference to the present price of grain, but it must be observed that they are inconsiderable in comparison with the extent of land possessed by the same individuals in the same place in proprietary right, the assessment upon which is confessedly very light, that no complaints have been made of over assessment, that land is in very great requisition, and the present owners extremely tenacious of their property in it. It is to be doubted too, whether true accounts of their Patum have ever been obtained.

IRVENAD.

1013. The ancient District of Irevenad comprises at present the three Hoblees of Panoor, Tryprangatoor and Peringalatoor.

1014. It appears from the report of the Commissioners of 1793 (Paras 268 and 269) that in Hyder's time when the Rajah of Cheracal was intrusted with the collection of this district, the Nelly or Rice grounds, were taxed in half of the "produce" to be received by Government either in kind or in money, at the rate of four Rs. per 100 Dungallies at the option of the cultivator, whilst on one jack-tree, as on two cocoanuts and on four beetlenut trees, one silver, or Belly fanam is said to have been the general rate of assessment, that in the time of Tippoo Sultan, Arshud Beg's first Jumma or Settlement of this district is represented to have been 25,000 Rupees which was soon afterwards increased to 11,000 Hoons or beyond 34,000 Rupees and the rate being changed from silver to gold fanams nearly two to three in relative value. One gold fanam was assessed on each jack tree, on every two cocoanut trees, and on 6 beetlenut trees, and it was insisted that half the Nelly should be paid in kind. This arrangement, proving burthensome they were upon their remonstrances allowed (by the Mysore Government) to regulate the rate of assessment, provided it did not fall short of an annual Jumma to Government of 30,000 Rupees.

1015. It was formerly governed by six Numbyars, who were either Neduvalies or Deshevalies, who were subject to the Cheral Rajah. The district it further appears (by the Report of the Commissioners of 1793) was not at first restored to the Numbiars, but held under the direct collections of the Company's Government, with a view to prevent the illicit trade at the French Settlement of Mahe, to which it is adjoining. It further appears that the assessment had hitherto been from 20 to 25 in the hundred, as the proportion of the "crop" due to Government, but that in 1792 this proportion was increased to one moiety of the produce, excepting only the article of Pepper (Para 138) and that in 1793, the Jumma was raised by "increasing the Nelly rate of money value from 43 to 50 Rupees per mille." The rates fixed on trees with reference to the principles first determined were (Para 276) 20 reas, or $\frac{1}{4}$ silver fanam for a beetlenut tree, 40 reas or $\frac{1}{2}$ a fanam for a cocoanut tree 51 $\frac{1}{2}$ reas for a Pepper vine, and 1-0 reas or 2 silver fanams for a jack tree, but these rates must have been

* See para 273 of Commissioner's report 11th and 14th October 1793 Para 461 Commissioner's report of 11th October 1793.

subsequently reduced with reference to the circumstances stated in para* that though they might answer for Tellicherry, they were too high for Irevenad.

1016. The Commissioners Messrs. Spencer, Smee and Walker in their report of 28th July 1801 (Paras 100 and 107) state "the Commissioners of 1793 in consideration of the former attachment of the chiefs of Irevenad, as well as upon their general principles, being desirous to restore them to their ancient superiority over this district it was settled that from the commencement of 1793 or 1793-94, they should receive and pay the collections to Government."

1017. My inquiries coincide in a great measure with the reports of the Commissioners of 1793 and 1801, with the exception, that instead of the assessment being half the gross produce, as must be understood from the Commissioner's Reports it was established at half of the Patum, or Jenmakars rent in 1790 or A.D. 1794-95 when the Numbiars had charge of Irevenad in lease from the Government, and that in every instances where the Commissioners have specified the produce as the basis of the assessment, the Patum, should be substituted, and that the rate at which the Paddy was valued, was with respect to five of the Numbiars at 41 $\frac{1}{2}$ Rupees the 1000 Dungallies and at 45 Rupees on the private lands of the Unneearut Nambiar alone. How this distinction came to be made, whether from the misconduct of this Numbiar or other cause, has not been ascertained.

1018. It further appears, though it is not to be traced in my Official records, that in 1791 or A.D. 1795-96, the assessment was raised to 6 in 10 of the Patum, or 60 per cent on rice and garden lands, and that grain was valued as in 1790 or 1794-95. That in 1792 or 1796-97 the assessment was further raised to 60 per cent of the Patum on the Rice and garden lands, of all the six Numbiars, the value of the Paddy remaining as before with the exception of the Unneearut Numbiar, and the lands of the four villages of Chembad, Mogairy, Panoor and Ghundiad out of nine, which compose the Panoor Hoblee, where the assessment on Rice lands continued at 60 per cent of the Patum on the former valuation, but with respect to Unneearut Numbiars garden lands the assessment was made equal to the whole Patum.

1019. This arrangement continued to the end of 1794 or 1798-99.

1020. In 1795 or 1799-1800 with the exception of the lands of the Unneearut Numbiar, and the aforesaid four villages of the Panoor Hoblee, the assessment was still further augmented to 72 per cent of the Patum, since which period no alteration has taken place on Rice or garden lands.

1021. In 1796 A.D. 1790-91, under the Company's Government, the Ponum and Poottada, and yelloo cultivation was assessed 25 per cent of their gross produce, valued at 35 Rupees the mille yedungullies, for the Ponum and Pottada, and 80 Rupees for the yelloo. In 1798 or 1792-93; the proportion was afterwards professedly raised to 40 per cent, but as this is obviously too high for this species of cultivation, it cannot in fact be collected but there must be an extensive concealment of the gross produce. The assessment was also established on the same principles from the year 1806-7 upon Poottada, and yelloo cultivation, which may be carried on in land already assessed for green produce. On Pepper till the revenue was abolished in 1802, it amounted to half of the Patum, valued at Rupees 120 the Candy, not taking into account the assessment made by Major Macleod in 1797 or 1801-2 which was afterwards superseded.

COTIOTE TALOOK.

1022. The Cotiote or Kotium Talook, with the Wynad District formerly formed a Principality under one Rajah, but in 1787, Tippoo stipulated with the Rajah the

cession of Wynad to him, making a proportionate deduction of the tribute payable for the two districts, and it was thenceforward alienated from Cotiate and made a dependent district on the Cutcherry of Seringapatam under the name Chuckloor.

1023. The present talook consists of the twelve Hoblies of Kotium Kanam, Chavasherry, Payashy, Molakoonum, Manatana, Shevapocram, Kadroor, Peenaraye, Nettoor, Koodaly and Poodoovilaye.

1024. It does not appear in what year, in the interval between 952 or 1776-77, Hyder's second invasion of Malabar, and 955, or 1759-90 the termination of Tippoo's Government, (during which period settlements were made with the Rajahs) the assessment which prevailed in Cotiate at the time it came into the possession of the Company, was established, but the principles of them were that half of the Patum on Rice lands was taken valuing the paddy at 47-2qrs-0 reas Rupees the mille, of the yedungully in use, and half of the Patum on garden lands, including Pepper. If the survey which was annual, made the deductions for expenses of cultivation, which were generally made by the custom of the country, the assessment would not be more than about 25 per cent, or one-fourth of the gross produce, but this of course depended upon the degree of superintendence exercised every year.

1025. The Ponum and Poottada cultivation was assessed at 4 in 10 of the gross produce, valued at 35 Rupees the mille of the yedungully in use.

1026. The yelloo, or oil cultivation, was assessed at $2\frac{1}{2}$ in 10 of the gross produce valued at 80 Rupees the mille of the yedungully in use.

1027. These species of cultivation are annually inspected and a settlement made at the fixed rates. It is evident, this is too high a settlement in account. The rates are greater than the selling rates, and the proportion to the gross produce is greater than that of the low Rice lands. In the annual inspection therefore, the gross produce must be diminished in account, in order to render the revenue capable of being collected.

GARDENS.

1028. The assessment was half of the Patum on gardens, and the different productions bore the following prices.

	Rs.	qr.	reas.
Cocoanuts per mille ...	10	0	0
Beetlenut for do. ...	0	1	60
Jack, the Patum was ascertained as well as it could be.			
Pepper per candy of 640 lbs. ...	130	0	0

1029. In the survey made from 965 or 1789-90 the commencement of the Company's Government to 976 or 1800-1 the above principles of assessment were professed to be observed on low Rice lands (Cobium) and Ponum and Poottada and yelloo and gardens.

1030. The survey of 977 or 1801-2 made by Major Macleod, followed the same principles but was never carried into effect.

1031. In 981 or 1805-6, an account of their Patum was given in by the Jenma-kars, and where the assessment was found to fall short of the proportion to the Patum so brought forward, which had been the basis of the former surveys, it was raised so as to equal it, but where it exceeded that proportion it was not reduced, with this exception the assessment continues upon the original principles.

RICE LANDS.

1032. The Hoblee of Manatana being one of those in which the assessment is the highest, according to the principles of the established assessment the Government share of the Patum valued at Rs. 27-1qr.-97 reas per hundred standard Purrahs, the average price adopted for this Hoblee amounts to Rs. 75-1qr.-90 reas per cent, leaving to the proprietor Rupees 24-2qrs.-10 reas.

See Column 15: Statement No. 25.
See Column 16.
See Column 17.

1033. According to the Jenma Pymash account of 981 the present revenue bears the proportion of Rs 210-3qr.-46 $\frac{3}{4}$ reas per cent. to the whole Veroom Patum by which a loss is sustained by the Proprietor beyond the Patum of Rs. 110-3qr.-46 $\frac{3}{4}$ reas per cent.

See Column 40.

1034. The Jenma Pymash account of this Hoblee is not entitled to credit, from a comparison with the result of the established assessment.

1035. The Hoblee of Peenaraye being one of those in which the established assessment is the most moderate it bears the proportion of Rupees 60-3qr.-81 $\frac{1}{4}$ reas per cent. to Patum valued at Rupees 34-0qr.-17 reas per hundred standard Purrahs, the average price adopted for this Hoblee, leaving to the proprietor Rupees 39-0qr.-18 $\frac{3}{4}$ reas.

See Column 16.
See Column 15.
See Column 17.

1036. The present revenue takes Rupees 62-1qr.-34 $\frac{1}{4}$ reas per cent of the Veroom Patum, according to the Jenma Pymash account of 981, leaving to the Proprietor Rupees 37-2qrs.-65 $\frac{1}{2}$ reas.

See Column 40.
See Column 41.

1037. In this Talook the established assessment is Rupees 66-3qr.-79 $\frac{1}{2}$ per cent. of the Patum, valued at Rupees 30-3qrs.-97 $\frac{1}{2}$ the medium price adopted for this Talook, and the proprietor's share is Rupees 33-0qr.-20 $\frac{1}{2}$ reas.

See Column 15.
See Column 15.
See Column 17.

1038. By the Jenma Pymash account of 981 the present revenue takes Rupees 71-1qr.-6 reas per cent. of the Veroom Patum, leaving to the proprietor Rupees 28-2qr.-94 reas.

See Column 40.
See Column 41.

COCOANUT TREES.

1039. The principles of the established assessment, and the average price adopted per thousand cocoanuts, viz., Rupees 10-0-0 being uniform throughout every Hoblee of the Talook, the proportion of the former to the Patum, valued at the above rates, is the same in all the Hoblees. It amounts to Rupees 50 per cent. for the Government leaving to the proprietor Rupees 50-0-0.

See Column 11. Statement No. 26.

See Column 12.

See Column 13.

1040. In the Hoblee of Padoovilaye in which the assessment is the highest, the present revenue on cocoanut trees, bears to the Patum, according to the Jenma Pymash account of 981, the proportion of Rupees 79-3qr.-68½ per cent. leaving to the proprietor Rupees 20-0qr.-31½ reas.

1041. In the Hoblee of Kanom, where the assessment is the most moderate, the present revenue on cocoanut trees, bears to the Patum, according to the Jenma Pymash account of 981 the proportion of Rupees 43-0qr.-99 per cent. leaving to the proprietor Rupees 56-3qr.-1 reas.

See Column 34.

See Column 35.

1042. In the whole Talook the present revenue on cocoanut trees takes Rupees 57-0qr.-15 reas per cent. of the whole Patum, according to the Jenma Pymash account of 981, leaving to the Proprietor Rs. 42-3qr.-85 reas.

See Column 34.

See Column 35.

BETELNUT TREES.

1043. The principles of the established assessment, and the average price adopted per 1000 betlenuts, viz., Rupees 0-2qr.-0 reas being uniform throughout every Hoblee of the Talook, the proportion of the former to the Patum, valued at the above rate, is the same in all the Hoblees. It amounts to Rs. 50 per cent. for the Government and Rupees 50 for the proprietor.

See Column 44.

See Column 45.

1044. In the Hoblee of Padoovilaye, where the assessment is the highest, the present revenue on betlenut trees bears to the Patum, according to the Jenma Pymash account of 981 the proportion of Rs. 146-0qr.-81 reas per cent. by which a loss is sustained by the proprietor, beyond the Patum of Rupees 46-0qr.-51½ reas per cent.

See Column 60.

1045. In the Hoblee of Kanom, where the assessment is the most moderate, the present revenue on betlenut trees bears to the Patum according to the Jenma Pymash account of 981, the proportion of Rupees 45-3qr.-64½ reas per cent. leaving to the proprietor Rupees 54-0qr.-35½ reas.

See Column 65.

See Column 67.

1046. In the whole Talook the present revenue on betlenut trees takes Rupees 59-3qr.-87 reas per cent. of the whole Patum, according to the Jenma Pymash account of 981, leaving to the proprietor Rs. 40-0qr.-13 reas.

See Column 60.

See Column 67.

JACK TREES.

1047. The principles of the established assessment, and the average price Patum adopted per productive jack tree, viz., Rupees 0-1qr.-60 reas being uniform throughout every Hoblee of the Talook, the proportion of the former to the Patum valued at the above rate, is the same in all the Hoblees. It amounts to Rupees 50-0-0 for the Government and Rupees 50 for the proprietor.

See Column 72.

See Column 73.

1048. In the Hoblee of Padoovilaye in which the assessment is the highest, the present revenue, on jack trees, bears to the Patum according to the Jenma Pymash account of 981, the proportion of Rs. 107-0qr.-57 reas per cent. by which a loss is sustained to the proprietor Rupees 7-0qr.-57 reas per cent beyond the Patum.

See Column 91.

1049. The Hoblees of Kotium being one of those in which the assessment is the most moderate, the present revenue on jack trees bears to the Patum, according to the Jenma Pymash account of 981, the proportion of Rupees 50-0qr. 0 reas per cent. leaving to the proprietor Rupees 50-0qr. 0 reas.

See Column 91.

See Column 92.

1050. In the whole Talook the present revenue on jack trees, takes Rupees 55-3qr.-57½ reas per cent. of the whole Patum, according to the Jenma Pymash account of 981, leaving to the proprietor Rs. 44-0qr.-42½ reas.

See Column 91.

See Column 92.

1051. In comparing the total Patum of cocoanut, betlenut and jack trees according to the Jenma Pymash account of 981 valued at the respective rates adopted for each with the total present revenue, the proportion the latter bears to the former in the Hoblee of Padoovilaye, where the assessment is the highest is Rupees 27-1qr.-16½ reas per cent. leaving to the proprietor Rs 3-2qr.-83½ reas.

See Column 95.

See Column 96.

1052. In the Hoblee of Kanom, where the assessment is the most moderate the present revenue of cocoanut, betlenut and jack trees, bears to the Patum, according to the Jenma Pymash account of 981, the proportion of Rupees 45-1qr.-10½ per cent., leaving to the proprietor Rupees 53-2qr.-89½ reas.

See Column 95.

See Column 96.

1053. The medium total revenue on cocoanut, betlenut and jack trees, in this Talook bears to the Patum, according to the Jenma Pymash account of 981, the proportion of Rupees 59-3qr.-75 reas per cent. leaving to the proprietor Rupees 40-0qr.-25 reas.

See Column 95.

See Column 96.

1054. In consequence of my requisition of the 19th April 1820, Mr. Vaughan has furnished me with a statement of a survey by measurement, of the village of Managatoo in the Hoblee of Nittoor, made in 1820 by Balajee Row the acting Tahsildar of the District, and Gumastah Ambou, by which it appears that the Government assessment

bears the proportion of Rupees 30-0qr.-55½ reas per cent. to the Patum on Rice lands, valued at Rupees 34-0qr.-17 reas per 100 standard Purrahs, the rate adopted by me for this Hoblee, and Rupees 26-1qr.-36½ reas per cent. on garden lands, according to the rates adopted

by me for the respective products of gardens, viz., Rupees 10 per thousand cocoanuts, Rupees 0-2-0 per thousand beetlenuts, and Rupees 0-1qr.-60 reas per productive jack tree.

1055. He has also furnished me with a statement for one field of Rice land in the village of Kotuim, in the Hoblee of Kotium, and of one garden in the village of Koone-rika, in the Hoblee of Padoovilaye, by which it appears that the assessment is Rupees

49-1qr.-37½ reas per cent. upon the Patum of the Rice land, and Rupees 17-1qr.-52 reas per cent. upon that of garden.

See Column 15. Statement No. 34.

See Column 13. Statement No. 35.

	Rs.	qrs.	reas.
1056. In this talook the revenue on Rice lands is	18,947	3	16
On gardens	8,431	1	81
On Ponum &c.	1,772	0	38
On pepper before the abolition of the tax	42,867	1	20½
Its length is about miles	24	0	0
Its average breadth do.	11	0	0
Square miles	264	0	-0
The population	14,459		
Which gives for a square mile	54	0	0
The proportion to the whole is of Nairs	4243		
Moplahs	2445		
Teer	3595		
Slaves	1177		

1057. It is in this Talook that the finest pepper grows, and where it most abounds of any Talook in Malabar, the land tax in it, on this article is nearly equal to one-third of the whole, which was generally derived from the Province altogether. The soil is a red rich earth, and the pepper is generally grown on the declivities of Hills in which a southern exposure is, if possible, avoided. There are very many enclosures in this Talook, where there are no trees productive to the revenue, besides the pepper vines, which are supported by different species of forest trees, but chiefly the Moorka (Erythina Indica) which are studded with strong thorns or knobs, that assist the vine in climbing.

1058. Towards the hills, the villages are a good deal scattered and intermixed underwood, the Population is there with the reference to its extent, and it is a good

deal exposed to the devastation of wild animals. It does not possess sufficient grain for export.

CAVAY TALOOK.

1059. The present Talook consists of the Hobbles of Moday, Koonymungalum, Cavay, Korom, Choely, Koonymutal, Patoovum and Iikoor.

1060. This Talook as well as the Talook of Chirical and Randaterra, belonged to the Rajah of Coluttanaud, now styled the Rajah of Chirical, who at present receives one-fifth of the revenues of the districts of Cavay and Chirical.

1061. It appears that in 907, or A.D. 1731-32 this kingdom was invaded by the Bednore, or as he is usually called the Ikkairy Rajah, which first obliged the Coluttanaud Rajah to impose upon the country a land tax of 2 in 10 upon the Patum both of Rice and garden lands.

1062. In 913, or A.D. 1737-38 upon a second invasion of the Bednore Rajah, he submitted to pay a tribute commonly called Kuppum.

1063. The land tax of 2 in 10 continued till 941 or A.D. 1765-1766 when Hyder invaded Malabar, the country was in a distracted state, sometimes in Hyder's possession, sometimes in the Rajahs, and sometimes in the Cannanore Beebees and in 10 upon the Patum was imposed in addition to the usual rights and privileges of the Rajah, till 952 or A.D. 1776-77, when a survey by inspection was made by Koyinjamarum Pilla, a Gumastah or Deputy of Ramalinga Pilla, an Officer of Hyder by which an assessment on each field and garden was fixed at half of the Patum or rent.

1064. In the years 953-954 and 955 or A.D. 1777-78, 1778-79 and 1779-80, an annual tribute and a Nuzzar of 4 lacks of Rupees, was imposed by Hyder, and the principal inhabitants say that the whole of the Patum was collected in this interval to make good the tribute and Nuzzar, leaving nothing to the Jenmakars, and the Rajah declares that extraordinary contributions were levied from those best able to pay. Afterwards the assessment was taken by the Rajah at one half of the Patum (in Paddy and Pepper in kind) till 958 or A.D. 1782-83, when some alteration took place by Harpunhully Veykuppah.

1065. From 961 to 963 or A.D. 1785-86 to 1787-88 the country being in the possession of the Rajah, Tippoo appointed Kaishee Row, Anajee Row, Runga Row and Ramayen in conjunction of one Kishnapillay on the part of the Rajah, to make a survey and to detect frauds, he further sent Meer Ibrahim, and Meer Gholam Daroghas, and Ramalinga Pillay and Giree Row Seristadars. The assessment was fixed on the professed proportion of one half of the Patum, but the selling price at Bellipattam in the month of Karkadagan when it is usually dearest, was adopted, viz. 40 Rupees per mille yedungulies, and to that was superadded 1½ Rupees on account of Sooltanee Rupee being substituted for the currency of the country.

1066. In 964 and 965 or A.D. 1788-89 from Tippoo's attempts to convert the inhabitants to Mahomedanism, they emigrated the cultivation was neglected and the country became waste.

1067. From 966 to 967 or A.D. 1790-91 to 1791-92 half of the Patum was levied in kind on Rice lands, and in money on gardens, and in 968 or A.D. 1792-93, a survey was made by the Company's and Rajahs' servants in conjunction and a settlement was made by the Company with the Rajah for a term of five years, when the Rajah maintains that he collected only half the Patum, but a deficiency occurring in the settlement, the country was taken under the direct management of the Company in 974 or A.D. 1798-99.

1068. In 975 or A.D. 1799-1800 under the Sub-Collectorship of Mr. Hodgson a settlement was made on the principle of taking half the Patum on Rice lands, valued however at 41½ Rupees per 1000 Belliaputtnumyedungullies (about equal to the Macleod scer.)

1069. This proportion of the Patum on Rice lands it appears, and six-tenths of the Patum on gardens, with the exception of pepper was taken by the Rajah latterly when he had possession of the country.

1070. It had been customary for the inhabitants to give 10 yedungullies for every Pothecpadoo, or land requiring thirty yedungullies to sow it, under the denomination of Pothecpattoo, for the use of the Daiwasum, or Hindu temples. In this year half of this contribution was assumed on account of Government, and valued at the rate of 41½ Rupees the mille. It had also been customary for the Jenmakars to give for every 100 yedungullies of their Patum, 16 under the names of Vailee Nelloo (Hodge grain) and Kytee Nelloo (String grain) as a contribution for raising hedges and providing string for keeping out and fastening cattle, which strayed into the Rice lands. Half of this contribution was likewise assessed in the same year.

1071. In 977 or A.D. 1801-2, a survey was made by Major Macleod, the revenue according to which, was afterwards rescinded, and the revenue of 976 or 1800-1 received by Mr. Rickards.

1072. In 981 or A.D. 1805-6 the Jenmakars gave in an account to Mr. Warden of the produce and Patum of their Rice lands and gardens upon which account an increase was made to the assessment on those lands on which the revenue fell short of half of the Patum of Rice lands, and six-tenths of the Patum of gardens, and made it equal to those proportions, but any ascertained over assessment was not reduced. These proportions were what was originally established.

1073. Modum is the name of a species of rice. In the southern districts the Modum cultivation is understood to be that which is carried on rather elevated lands, whether Purumba (high land generally marked out, and always ploughed for rice cultivation) or on land overgrown with underwood, which requires to be cut down before the cultivation can commence, and which is most frequently dug instead of being ploughed though where there are open spaces free of underwood, it is sometimes ploughed.

1074. In the Northern Division of Malabar, the species of Rice called Poottada is sown upon Purumba land, whilst the kind of Rice sown on lands overgrown with wood, which requires to be dug, rather than ploughed is called Ponum.

1075. The yelloo or (Sesamum Orientale) oil plant, is sown on the Purumba land on which the Poottada is sown and not upon the land used for Ponum. From the names of the Rices it is not uncommon to designate the lands in which they are respectively sown, Ponum, Poottada, and Modum.

1076. In 952 or A.D. 1766-77 the Poottada and Ponum cultivation was assessed in the two Hoblies of Maday and Koonymungalum, at 3 in 10 of the gross produce, valued at 35 Rupees per mille of the yedungully in use, in the other Hoblies, at 4 in 10, with the same rate of valuation which is much too high a proportion of the produce.

1077. In all the Hoblies, the yelloo was assessed at 2 in 10 of the gross produce valued at 40 Rupees the mille of the yedungully, in use, and it is also assessed when cultivated on land which already bears an assessment. This is not the case in the contiguous villages of the Canara Zillah.

GARDEN LANDS.

1078. On cocoanut and beetlenut trees the assessment was fixed before the Company's time at six-tenths of the Patum, but in most of the Districts of the Northern Division, the share allowed to the tenant does not exceed twenty per cent, whilst in the Southern Division it is no where less than 33½, or a third of the gross produce. The higher price of the produce in the Northern Division is assigned as the cause of this difference. Cocoanuts were valued in this survey at 10 Rupees the mille. Beetlenuts ditto at 2 silver fanams or Rupee 0-1qr.-60 reas per mille and jack six-tenths of the Patum, whatever number of trees it may be.

1079. On pepper, it appears that half of the produce was taken for the assessment under the Mysore Government, after deducting the expense of cultivation, under the name Ullishellavoo, and the tenants share, what that share was has not been properly ascertained, in fact half of the Patum.

1080. This arrangement continued under the Company's Government till the abolition of the Pepper land tax in 983, or A.D. 1807-8 the Sirkar share was valued at a fixed rate of 130 Rupees the Candy of 640 lbs. in the Cavay and.

CHEERICAL TALOOK.

RICE LANDS.

1081. In the Hoblee of Koonymutol in which the assessment on low Rice lands is the highest, according to the established principles of the assessment, the Government share of the Patum valued at Rupees 23 3qrs.-59 reas per hundred standard Purrahs, the average price adopted for this Hoblee, amounts to Rupees 26-3qrs.-31 reas per cent. leaving to the proprietor Rs. 13-0qrs.-69 reas.

See Column 15. Statement No. 27.

See Column 16.

See Column 17.

1082. According to the Jenma Pymash account of 981 the present revenue bears

See Column 40.

See Column 41.

the proportion of Rs 36-3qrs.-31½ reas per cent. to the whole Veroom Patum valued at the above rate leaving to the Proprietor Rupees 13-0qr.-68½ reas.

1083. In the Hoblee of Irkoor, where the established assessment on low Rice

See Column 16.

See Column 15.

See Column 17.

lands is the most moderate it bears the proportion of Rupees 67-2qr.-22¾ reas per cent. to Patum valued at Rupees 30-2qrs.-86 reas per hundred standard Purrahs, the average price adopted for this Hoblee, leaving to the proprietor Rupees 32-1qr.-77½ reas.

1084. The present revenue takes Rupees 67-2qrs.-2½ reas per cent of the Veroom

See Column 40.

See Column 41.

Patum, according to the Jenma Pymash account of 981, leaving to the Proprietor Rupees 32-1qr.-77½ reas.

1085. In this Talook the medium established assessment on low Rice lands, is

See Column 16.

See Column 15.

See Column 17.

Rupees 67-0qr.-65 reas per cent. of the Patum valued at Rupees 27-0qr.-97¾ reas per hundred standard Purrahs, the medium price adopted for this Talook, and the proprietor's share is Rs. 33-0qr.-35 reas.

1086. By the Jenma Pymash account of 981 the present revenue takes Rupees

See Column 40.

See Column 41.

76-1qr.-32¾ reas per cent of the Veroom Patum, and leaves to the proprietor Rupees 23-2qr.-67½ reas.

COCOANUT TREES.

1087. The principles of the establishment, and the average price adopted per 1000

See Columns 11. Statement No. 28.

proportion of the assessment to the Patum, valued at the above rate, is the same in all

See Column 12.

See Column 13.

cocoanuts, viz. Rupees 10 0-0 being uniform throughout every Hoblee of this Talook, the proportion of the assessment to the Patum, valued at the above rate, is the same in all the Hobbies of the Talook. It amounts to Rs. 60 per cent. for the Government leaving to the proprietor Rupees 40-0 0.

1088. The proportion of the present revenue to the Patum, according to the Jenma Pymash account of 981, is also uniform throughout every Hoblee of the Talook.

See Column 34.

See Column 35.

It bears the same proportion as the established assessment to the Patum viz. Rupees 60-0-0 per cent. for the Government and Rupees 40 for the proprietor.

BETLENUT TREES.

1089. The same remark applies to the established assessment on beetlenuts, its

See Column 43.

See Column 44.

See Column 45.

proportion to the Patum, valued at Rupees 0-2qr.-0 reas per 1000 nuts, the average price adopted for this Talook is Rupees 60-0-0 per cent, and the proprietor's share is Rs. 40.

1090. With respect to the present revenue on beetlenut trees, its proportion to the Patum, according to the Jenma Pymash account of 981, valued at the above rate, is the same (viz. Rupees 60 0-0 per cent for the Government and 40 per cent for the Proprietor) in almost all the Hobbies of the Talook, with the exception of the only Hoblee of Patoovum, where there is a trifling difference, the present revenue on beetle-

See Column 66.

See Column 67.

nut in this Hoblee bearing to the Patum the proportion of Rupees 60-0qr.-76 reas per cent, and leaving Rs. 39-3-24 for the proprietor.

JACK TREES.

1091. The proportion of the established assessment to the Patum valued at Rupees 0-1qr.-60 reas per productive jack trees, is uniform throughout every Hoblee

See Column 63.

See Column 72.

See Column 73.

of the Talook, it amounts to Rupees 60-0-0 per cent for the Government and Rupees 40 for the proprietor.

1092. The proportion which the present revenue on jack, bears to the Patum according to the Jenma Pymash account of 981, is likewise equal in every Hoblee, with the exception of the Hoblee of Maday where it differs a little (the difference is trifling

See Column 91.

See Column 92.

and not to be attended to.) With this exception it amounts to Rupees 60 per cent for the Government share, leaving to the proprietor Rupees 40.

1093. In comparing the total Patum of cocoanut, beetlenut and jack according to the Jenma Pymash account of 981 valued at the respective rates adopted for each with the total present revenue, the proportion the latter bears to the former is the same in every Hoblee of the Talook, with the only exception of the Hoblee of Patoovum

See Column 95 and 96.

where there is a trifling difference of 8 reas. It amounts to Rupees 60 per cent leaving to the proprietor Rupees 40.

1094. In consequence of my requisition of the 19th April 1820, Mr. Vaughan has furnished me with a statement of survey by measurement of the village of Wayatoo in the Hoblee of Koomymutal, made in 1820 by Mavilakanen the Tahsildar of the District, Nanjahpayen the Sheristadar, and Gumastah Krishna Menon by which it ap-

See Column 9. Statement No. 33.

pears that the Government assessment bears the proportion of Rupees 86-3qrs.-31 reas per

cent. to the Patum on Rice lands, the latter being valued at Rs. 23-3qrs.-59 reas the

See Column 27.

rate adopted by me for this Hoblee, and Rs. 92-qr.-214 reas per cent on garden lands, according to the rates adopted by me for the respective products of gardens, viz., Rupees 10 per thousand cocoanuts, Rupees 2 per thousand beetlenuts, and Rupees 0-1qr.-60 reas per productive jack tree.

1095. He has also furnished me with a statement for one field of Rice land in the village of Koopattarah, of the Hoblee of Patoovum, and of one garden in the village of Mookoonottoo, in the Hoblee of Koonymetal, by which it appears that the assessment is

Rs 70-1qr.-14 reas per cent. upon the Patum of the Rice land, and Rupees 74 per cent. upon

See Column 15. Statement No. 34. that of garden.

1096. It is observable that the proportion of the actual revenue to the Patum as entered in the Proprietors' accounts of 981 is on gardens in exact conformity to the principles of the assessment established in the interval between 961 and 963 or A.D. 1785-86 and 1787-88, and afterwards confirmed in 975 or A.D. 1799-1800 when the country came under the direct management of the Company, which fixed six-tenths of the Patum as to the share of Government, the Patum being in this Talook 80 per cent of the gross produce. This coincidence which the change that the lapse of a few years makes in the produce of gardens would render almost impossible in the cause of nature is accounted for, by the revenue having in 981 or A.D. 1805-6, been regulated in this and the Chirakal Talook, by the accounts of produce and Patum rendered in that year by the Jenmakars, and by the original principles of assessment.

1097. There are some instance of complaints in this talook, of the revenue being disproportioned to the produce of trees, and it is added that whilst the assessment was raised in 981 or 1805-6 where it fell short of the proportions according to the original assessment, it was not remitted where it was too high. In that case, the Menons must have exaggerated the produce, and the Patum in their accounts, in order that the revenue might not be deficient, they would not otherwise exhibit their present conformity to the first principles.

1098. The inhabitants of the Koonymungalum Hoblee complain, and with every appearance of truth, that the Hoblee Menon in 981 or 1805-6 substituted in the accounts for the yedungully in use the Ballipatam yedunguliy, which is larger and thus unjustly raised their Patum 2 in 10 or 20 per cent.

1099. It is also represented that an allowance of 10 yedungullies out of one pothee or 30 yedungullies of seed sown, under the denominations of Vailee Neloo, (Hedge Paddy) Kytoo Neloo (string paddy) and toothee Puttoo, (10 for 1 Pothee) for the defence of tracts of Rice land against cattle, was assessed at half its value in 975 or 1799-1800. It seemed to have been a part of the Patum, and it was probably considered that Government had a fair right to its proportion of it, the same as any other part of the Patum, but it may be necessary to make a remission on the same principle, that it would be done for the keeping up of embankments, on lands which would otherwise be liable to be laid under water.

1100. The representations against the high valuation of Paddy at Rupees 41-2-0 the mille yedungullies, are very general, as well in this, as in all the northern districts. In 1793 it seems to have been considered by the Commissioners of that time as considerably below the market price. It was considered by the Commissioners of 1801 as about equal at that period to the market price. In the present times there is no Hobly of the northern districts, in which according to my enquiries, it would be fair to reckon the average price of Paddy at more than Rupees 35 the mille yedungullies, in most Hoblies it is considerably less.

1101. There is in fact the same conformity in Rice lands as is stated in para 1097 as existing on gardens but it does not so appear in the statement No. 27 with which these remarks are connected because the selling price of the last 8 or 10 years has been assumed by which to value the Patum. Had the standard rate of Rupees 41-2qrs-0 reas per mille yedungullies, which regulated the original assessment been here adopted, the proportion of the aggregate revenue to the total Patum, would have been, as in the original assessment five-tenths.

1102. In two Hoblies of this talook the revenue appears as high as 83 and 86 per cent of the Patum on low Rice lands, but the Daishums or villages belonging to them are very numerous and the quantity of this description of land in each is too inconsiderable for the assessment to be much felt. It is supposed too, that great advantage is derived from the Ponum or high Rice cultivation, which though, nominally highly assessed, is annually inspected with a great degree of indulgence and favor.

1103. The Ponum and yelloo Revenue is greater in this talook than in any other being about Rupees 4519-2qr.-76 reas, the proportion fixed for the Government share and the valuation of the produce are considerably too high, the amount revenue upon these principles would not be levied upon the actual produce, a great portion of which must therefore be concealed, either by the cultivators, or the revenue officers.

1104. In this talook the revenue on Rice land is Rupees	...	51,300-291
On gardens	...	12,486-0-691
On pepper before the abolition of the tax...	...	9,758-2-36

1105. The great marts for its Rice produce, and the produce of Cherikal, are the cantonment and town of Cannanore, and the town of Tellicherry.

1106. Its length from South to North, including the talook of Cherikul, and the town of Cannanore, which are not separately distinguished in the map is about 25 miles.

Breadth from East to West	...	30 "
Making square miles	...	750 "

but towards the hills the country is covered with jungle and very thinly inhabited.

1107. The populations of the two talooks is	...	66,384
Which gives for a square mile	...	88
The population to the whole is of Nairs	..	17,703
Moplahs	...	14,973

Teers	...	...	...	...	11,891
Slaves	...	...	...	...	6,282

CHERICAL TALOOK.

1108. The present talook consists of the Hoblies of Cherical, Polathy, Moondery, Cherookoonum, Kanapoorum, Kallisherry, Kanadi, Parumba, Kootiatoor and Koormatoor.

1109. It is only necessary to refer to Cavay for an explanation of the principles of the assessment in this talook, they being the same in both, having been subject to the same Rajah.

RICE LANDS.

1110. The established assessment and the average price adopted, viz. Rupees 3-0-0 per 100 standard Purrahs, being uniform throughout every Hoblee of this talook, the proportion of the assessment to the Patum valued at the above rate, is the same. It amounts to Rupees 66-3-74½ per cent leaving Rupees 33-0qr.-25½ reas for the proprietor.

See Column 16 and 17.

1111. The proportion of the present aggregate revenue to the actual Verrora Patum, according to the Jenma Pymash account of 981, does not differ materially from the abstract principles of the established assessment. In the Hoblee of Chirakul it amounts to Rupees 66-3-74½ per cent., for the Government, leaving to the proprietor Rupees 33-0-25½ in the other Hoblies it bears the same proportion, with a difference of a few reas more or less, which difference being trifling, is not shewn separately for each Hoblee.

See Column 40.

See Column 41.

COCOANUT TREES.

1112. The principles of the established assessment and the average price adopted per 1000 cocoanuts, viz. Rupees 10 being uniform in every Hoblee of this talook, and the proportion of the abstract rate of assessment to the Patum corresponding exactly in every Hoblee, with the proportion which the actual aggregate revenue bears to the Patum, according to the Jenma Pymash account of 981, it is considered unnecessary to state them separately. The proportion according to both accounts being Rupees 60-0-0 per cent. for the Government and Rupees 40 for proprietor.

See Columns 12 and 34.

See Columns 13 and 35.

1113. The same remarks apply to beetlenut and jack trees, the proportion of the assessment being throughout Rupees 60 per cent, and the proprietor's share Rupees 40. The average price adopted for beetlenut is Rupees 0-2qr.-0 reas per 1000 nuts and Rupees 0-1qr.-60 reas per productive jack tree.

1114. In consequence of my requisition of the 19th April 1820, Mr. Vaughan has furnished me with a statement of a survey by measurement of the village of Tillanoor in the Hoblee of Polathy, made in 1820 by Komapen the acting Tahsildar of the District, Anamunt Rao the Sheristadar, and Gumastah Ramur Numbiar, by which

See Column 9. Statement No. 33. it appears that the Government assessment bears the proportion of Rupees 66-3qrs.-76 reas per cent to the Patum on Rice lands, the latter being valued at Rupees 31-0-0 per 100 Purrahs

See Column 27. the rate adopted by me for this Hoblee, and Rupees 37-0qr.-74½ reas per cent on garden lands, according to the rates adopted by me for the respective products of garden, viz. Rupees 10 for 1000 cocoanuts, Rupees 0-2qrs.-0 reas for 1000 beetlenuts and Rupees 0-1qr.-60 reas per productive jack tree.

1115. He has also furnished me with a statement of one field of Rice land in the village of Tekoompadum in the Hoblee of Cherookoonum, and of one garden in the village of Ayeekotoo, in the Hoblee of Chirikul, by which it appears that the assessment

See Column 15. Statement No. 34. is Rupees 64-2qrs.-60½ reas per cent upon the Patum of the Rice land, and Rupees 64-3qr.-21 reas per cent upon that of garden.

See Column 33. Statement No. 35.

	Rs.	qrs.	reas.
1116. In this talook the revenue on Rice lands is	48,881	3	47
On gardens	20,459	1	99½
On Ponum and yelloo	658	3	12
On pepper before the abolition of the tax	7,596	3	92½

1117. In this Talook the inhabitants complain in common with those of Cavay of the assignments on land for their defence against cattle being rated to the assessment.

WYNAND TALOOK.

1118. Wynaad which formerly belonged to the Cotiote Rajah, was in 1787 disjoined by Tippoo from Cotiote, and made dependent under the name of Chukloor on the Seringapatam Catcherry, and it did not come into the possession of the English till the fall of Seringapatam in 1799.

1119. The constant disturbances which agitated it prevented any certain revenue being derived from it for a very long time, and it was not till 1806, that any settlement upon fixed principles was made in it. Mr. Baber who as Sub-Collector had the direction of the settlement stated on 1st March 1806, that the greater part of the district was the property of the Temples, and the Koodara wattat illum, that in consequence of the incessant warfare since Hyder's Government and the decreased population, that the rent, or Patum, fixed was at the low rate of only double the quantity of seed sown, which upon an average was not more than one-fifth of the net produce, and that to make such a Patum the ground of the revenue demand, and to take one-half of it, as in the districts below the Ghaut, would be to take only one-tenth of the revenue,

a proportion which he considered as very inferior to what was due to Government, and he calculated that one-third of this fine district was in a state of cultivation.

1120. Mr. Warden in his instructions to Mr. Baber directed that the settlement should be made on the principle of deducting three Pothees (30 yedungullies each) from a fixed produce, for every Pothee of seed sown, and to divide the remainder in equal shares between the Government, the proprietor and the cultivator.

1121. He also directed that instead of the uniform average for the whole district of ten fold produce which Mr. Baber had fixed, that each Hoblee should have its particular rate of produce, as follows and that the rate of conversion of the produce into money should vary according to circumstances. He estimated the rates of produce to be the lowest in the Hoblies to which they were respectively affixed.

	rate of produce.	Proportion per cent to the gross produce.
	Pothees.	Pothees.
Ganawady Wottum	...	...
Mopatanad	...	...
Moonaad	...	...
Nambalakotah	...	...
Edanassoor	...	...
Wynaad	...	...
Porananoor and Korumbala	...	...
Mootooranaad	...	...
Ellakoornaad and Nalloornaad	...	...

1122. The estimates of the rates of produce were however left to the discretion of Mr. Baber to modify, according to local knowledge, and from the various rates of assessment which appear to have been fixed for every Pothee of seed in different Hoblies which were in this table estimated to yield the same rate of produce it is most probable that the above rates were not afterwards strictly observed. The rates of assessment are :—

	For every Pothee of seed sown.		
	Rs.	qr.	reas.
For Mootooranaad	1	3	47
Ellakoornaad	...	...	...
Nulloornaad	2	...	53
Edanassoor	...	...	...
Porananoor	2	...	...
Korumbala	...	...	...
Wynaad	2	1	33
Nambalakotah	...	3	75
Moonaad	1	...	80
Mootooranaad	1	2	40
Ganawady Wottum	2	2	50

1123. These Hoblies rates of assessment are not to be understood as strictly applied to every piece of land in each Hoblee the principle of the assessment has indeed been nominally preserved in the public accounts, but when any particular land has been incapable of paying the rate from being subject to the depredation of elephants and other causes, the number of Pothees of seed sown has been reduced in accounts for instance, the rate of assessment being 2 Rupees the Pothee, one and a half or two Pothees have been entered as one.

1124. It is supposed that in the Ganawady Wattum Hoblee, the rate at which the Sirkar share of the produce was valued though applicable at the time of fixing it, is higher than the medium selling price for some time past, in consequence of the regular and irregular troops which tended to raise the price of grain, having been withdrawn.

1125. An annual settlement is made in this district, not to determine anew the produce of any land before rated to the assessment, but to exclude land left waste, and to include land newly brought into cultivation. It produces the Wild pepper, the Cardamum, Rice and Ragee and the jack. The Pepper, the Ragee and the jack are not taxed, and there is no house tax.

1126. The whole produce of Cardamums is taken by Government and the value of half is paid to the proprietors, who are supposed to enjoy a large portion from smuggling.

1127. The farming out the Cardamums seems the plan least liable to abuse and vexation to the Revenue Department. The price is so variable that the proprietors are afraid to undertake the responsibility for a certain amount, but the spice is capable of great extension of cultivation at little expense, and I think it possible the land owners, or merchants, might be induced to take a lease for ten or 15 years at a fair average revenue.

1128. Though the land revenue is moderate, the system of annual settlements suited to the present state of Wynaad, and the soil superior in richness to that of any

other district in the Province, it has suffered so severely in its population from exterminating wars, and it is so unhealthy, that any extensive improvement can only be the gradual operation of time.

1129. The landed proprietors of Wynand are torpid to a degree all the field work is done by slaves called Punniers who are held in higher estimation than the slaves of the lower districts. They are admitted to the threshold of their master's houses, and they are even employed in grinding Rice for the use of the temples. There is besides a numerous race of men called Koorchar, who are ignorant and superstitious to an extreme, and are easily worked up into insubordination by the arts of their chiefs. Wynand is readily combustible, and its management requires a conciliatory but firm hand. I think the establishment of one Tahsildar insufficient for so extensive, wild and savage a district.

The population is	...	...	...	22,659
Of which are Nairs	...	...	...	2,880
Moplahs	...	...	...	848
Teers	...	...	...	25
Slaves	...	...	...	9,683
Chetties or Merchants settled for some time from the country to the east of the ghauts	...	...	...	2653
Koorehurs	...	...	...	1793
Koormurs	...	...	...	2144
The length of Wynand is about miles	...	...	...	50
Its breadth	...	...	...	25
The number of square miles	...	...	...	1250
The population to a square mile is therefore about	...	...	...	18 $\frac{2}{3}$
				Rs. qr. r.
The land revenue of this district in Fusly 1229 or 1819-20 was	...	...	...	32539 0 0
The revenue from Cardamums may be estimated on an average at	...	...	...	17089 0 0
Total				49628 0 0

or about 40 Rupees per square mile.

1130. From the preceding details, it is evident that the ostensible rates of assessment of Malabar have not hitherto been clearly understood, that they were intended to apply with respect to Rice lands in the Southern Division, to a factitious seed of assessment, and not to the quantity of seed sown, or to a certain extent of land requiring a certain quantity of seed to sow it for a single crop, and with respect to plantations in both divisions, the rates apply not to a tree really productive or supposed to be productive, but to an artificial tree of account that these ostensible principles have been widely deviated from in practice, partly by the partiality of the executive officers, and partly by their incapability of execution from bearing too hard, but they are still nominally maintained and their effects are eluded by concealment of the actual rent. I was in hopes of acquiring some correct information of the Patum, or rent, and the effect of

the existing assessment upon it from the proprietors themselves, and for that purpose requested of the Collector to call upon the proprietors for their statements, but the call was but indifferently supported by the exertions of the local officers who were instructed by the Collector not to insist upon them, but merely to receive them if they were voluntarily brought, and Government were afterwards pleased to disapprove of any requisition being made from the proprietors for them. It was necessary therefore to resort to the accounts of Patum which the proprietors gave in 981 M.S., upon the demand of the Collector Mr. Warden, which however from the neglected and loose state in which they had for many years, required a long time to collect and arrange.

1131. There were two descriptions of accounts of Patum given in 981, one the Verom Patum or simple rent, which was the Patum professed to be actually recoverable by the proprietors from the tenants, and a Patum formed from the gross produce upon the principles proposed by the Principal Collector Mr. Rickards and which I therefore denominate the Vullichal mainee Patum.

1132. The Pattum account was rendered in kind, but upon the information of the district officers, and upon inquiries from other sources, I have determined the average value of the different products in every Hobbie of all the districts. The result is that in the Southern Division of Malabar the present revenue of Rice lands which is Rupees

No. 9 Statement No. 31.

See Column 10.

See Column 7.

See Column 27.

See Column 26.

See Column 9.

See Column 10.

See Column 7.

See Column 27.

See Column 26.

889665-0qr.-28 $\frac{1}{2}$ reas bears the proportion of Rupees 102-3qrs.-02 $\frac{1}{2}$ reas per cent to the value of the Verroom Patum which is Rupees 864,543-3qrs.-40 $\frac{1}{2}$ reas and Rupees 98-0-81 $\frac{1}{2}$ per cent to the Vullichal mainee Pattum, which is Rupees 905,928-1qr.-10 reas and that in the Northern Division the present revenue is Rs. 182162-3qrs.-80 reas bearing the proportion of Rs. 71-0qr.-63 $\frac{1}{2}$ reas per cent to the Verroom Pattum which is Rupees 255992-2qr.-20 $\frac{1}{2}$ reas and Rupees 65-3-37 $\frac{1}{2}$ per cent upon the Vullichal mainee Pattum which is Rs. 2766-9-0-5.

In plantations the revenue which is Rupees 285439-2-66 $\frac{1}{2}$ in the Southern Division is Rs. 64-1qr.-76 reas per cent of Vullichal mainee Patum which is Rupees 442553-2-8 $\frac{1}{2}$ and in the Northern Division Rupees 59-0-30 $\frac{1}{2}$ per cent, the Revenue being Rs. 140762-0-82 and the Vullichal mainee Pattum Rupees 248259-0-79 $\frac{1}{2}$. For neither Division is there

See Column 94. Statement No. 32.

See Column 95.

See Column 93.

See Column 95.

See Column 94.

See Column 93.

any account of the verroom Patum, but in plantations this is always variable, and does not remain for a length of time together, recorded in deeds as the Patum of Rice land does.

1133. For the whole province, the Revenue according to this statement takes

See Column 9. Statement No. 31.

See Column 27.

See Column 95. Statement No. 32.

Rupees 95-2qr.-61 $\frac{1}{2}$ per cent of the Verroom Patum, and Rupees 90-2qr.-53 $\frac{1}{2}$ reas per cent of the Vullichal mainee Patum on Rice lands, and Rupees 62-2qr.-25 $\frac{1}{2}$ reas per cent of the

Vullichul mainee Patum, or Rupees 42-2-13½ per cent of the gross produce, on plantations, the Patum being two-thirds of the produce in the Southern Division and some Districts of the Northern Division and four-fifths in the Districts of Cavay, Chirakal Kotiote and 5 Hoblies of Tellicherry in the Northern Division.

1134. But with respect to jack trees, no account of the gross produce was rendered by the proprietors. An account of the Patum only was given in, and it is estimated here that the gross produce may be one-third of it.

1135. But as the rates of commutation adopted by me cannot be considered to have undervalued the Patum, the account of the Patum as far as regards Rice land, it is to be assumed, is false, and it admits of being demonstrated by applying to it the professed rates of assessment. It must however be granted in the first instance, what to me does not appear doubtful, "that where the actual assessment has deviated from the professed principles it has been in being more favourable to the inhabitants on Rice lands, and that the assessment is nominally heavier than it really is." In Rice lands there has not been any considerable extension of cultivation not brought to the assessment account. In plantations on the contrary, the number of trees have increased without bearing much additional assessment, because their growth has been upon land already subject to an assessment. It cannot be said that new plantations have been entirely exempted from all additional assessment because there have been partial exceptions in Major Macleod's time, and in different surveys that have been made.

1136. The aggregate amount arising from applying the rates of assessment to the number of purrahs of the actual Veroom Patum of the Janma Pymash account of 981 is Rupees 733825-2-74½, and this applied to the aggregate value of the actual veroom Patum, viz. Rupees 864,543-3-4 in the Southern Division gives only Rupees 84-3-52 per cent, and the aggregate amount of the Northern Division, viz. Rs. 185051-1-15½ applied to the aggregate value of the actual veroom Patum, viz. Rupees 255992-2-20½ gives Rupees 72-1-15½ per cent on Rice lands. For the whole Province the Revenue arising from the application of the principles of the assessment is not more than Rs. 82-0-14 per cent of the veroom Patum. It bears a considerably less proportion to the Vullichul mainee Patum.

1137. In plantations the Revenue thus derived in the South-	Rs.	qr.	reas
ern Division is	...	...	...
The value of the Patum is	...	...	...
And the proportion of the assessment to it is per cent.	75	1	68½
In the Northern Division this assessment is	...	...	...
The value of the Patum	...	...	...
And the proportion per cent	59	0	30½
For the whole province, the proportion is per cent	69	2	82
Taking the value of the Rice lands and plantations together, the total assessment bears the proportion to	...	...	...
it of per cent.	77	1	41½

1138. The average assessment of the Rice land is formed upon the following principle. The number of Purrahs Patum or Rent as rendered by the Jenmakars themselves in 981 for each Hoblee is taken, and is multiplied by the rate of assessment per 100 Purrahs ascertained to be the one fixed for that Hoblee, the amount value thus derived, and the number of purrahs Patum given in for each Hoblee, being applied the one to the other, for all the Hoblies gives an average rate of assessment per 100 Paras of the Taluk. The average selling value of the Jenmakars Patum is found in the same way. The total assessment formed from this rate, compared with the total value of the Patum gives the proportion of one to the other in the Taluk. The total assessment applied to the total value of the Patum in all the Taluks gives the proportion of the assessment to the Patum in a Division and in the whole Province.

1139. If this statement be examined by Taluks it gives the same result as is shown in Column 28 of Statements Nos. 1, 3, 5, 7, 9, 11, 13, 15, 17, 19, 21, 23, 25, 27 and 29 where the rate is contrasted with the value of 100 paras Patum, but the Taluk statements are not amply satisfactory as to the general effect in the Province, because where the rate of assessment might appear light, the number of paras Patum affected by it might be inconsiderable and therefore of little consequence in the general scale and vice versa. The following statement however rectifies this imperfection.

Taluka.	Average selling price for each Taluk per 100 Pura by applying the price adopted for each Hobee to the number of Pura's Jemma Pura in each Hobee.		Average rate of assessment per 100 Pura by applying the rate of each Hobee to the number of Pura's Pura in each.		Total Pura's Jemma Pura of Jemma Pura's account of 981.		Value of the Jemma Pura in Column 4 at the rate in Column 2.		Amount of assessment applying the rate in Col. 3 to the Jemma Pura's Pura in Column 4.		Proportion of Cols. 6 to 5.		Difference between Cols. 6 & 9.	
	Rs. qr. reas.	Rs. qr. reas.	Rs. qr. reas.	Pura's, ya.	Rs. qr. rs.	Rs. qr. rs.	Rs. qr. rs.	Rs. qr. rs.	Rs. qr. rs.	cent.	Government share per cent.	Proprietor's share per cent.	Column 9 more than Column 6 per cent.	Column 9 less than Col.
1. Calicut	22 1 75	15 0 36	13 1 85	248801 8	55826 0 38	37546 2 93	67 1 2	32 2 98	80 1 68	32 2 98	Proprietor's share per cent.	.....	.....	.....
2. Betsand	19 3 4	18 2 99	13 1 85	304971 4	60543 2 85	57176 0 68	94 1 73	5 2 25	78 2 90	5 2 25	.....	.....	.....	.....
3. Chowghat	17 3 60	18 1 36	13 1 85	6 4959 2	110037 1 55	112786 0 76	102 1 31	.....	.....	.....	.....	.....	.....	.....
4. Tenni, oor	16 2 96	13 1 85	13 1 85	478686 6	76782 0 6	61749 2 75	80 1 68	19 2 31	82 1 84	19 2 31	.....	.....	.....	.....
5. Palghat	17 0 64	13 1 85	13 1 85	614260 5	105355 2 8	82702 2 2	78 2 90	21 1 4	82 1 84	21 1 4	.....	.....	.....	.....
6. Walluvanad	14 2 75	12 0 60	13 1 85	82 060 6	121195 0 91	100259 3 42	82 2 90	17 1 9	82 1 84	17 1 9	.....	.....	.....	.....
7. Brou	18 1 34	15 0 34	13 1 85	40432 8	71145 3 49	61001 0 56	82 1 84	17 2 91	84 3 63	17 2 91	.....	.....	.....	.....
8. Neddingrad.	12 1 64	10 2 15	13 1 85	805111 5	99915 2 6	84842 0 51	84 3 63	15 0 83	95 1 80	15 0 83	.....	.....	.....	.....
9. Shernad	17 1 6	16 2 44	13 1 85	471218 1	82301 1 4	78270 1 90	95 1 80	4 2 20	73 0 23	95 1 80	.....	.....	.....	.....
10. Kurumbra- nad.	25 0 56	13 1 47	13 1 85	312985 4	73690 3 67	57390 3 21	73 0 23	26 3 76	73 0 23	26 3 76	.....	.....	.....	.....
11. Total	17 0 33	14 2 4	14 2 4	5080327 8	864543 3 40	733825 2 74	84 3 52	15 0 48	84 3 52	15 0 48	.....	.....	21 0 94	.....
12. Cavay	27 0 7	20 3 0	20 3 0	247649 6	67320 1 69	51387 1 21	76 1 38	23 2 67	76 1 38	23 2 67	.....	.....	.....	.....
13. Cherikul	31 0 0	20 3 0	20 3 0	235178 2	73029 1 2	48222 1 95	66 3 79	33 0 20	66 3 79	33 0 20	.....	.....	.....	.....
14. Carnad	32 0 1	24 0 0	24 0 0	161573 4	51747 1 61	3777 2 13	74 3 74	25 0 23	74 3 74	25 0 23	.....	.....	.....	.....
15. Kottote	31 3 44	20 0 0	20 0 0	34452 2	23587 2 71	17316 1 37	65 0 54	34 3 43	65 0 54	34 3 43	.....	.....	.....	.....
16. Tall cherry	30 2 59	23 2 23	23 2 23	121724 2	37307 3 16	23077 2 49	76 3 47	28 0 53	76 3 47	28 0 53	.....	.....	.....	.....
17. Total	30 0 47	21 3 8	21 3 8	849977 4	255992 2 20	185051 1 15	72 1 15	27 2 83	72 1 15	27 2 83	.....	.....	.....	1 2 24
18. Grand Total.	18 3 83	15 2 18	15 2 18	5910365 3	1120536 1 60	91876 3 89	82 0 14	17 3 93	82 0 14	17 3 93	.....	.....	16 2 56	.....

Taluka.	Value of the Vallichul mainee nut &c. jack trees according to the rates adopted by Mr. Grame.		Amount Revenue by applying the rates of assessment in each Hobee to the Vallichul mainee Pura.		Proportion of Cols. 3 to 2.		Present revenue.		Proportion per cent of Cols. 6 to 2.		Proportion per cent of Cols. 6 to 3.	
	Rs. qr. reas.	Rs. qr. reas.	Rs. qr. reas.	Rs. qr. reas.	Government share.	Proprietor's share.	Rs. qr. reas.	Rs. qr. reas.	Government share.	Proprietor's share.	Rs. qr. reas.	Rs. qr. reas.
1. Calicut	88486 0 26	36252 9 79	74 3 49	25 0 51	50913 0 72	50913 0 72	57 2 15	42 1 84	57 2 15	42 1 84	76 3 41	76 3 41
2. Betsand	56727 0 45	44524 3 68	78 1 95	22 2 44	41421 1 33	41421 1 33	73 0 71	26 3 92	73 0 71	26 3 92	93 0 11	93 0 11
3. Chowghat	71063 3 54	53472 1 31	75 0 97	24 3 8	55923 3 94	55923 3 94	78 2 78	21 1 21	78 2 78	21 1 21	104 3 31	104 3 31
4. Temalpoor	1859 0 65	67 6 7	33 0 97	66 3 8	1074 2 32	1074 2 32	57 3 9	42 0 9	57 3 9	42 0 9	173 3 54	173 3 54
5. Palghat	1967 3 85	712 6 84	36 0 74	63 3 25	1808 1 97	1808 1 97	91 3 51	8 0 39	91 3 51	8 0 39	253 3 88	253 3 88
6. Walluvanad	11917 3 48	7092 0 67	59 2 31	40 1 96	10445 3 97	10445 3 97	85 0 53	14 3 47	85 0 53	14 3 47	143 1 24	143 1 24
7. Ernad	38376 1 12	27576 1 96	71 3 43	28 0 56	22486 0 15	22486 0 15	38 2 37	41 1 62	38 2 37	41 1 62	81 2 16	81 2 16
8. Neddingrad.	5816 2 19	3873 1 58	66 2 37	33 1 63	6915 0 77	6915 0 77	15 0 10	.....	15 0 10	.....	175 3 79	175 3 79
9. Shernad	38140 0 14	30783 3 64	80 2 32	19 1 67	2878 3 69	2878 3 69	30 2 34	39 1 96	30 2 34	39 1 96	75 0 37	75 0 37
10. Kurumbra- nad.	128599 0 36	99230 0 20	77 0 65	22 3 35	71771 3 81	71771 3 81	55 3 24	44 0 75	55 3 24	44 0 75	72 1 31	72 1 31
11. Total	442953 2 84	334085 2 16	75 1 68	24 2 31	28439 2 60	28439 2 60	64 1 76	35 2 24	64 1 76	35 2 24	85 1 75	85 1 75
12. Cavay	20809 0 81	12486 0 69	60 0 0	40 0 0	12186 0 69	12186 0 69	6 0 0	40 0 0	6 0 0	40 0 0	100 0 0	100 0 0
13. Cherikul	34089 0 53	20459 1 99	60 0 0	40 0 0	20459 1 99	20459 1 99	6 0 0	40 0 0	6 0 0	40 0 0	100 0 0	100 0 0
14. Carnad	109382 1 18	64679 3 43	59 0 52	40 3 47	64679 3 43	64679 3 43	59 0 52	40 3 47	59 0 52	40 3 47	100 0 0	100 0 0
15. Kottote	14031 0 92	8431 1 81	59 3 75	40 0 2	8431 1 81	8431 1 81	59 3 75	40 0 25	59 3 75	40 0 25	100 0 0	100 0 0
16. Tallcherry	59297 1 34	34705 0 89	58 2 11	41 1 89	34705 0 89	34705 0 89	58 2 11	41 1 89	58 2 11	41 1 89	100 0 0	100 0 0
17. Total	238259 0 79	140762 0 82	59 0 30	40 3 69	140762 0 82	140762 0 82	59 0 30	40 3 69	59 0 30	40 3 69	100 0 0	100 0 0
18. Grand Total	681222 3 83	474817 2 98	69 2 82	30 1 18	426201 3 43	426201 3 43	62 1 25	37 1 74	62 1 25	37 1 74	89 3 24	89 3 24

1140. The average of the assessment on the plantations is deduced in the same way. It will be observed by the following statement that the actual revenue is lighter in this particular item than the assessment according to the original principles, that the former is only Rupees 64-2qr.-25½ reas per cent of the Patum, whilst the latter is Rs. 69-2qr.-82 reas.

1141-A. This difference is no doubt a strong evidence of the increased number of trees that have been planted since the assessment was introduced, but it is not entirely owing to that cause, because it is to be supposed that many of the trees now brought to account were in existence when the land tax was fixed, though kept concealed. It confirms the observations of the Revenue Board in their minute of the 5th of January 1818 that the original assessment from "the highly improveable nature of the Perumba or garden lands of Malabar which were assessed not according to their extent, but according to the number of productive trees growing at the time upon them, has since our acquisition of the Province gradually become less heavy though perhaps still more unequal."

1142. Though the existing assessment, which according to the preceding explanations may be taken to be 82 per cent of the Patum upon Rice lands and 69 per cent upon plantations, is not so light as that which Government upon the recommendation of Mr. Rickards sanctioned for Malabar viz., 60 per cent of the patum upon Rice lands and 50 per cent upon plantations still there is in the aggregate for the whole Province, a profit left to the proprietor of the soil the independently of what is gained by the actual cultivator, and it would not be difficult to realize the whole revenue with punctuality if it were impartially apportioned to the resources of the different lands, or if the responsibility for payment were thrown upon the wealthy proprietors, and the system of transferring the assessment of the worst lands to the names of poor tenants had not such an extensive operation.

1143. The inequality of the original assessment was noticed by the Commissioners of 1793. It was reported by the Commissioners of 1801. It was urged with great force and feeling by the Principal Collector, Mr. Rickards in 1803 as distressing and affording ample grounds for placing the assessment upon more liberal and uniform principles. It has been distinctly admitted by Mr. Warden, who for so many years conducted the revenue administration of Malabar. It is a matter of notoriety among the native public servants, and the respectable inhabitants of the different districts, whom I have consulted, and it has long been and continues to be a grievance for which redress is very generally and very earnestly solicited. To persons residing in the Province it would be unnecessary to produce the evidence of it, which afforded by the annexed extract of a survey by actual measurement made in 983 A.D. 1807-8 of the Rice lands under the authority of Mr. Warden. It shows the proportion of the assessment as well to the Patum or Rent, as to the Cawney, upon soils described to be of the same quality in the same village and producing the same number of crops. No survey of garden lands was made by the officers of Government at the time that the Rice lands were measured and indeed any posterior survey from the constantly varping nature of the produce of plantations would have been inapplicable as a test of the correctness of assessment, at the time it was originally fixed.

1	2	3	4	5	6	7	8	9	10	11
Name of the Talook.	Name of the desham or Village.	Patum or quality of the land.	Number of crops the lands are capable of yielding.	Verum Patum agreed to by the Ryots.	Actual amount of assessment.	Extent of the land in Cownies.	Rate of assessment per Patum applying Cols. 6 to 8.	Assessment per Cowney in Col. 7 applying to it the assessment in Col. 6.	Value of the Patum in Col. 5 at the average rate adopted by Mr. Graeme.	Proportion per cent of the assessment in Col. 6 to the value of the Patum in Col. 10.
Calicut	Cheruvuvoor...	1st ...	1	12	0 3 42 $\frac{3}{4}$	0 50 15/16	0 0 28 9/16	Rs. qr. rs. 1 2 73	Rs. qr. rs. 2 2 80	31 2 94 $\frac{1}{2}$
		1st ...	1	24	0 5 0 57	0 48	0 0 85 1/16	0 0 85 1/16	5 1 60	95 0 92 $\frac{1}{2}$
		2nd ...	1	14	0 2 0 57	0 45 11 $\frac{1}{2}$	0 0 61 4/16	0 0 61 4/16	3 0 60	68 0 61 $\frac{1}{2}$
		2nd ...	1	2	0 0 3 42 $\frac{3}{4}$	0 10 6/16	0 1 71 6/16	0 1 71 6/16	0 1 80	190 1 66 $\frac{3}{4}$
Betatnad	Podatooor ...	2nd ...	1	14	0 0 2 57	0 52 8/16	0 0 18 6/16	Rs. qr. rs. 1 0 90	Rs. qr. rs. 2 1 93 $\frac{1}{2}$	25 3 44 $\frac{1}{2}$
		2nd ...	1	9	0 1 2 0	0 66 10 $\frac{1}{2}$	0 0 66 1/16	0 0 66 1/16	1 2 38 $\frac{1}{2}$	93 3 73 $\frac{1}{2}$
		2nd ...	2	12	0 0 3 42 $\frac{3}{4}$	0 29 13/16	0 0 28 9/16	0 0 28 9/16	2 0 51 $\frac{1}{2}$	40 0 96
		2nd ...	2	55	0 9 1 71 $\frac{1}{2}$	1 7 3/16	0 0 68 8/16	0 0 68 8/16	9 3 33 $\frac{1}{2}$	96 2 34
Kurumbanad	Vocoor ...	1st ...	1	84	0 1 2 85 $\frac{1}{2}$	1 69	0 0 8 12/16	Rs. qr. rs. 1 0 5 $\frac{1}{2}$	Rs. qr. rs. 20 3 0	8 1 3 $\frac{1}{2}$
		1st ...	1	6	0 1 1 14 $\frac{1}{2}$	0 20	0 0 85 10/16	0 0 85 10/16	1 1 93	86 2 88
		2nd ...	1	15	0 1 1 14 $\frac{1}{2}$	0 34	0 0 84 4/16	0 0 84 4/16	3 2 82	34 2 80
		2nd ...	1	15	0 2 2 23 $\frac{1}{2}$	0 61	0 0 68 9/16	0 0 68 9/16	3 2 82	69 1 60
Nedinganad	Tiruvalla Kunur.	3rd ...	2	30	0 2 3 42 $\frac{3}{4}$	0 91 $\frac{1}{2}$	0 0 33 1/16	Rs. qr. rs. 3 0 49	Rs. qr. rs. 3 0 16 $\frac{1}{2}$	93 2 36
		3rd ...	2	100	0 14 1 14 $\frac{1}{2}$	0 46 $\frac{1}{2}$	0 0 57 2/16	0 0 57 2/16	10 0 56 $\frac{1}{2}$	140 3 50
		1st ...	2	80	0 8 2 28 $\frac{1}{2}$	0 81 $\frac{1}{2}$	0 0 42 14/16	0 0 42 14/16	8 0 45	105 2 61 $\frac{1}{2}$
		1st ...	2	110	0 12 2 0	0 93 $\frac{1}{2}$	0 0 45 7/16	0 0 45 7/16	11 0 61 $\frac{1}{2}$	112 0 25 $\frac{1}{2}$
Palghat	Peruvemba ...	3rd ...	1	28	0 3 0 0	0 48 $\frac{1}{2}$	0 0 42 12/16	Rs. qr. rs. 6 0 61 6/16	Rs. qr. rs. 5 0 36	58 3 73 $\frac{1}{2}$
		3rd ...	1	56	0 6 0 64 $\frac{1}{2}$	0 71 $\frac{1}{2}$	0 0 44	0 0 44	10 0 72	60 2 61 $\frac{1}{2}$
		4th ...	1	20	0 2 0 78 $\frac{1}{2}$	0 21 $\frac{1}{2}$	0 0 43 14/16	0 0 43 14/16	3 2 54 $\frac{1}{2}$	60 1 60 $\frac{1}{2}$
		4th ...	1	36	0 4 1 57	0 88 $\frac{1}{2}$	0 0 45 12/16	0 0 45 12/16	6 2 18	67 0 45

I Name of the Talook.	2 Name of the villages or villages.	3 Taram or quality of the land.	4 Number of crops the lands are capable of yielding.	5 Verum Patam agreed to by the Ryots.	6 Actual amount of assessment.	7 Extract of the land in Cow-mies.	8 Rate of assessment per Purnah.	9 Assessment per Cowney in Col. 7 applying to the assessment in Col. 6.	10 Value of the Patam in Col. 8 at the average rate adopted by Mr. Graeme.	11 Proportion per cent of the assessment in Col. 6 to the value of the Patam in Col. 10.
Temelpuram	Kallany	2nd	2	12 0	Rs. qr. rs. 0 0 0	Cowmies. J. olys. 11 12 1/16	Rs. qr. rs. 0 0 25	Rs. qr. rs. 3 1 49 8/16	Rs. qr. rs. 1 3 26 1/4	Rs. qr. rs. 41 1 23
		2nd	2	12 0	1 0 28 1/2	8 1/16	0 0 35 10/16	12 1 68	1 3 26 1/4	59 0 12
		3rd	4	20 0	1 2 8 1/2	35	0 0 34 4/16	4 3 59 4/6	1 0 31 1/4	56 2 6 1/2
		3rd	4	60 0	6 1 71 1/2	65 4/16	0 0 42 8/16	3 3 56 2/16	1 0 31	70 3 28 1/2
Ernad	Vengaloor	4th	1	10 0	0 1 71 1/2	16 5 1/16	0 0 17 2/16	2 2 50	1 3 30	22 3 46 1/2
		4th	1	80 0	3 1 71 1/2	72 10 1/16	0 0 45 12/16	4 2 87 8/6	5 2 50	60 3 22 1/2
Sheroad	Nirmannadoor	1st	2	30 0	2 2 28 1/2	44 2/16	0 0 34 4/16	5 3 30 12/16	5 2 41 1/2	46 2 6 1/2
		1st	2	30 0	4 1 14 1/2	61 7/16	0 0 57 2/16	6 3 90	5 2 41 1/2	77 3 8
		3rd	1	10 0	1 0 28 1/2	45	0 0 42 14/16	2 1 72 1/2	1 3 92 1/2	54 0 21 1/2
		3rd	1	6 0	1 1 14 1/2	66 8/16	0 0 85 12/16	1 8 75	1 0 57 1/2	112 0 37 1/2
Walluvanad	Vadasherry	1st	2	60 0	6 3 42 1/2	76 10 1/16	0 0 45 12/16	8 3 78 1/2	11 0 44 1/2	61 0 86
		1st	2	5 0	1 0 28 1/2	5	0 0 85 8/16	21 1 71	0 3 70 1/2	115 0 93
		2nd	1	20 0	1 0 28 1/2	85 12/16	0 0 21 6/16	1 0 99 1/2	2 1 84 1/2	43 2 10
		2nd	1	15 0	2 0 57 1/2	33 4/16	0 0 57 2/16	6 1 77 1/2	1 3 38 1/2	116 0 38
Chowghat	Vamaund	3rd	1	20 0	1 0 28 1/2	85 12/16	0 0 21 6/16	1 0 99 1/2	2 1 84 1/2	43 2 10
		3rd	1	5 0	0 2 85 1/2	62 11/16	0 0 57 2/16	1 0 55 13/16	0 2 46 1/2	116 0 16
		5th	2	26 0	2 1 28 1/2	67 9 1/16	0 0 35 12/16	1 1 54	4 3 53 1/2	87 2 1 1/2
		5th	2	18 0	2 3 42 1/2	90 14/16	0 0 63 8/16	3 0 57 1/2	3 1 52 1/2	84 1 90 1/2
	Ponnangad	2nd	1	6 0	0 2 57 1/2	16	0 0 42 13/16	4 0 61 1/2	1 0 50 1/2	57 0 30
		2nd	1	2 0	0 3 42 1/2	18 1/16	0 0 71 6/16	4 2 97 1/2	0 1 50 1/2	228 0 59

Millintoor	1st	22	24	0	0	2	92	0	10	0	0	12 2/16	7	1	20	18	2	4
Kakaterri	1st	22	12	0	1	1	80 1/2	0	16 8/16	0	0	48 8/16	8	3	17	73	2	24
Vattanad	2nd	1	24	0	1	2	66	0	35 8/16	0	0	27 12/16	4	2	76	42	0	87 1/2
	2nd	1	32	0	4	0	9	0	66 15/16	0	0	30 4/16	6	0	3 1/2	76	1	97

1144. The inequality of the existing assessment is alleged "to arise as much from the different degrees of labour bestowed on the land, as from any original disparity of assessment, and therefore that any revision of it would be tantamount to a tax on improvement." It may be admitted with regard to plantations that the inequality of the assessment, though great in the first instance has been considerably increased by the subsequent fluctuations in the state of them but the reasoning does not hold good with respect to that on rice lands. There is a very small proportion of its imperfection and its disparity, which is not original. The Patum in kind which prevails and is so well known, on the different lands in Malabar, was founded upon a moderate estimate of the medium produce which the soil one year with another would yield, such a settlement excluded all remissions on account of failure or untoward circumstances, and fixed the responsibility for the Patum without reserve or qualification upon the tenant. Rice lands in Malabar are not capable of being made productive of a greater number of crops, or of being made more secure in a single crops by the construction of lakes or tanks by adding to the embankment of old tanks or by cutting canals from rivers as on the Eastern Coast. In the greater part of the rice lands, there has been no increase in the produce which may be considered of a steady permanent nature in one period beyond another. The annual fluctuation that has taken place is attributable alone to the peculiarity of the season and to the degree of skill and labour applied each year individually. There has been no general amelioration in the system of agriculture; and it has not been demonstrated by any experiments that the productive powers of the soil have been affected by any revolutions of natural causes. It has been correctly observed by respectable authority that on a comparison of old and modern deeds differing centuries of time, the Patum has been found to be the same at both periods.

1145. Mr. Warden in his report of 20th April 1815 says that the practice which regulates the rent on paramba land between proprietor and tenant is manifestly founded on the fluctuating nature of the produce of such land and the consequent impracticability of fixing a fair rent upon it for any number of years, that it is not so with seed land for that is brought into cultivation at once by a systematic model of agriculture which has obtained from time out of mind and the question is if there be any difference in the produce of seed land now from what it was centuries ago; that a new paddy field might perhaps be abundantly productive the first two or three years, but that its produce afterwards one year with another will be found to vary in a trifling degree provided there be no drought or any unusually calamitous season, that his conjecture on this point is founded upon the fact of having in the course of his official duties in Malabar found the same rent on seed land specified in renewed deeds as what appears in deeds upwards of a hundred years old."

1146. It is not however to rice lands that the complaints of inequality of assessment are so particularly directed, and in this branch of Revenue, it is of the less consequence, because almost everywhere in the Province, Rice lands are an advantageous

property, very generally indeed to the proprietor, but in all cases to the tenant. The Revenue might be realized from the tenant even though it were equal to the Patum.

1147. Inequality of assessment may be considered a defect in any settlement, because individuals do not contribute fairly in proportion to their resources, and because the public Revenue is not placed upon a secure footing where each individual paying an assessment is separately responsible and it admits of an effectual remedy where the rent has been fixed for a long time upon a judicious medium of produce and where the produce though it may vary year by year, is not likely from any obvious causes to undergo any permanent change or to vary much within a given period from the average adopted.

1148. But inequality of assessment though it might render a revision desirable would not in my mind make it urgent and imperative if I could concur in the conclusion at which the late Collector Mr. Warden has arrived that "though the existing assessment is light on many estates, it bears heavily on few or none." If the inhabitants were all well off, it might be said that the disparity of assessment was all a chance or the mere effect of difference of labour and skill, and that there was no more reason for equalizing or altering it, than for transferring the personal property of a rich man to a poor one, or for giving money to a man not in distressed circumstances to make his riches equal to those of his wealthier neighbour.

1149. But the personal inspection which I made of several estates, combined with the numerous complaints of the inhabitants of over assessment, the earnest request of the principal people of all the districts which I visited that a revision of the assessment should take place and the invariable admission by the Collector's Cutcherry and District public servants of the difficulty of collecting the revenue on account of the inability of many to pay the present assessment, and the actual amount of outstanding balance are sufficient to convince me that there are a very large number of individuals responsible under the existing system for the Revenue, upon whom from their poverty and the want of resources in the landed property they hold under whatever tenure the assessment is too heavy and that it is advisable to lighten it. For the purpose of an experiment, the inspection which I made seemed sufficient. It appeared to me unnecessary to carry it to a greater extent unless I had been authorized to make it the foundation of an actual revision of the assessment.

1150. But though I attribute to the heavy assessment on so many individuals, the difficulty of collecting the revenue and the amount of the outstanding balance, I consider a great part of the heaviness of the assessment to arise from the manner in which the revenue is distributed from the descriptions of persons who are made answerable for it. Tippoo's attempt at a general circumcision to make Chailas of the inhabitants as it is usually called, caused the immigration to Travancore of a great part of the most respectable Rajahs and Chiefs of the Southern Division and the settlement was made with the tenants on simple lease and under a mortgage tenure, in whose possession the lands were and they became responsible to the Government for the Re-

venue. It is supposed that the private lands of the Rajahs and Naduvalies in the Southern Division were assessed much heavier than those of others in consequence of the absence of the proprietors and there being none to represent their circumstances. The tenants had even an interest in the assessment being heavy as the assessment, except it should encroach upon the mortgage interest did not fall upon them, and the chance was diminished of the mortgages being redeemed. Upon the return of the Rajahs and Naduvalies from Travancore, and the assumption of the Province by the British Government, the Rajahs made a survey in conjunction with the officers of Government but it is universally said by the inhabitants and so I find it recorded in the Reports of the Commissioners of 1801, and of Mr. Smee under date the 21st August 1799, who had just concluded a survey of most of the Southern districts, that the joint survey made by the Government and Rajah's officers in the Southern Division was little more than a collation and a partial trimming or modification of former surveys just to make the exigency of the moment and though it was sufficient to do away the principle of permanency in the former amount of assessment it fell very short of a radical correction of the acknowledged errors of its principle or of its individual application.

1151. At an earlier period the Rajahs of the Northern Division had come to an engagement with Hyder's and Tippoo's Government to pay a certain sum for their countries whether under the appellation of tribute or of rent and the assessment had already been regulated upon a simple intelligible principle, a certain proportion of the Patum. In this division therefore the irregularities in the assessment do not prevail in the same degree as in the Southern and what there may be do not particularly apply to the land of Rajahs and other chiefs.

1152. The lands of the Rajahs that have been highly assessed, or upon which mortgage incumbrances are heavy or upon which the produce is precarious and requiring the expenditure of some capital to improve them or to maintain them in a flourishing condition, do not appear in the Revenue accounts in the names of the Rajahs themselves, but have been transferred to or retained in the names of the tenants. For the revenue of some of the Chaireekul or private domains of the Samoory Rajah in Rice lands which are obviously too highly assessed (I allude to the village of Puthur and a few other lands) the Rajah is not personally responsible and with respect to the Kartanad Rajah he has removed from himself to others in the Revenue accounts the whole of the assessment upon garden lands which form about one-third of the whole of that description of land in the district of Kurtanad. The revenue which appears in the names of the different Rajahs of Malabar amounts to Rupees 67,768-3qr.-12½ reas and if they were also made responsible for the assessment upon their worst property which they have transferred to others and for that part of the Church land which is under their management and patronage, a great additional security would be gained to the Revenue. The violent general and partial commotions that have convulsed the Province at different times since the land tax was established, added to the oppressive inequality of it in the first instance, will account for a great degree of the deterioration

and decay in which many plantations are to be found and for individual poverty which incapacitates from their regeneration. The salt and tobacco, arrack and timber monopolies no doubt have had an effect in checking the progress of the lower orders of the people towards affluence, for it is long before wages of labour which have long been established undergo any rise in consequence of certain necessities of life being rendered dearer. The price of wages appears to depend in so great a measure upon the demand for labourers, as to be almost independent for a time of any enhancement in the price of an article of life. After the introduction of a tax which would have that effect, the same number of labourers remain as before and they have the same desire for being employed their employers are anxious on the other hand to procure their labour as cheap as possible without any regard to the diminished profit which the continuance of the old wages of labour would occasion. All the branches of labour being stocked in proportion to the demand, and removal to other countries being attended with serious inconvenience and among the people of Malabar their being a sort of prohibition against it, it would be impracticable for labourers to relinquish their usual calling for a new one they must therefore submit to the privation of comforts which they have hitherto enjoyed and it is not till the population is thinned by the severe operation of this course of things that the demand for labour becomes greater and the competition of the employers raises the price of it.

1153. Whatever may be the real cause, there are in several districts a great many plantations in a state of decay, and from the most correct information I have been able to obtain the holders of them are unable to improve them. There are a great many individuals possessed of one or two gardens in which their houses are situated that are not alone sufficient for the maintenance of themselves and families. They are destitute of rice lands and of personal property to any extent and their subsistence depends a great deal upon the hire as labourers, which they are able to procure from home. They are not fit persons to be responsible for a permanent revenue upon a greatly fluctuating resource. They have no capital and no means of improving their gardens, but as long as the revenue is collected from this description of people, it must rise and fall with circumstances it must be an annual or other periodical settlement with them, and encouragement must be afforded to improvement by advances made on the part of Government on the security of their neighbours or of the proprietors of the lands they hold.

1154. To effect an universal transfer of the public assessment to the names of the proprietors and to make them on all occasions responsible instead of the tenant it would be necessary that the existing law should be modified or at least that the principle of the decisions in the Courts of judicature in Malabar which regulates all questions respecting the landed tenures should be subverted. Under this principle proprietors possess no right to cause the immediate sale of the property of defaulting tenants as authorised in other cases by Reg. XXVIII of 1802, nor can they oust their tenants from the possession of the lands they hold without a regular suit in the Courts. Very many of the tenants have mortgage claims upon the lands and the proprietors in many

averse to redeem the mortgages on the terms on which they were originally acted on account of the depreciated value of the lands by the addition of the land

A man might have borrowed Rupees 1000 upon the security of an annual patum rent of 300 paras, but when a tax of 70 Rupees has reduced the Patum to 60 paras, is a losing concern to him to give back the money borrowed.

1155. It may be said that it is better to sell lands for the public revenue rather than allow them to remain with those who are unable to improve them, though capable of improvement, but to this system it may be objected what is urged with great earnestness by the inhabitants that the assessment was originally partial and too heavy and left no profit, that being without property they could not afford to labour for anything which did not produce an immediate subsistence, and under the system of selling land belonging to a defaulter in proportion to the arrear against him, the most profitable and most readily saleable lands are first disposed of and though the revenue may be bolstered up for a time, every year adds to its insecurity on account of the worst lands remaining in the hands of the defaulters which will not be capable of being sold with their existing assessment, and a remission must ultimately be made when it may require to be greater than it need be at present because the deterioration in produce will have so much augmented.

1156. The inequality of the assessment which exists as well in the lands of different individuals, as on different portions of the lands of the same individual, is productive of injury to the public Revenue, whenever a private or public transfer is to be made of parts of an estate. The result of my inquiries as to the permanent assessment upon the different portions of an estate is that in several Hoblies of the Kartanad district and in the two entire districts of Palghat and Temulpuram, the total amount only payable by each individual and not the amount of the different portions of estates, is known either to the parties themselves or to the Hoblee or district Revenue Officers; that in most if not all other places, the assessment upon each portion is known by the accounts of Hoblee officers, but so generally known to the individuals themselves; that in no places does the Patta or annual lease deed executed by the Collector to individuals, specify the amount of assessment of each portion of the estate of an individual, but only the total amount payable by him; that in places where the assessment of each portion is unknown, the apportioning of it in the case of a transfer depends a great deal upon the agreement respecting it that is made by the two parties to the transfer and a great deal upon the discretion of the Hoblee Menon. Where the separate assessment on each portion is recorded in the Hoblee Menon's accounts, it generally remains fixed in the case of a transfer, though instances are not wanting of its being altered, out of favour to one, or the other party; that as the assessment upon the different portions is known to be unequal, the inequality is at least perpetuated in the case of a transfer on the fixed assessment, and it is in many cases increased because the person transferring is generally the needy man, and he is obliged to transfer the land having the lightest assessment, the portion of his estate which he retains is therefore still more disproportionately assessed than before. The assessment

on that part which is transferred, as it is payable probably by a richer man, becomes easier of realization whilst the assessment on the portion retained is more difficult to collect. The ascertainment of the whole value of the entire estate, and the apportionment of the tax to the different portions about to be split, seem the only effectual remedy against the insecurity to the revenue which this system brings on, but this valuation which would require to be made annually is a work of immense labour, and it is desirable to seek some more simple remedy. Of this kind is a general survey after which the assessment on rice fields shall be permanent, and that upon garden variable only once in 12 years. The existing system of selling the personal property and the lands of those who fail to pay the assessment is another species of remedy, but this brings distress on thousands of poor individuals, and though the revenue may be collected, its tendency is to ascertain the highest assessment which can be collected to leave the profits on agriculture, as small as possible.

1157. There is no record, no register of the amount of assessment as it was fixed by the Huzar Nigguddee, or as it existed under Urshud Beg Khan, or at any time during Tippoo's Government, upon the different lands. The present accounts of the revenue kept by the local officers are indeed a continuation of the old accounts, but they have undergone too much change to be considered authentic transcripts and the old accounts not having been preserved, there may be said to be no standard record of the original assessment to refer to.

1158. It is not of consequence that all landed proprietors should have the same degree of wealth. This could not be attained even if the assessment on all lands were equal in reference to their Patum, because the extent of landed possessions does and must always vary, but it is of importance that the assessment should in all lands bear the same proportion, or at least that it should not exceed a certain proportion of the Patum, as well for the security of the proprietor as of the public revenue. Though the aggregate revenue of Malabar may be moderate compared with that of any other Province under the Company's dominions, yet if out of the whole extent of land yielding about five lacs of Pagodas a portion yielding one lac is assessed too heavily, there will be as much distress to the inhabitants and as much insecurity to the Government Revenue with respect to that portion, as in any Province which in the aggregate may be too highly assessed.

1159. The equalization of assessment which I have alluded to as the best remedy for the defects of the present system is not the distribution of the present aggregate revenue fairly upon the different lands, but the assessing all lands upon an uniform and equal proportion to the rent, which proportion shall be less than the proportion of the existing land revenue.

1160. The strongest objections urged against a revision of the present assessment are, its tendency to shake the public confidence in the stability of the system.

The infraction of faith to those who have made private or public purchases or mortgages or to whom lands have been made over by decrees of Court, under the idea of the assessment being permanent.

The tendency to benefit mortgagees and not proprietors for whom it was intended. The inexpediency of it on the score of so few being highly assessed.

The proof from the proprietors own accounts that the survey instead of benefiting the inhabitants generally would produce a large increase of Revenue. The tendency of all settlements of this kind to become unequal.

1161. The following extract from the Revenue Board's minute of the 16th January 1815 will be found to contain most of the arguments here alluded to.

"The land tax of Malabar is collected according to rates of assessment established by the Commissioners of Malabar in the Malabar year 976, corresponding with A.D. 1800-01. Those rates were founded on the Quinquennial settlement. The rates of the Quinquennial settlement were founded on the Jamabandy framed by Tippoo Sultan's Head Amildar Ashed Beg Khan, in the Malabar year 959 or A.D. 1783-4."

"It will thus be seen, says the Collector, from the account above given of the present assessment in Malabar, that it has undergone no fundamental alterations (with the exception of the short interval of Major Macleod's administration) for a series of years."

"It is not to be understood that any particular principle of assessment had been established which was to be applicable to every District in Malabar. NO such principle existed." In one District the proprietors enjoyed only two-eighths of the rent of his land in others three-eighths and in some, particularly in the Northern Division they enjoyed one-half. No two estates perhaps were assessed alike, and the best rule of guidance as to an estate being overassessed was to ascertain if it was cultivated or lying fallow for the natural effect of overassessment is abandonment of the property so burthened. The Collector means this observation to apply particularly to seed Land and not to land thrown into gardens or orchards, though it might apply equally to them. The Rice fields which form the principal source of Revenue in Malabar were thus unequally assessed in every estate in the country. The gardens and other lands were as unequally assessed. The Collector proceeds to observe "it is of no consequence how this inequality arose. It existed then and will always exist in spite of the most earnest endeavours to make it otherwise."

"The measures which have been taken with the view to remedy the supposed evil of an inequality of assessment will be best understood by the Collector's explanation."

"On the unequal assessment above described was the revenue from the inhabitants collected up to the Malabar year 976 or A.D. 1800-01, when the commissioners were removed and Major Macleod was appointed to the Province."

"Major Macleod framed a new Jamabandy by which Government Revenue was augmented, but the assessment itself in regard to inequality, was as defective as the former one."

"On the secession of Major Macleod Mr. Richards succeeded him, when the Commissioner's Jamabandy was restored, which has continued ever since."

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

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

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

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

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

"My object here was to have satisfactory data, or grounds of information, which

Para 43.

were to direct me how to class the soil in every Taluk in the Province, and what rate of pro-

duce to allow for each soil after the survey should have been completed, which I did not divulge my intention of undertaking until all these documents should be supplied."

"My instructions on this subject to the Subordinate Collectors were very minute

Para 44.

and were in due course most fully executed as were the orders to the landed proprietors."

"After being furnished with all these documents, I took the necessary measures

Para 45.

for commencing on the laborious work of surveying the Rice lands. To assist me in this

novel undertaking, I was assisted by the Board of Revenue with some very valuable documents, which with others sent to me by the Collector in Coimbatore connected with Major Macleod's survey of that District, enabled me to frame a set of instructions for the surveyors which appeared to me to be well adapted to the localities of this Province."

"The surveyors were procured for me by the kind exertions of the Collector in

Para 46.

Coimbatore and were all foreigners to this country. They entered on their duty in the year

1806. After four years labour the work was completed and there it rests."

"The several changes which afterwards took place brought with them such an

Para 47.

accumulation of duty and trouble upon me, with diminished means of getting through them

being left almost entirely to native assistance that the new assessment, with everything connected with it, has for some time back been laid aside, and the Revenues of the Province have been continued to be collected on the Commissioner's Jamma of 1776 A.D. 1800-01."

"Not a single alteration has been made by me in the Land Revenue Jamma of the

Para 48.

Northern Division of Malabar, since the Magistrate at Tellicherry was transferred to the

situation he now fills. The very same Revenue Officers, with a few exceptions, are employed now in the collections as were in office in his time."

"The revenues were then regularly collected and continued to be regularly col-

Para 49.

lected till within the last two years, when the complaints of overassessment started up in the

Kartanad District, after the Magistrate's reception and transmission direct to Government of the complaint of one of the Principal landholders in Kartanad, a copy of which was referred to me in your Secretary's letter of the 18th of April 1811."

"Since then and within the last twelve months every Hobbie in the District of

Para 50.

Kartanad has petitioned to me complaining of overassessment, that they had from year to year

by the gradual disposal of their substance hitherto been able to pay the assessment, but they had now sold their all, and can no longer continue it."

"The inhabitants of the adjoining District of Irwanad soon caught the contagion,

Para 51.

and they also have been making similar petitions and demanding immediate relief. The

inhabitants of Cotiate and Chirakal which are the two remaining districts in North Malabar excepting Wynaad have not yet joined in the confederacy."

"In regard to overassessment the inhabitants of Kartanad have less reason to

Para 52.

complain of the present assessment than those of any other District, because on the resump-

tion of the collections of Kartanad from the Rajah, complaints were made of the District being very partially assessed on which occasion the Commissioners ordered a new assessment to be made in the Malabar year 1778 under the immediate superintendence of Mr. Waddell, who was in charge of the district subordinate to the immediate orders of the then Northern Superintendent Mr. Stevens, the present first Judge at Tellicherry. This assessment was made by sworn assessors acquainted with the rules and customs observed in fixing rent on landed property and being natives of Tellicherry were known to have no connections or interest, in Kartanad. The Government assessment was fixed on a certain proportion of the rent due to the proprietor. It is that very same assessment which the people of Kartanad have been since paying without a murmur until within the last 18 months that the complaints broke out in every part of the district."

"It will be seen from the account above given of the present assessment in Ma-

Para 53.

bar that it has undergone no fundamental alteration (with the exception of the short inter-

of Major Macleod's administration) for a series of years."

"The inequalities in the Land assessment are thus distinctly admitted but assessment unequal as it is, may be considered to have been a fixed assessment 1

1314.

1792.

22 years.

the period that the Company's Government has been established in the Province of Malabar, that is, from the year 1792 and long prior thereto."

"The question now to be discussed is whether it will be expedient and proper to revise and equalize this land assessment of Malabar, this question has necessarily involved an investigation into the nature of the landed tenures in Malabar for Mr. Warden observes."

"In the present state of the land assessment in Malabar, considering how long it

Para 58.

has remained unaltered, and how regularly it has been collected (with the exception of the

last and of the current lash in North Malabar) it appears very doubtful to me if any real good can arise from a new assessment. Notwithstanding the very full materials



which have been collected, and are in my possession, for framing one as correct, a basis of general equality as so complicated an undertaking can be brought to."

"Throughout South Malabar, where the Government assessment absorbs more than one half of the proprietor's rent, the revenue will fall short of the existing assessment and Government will be the only sufferer, but in every instance where the revenue may be more than the existing assessment the incumbent on the land, if he be a mortgagee will complain most bitterly. He will argue, that he has sunk considerable capital on the land, under a conviction of the unalterable state of the Government assessment and at any increase of that assessment must reduce the income which he was justly and legally entitled to, on the capital so sunk. On the other hand, in instances where the Government assessment may be reduced, the income of the incumbent mortgage will be augmented in as much as the assessment is reduced; and if the tenure should be equivalent to a fore-closed mortgage, the mortgage will adventitiously benefit in what was intended by Government should be enjoyed by the proprietor more than three fourths of the landed property in Malabar are thus mortgaged and the greater part of each mortgaged property is Pagoda or Church Land."

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

Para 60. The Judge of North Malabar in his report, on the inequities of the assessment, proposes to equalize the assessment of land which he has actually ordered to be sold under a fixed assessment, who would buy land what it not all an income? and would not the revenue money be in proportion to an income?

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

1162. To the objection that an equalization of the assessment, would disturb the stability of the present revenue system, and thus lessen the value of landed property, that it would injure those who under the faith of the stability of the present land tax, have made private or public purchases, or those to whom lands have been decreed by

the Courts of Judicature it may be answered that no express pledge was ever given that the tax was permanent and unalterable, and the inhabitants could have no reason to suppose so from the actual events of the different revenue administrations for, there were surveys made at different periods under the authority of the Commissioners from 1793 to 1801 with the express intention of proportioning the revenue to the existing resources, the revenue was considerably raised in 977 M.S., or 1801-2 by Major Macleod, as well up in old lands already assessed, as upon those which had been surreptitiously withheld from the public accounts. Mr. Rickards indeed professed to revert to the settlement of the Commissioners as it stood in 976 M.S., the year preceeding Major Macleod's administration

See Enclosure F.

in his proclamation of 11th March 1803, but it is evident that this settlement was intended to

be considered only as the immediate standard in opposition to that which had been lately introduced until a farther inquiry could be made, for, the proclamation states that the Sub-Collectors have been authorised to correct any errors detected in the (Pymash) survey of 976 M.S., 1800-1 and his instructions to the Sub-Collectors are to the same effect. In one of his letters bearing date seven days after the date of the proclamation, Mr. Rickards directs one of the Sub-Collectors that "grounds on the other hand which may be found underrated, should be required to pay a just increase of the Jama of 976 or 1800-1 provided it can be effected without endangering the future peace of the district." Mr. Rickards's subsequent detailed plan for an entirely new survey, founded as it was upon the written assent of the Rajahs and other principal people of Malabar, is a further proof, that neither Mr. Richards, nor the inhabitants considered the Government pledged to the permanency of the present land tax. Though Major Macleod's settlement was annulled generally, a great part of the addition made by him was not relinquished, and what was retained was a direct infringement of the principle of permanency. To this, it may be added that as far as I am capable of judging from the numerous petitions given in to me, from my personal communications with the inhabitants, who were assembled before me in every district, at call of the Collector, and with the public servants of the Collector's Catcherry and the Districts, and from no objections having been made, notwithstanding the known objects of the different meetings, not only the adoption of Mr. Rickard's plan would be considered no violation of a pledge expressed or implied but that it would be accepted generally as one of the most valuable boons which could be conferred upon the Province.

1163. It must be taken into consideration that the land revenue is not strictly fixed even under the present system of collection. In the district of Wynaad an annual settlement is made according to the extent of land cultivated. In many districts the (Modun and Ponum) upland rice revenue is regulated annually by the state of the crops and the cultivation of the oil plant and sama (Panum Miliaceum) bears an assessment regulated in the same way by the quantity of the crop, on lands which are already subject to a plantation assessment, and this in an innovation established since the period of the Mysore Government, and consequently a superaddition to the original assessment and in this very year, land in the Calicut district which had a (Modun) upland rice assessment has had its assessment changed from a modun to a plantation rate, accord-

ing to the number of trees which have been productive in it. The increase of revenue thus occasional amounts to between 5 and 600 Rupees. In the Kongand Hoblee of the Palghat district some gardens were, in the year before last, assessed at about four hundred rupees in addition to the revenue fixed in Major Macleod's time on account of the number of trees subsequently planted in them and the whole of the tree revenue in this and the neighbouring district of Temulpuram was established for the first time under the Company's Government. An increase in the assessment on lands previously assessed was also made in the Northern Division upon the accounts given in by the (Jemmakars) proprietors themselves in 1811 or 1805-6. The combined circumstances are calculated to weaken the notion that the "assessment has remained unaltered to the present * day."

1164. From the steady nature of an average (Patum) or rent established by very long custom, an assessment bearing a certain proportion to it, would not have a tendency to become unequal upon Rice lands, except in as far as the different degree of skill and labour applied every year might render it so. The withdrawing of a certain degree of skill and labour any one year would diminish the produce, as the increased exertion of them any year would raise it; but the revenue would have reference to a medium state of things, and not to the produce of a particular year. It would be suited to state of cultivation which a very general concurrence of respectable opinions had determined might be expected from the employment of ordinary labour and skill, and to the usual fluctuation of produce arising from the nature of the season. If the tax were moderate at first it would therefore be likely to continue so, from ordinary care, though from an extraordinary degree of attention particular lands might benefit to a greater degree than was at first estimated, but provided one man enjoyed a reasonable proportion it would not be necessary to interfere with an extraordinary profit acquired by the industry of his neighbour. Where the tax is in money, and the money price of the produce should materially fall after it has been fixed, the assessment must no doubt become heavy, but even in this case, the moderation of the proportion in the first instance would considerably mitigate the immediate effect of this unlooked for circumstance, and render it unnecessary to make such a hasty reduction as might otherwise be necessary. Time might be taken to ascertain whether the fall in the price was of a temporary or a permanent nature. Rice lands give an early return and in Malabar the season is tolerably regular. It must be a gross neglect of ordinary attention which should prevent lands producing the estimated rent, where the cultivation is not liable to be damaged by wild beasts or irruptions of salt water, and claims on account of failure otherwise than from these and similar causes would not deserve indulgence.

1165. But garden lands in Malabar are different. Any deterioration which may have taken place from neglect arising from public commotions, from loss of personal property from accidents to trees, cannot be remedied or replaced by the labour of a single year. It requires a capital or what is equivalent, the exertion of labour beyond

* N.B.—See the Board's quotation of Mr. Warden's report in the 32 para of their minute of 5th January 1818.

what is necessary for immediate subsistence, continued for some years and no recompense is derived for the loss sustained for less than twelve or eighteen years. Were an assessment moderately proportional to the produce once established and followed by a long period of uninterrupted tranquility, it would not be difficult to appropriate the small degree of gradual and scarcely perceptible labour which would be sufficient to maintain plantations in their existing condition, or even to improve them, but it is the complaint of the inhabitants that they have never been placed in that happy point of fair trial, since the various vicissitudes have come upon them. Their condition once placed upon that footing, they would consider themselves undeserving of further indulgence for failures. They would admit that they would be ascribable to their want of exertion but consideration for the unavoidable casualties which often befall the poorer classes, and the fair claim of Government for an increasing revenue upon the improved rent of lands occupied by the better classes, render it very doubtful whether the land for on plantations should be declared inflexibly permanent.

1166. The effect of an equalization of the tax upon plantations would no doubt operate as a tax upon improvements that have taken place but would neither be injurious retrospectively or prospectively, provided it were upon a moderate principle, that is, what has been proposed five-tenths of the (Patum) rent. It may have been supposed that low Rice land may be "thrown" into gardens or gardens into rice lands at pleasure, but land in which trees are planted is either too high for the low Rice annual cultivation and is only adapted to upland rice (modan) cultivation which takes place in some places every three years, in others every four years only, or it is sandy and subject to be affected by salt water, and therefore not calculated for the low rice (Obbyium). Low rice lands (Obbyium) again retain too much moisture for the coconut, which is the most valuable of the trees, to thrive, the roots would rot and it would be necessary to raise the level of the Rice lands, or at any rate to construct high and broad embankments removed from the effects of constant moisture to render them fit for the growth of trees, but rice lands are too certain in their average produce and too much in demand for the want of the population to be thus diverted from their original purpose.

1167. A tax upon plantations however equal it might be made, would no doubt soon become unequal from the very peculiar nature of the produce, which is capable of being augmented and liable to be diminished to so much greater a degree, below its estimate at the time of fixing the tax, than the produce of Rice lands. If indeed the tax were a maximum one, fixed with reference to the average produce of the number of trees, which a given extent of land would afford space for growing according to the established rules for planting and with reference to the proportion of the number of trees which might be estimated to be productive, unproductive and too young and if this tax were grounded upon fair data there would be little prospect of an augmentation except what might increase from uncommon attention to the care of the trees so as to bring them to produce more than an average they were estimated to produce. But from the accidents to which trees are liable and from calamities which befall the culti-

* N.B.—See the Revenue Board's minute of 1818.

vators themselves, and cause them to neglect their plantations, this complement of trees and this proportion of productive, could not be invariably maintained and the maximum revenue would not hold. Without an immense and a very unnecessary sacrifice of revenue, garden lands could not be assessed so low upon a given extent as to make the realization of the revenue upon them as regular and as certain as it is upon rice lands. An acre of cocoanut trees in a flourishing condition planted on the established principles regarding distance that is about 32 feet between two trees, and making allowance for the proportion which are supposed to be not bearing will yield a produce, three or four times greater in value than the best rice land in Malabar, but yet the average low rice land (Obbhiyam) assessment it could not be sure of being realized at all times from plantations. It is not altogether certain that even the comparatively very low assessment of upland Rice land (modun) could be invariably collected. The garden land could not be converted into low rice land at pleasure and the cultivation for the upland rice land could only be carried on once in three years. If there were little garden produce therefore there would be no certain resources in the land itself for the lowest fixed annual tax of those mentioned and it must have a varying tax or a tax though fixed payable only once in three years or distributed equally over three years as a great extent of (modun) upland rice land already has unless from its vicinity to houses or other advantages of situation it tempted a capitalist to take it in its present deteriorated state in the expectation of future improvement. The modun rice land and the higher garden land (Kurri Veppoo) is in most cases the same land. It derives its distinctive appellation from the use to which it is appropriated. There may be said to be this difference that the modun rice can be sown without any qualification on the higher garden land (Kurri Vep,oo) but that the modun rice land is frequently too high and dry and too difficult to be watered by the hand to admit of fruit trees being planted upon it. But the result is that a great deal of land equally calculated for plantations as a great proportion that is now so applied is actually employed for modun rice cultivation only and bears a modun rice assessment. It is another evidence how evidently the garden assessment was intended to attach to the peculiar nature of the produce and not to the quality or extent of soil, and how inapplicable it is when no such produce exists or so little as to amount to a nonentity under the present system of revenue, the assessment is in some places 60, 70, 80, 90 per cent of the gross produce and even exceeds it and in other places it is not more than 5 per cent, that it is here half a rupee and there 23 rupees the cawney is not extraordinary as it does not profess to be upon the extent or quality of land, but that it should be 16 Rupees where there is only three trees and one rupee where there are two hundred exhibits a monstrous disproportion which is as unjust and oppressive to the highly assessed as it is superfluous in the way of encouragement to industry and improvement to the more favoured. I consider the act of remodelling the assessment upon plantations which was not originally fixed upon the number of trees which a given extent of land was capable of containing, but upon the actual number then growing, as nothing more than the principle of assessing that part of the rice lands of an individual with whom a settlement was concluded forty years ago which was waste and not rated to the assessment at the time of the settlement but which is

now newly brought into cultivation in consequence of the improved circumstances of the individual.

1168. In some gardens may be seen only ten trees where there is space enough for three or four hundred and that number may be seen growing in other gardens of the same space though not bearing a higher assessment than the ten.

1169. A declared limit to the proportion of the (ratum) rent which Government will take as their share seems all that is necessary to stimulate exertion, to establish confidence and to render lands saleable, and it seems calculated to meet the changes which a permanent rise or fall in the price of the produce would create in the value of land. A fixed tax could not be realized if the value of produce sunk for any considerable time below the estimate upon which it was founded and it would be a sacrifice to continue it if it should arise much above it from any cause which promised a length of duration. It would be sacrifice however which might be compensated to the Government by other means. It is of the utmost consequence in my opinion to a knowledge of the real state of the country that the progress of the value of produce should be anxiously traced and minutely and faithfully reported to the Government by the local authorities. The present mode of communication is too loose and is too little authentic to be of use. At the end of the year a correct statement of the average selling and price of grain in each district (Taluk) in each month should be submitted to the Government by the Collectors.

1170. Aware of the advantages which have ever been considered to flow from the abstract idea of permanency in the assessment, and averse, as I should be, to recommend a deviation from permanency, if it appeared to me, at variance with the view of their own interests taken by the inhabitants themselves, I am nevertheless, induced to urge an entirely new assessment for garden lands, under the circumstances I have stated and because I feel convinced that it would be in concurrence with the feelings of the great majority of the people, and with the custom which has always prevailed between proprietors and tenants under the Kui Kanum (or Koolee Kanum) tenure; and farther to recommend that the new assessment be not permanent, but liable to be modified, not oftener, than once in twelve years, though remission, according to circumstances, should not be excluded.

1171. This opinion is founded upon consultations with the most respectable natives conducted with an earnest desire to obtain the truth, and upon observations in my tour, through the districts, and the inspection of different gardens, but it is much strengthened by the sentiments of Mr. Murdoch Brown, whose judgment is received with the weight to which it is entitled from his general abilities, and acuteness and from his long residence, and intimate experience of the customs of the inhabitants and the agriculture and the commerce of Malabar.

1172. Mr. Brown in a report* to the Commissioners for the affairs of Malabar expresses a hope that "garden or more properly tree produce, being a fund of revenue

* N.B.—Date not known, but supposed to be 1800 or 1801.

peculiar to this coast, nothing that regards it, will, he hopes be deemed unconnected with the subject of this report. He begs leave therefore to say a few words on the nature of it, in order to point out, wherein it differs from other landed property, since this knowledge is absolutely requisite to guide every step that is taken with regard to the revenue derived from it."

"The Major part of the land subject to taxation in other parts of India is seed land, of which a certain share of the produce or grain is claimed by Government as owner's or lords paramount of the soil, for the use of it. The cultivator of this land contributes but a small proportion of stock and labour, towards the produce which is returned to him, within a short time with a profit, so that his advantage is immediate, certain and permanent for wherever the average produce of seed land is ascertained from experience, as it every where is, any man who has adequate means may safely rent it at that average rate. The aggregate charges of seed and labour, as far as he has been able to ascertain them in this Province, where they differ much in different parts are, on an average two-tenths of the produce. The agency of the soil therefore is as eight-tenths and where Government acts as owner of the soil, the cultivator can afford to pay half the produce for the use of it, since for an outlay of 2 he receives in a very short time, a return of 5. From this superiority in the agency of the soil over that of the cultivator, joined to the solid nature of the former, which can neither be destroyed by devastation, nor removed by force, arises the permanent and unchangeable value of seed land and of the revenue derived from it."

"The proportions of agency in tree produce are different. The man, who intends to plant cocoanut, beettlenut, or jack trees, must begin by making a strong fence round the spot intended to be planted. This is a work of considerable expense for all the cattle in Malabar being permitted to run loose, it must be strong and high to keep them out if they happen to get in any number, they will destroy in a few nights, the labour of years. The general mode is to raise an earthen Dyke of from 6 to 8 feet high a work of considerable expense, which requires more or less reparation every year after the rains, if made of wood it must be renewed almost entirely every year, until the young trees have got above the reach of cattle, to attain which five or six years are requisite. This preliminary work being completed and the ground cleared of jungle and roots, which is also a laborious tax he puts his plants to the ground, but a constant attention and annual expense for the space of from 6 to 10 years must be bestowed on them before the owner reaps any return and then it comes but by slow degrees for it is generally allowed that on an average twelve years are requisite to bring them to full produce. During the period of rearing the trees and afterwards the charges of cultivation of the soil are more than of the same extent of seed land. The first must be hoed whilst the latter is ploughed. The trees thus reared with so much care and expense and the sacrifice of so much time are not only liable to be destroyed by lightning, high winds, and diseases, but if neglected they deprish till in a few years they yield nothing. Thence the property of this description devolving to minors, women or indigent persons frequently goes to decay."

"To estimate with accuracy the aggregate of these labours, risks and time, in order to compare it with the simple agency of the earth and thence shew the powers respectively contributed by the cultivator and the soil, towards the produce is no easy matter. But some idea may be formed of them by comparing the value of this description of land, with that of seed land."

"The price of the latter varies according to the exposition and soil from 4 to 800 fanams for every 100 Dungays of seed, but the settled price of the former, even before the invasion of Hyder Ali when no land revenue was known was only 100 fanams for an equal extent. It thence appears that in the opinion of the natives founded of course on experience the agency of man requisite for tree produce compared to that required for grain is at least as 4 to 1 or as eight-tenths and that of the soil only to two-tenths, but admitting it to be but six-tenths, what remains after reimbursing this agency can only with wisdom or justice be looked on as a fund for revenue. If therefore this data approaches anything near to accuracy, not more than four parts in ten of the produce, remain to be divided between the cultivator and Government. This is more particularly the case with the valuable article of pepper, and whenever a money revenue exceeding one-fifth part of the average produce shall be exacted, it will not be much worth any persons while to advance his funds and devote his time to its cultivation."

1173. Much stress has been laid upon the inequality of the land tax in England and the inequality of the assessment in Malabar and other districts has been attempted to be assimilated to it and it has been stated that it would be equally injudicious and hopeless to attempt the correction of the one as the other and that a clamour against it might, with equal justice be raised in Malabar as in England, but the important difference between Malabar and England is that in the latter though the tax was originally unequal, and the inequality has since increased, the value of land has increased, the condition of the people has generally improved, whilst in the former it has generally deteriorated from the fall in the price of grain and if the reverse had been the case in England, the clamours for a reform, would no doubt have been not less numerous than in Malabar. Do not the proprietors in England require their rents to be kept up by protecting duties upon foreign corn, would they stand without it.

1174. Adam Smith says "it has been owing in part to the great prosperity of almost every part of the country, the rents of almost all the estates of Great Britain having since the time when this valuation was first established been continually rising and scarce any of them having fallen. The landlords therefore have almost all gained the difference between the tax which they would have paid, according to the rent of their estates, and that which they actually pay according to the ancient valuation. Had the state of the country been different, had rents been gradually falling in consequence of the declension of cultivation, the landlords would almost all have lost this difference. In the state of things which has happened to take place since the resolution, the constancy of the valuation has been advantageous to the landlord, and hurtful to the sovereign. In a different state of things it might have been advantageous to the sovereign and hurtful to the landlord."

1175. It is to be supposed that the idea entertained that "though the existing assessment is light on many estates, it bears heavily on few or none" and the repugnance to any general modification of the existing assessment, was created or strengthened by the account of their landed property, rendered by the proprietors themselves in 1805-6 and forwarded in abstract to the Revenue Board with Mr. Warden's letter of 16th June 1813. This abstract showed an increase in the existing revenue to the amount of Rupees 154816-0-0 or about 11½ per cent, but as I shall have occasion to point out, hereafter in detail, the resources of the Province were here exaggerated to a very large amount, though inadvertance in preparing the abstract. Instead of an augmentation it should have exhibited a considerable loss of revenue. The matter therefore deserves to be viewed in a new light. It is not so much the question, whether an assessment, bearing heavily on few or none, shall undergo a revision on account of its inequality as whether a revision shall be withheld from an assessment, which is unequal and bears heavily on many on account of the sacrifice of revenue which it will involve. A reduction without an equalization where required would no doubt go a great way in satisfying the wishes of the inhabitants, and if made upon the principles of Mr. Rickard's plan, would be still more favourable to them than an equalization, but it will cause a loss of revenue unnecessarily great, for the right and justice of raising as well as lowering is not disputed in Malabar more particularly upon garden lands, and according to the best information I have been able to collect, there is not a Hoblee in any Taluk (district) in which the majority of the inhabitants would not, with eagerness accept an assessment founded upon the principle of taking six-tenths of the Patum (rent) on Rice lands and five-tenths of the Patum on garden lands for the Government share. The commutation of the share in kind being regulated by an average price of the last eight or ten years and not by the value fixed by the original settlement.

1176. The terms of Mr. Rickard's proposed assessment are detailed in his report to the Board of Revenue of 17th June 1803, he proposes that on rice grounds, after deducting from the gross produce the seed and exactly the same quantity for expenses of cultivation and then allotting one-third of what remains as Kooroo labhum or (plough profit) to the Koodian, the residue or Patum is to be divided in the proportion of six-tenths to the sirkar and four-tenths to the Jenmakar. On Parumb or Orchard lands, one-third of cocoanut, beetlenut and jack trees being deemed sufficient for the Koodian, the remainder or Patum is to be equally divided between the sirkar and Jenmakar.

1177. The effect of the proposed assessment on the different sorts of lands is shown in the following table.

Table to show the different shares of the Cultivator, Proprietor and Government from the produce of various kinds of seed land, calculated on the principle recommended to the Board of Revenue for a new Pymashee of Malabar.

Description of land.	Gross produce in paddy.		Seed.		Expense for cultivation.		Total.		Balance.		Deduct one-third of the balance as Koorlabhum.		Leaving as Patum.		Of which six-tenths to the Company.		And the remaining four tenths to the Jenmakar.	
	Paras.	Dungays.	Paras.	Dungays.	Paras.	Dungays.	Paras.	Dungays.	Paras.	Dungays.	Paras.	Dungays.	Paras.	Dungays.	Paras.	Dungays.	Paras.	Dungays.
Ground yielding three fold	100	...	38	8	33	3	66	6	33	4	11	1	22	3	13	9	9	...
four	100	...	25	...	25	...	50	...	50	...	16	...	33	...	20	13	13	...
five	100	...	29	...	20	...	40	...	60	...	20	...	40	...	24	16	16	...
six	100	...	16	6½	16	6½	33	3	66	7	22	8	44	7	26	17	17	...
seven	100	...	14	3	12	3	28	6	71	4	23	9	47	5	28	19	19	...
eight	100	...	12	5	11	5	25	6	77	...	25	...	50	...	31	20	20	...
nine	100	...	11	1	11	1	22	...	80	...	26	...	53	...	32	21	21	...
ten	100	...	10	...	10	...	20	...	81	...	27	...	54	...	33	22	22	...
eleven	100	...	9	1	9	1	18	...	83	...	27	...	55	...	33	22	22	...
twelve	100	...	8	3	8	3	16	...	84	...	28	...	56	...	34	23	23	...
thirteen	100	...	7	7½	7	7½	15	...	85	...	28	...	57	...	34	23	23	...
fourteen	100	...	7	1	6	1	14	...	86	...	29	...	58	...	35	24	24	...
fifteen	100	...	6	6½	6	6½	13	...	87	...	29	...	59	...	35	24	24	...
sixteen	100	...	5	9	5	9	11	...	88	...	29	...	60	...	36	24	24	...
seventeen	100	...	5	6	5	6	11	...	89	...	29	...	60	...	36	24	24	...
eighteen	100	...	5	3	5	3	10	...	90	...	30	...	60	...	36	24	24	...
nineteen	100	...	4	...	4	...	9	...	91	...	30	...	61	...	37	24	24	...
twenty	100	...	4	7½	4	7½	8	...	91	...	30	...	61	...	37	24	24	...
twentyone	100	...	4	5	4	5	8	...	91	...	30	...	61	...	37	24	24	...
twentytwo	100	...	4	4	4	4	8	...	92	...	30	...	61	...	37	24	24	...
twentythree	100	...	4	2	4	2	8	...	92	...	30	...	61	...	37	24	24	...
twentyfour	100	...	3	...	3	...	7	...	92	...	30	...	61	...	37	24	24	...
twentyfive	100	...	3	8½	3	8½	7	...	92	...	30	...	61	...	37	24	24	...
twentysix	100	...	3	7	3	7	7	...	93	...	31	...	62	...	37	24	24	...
twentyseven	100	...	3	6	3	6	7	...	93	...	31	...	62	...	37	24	24	...
twentyeight	100	...	3	5	3	5	7	...	93	...	31	...	62	...	37	24	24	...
twentynine	100	...	3	3	3	3	6	...	93	...	31	...	62	...	37	24	24	...
thirty	100	...	3	...	3	...	6	...	93	...	31	...	62	...	37	24	24	...
															920	6		
															32	8½		
																		in the hundred.

Average share of Government on the produce of various kinds of land

1178. The Board of Revenue in their instructions to the Collector of the 5th May 1804 founded upon the order of Government state that the rates of assessment proposed by Mr. Rickards in his report dated 17th June 1803 are as follows:—

Cocoanut trees	... one-third of the gross produce.
Betlenut trees	... do. do.
Jack trees	... half the patum on good trees or else 40 reas per tree generally.
Pepper vines	... one-third of the ascertained annual produce.
Rice grounds	... six-tenths of the Patum.

and direct that the general pymash of the Province shall be regulated by these rates, with the exception of pepper vines, the assessment on which is to be reduced from $\frac{1}{2}$ to $\frac{1}{3}$ of the annual produce.

1179. The proclamation issued by Mr. Warden, the Principal Collector, to the inhabitants of Malabar on the 21st July 1805 stated that "the Government of Fort St. George having received information through various channels that great inequalities exist in the present revenue Jamabandy of the Province of Malabar, transmitted orders some time back, to the Principal Collector to frame by survey and assessment, a new Jamabandy upon improved principles, founded on a liberal consideration of the relative rights of the Sirkar of the Proprietor, and cultivator, those orders the Principal Collector has now determined to carry into immediate and due execution."

"It is well known, the proclamation states, to be considered a just system of assessment, for the Government to derive its land revenue from the Patum (or net rent) payable by the cultivating tenant to his proprietor."

"To establish a fixed rule by which the Patum shall be calculated and ascertained it must be in the recollection of every one that the principal Malabar Rajahs, head Namboories, and Mookistans in each District were some months ago assembled by summons at Calicut and after the most patient enquiry, into the mode by which the Patum was usually rated, it was found that a variety of systems prevailed which might chiefly be ascribed to the existing inequalities in the revenue in the different districts in the Province."

"In order to rectify such errors, and establish a permanent revenue by which one ryot shall neither be more heavily nor more favourably assessed than another, it became obviously convincing and desirable to all parties that one uniform system should obtain in estimating the Patum on which the Sirkar revenue was to be fixed."

"Having fully and deliberately discussed the many points connected with so material a question, and pretty accurately ascertained, the customs, which in former times regulated the Patum on lands and gardens generally throughout the Province, the aforesaid Rajahs, head Namboories and Mokistans, at length unanimously concurred in certain fixed principles whereby to determine the Sirkar revenue, which they recorded and authenticated by their several signatures."

"Those being the very principles which the Right Hon'ble the Governor in Council have formally and finally confirmed and ordered to be adopted in framing the new assessment of Malabar they are now hereunder written and hereby published for the information of all its inhabitants."

"1stly.—On wet or rice grounds, after deducting from the gross produce the seed and exactly the same quantity for expenses of cultivation and then allotting one-third of what remains as Koroo Labhum (or plough profit) to the Kudian the residue or Patum is to be divided in the proportion of six-tenths to the Sirkar and four-tenths to the Jenmakar."

"2ndly.—On Ferrum or orchard lands one-third of cocoanut, supary and jack tree produce being deemed sufficient for the Kudian, the remainder or Patum is to be equally divided between the Sirkar and Jenmakar."

"And 3rdly.—On dry grain lands (which are very scantily cultivated in Malabar) the Sirkar's share is to be half of the Jenmakar's wearom on what is actually cultivated during the year."

"The assessment on the pepper produce will be fixed upon hereafter."

"The new pymashee on the preceding principles has in the first instance been intrusted to the execution of the several Subordinate Collectors to whom the necessary orders have been issued."

"As the present mode of assessment has been acknowledged to be fair and moderate, it is expected that the Jenmakars will render a true and faithful account of the Patum of their estates, at the Cutcherries of the Subordinate Collectors, who on their parts will take care that every assistance shall be given by the local revenue servants in each District as the Jenmakars belonging to it might want, to obtain information from their tenant's relative to the existing state of their landed property. A form will be likewise given to the several Jenmakars by order of the Sub-Collectors, agreeably to which the required accounts are to be drawn out."

"After these accounts are all delivered in a rigid scrutiny will be made and the fullest means devised to ascertain their accuracy. The true result will then be submitted for the approbation of the Board of Revenue and Government under whose sanction, the Principal Collector will visit each District for the purpose of granting sealed and signed Pattahs or assess notes to the several Jenmakars and other inhabitants specifying the correct annual revenue they are to pay to the Company's Government."

"The Principal Collector therefore confidently expects that without making themselves liable to punishment by any act of palpable fraud or deception, that the inhabitants will willingly and readily render exact accounts of their property, in order that all their apprehensions might be dissipated, by the early establishment of an unalterable assessment."

1180. I should premise that I consider the Patum established by Mr. Rickard's injudicious, and at variance with the opinions of the best informed inhabitants, because

it is a fixed proportion of the gross produce and therefore unsuitable to all soils, and that the Patum, upon which the revenue should be founded, should be that which the proprietors actually receive from their tenants, ascertained by deeds that have passed between proprietors and mortgagees since the introduction of the land-tax and investigations and comparisons of the different lands together without entering into the detail of gross produce. They should not be deeds of the most ancient date, because the Patum has undergone some permanent change, nor should they be deeds of temporary engagements between the principal mortgagees and other mortgagees and under tenants for these are of too contingent a nature to be durable, they are supported by conditions which imply a frequent interference and assistance on the part of the executor of the deed. It has been stated in praise of Mr. Rickards proposed mode of distributing the produce between the tenant, the proprietor and Government, that the advantage falls where it ought upon the worst soil. Mr. Warden says "on seed land the Government share is in proportion to the fertility of the soil, as will be seen in the accompanying table which formed a voucher to Mr. Rickard's report of the 17th of June 1803 by which table the Government share on various kinds of land yielding from 3 fold to 30 fold, differs from 13½ per cent. to 37 per cent. The reason for this difference is clearly observable in the table. It falls on the right side in as much as the worst soil requires most labor and expense, ample allowance is therefore providently made for such additional expense in the distribution of the produce" but it is with reason stated that one para of seed for every para of seed sown is not sufficient for the expenses of cultivation in all soils, that the best require two and three paras. A certain quantity for a given extent of ground would answer if it could be ascertained but superficial measurement has not been in use in this province and the extent of land is only estimated by the quantity of seed required to sow it. The crop arising from one para of seed on good soil would occupy half as much again in extent as the same quantity on bad soil. It may be calculated at one-sixth of a cawny, whilst that of the bad soil would be only one-ninth. The expense of ploughing and of fencing and watching the crop would therefore be greater. But admit that a para of land which yields 30 folds will require 3 paras for expenses whilst another which yields only one, the proportion to the produce is still sufficiently in favour of the bad soil. In the first case it is only 10 per cent. in the latter it is as much as 33½. To show how inappropriate it would be to fix any certain proportion of the gross produce for the Government share in Malabar, because that proportion had been established in other countries it is necessary to take into consideration the relative degrees of fertility of the soil between Malabar and other Provinces. Wynad is the district in Malabar which perhaps possesses the most fertile soil, but the very highest average produce of any Hoblee in it, is fifteen and the average for the district is not more than between 11 and 12. Suppose the whole province gives a medium of 10 which is higher than the actual accounts warrant being reckoned upon. Out of ten paras must be deducted one for seed and at least one for Vallee or expenses of cultivation and a third for the cultivator from the remainder there will be a balance

* N.B.—10 yedungallies a para.

of Patum of * 53 yedungullies and 1 nullec from which take for the Sirkar share half and

the proprietor will only get 26 yedungallies and 2½ nullecs, for his share for every para of seed sown. Tanjour again has been known to yield fifty and sixty fold, but take the average at thirty. One para of seed land would produce 300 yedungallies supposing the same proportions to be deducted, for seed, expenses of cultivation, cultivator's share and the Government revenue there would remain to the proprietor a clear gain of 93 yedungallies and 5 annas, but supposing that without admitting any proprietary right one half of the gross produce should be taken as the Government demand, there would still be left 51 yedungallies for the cultivator or the land holder beyond the usual allowance made for the expenses of cultivation and the share of the cultivator for every para of seed sown. The Malabar Province has been reckoned to take to sow it for the different crops, twenty-four lakhs seven thousand and a hundred and six paras of seed. If this number yielded on an average thirty fold like Tanjore valued at the average rate of paddy in Malabar, viz, 18½ Rupees 43 reas 5½ annas per 100 paras and a deduction were made of the quantity of seed an equal quantity for expenses of cultivation and the remainder were equally divided as above stated between the cultivator, proprietor and Government, a sum of Rupees 41 lacs 24 thousand, four hundred and thirtynine and half would be left in the hands of the proprietors for future improvement, whilst in a province like Malabar yielding only 10 fold, they would only get Rupees 11 lacs 7½ thousand four hundred and eleven and three quarters. The capital appropriated to bring about this result or the labour bestowed is probably not so much greater in the favoured Province than in the other, as to render anything like the same proportion of the produce necessary to be given up to the cultivator.

1181. Even where half the gross produce is taken for the public revenue as in lands that are considered the exclusive property of Government but reckoning the charges of cultivation the same as in the other cases and the produce equal to 30 fold, a clear gain would be left to the landholders of Rupees sixteen lacs twenty thousand three hundred and fifteen and a quarter being 27½ per cent. more than would be received in the preceeding case. If the object be to extend agriculture, and not to be satisfied with its remaining stationary an interest must be given to men possessed of property acquired by mercantile pursuits, and by the emoluments of public situations to embark their capital in land, and an opening must be left for the accumulation of capital by the land itself.

1182. One para of seed land in Malabar, might sell at twenty years' purchase for 9½ Rupees and 20 reas whilst in Tanjore it would bring 34½ Rupees and 4½ reas giving to the former only 28½ Rupees and 4½ reas per cent. of what would be obtained by the latter.

1183. The Patum of Malabar on rice lands seems a very reasonable one, a fair average rent which one year with another the tenant can afford to give. It is even evidently or was before the introduction of the land tax, more than sufficient for him or so many would not have been found ready to give the Poleechezhuthoo, or fine on renewal of leases. If therefore the assessment were even equal to the Patum upon rice

lands it no doubt could be realized with ease, but the proprietor would be extinguished and many a tenant, who as mortgagee, enjoys a great proportion of the Patum on account of mortgage interest would suffer a loss to that extent.

1184. It may not be necessary under the Government which rules the British territories in India to raise any number of individuals to any great eminence to a concentrated power and influence, which might be used as an engine of disaffection against the tranquility of the country but it must be of the utmost benefit to elevate a great proportion of the population to a respectable mediocrity. A class will then be formed of men whose ideas not being exclusively confined to the tillage of the ground, or to servile occupations are possessed of education to qualify them to be intelligent arbitrators in disputes and able revenue and police officers of Government. It is by the means of such men alone, that any general improvement in knowledge in morals and religion can be brought about. The Hindu institution of castes has established a subordination in the different ranks, and an obedience to the general laws of the society, equal in effect to the system of titles and their concomitant privileges, but it requires to be supported as it usually was in former times by temporal advantages, and such support is more particularly necessary where the distinctive respect for castes is gradually losing ground, the influence of wealth must be given either to the original institution, or to a gradation of ranks beginning to be formed by the more indiscriminate circulation of money, to a gradation arising more from opulence and respectability of character than from privilege of caste. The public employments under our Government are not sufficiently numerous as a reward for merit; nor do they hold out sufficient encouragement to enable many to afford a liberal education to their offspring. There are however but too many in most parts of the Company's territories, who for want of honest means of livelihood suited to the caste and condition from which they have sprung are taught a smattering of knowledge for public situations of whom a very great proportion must be disappointed. The bazaars are absolutely overstocked with Omydwar candidates. There are in consequence many wretches who without any sense of public virtue live upon their accusations of those in public service and who are too ready from their necessities to accept the smallest pittance of wages to enable them to maintain an appearance which they have assumed without foresight and have not the means to continue. These people cannot be considered to possess much attachment to the existing Government their hopes point to a change. The few who may be fortunate enough to step into vacancies in public situations under such circumstances want independence to preserve their integrity against temptation, the mean sentiments and habits which the servileness of their deplorable life engendered are not easy to be eradicated, independence of mind is the firmest basis for a public moral character and it would betray an ignorance of mankind to deny that in all countries its progress is materially assisted by independence of property. Education itself which is a powerful aid cannot perhaps be better promoted than by exemption from pecuniary inconvenience. It flourishes most kindly where the spirit is not obliged to be too strictly confined to the means of finding subsistence. To have a liberal share in the rent of the land would be to give life to

numerous body of respectable meddling proprietors whose interests would attach them to the Government and whose pursuits would qualify them to acquire an intimate knowledge of the interests, the character, the customs of the inhabitants and would render them highly efficient as public servants and useful supporters of the credit of Government in their respective occupations such men are not wholly wanting in Malabar but they are too few and it should be the system to bring a greater number into existence. Though a separation and dismemberment of family property is not so frequent in Malabar as among Hindoos of other countries, the different branches enjoy a participation in the funds of a family and it is not likely that many individuals under his custom and the impartiality of the law as it is now administered can acquire overgrown wealth or a dangerous ascendancy. Many may be raised above the necessity of manual labour and that is all.

1185. A call upon the proprietors for accounts of the real state of every man's landed property has been disapproved of, and considered an inquisition, in every view of it, liable to the most serious objections, but I beg to submit that the requiring of land owners to render a true account of the rent (Patum) is a practice neither unusual in some states of Europe, nor in most parts of India that the proprietors of Malabar had already upon one occasion, rendered such an account with eagerness that so far from any future requisition being liable to excite a murmur it is the universal wish of the proprietors that the land tax should be fixed with reference to the Patum. It is to them the fairest mode of assessment, for it is grounded upon a confidence in their own oral testimony and their written documents. It is infinitely preferable to the irregular and arbitrary assessment to which an estimate of the gross produce and of the expenses of cultivation made by the public officers, strangers to the soils and to the varying practice of husbandry in different places might subject them. The Patum presupposes long previous experience of the gross produce and is suited to every soil and the adoption of it clears at once the difficulties and errors of a theoretical estimate of produce,

1186. The tendency of a reduction of the assessment would be to benefit the real occupant of the land, whether he might be the proprietor or the mortgagee paying the revenue direct to Government. Those proprietors with whom mortgagees have agreed to give 20 per cent. of the (Porapad) the balance of (Patum) rent, after deducting interest would not benefit. Of the proprietors not in possession those would benefit whose agreements with their tenants are to receive what remains (nigguci shistam) after deducting the mortgage interest and after deducting the land tax and those who could afford to redeem their mortgages.

1187. When the proclamation for a new survey on Mr. Rickards' principles was issued, it is understood to have been a general idea among the proprietors that they were to receive a certain fixed share of the Patum whatever might have been the state of their obligations to their mortgagees that the Jenmakars share of four-tenths of the Patum was to be absolutely theirs. Upon the first assumption of the country by the

Company the principle of an decision should have been that the mortgagee and the proprietor should be subject to an equal share of the land tax.

1188. I proceed to detail what would be the result of a settlement upon Mr. Richards's proposed principles, upon the account of their property rendered by the proprietors themselves, contrasted with the abstract of it transmitted to the Revenue Board

by Mr. Warden on 16th June 1813. Mr. Warden's abstract makes the Patum on Rice lands to be one hundred and twenty four laks and twenty nine thousand, three hundred and sixty three paras and the Government revenue upon it at six-tenths, ten lacs sixty five thousand three hundred and seventy three rupees.

1189. In the Jenma Pymash accounts of most of the Taluks, Paras were specified, but in the Taluks of Randaterrah and Durmapatam in Tellicherry and Chirakal, Cayoy and Cotiote in the Northern Division of Malabar, yedungallies only were entered which Mr. Warden mistook for paras, and accordingly transferred them as such to his abstract. This made an erroneous increase of fifty four lacs, sixty three thousand three hundred paras and one and a half yedungally Patum the value of which even at the low rate of Rupees 14-1qr.-14½ reas at which Mr. Warden valued the paddy is Rupees 780471-1qr.-79½ and the Government revenue at six-tenths is Rupees 468282-3-47½.

1190. In the Calicut, Petatnad and Shernad Districts, the Moodderah or sealed para of Major Macleod had been entered in the Jenma Pymash accounts for which there are only eight yedungallies of four Calicut Nalees, whereas the para adopted by Mr. Warden consists of ten. In Mr. Warden's abstract however, they were reckoned the same and thus a fictitious increase was created of two lacs, sixty six thousand four hundred and eighty one paras and four and a half yedungallies of Patum, the value of which at Mr. Warden rate of valuation is Rupees 38068-3-10½ and the Government revenue at six-tenths is Rupees 22841-1-6½.

1191. In the Palghat, Temulpooram and Ernad Districts and in one Hoblee of the Nedinganad Taluk the paras entered in the Jenma Pymash accounts was the one in use which is smaller than the one adopted by Mr. Warden, but transferred to his abstract as if it were the same. By this means a further quantity of six lakhs thirty one thousand seven hundred and seventy paras and half a yedungally of Patum, was erroneously added, the value of which at Mr. Warden's rate is Rupees 90252-3-43 and the Government revenue at six-tenths is Rupees 54151-2-85½.

1192. On the other hand the para which was entered in the Jenma Pymash account of the Koorumbranad Taluk, which is smaller was considered as equal in Mr. Warden's abstract to the para adopted by him making the whole quantity of paras patum less than it ought to be by fifty nine thousand two hundred and thirty nine paras and

three and a quarter yedungallies the value of which is Rupees 8162-3-2½ and the Government revenue at six-tenths is Rupees 5077-2-61½.

1193. It is true Mr. Warden's abstract does not specify Taluks, but the Talukwar Malayalam accounts lodged in the Division Cutcheries from which it was taken, correspond exactly with it in the totals and I therefore consider the observations made upon any item in the Talukwar Division accounts as strictly applicable to Mr. Warden's abstract.

1194. Deducting then and adding on account of the mistakes which have occurred in the different descriptions of measures, the Government revenue on the rice lands valuing the patum at the rate adopted by Mr. Warden becomes reduced from ten lacs sixty five thousand three hundred and seventy three Rupees to five lacs twenty-five thousand, one hundred and seventy-five, two quarters and forty-two reas making a difference of more than 50 per cent.

1195. But the selling rate of paddy calculated upon by Mr. Warden is palpably too low for the Malabar Province. There are only the districts of Palghat and Temulpooram in which it may be considered a fair standard for Government. On this point as one of the first importance to the correctness of a future assessment and to the interests of the inhabitants to be affected by it, I have been very particular in my inquiries from the public revenue servants from the inhabitants themselves, from the Sea Custom Department and from records and by a comparison of these sources of information and making an allowance of *10 per cent between the average selling price throughout the year and the average of the eight months in which the kists are payable, I have fixed a rate for each Hoblee (or Maganum) which I believe to be moderate. Multiplying the rate for each Hoblee by the number of paras actual veroom patum or land lord's rent in the Hoblee as entered in the Jenma Pymash account of 981 and applying the total amount, viz. Rupees 116559-2-2 to the total number of paras patum, viz. 6127050-6½ gives an average for the province of nineteen rupees nine reas and four and a quarter sixteenths of a reas.

1196. It is right therefore to apply this rate to the Patum, which remains after the deductions on account of the measures and the revenue will thus be raised to six lakhs ninety nine thousand three hundred and thirty five Rupees, two quarters and eighty one reas, but even then, it will fall short of Mr. Warden's estimate by 3 lacs sixty six thousand and thirty seven rupees one quarter and nineteen reas or more than 34 per cent, that is Mr. Warden's abstract will still be that sum more than it ought to be.

1197. The revenue now estimated will also be lower by Rupees 28-2-79½ per cent than the jumma prior to 976 or A.D. 1800-1 when the province was under the Superinten-

* N.B.—See statements Nos. 1, 3, 5, 7, 9, 11, 13, 15, 17, 19, 21, 23, 25, 27 and 29. See Column 13 and 15 of the rate for each Hoblee.

See Columns 37, 45 and 46. dence of the Commissioners Messrs. Spencer, Walker and Smea and lower than Major Macleod's Jumma of 977 or A.D. 1801-2 by more than 32 per cent.

1198. Mr. Warden has in his abstract entered the Jumma of 988 A.D. 1812-13 upon rice land at ten lakhs and eighteen Rs. By accounts received from the present Collector this would appear to have been the Jama of 980 or A.D. 1804-5 or Fasli 1214-15, a circumstance worthy of remark, because it was the year immediately preceeding that in which the proprietors gave in their Jemma Pymash accounts and it can therefore with more propriety be compared with the Jemma Pymash accounts.

1199. From this amount should be deducted the sum of Rupees 1286-3qrs.-20 reas on account of Mahe which though noted in the abstract to have been excluded appears to have been included.

1200. But again a sum of Rupees 51674-3-21 should be added on account of 10 per cent charges collections incorporated in the Jemma, but omitted in the abstract.

1201. These alterations make the Jumma of 980 A.D. 1804-5 to be Rupees 1050406-0-1 which is higher than the estimate, I have made by Rupees 351070-1-20 or more than 33 per cent. on Rice lands.

ON GARDEN LANDS.

1202. Mr. Warden's abstract makes the gross produce of the cocoanut trees nine crores, sixty seven lakhs thirty three thousand and twentysix nuts or the Patum, after deducting from the gross produce one-third for the tenants share, six hundred and forty-four lakhs, eighty-eight thousand six hundred and eighty four.

1203. But in this is included the produce of half the young trees which had not begun to bear.

1204. Mr. Warden has *stated that "in the accounts rendered by the proprietors (in 981 or 1805-6) about one-third of the trees had been returned as past bearing and only one half as fruitful or assessable trees, that in the lapse therefore of six years, he estimated that one half of the young trees might fairly be brought on as assessable trees and that he made no deduction from the full bearing trees because the original deduction made for those past bearing appeared amply sufficient to exclude anymore being allowed under that head, and that besides it was calculated that not merely one half but more than two-thirds of the young trees might on inspection be found to be assessable trees."

* N.B.—See para 67 of his report to Revenue Board, 16th June 1813.

1205. There can be little doubt that on the lapse of time which had occurred between the rendering of the accounts and the formation of Mr. Warden's abstract, a very great part of the young trees had begun to bear, but on the other hand many then bearing had delayed or materially fallen off in their produce, and it could not be refused to make an allowance for them on the supposition that the original deduction had been amply sufficient without discrediting and entirely upsetting the whole data of the accounts rendered by the proprietors. It is not improbable that in these accounts the fair produce has been concealed to the extent of the value of half the young trees for which credit has been taken in the abstract, but though in the aggregate the supposed loss of one item might not unfairly be counterbalanced by the profit of another, yet the application of this principle to individuals would be arbitrary, and often unjust, and at all events my present object being to shew the result of the accounts rendered by the proprietors themselves without immediately endeavouring to point out how the revenue is improvable in other ways, the young trees included in Mr. Warden's abstract should be struck out, the Patum upon the produce of them amounts to 10822621 nuts, the value of which is, at 10 Rupees per mille, the rate adopted by Mr. Warden, Rupees 108226-0-84 reas, and the Government revenue at five-tenths of the Patum the proportion agreed to be taken on garden lands in pursuance of Mr. Rickards's recommendations is Rupees 54113-0-42.

See Columns 61 and 65.

1206. In Mr. Warden's abstract it is assumed that each productive tree yields, on an average, 26 cocoanuts. Major Macleod, in the 28th para of his report to the Revenue Board of 18th June 1802, reckons 48 nuts as a moderate average, but upon what grounds it does not appear. By a series of trials made, at the request of the Principal Collector Mr. Rickards,* by Mr. Murdoch Brown, the Samoori Rajah, Koonjee Koru a Teer merchant of Calicut and other respective natives, 19 nuts were the average. But Mr. Warden's average corresponds with the result of a survey made in the Kurtanad District in 974 under the control of Mr. James Stevens, who was then Superintendent of the Northern Division and it is not exaggerated if judged by the standard of common report. It is however only an hypothesis unsupported by any documents as applicable to the whole province, and it is certainly not warranted by the accounts rendered by the proprietors. These accounts do not distinctly specify any district rate of produce per productive tree, but the total number of trees and the total gross produce are stated and the average, resulting from the application of one to the other is nearly 25 nuts per tree. This affords pretty certain proof that the average quoted by Mr. Rickards' is underrated and room for probable conjecture that Mr. Warden's is not exaggerated. The variety in the estimates of produce must frequently arise from the mode of determining which is a productive tree. In settling the Patum between the proprietor and tenant, the Kooleekannam, or valuation of the trees planted does not take place, and trees are not considered productive for three and four years after they have begun to

* N.B.—See Mr. Rickards' report to the Revenue Board, 17th June 1803.

bear. In the experiments which have been made, a tree producing a single nut may have been classed as productive, whether it had only just begun to bear or whether it was on the point of decay. Public surveys must have differed from each other according as they followed or deviated from this principle.

1207. The intention however being to exhibit the Jenma Pymash accounts as they are, the excess of Patum or rent which Mr. Warden has created by his estimate of 2268227 nuts should be excluded. The value of this Patum at Mr. Warden's rate of ten Rupees the mille is Rupees 22682-1-8 of which the Government revenue is Rupees 11341-0-54.

1208. With these reductions the Government revenue from being Rupees 322440 becomes only Rupees 256985-3-4 being Rupees 65154-0-96 or above 20 per cent less than it was.

See Columns 69, 70 and 71.

1209. But Mr. Warden has valued the produce uniformly at ten rupees the mille cocoanuts. Major Macleod in 1802 * calls ten rupees a low price. Mr. Rickards † 1803 has adopted 12 rupees from Mr. Murdoch Brown's statements, but this latter may be considered the highest rate which prevails at the period of export to foreign countries, and whatever may have been the price in 1802-1803 or 1804, I think that at present even 10 Rupees is too high for the whole province and taking into consideration that the price varies at different seasons of the year and that proprietors of estates seldom get the price at which cocoanuts are sold in the markets by merchants. The rate of valuation in the Sea Custom Department for fifteen years, viz. from 1803 to 1817-18 has been generally Rupees 15 the mille.

1210. In the Northern Division comprising the Taluks of Cavoy, Chirakal, Kottote, Tellicherry (including Randatarrah and Darmapattam) and Cartanad, the custom which has immemorially prevailed and still prevails between proprietors and tenants has been to commute the Patum into money at the rate of 10 Rupees the mille. In all the districts south of Kottah river, with the exception of Palghat and Temulpooram, where cocoanut plantations has been too inconsiderable to have caused any fixed settlement, the rate has never been higher, by ancient custom than Rupees 7½ the mille. In the accounts rendered by the proprietors in 1811 a valuation was made in most taluks of the cocoanut produce in some places according to the prevalent custom in settling the Patum in others according to a supposed average selling price but the valuation is incomplete for the whole Province. It is wanting for the Taluks of Chowghat, Vulluvananad, Nedunganad, Palghat and Temulpooram, no use, therefore can be made of these documents in this respect.

* See his report to the Revenue Board of 18th June 1802, Para 28.

† See his report to the Revenue Board of 17th June 1803.

1211. In garden productions as well as in paddy, I have thought it deserving of the most careful attention to ascertain a fair average price * for each Hoblee from the information of the public servants and of the inhabitants. The general average for the Malabar Province derivable from multiplying the total gross produce of each Hoblee by its particular rate is Rupees 9-3-10½ per mille. The highest in any place does not exceed 10 Rupees, the lowest is Rupees 8-3-0.

1212. After making the deductions on account of the produce of the trees having been overrated, and a part of the young trees having been reckoned as productive, the value of the Patum which remains is Rupees 502522-1-7 and the Government revenue upon it Rupees 251264-0-53½ reas being Rupees 71178-3-46½, or more than 22 per cent. less than the revenue entered in the Warden's abstract. From the rates of valuing the Patum a difference arises of Rupees 5724-2-50½ or above 2 per cent.

1213. The gross produce of the Areka or betelnut trees is in Mr. Warden's abstract made to be 441759438 nuts.

See Columns 78, 79, 80, 81, 82 and 83.

1214. According to the principles of Mr. Rickards's proposed survey, by which the abstract is framed the gross produce is equally divided in all garden productions between the Government, the proprietor and the tenant, the Patum is therefore 294506292 nuts, the value of which at 1 quarter of a rupee and sixty reas per mille or 2 Rupees per 5000 nuts the rate established by Mr. Warden, is Rupees 117802 and the Government revenue Rupees 58901.

See Columns 65, 66, 67 and 68.

1215. In this item however as in cocoanuts Mr. Warden's abstract has taken credit for half of the young trees not bearing, which upon the principle of adhering to the accounts rendered by the proprietors should be excluded, the Patum of them is 84897116 nuts, the value Rupees 33958-3-38½ and the Government revenue upon it Rupees 16979-1-69.

1216. Mr. Warden has also assumed 183 nuts as the average produce of each productive tree but upon what data does not appear.

See Columns 90 and 94.

1217. Major Macleod in 1802 says† that the average produce of betelareca trees is supposed to be about 200 nuts per tree, but the grounds of this opinion are not stated.

1218. Mr. Rickards adopts 126½ nuts as fair average from the statements of trials made by Mr. Murdoch Brown and Koonjee koru of Calicut, Mr. Brown's which is the

* N.B.—Columns 11, 43, 69 and 99 of the selling price of cocoanuts and other garden productions in each Hoblee of statements Nos. 2, 4, 6, 8, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28 and 30.

† N.B.—See para 29 of Major Macleod's report to Revenue Board of 18th June 1802.

‡ See his report to the Revenue Board of 17th June 1803.

highest is 115, but there is reason to believe, because Kooju Koroo's statements clearly specify it, that the Uphulum or past bearing trees are included in the number from which and the gross produce, the average is drawn. The average is in consequence unnecessarily lowered if applied to a really productive tree, such as is meant by those in this denomination which appear in the Jenma Pymash accounts. At all events if the gross produce is compared with the total number of productive trees the Jenma Pymash accounts do not furnish a higher average than 155 nuts per productive tree. The excess of Patum which ought therefore to be deducted is 31907958 the value of which at the rate established by Mr. Warden is Rupees 12700-0-73½ and the Government revenue upon it Rupees 6381-2-36½.

1219. With these deductions, the Government revenue on betel areca trees is left at Rupees 35519-3-94½ being Rupees 23361-0qr.-5½ reas or more than 39 per cent less than the amount of Mr. Warden's abstract.

1220. But from the rates* fixed for each Hoblee by my inquiries, the average that results in the whole province is a quarter of a rupee, 93 reas and fourteen and a half six-tenths of a reas which is higher than that adopted by Mr. Warden. From this rate, an additional sum arises of Rs. 7531-2-93½ reas, which makes the total Rupees 43071-2-87½ being still rupees 15829-4-12½ or 26 per cent. less than Mr. Warden's abstract.

JACK TREES.

1221. It has not been customary in the inspection of jack trees to estimate the gross produce of each tree like cocoanut and betelnut trees, they are generally given out on a money rent. In the course of the examinations before me of the inhabitants of the different taluks it appeared that in the Jenma Pymash accounts rendered in 981, the method which is observed in settling the Patum was followed in the entry into this account, that is, out of several trees which may all be producing some more, some less, a small number of the best are selected as those upon which the Patum falls. What appear therefore in the account under the head of productive, are not the whole of the actually productive, but they may be called the Patum tree or the assessable tree as it is termed in Mr. Warden's abstract. A similar distinction is to be made between this and the actually productive tree as is necessary in Rice lands between the sowing seed and the seed of assessment.

1222. Major Macleod recommends two Madras fanams or about 63 reas for each productive tree, without describing what it is, but he states that jack being a perishable fruit and consequently consumed on the spot, is unimportant in any other light

* N.B.—See statements Nos. 2 &c., Column 13 of the rates of each Hoblee.

† N.B.—See his report to the Revenue Board of 18th June 1802.

than as forming part of the food of the inhabitants, that estimating the average produce of jack trees at 12 jacks per tree, the produce of one tree near a town would sell for a rupee and a half, but inland it would hardly sell for a quarter of that price and he recommends that jack trees should be exempted from assessment as soon as pepper vines are planted against them.

1223. Mr. Warden has valued the assessable tree at 160 reas, the assessment therefore is 80 reas.

1224. Mr. Rickards* in 1803 reckoned 37 reas a fair assessment, but the comparison cannot hold good, because his calculation was made upon good and bad trees indiscriminately. His calculation is also connected with trials of the produce which is averaged at 5 jacks per tree, but he expresses doubt, whether a fixed rate will apply at all to jacks. He gives an opinion that the medium of the town and country prices may serve for a general calculation, and no more, for that in the more inland parts of the province 50, 60 and 100 jacks sell for a rupee, and in some places that they literally fetch nothing. Mr. Rickards therefore apprehends that it is impossible to adopt an equitable fixed rate that will apply generally to jack trees and that local custom and local value will be the best guide in assessing them to the public revenue.

1225. In Mr. Warden's abstract the assessable tree valued at 160 reas the Patum the assessment upon it being 80, but the data for this rate is not shown.

1226. In the accounts† rendered by the Jenmakars in 981 or A.D. 1805-6 the Patum or rent of the assessable trees is entered in money in each Hoblee. The average patum value of each assessable tree which results to the whole Province by multiplying the number of assessable trees in each Hoblee by its particular rate is 126 reas ⅙ths of a reas, and the assessment consequently is 63 reas and ⅙ths of a reas and this rate I have adopted in calculating the value of the proprietors patum and the Government revenue.

1227. Mr. Warden's abstract makes the total number of assessable trees 347619, their Patum value Rupees 139046 and the Government revenue upon it Rs. 69523.

1228. Half of the young trees have here also been assessed. Perhaps this measure is less objectionable with respect to jack than to other trees. They come to bear as early as cocoanut, or betelnut trees, but as they last much longer in full vigour and maturity, they would not, to counterbalance for the loss arising to the proprietors from assessing half the young trees, require any deduction from bearing trees, under the probability of their going to decay within an intermediate short period, say twelve years between one survey and another.

1229. But it is proper to adhere to the principles of Mr. Rickards's proposed assessment in taking half of the Patum. The Patum value therefore of the young trees added should be deducted, viz. Rupees 31806 giving a

* N.B.—See his report to the Revenue Board of 17th June 1803.

† N.B.—In the accounts prepared in the Taluks upon my requisition and furnished Mr. Vaughan.

revenue of Rupees 15903 the Government revenue then remains at Rupees 53620 or 15903 or above 22 per cent lower than Mr. Warden's abstract.

1230. But if the assessable trees which remain after this deduction, are valued at the lower rate of reas 126 $\frac{1}{2}$ adopted by me, the Government revenue will be reduced to Rs. 42331-0-43 $\frac{1}{2}$ being less than the abstract by Rs. 27191-3-56 $\frac{3}{4}$ or more than 39 per cent.

See Columns 121, 122, 123, 124, 125 and 126.

1231. The total revenue on gardens in Mr. Warden's abstract amounts to Rupees 450864-0-0 but deducting the value of the young trees which has been included and the value of the produce of productive trees which has been overrated, there would remain only Rupees 336145-2-98 $\frac{1}{2}$ making a difference of Rupees 104718-1-1 $\frac{1}{2}$ or above 23 per cent.

See Columns 127, 128, 129 and 130.

1232. This again is to be reduced Rupees 9481-3-14 or nearly 3 per cent on account of the lower rates at which I have calculated the different species of garden products. This will leave the Government revenue at Rs.

See Columns 131, 132, 133, 134 and 135.

336663-3-84 $\frac{1}{2}$ being Rupees 114200-0-15 $\frac{3}{4}$ or more than 25 per cent less than Mr. Warden's abstract.

1233. In the abstract the revenue of the Malabar year 988 or Fasli 1222 upon gardens has been entered at Rupees 361333. This revenue as has been observed with respect to ricelands is properly that of the year 980 or Fasli 1214-15. In the first instance a sum of Rupees 1119-3-42 $\frac{1}{2}$ should be deducted being the revenue of Mahe erroneously included in it, though professed to be excluded.

See Columns 138, 139, 140, 141, 142 and 143.

1234. On the other hand Rupees 6824-3-17 $\frac{3}{4}$ should be added being 10 per cent on account of charges collection incorporated with the Jumma but omitted in the abstract for the 5 talooks of Palghat, Temulpoor, Nidoonganad, Walluvanad and Chowghat in the Southern Division.

See Column 141.

1235. Again the whole revenue on gardens for the Talooks of Cavoy, Chirakal, Kotiote, Randatarrah and Darmapatam in the Northern Division has been omitted in the abstract amounting to Rupees 52961-2-13 $\frac{1}{4}$.

See Column 142.

1236. The revenue of 988 or 980, A.D. 1812-13 or 1804-5 as thus corrected was Rupees 419999-1-88 $\frac{1}{2}$ upon gardens. The revenue which I have estimated according to the Jenma Pymash accounts of 981 or 1805-6 is Rs. 3,36,633-3-84 $\frac{1}{2}$ being less than that of 980 or 1804-5 by Rupees 83335-2-4 $\frac{1}{2}$ reas or above 19 per cent.

See Column 143.

See Column 131.

See Columns 148 and 149.

1237. The commissioner's Jumma in 976 or 1800-1, the year preceeding Major

See Column 136.

Macleod's settlement of the Malabar Province was Rupees 350757-0-0 the estimate according to the Jenma Pymash accounts fall short of it in only the sum of Rupees 14093-0-15 $\frac{3}{4}$ or above 4 per cent.

See Columns 144 and 145.

1238. In the short interval between 976 and 980 or 1800-1 and 1804-5 an increase of Rupees 69242-1-88 $\frac{1}{2}$ took place which considering the professedly steady nature of the Government demand in Malabar is very considerable. In this interval however a survey was made by Major Macleod in 977 or 1802-3 by which an assessment, entirely new, was introduced on garden lands in the districts of Palghat and Temulpooram and a great additional number of young and productive trees were brought into the assessment, and although Major Macleod's assessment was said to have been cancelled and the commissioner's Jumma of 976 or 1800-1 was professed to have been restored, a considerable proportion of the additions made by Major Macleod was retained in after settlement.

1239. In Mr. Warden's reports on the settlements from 978 to 982 or 1802/3 to 1806/7 he states the increase in the revenue to have arisen from the return of the Wynad District to a state of tranquility and from an increase of cultivation in the northern Division.

1240. To relinquish particulars and to bring the comparison with Mr. Warden's

See Columns 150 154 and 155.

abstract within a smaller compass, it should be stated that the total estimated revenue of that statement upon rice and garden lands together is Rupees 1516237-0-0 that the revenue according to my calculations should be Rupees 1035999-2-65 $\frac{1}{4}$ making a difference of Rupees 480237-1-34 $\frac{3}{4}$ or above 31 per cent. But whatever variety of opinion there may be as to the fairness of assessing half of the young trees, and of estimating the produce of gardens above the scale admitted by the proprietors themselves, connected as the question is, with the probability of the accounts rendered being grossly incorrect, there can be no doubt as to the existence of the error in taking Yedungallies for purrahs in the northern division which alone caused a fictitious addition of Rupees 468282-3-47 $\frac{3}{4}$ reas, even at Mr. Warden's low valuation of the produce, and it is not difficult to meet any objections, which may be offered, against the imputation that mistakes have been made in the computation of the measures in the other districts. Had my inquiries not admitted of a rise in the average price of paddy, and Mr. Warden's rate had been allowed to stand the deficiency in the estimated revenue, in consequence of the detection of these inaccuracies, would have been enormous. It would have amounted to Rupees 540197-1-58 upon a total of Rupees

See Columns 28 and 29.

See Column 10.

1065373-0-0 the revenue of rice lands or about 50 per cent.

1241. If the collections had ever been generally levied upon the jenna pymash accounts of 981 or 1805/6 or if a survey by measurement which Mr. Warden commenced in 983 or 1807/8, had been completed and acted upon, the errors of Mr. Warden's abstract of the jenna pymash account would no doubt have been discovered and corrected by himself, but I cannot help observing that so highly grateful a result of an account which from the strong interest, that the party rendering it had on deceiving, was particularly obnoxious to the suspicion of incorrectness, and which was not verified by a comparison with ancient accounts and deeds or by the test of subsequent minute inquiries into the resources of the lands or of any attempt to carry it into practical execution, must have impressed Mr. Warden strongly with an idea of the extensive resources of the Province, and this impression must have been yet stronger in the minds of the Board of Revenue and of Government, deriving force as it did from the weight of Mr. Warden's opinion. It was not easy indeed to escape the conviction that the assessment was everywhere light and that there were only degrees in it that though it was unequal, it nowhere pressed hard, that any attempt to place everybody upon an exactly equal footing was more fanciful than practicable and unnecessary where the people were already sufficiently well off, and that it might endanger the confidence in the stability of our demands, and would be an injustice to those who had advanced loans on the faith of their permanency. This pleasing illusion will not long it is hoped survive the exposure of its fallacy or resist the very earnest supplications of the inhabitants for an assessment proportionate to their resources.

1242. In sending the abstract of this account Mr. Warden (in the 73rd para of his report to the Board of 16th June 1813) says „the considerable increase in the number of gardens and trees and in the rice fields, which appear in the account comparatively with what appear in the others, is a satisfactory proof that the landed proprietors have been pretty accurate in these very important items, though it may be supposed as I have already remarked, that they have not been equally so in their statement of produce”.

1243. But the jenna pymash account of 981 as well as of the gross produce and vullichal mainee patum formed from it, as of the alleged actual veroom patum, being certainly incorrect, this account need not be implicitly accepted and upon the information of Rajahs and other respectable inhabitants and public servants, and upon documents connected with causes decided by the Zillah Court and by District Moonsifs, which I have examined, it will not be exaggerating the resources of the Province to consider that in the Northern Districts 35 per cent. in the Palghat and Temulpooram Districts 30 per cent., and in the other Southern Districts 20 per cent. is left of the Patum after deducting the amount of the Government revenue. Adding these proportions in the respective Talooks, I have accordingly formed a suppositious patum which valued at the selling prices of paddy, adopted by me for each Hoblee, amounts to Rupees 1433700-3-38½ of which the Government share

at sixtenths, would be Rupees 860229-2-3 being less than the present revenue by Rupees 211607-2-5½ or about 19½ per cent. on low rice lands. This patum, though at present, founded only upon general information may be expected to be brought to light upon a more minute investigation of the landed property than has hitherto been made.

1244. But six tenths of the actual Patum receivable by proprietors is less than

See Columns 45, 46, 47, 48, 49. Government have a right to expect, according to the principles of Mr. Rickards's proposed

assessment. The six tenths of Mr. Rickards's plan were to be applied to a patum deduced from deducting the seed and an equal quantity for expenses of cultivation, and one third of the remainder for the cultivator from the gross produce and the patum so formed considerably exceeded the veroom patum given in by the proprietors as actually receivable by them. To make the revenue upon the veroom patum equal to that upon the vulluchal mainee Patum, the proportion of the Government assessment should be six and a half tenths instead of six tenths, and this, I recommend being taken if there is to be any equalization of the assessment. This will make the revenue amount to Rupees 931905-2-19 which is Rupees 139922-1-89½ or about 13 per cent. less than the present revenue.

1245. In any future general revision of the revenue of the gardens, it seems desirable that the process of estimating the produce and value of trees should be relinquished and that there should be certain fixed rates per tree which will reduce the business to the simple act of counting the number of trees. The partial experiments which have been made by individuals to ascertain the produce of trees are not available even within the local limits to which they have been confined, because they have not been sufficiently definite in describing the particular sort of trees whether the average produce was formed from productive trees only or from productive and unproductive together, or whether the productive trees were those that produce any thing, however small the number of nuts or whether they were not classed as productive unless they produced a certain number, but however correct these experiments might have been and however available, had they been more clearly defined, they might have been within particular limits their application could not extend beyond those limits. The same average of produce and the same value of produce would not answer universally throughout the province. The uniform rate for each genus of tree fixed by the Mysore assessment was arbitrary and merely nominal. It has been seen that the rate was never attempted to be applied to the actual tree but that the actual number of productive trees was obliged to be diminished in account in order to bring them to an apparent conformity with the established rate. It is not therefore intended to propose impracticable plan of an uniform rate throughout the province, but to allow each Hoblee to have its particular average produce and rate of assessment, and to found the different averages of produce and the rates of assessment principally upon the accounts of produce rendered by the proprietors themselves in 981 M. S. The following particulars will shew the basis upon which I propose to form the future assessment.

The average gross produce of nuts per tree which Mr. Warden adopted was	Cocoanut.	Petelnut.	Jack.
	26	183	0
The average by the proprietors' accounts and adopted by me is	24 $\frac{1}{2}$	154 $\frac{1}{2}$	0
The average price adopted by Mr. Warden for a thousand nuts was	R. q. rs. 10- 0- 0	R. q. rs. 0- 1- 60	0
The average price for the province by the proprietors' accounts is	8- 3- 55	0- 1- 77 $\frac{1}{2}$	0
The price which regulated the settlements between the proprietors and their tenants was in the Northern Division	10- 0- 0	From 1 q. 60 r. to $\frac{1}{2}$ of a rupee	0
In the Southern Division with the exception of the Talooks of Palghat and Temulpooram the price is	7- 2- 0	0- 1- 0	0
The rate which I recommend upon an investigation of the selling prices for many years in the different Hoblies amounts in the average to	9 3- 1013 $\frac{1}{16}$	0- 1- 9314 $\frac{1}{16}$	0

1246. In fixing the rates of assessment per tree the questions deserving consideration were, whether they should be determined in each Hoblee by a fair distribution of the present amount of revenue upon the number of trees, or whether a third of the value of the gross produce should be taken for the Government share as proposed by Mr. Rickards and whether the rate should be made to apply to a productive tree or to trees in all stages or to productive and unproductive trees excluding young trees not yet begun to bear. With reference to these points the following plans have occurred to me.

1247. The 1st plan is to take the present revenue (or that of 993 which is shown or each Hoblee) as the standard, apply the amount revenue of the Hoblee to the number of productive trees only according to the Jenma Pymash account of 981 and whatever the average may be to be levied on every standing tree with the exception of Sheshoo, those that are too young to bear, notice being given of the intended survey and liberty granted to cut down all trees which may be considered unproductive and incapable of bearing the fixed assessment.

EXAMPLE.

Hoblee.	Sheshoo.	Productive.	Unproductive.	Amount of present revenue.	Revenue per productive tree to be applied to all standing trees except the young.
Punniengara.	18905	39102	11747	Rs. qs. rs. 4128— 0—57	42 $\frac{1}{2}$ reas.

1248. The second plan is to take from the Jenma Pymash account of 981 the Vullichal or produce, to value it at the rate fixed by me for the Hoblee, and assume one-third as the Government revenue according to Mr. Rickard's proposed assessment, apply the amount of this revenue to the number of productive trees only, and the rate so derived to be fixed on all standing trees with the exception of Sheshoo, liberty being granted as before to cut down unproductive trees which may be considered incapable of bearing the assessment.

EXAMPLE.

Hoblee.	Young.	Productive.	Unproductive.	Produce.	Value.	One-third the Govt. revenue	Rate per productive tree.
Punniengara ...	18905	39102	11747	1010621	Rs. qr. r. 10106 0 84	Rs. qr. r. 3368 2 94 $\frac{1}{2}$	34 $\frac{1}{2}$ reas.

1249. The third plan is to take the existing revenue as the standard and to divide it among all the trees, the average rate so derived to be applied to every tree whether young, productive or unproductive.

EXAMPLE.

Hoblee.	Young.	Productive.	Unproductive.	Amount of present revenue.	Rate per tree of all kinds.
Punniengara ...	18905	39102	11747	Rs. qr. r. 4128 0 57	23 $\frac{1}{2}$ reas.

1250. The fourth plan to be the same except that the third of the value of the gross produce should be taken as the Government share.

EXAMPLE.

Hoblee.	Young.	Productive.	Unproductive.	Produce.	Value.	One third the Govt. revenue.	Rate per tree of all kinds.
Punniengara ...	18905	39102	11747	1010621	Rs. qr. r. 10106 0 84	Rs. qr. r. 3368 2 94 $\frac{1}{2}$	19 $\frac{1}{2}$ reas.

1251. The fifth plan is to take the average derived from dividing the existing revenue by the number of productive and unproductive trees and applying the rate thus derived to all standing trees with the exception of those that are too young to bear.

EXAMPLE.

Hoblee	Young.	Productive.	Unproductive.	Present revenue.	Rate per productive and unproductive tree exclusive of Sheshoo.
Pumienagara ...	18905	39102	11747	Rs. qr. r. 4128 9 57	32½ reas.

1252. The advantage of the first plan is that it is likely to secure to Government the old revenue. The disadvantages are that it would lead to the destruction of many trees which though called unproductive still produce some profit, because the assessment if applied to them would be too heavy. It would also perpetuate the present inequalities in the different Hobilees and still leave room for complaint.

1253. The rate of assessment in plan second might be so heavy as to oblige the inhabitants to cut down many trees which at present serve for building and for fuel even where they produce few nuts.

1254. The third and fourth plans are similar in principle. The great and insurmountable objection to them is that the greater part of the young trees of the growth of six or eight years would be removed upon notice of a survey, and the revenue would suffer from the rate being so low. The young trees so removed would be replanted, or replaced by others, as soon as the inspection had taken place. In new plantations which had a large proportion of young trees it would also be too heavy.

1255. To the fifth plan the objection holds that it would perpetuate the present inequalities of assessment in Hobilees and the rate might still be so high as to induce many trees classed as unproductive being cut down, which with a moderate assessment would be preserved.

1256. The rates in the second plan would be on an average for the whole province for a cocoanut tree 33½ reas, for a betelnut tree 10½ reas, and for a jack tree 63½.

1257. But as even these rates might be thought to be too heavy by obliging the lower classes of inhabitants to cut down trees which though too unproductive to pay the rates yet yield them a certain degree of comfort and profit, the following plan is on the whole to be preferred. The rates referred to in it are light enough to be applied generally to every tree including the productive and unproductive but excluding those not yet begun to bear, and they are high enough to secure Government against a

greater loss of revenue than is estimated. In the few cases that they may fall too heavy the inhabitants will have the liberty of cutting down those that are unable to pay and this liberty is calculated upon in the estimate of the future revenue.

1. The total number of trees in every stage according to the proprietors accounts of 981 is.

Cocoanut.	Betelnut.	Jack.
6124367	4409843	872851
2. Of these past bearing called uphullum is ...

1792989	1326652	451874
---------	---------	--------
3. Of those not yet begun to bear called Sheshoo is ...

1244440	1376847	156063
---------	---------	--------
4. The items 2 and 3 being deducted there remains full bearing or phullum ...

3086938	1706344	261914
---------	---------	--------
5. Of those that were in full bearing at the time the account was made out many have since become unproductive and it is considered reasonable to make a deduction of 20 per cent on this account or ...

617386	341266	52980
--------	--------	-------
6. There remains then productive ...

2469552	1365078	211984
---------	---------	--------
7. But three quarters of those that were too young to bear in item 3 may be reckoned in the interval of 16 years that has elapsed to have become productive which may therefore be added being ...

933330	1032633	117045
--------	---------	--------
8. And the number of productive trees will become ...

3402882	2397711	328979
---------	---------	--------
9. The number of unproductive trees (in item 2) becomes in consequence of the addition made to it by transferring to it 20 per cent of the productive (in item No. 5) increased to ...

2410375	1667913	504854
---------	---------	--------
10. Out of the unproductive trees (in item 9) it is supposed that 20 per cent may disappear and not be available to the revenue, if after the rate is fixed, general permission is given to cut down what trees may not be thought worth preserving. This reduction will amount to ...

482072	333582	100967
--------	--------	--------
11. And will leave the unproductive trees at ...

1928303	1334336	403887
---------	---------	--------
12. The total number of productive and unproductive trees (or total of items 8 and 11) will then be ...

5331185	3732047	732866
---------	---------	--------
13. Each Hoblee has its own average which will be seen in the Hobilewar accounts Cols. 15 and 40 statements Nos. 38 to No. 52 but the average gross produce for the whole province

- for every productive tree according to the
 proprietors own accounts is nuts 24¹⁸¹/₁₈* 150¹⁰³/₁₈
14. And the total gross produce of nuts by applying the rate of produce per productive tree of the Jenma Pymash account to the number of productive trees in item No. 8 will be for the whole province 84127306 361287351
15. Every Hoblee has its particular price fixed by me for cocoanuts in the same manner that paddy has, as may be seen in the Hoblewar accounts Cols. 17, 42 and 65 statements Nos. 38 to No. 52, 8 and 10 Rupees the mille are the two extremes within which the price vary in the whole province. In the Northern division of Malabar the rate per mille nuts is invariably 10 Rupees. The rate of betelnut varies from Rupees 0-1qr.-60 reas to Rupees 0-2qr.-75 reas per mille. It has already been shown (vide para 1246) what the customary rate between proprietors and their tenants is. The average rate for the whole province is Rupees 9-3qr.-15²¹/₁₈ R. 0-1qr.-96¹⁴¹/₁₈ R. 0-1qr.-28¹⁰³/₁₈
 rate of Patum per productive tree.
16. According to this rate the aggregate value of the gross produce (in item 14), is ... Rs. 823424-qr.1-61 r. Rs. 177835
 qr.0-70¹/₂ rs. Jack Rs. 105846
 0qr.-65¹/₂ rs. Patum.
17. According to Mr. Rickards's proposed settlement Government is to take one-third of the gross produce or one-half of the Patum (rent) supposing the Patum to be two-thirds or 66²/₃ per cent of the produce and the cultivator's share one-third or 33¹/₃ per cent. They usually indeed bear this proportion in the Southern and in some part of the Northern division but there are some districts in the Northern where it is customary for [the cul-

* N.B.—The average here mentioned does not precisely correspond with the average for the whole province of the proprietor's account which is 24¹⁸¹/₁₈ but the average of each Hoblee is adopted strictly from them and the general average is altered in a trifling degree from the circumstance of the number of productive trees having undergone a change by any arrangement. This remark applies also to betelnuts

- tivators share to be only 20 per cent in consequence it is supposed of the higher value of the produce. In this case the Patum is 80 per cent half of which would be 40 per cent for the Government revenue. In following the custom of the respective districts the aggregate amount of revenue would be. 281186-1-82¹/₁₈, 60394-0-7¹/₁₈, 52923-0-32¹/₁₈
18. And the average rate of assessment per tree productive and unproductive included by applying the amount (in item 17) to the number of trees (in item 12) would be for the whole province 0-0-21¹¹/₁₈ 0-0-6⁷¹/₁₈ 0-0-28¹⁴/₁₈

1258. It will be seen that this plan is founded on the principle of taking one-third of the gross produce not of the actual Jenma Pymash account, but of a gross produce formed upon the supposition that there is a greater number of productive trees now, than there was at the time the Jenma Pymash account was prepared, but making allowances for trees having become unproductive which were then productive, the gross produce so taken falls far short of the gross produce assumed by Mr. Warden.

1259. The rates in item 18 are to be applied to all standing trees with the exception of those that are too young to bear.

1260. In the first instance the trees should be counted and registered, but the rates thus fixed should only be applied to the number of trees which may remain standing (with the exception of the Sheshoo or those too young to bear) after the owners have availed themselves of the liberty to cut down those which may not be thought worth preserving and an experiment might be made with a few Hobilees at a time to see the effect before it becomes general. The future revenue will exceed or fall short of the estimate in proportion as the number of trees cut down may exceed or fall short of the number estimated, and in proportion as the number of young trees estimated to have become productive may be available or not. The revenue once formed from the application of these rates, a distinction should be made in the description of trees and the amount revenue should be apportioned according to the description. The produce of trees growing on low sandy soil near the sea coast, which is so favourable for the cocoanut and near water, designated attoo weppoo and of those situated on higher ground and having so ready a command of water, and of a stiffer quality (called kurry weppoo) differs so much that it will be necessary to separate cocoanut trees into two classes, and to fix that the latter shall pay a quarter less than the average established for the Hoblee and that the deficiency shall be made up by the former. This distinction will cause two separate rates to be established for the cocoanut tree in each Hoblee, which will regulate all future periodical surveys. It is impossible to say without an actual inspection what the proportion of kurry weppoo and attoo weppoo trees is respectively because no existing records show it. It is therefore necessary to sup-

pose a certain proportion and to give the account of any Hoblee as an example of what is intended say that the number of productive and unproductive cocoanut trees in the killeloor Hoblee of the Calicut taluk is 54611.

That the average rate of assessment per tree in this Hoblee according to the preceding plan (in para 1258) is Rupees 0-qr.-0-18 $\frac{5}{16}$ reas.

That the aggregate revenue from applying this rate to the number of productive and unproductive trees is Rupees 2507-1qr.-29 $\frac{1}{2}$ reas.

That the proportion of kurry weppoo trees is 30 per cent or 16383.

That the revenue of these trees according to the average rate of the Hoblee ought to be Rupees 751-1qr.-25 reas.

But deducting 20 per cent in the average rate it would be diminished to Rupees 601-2qr.-25 $\frac{1}{2}$ reas.

And the average rate would be reduced to Rupees 0-0qr.-14 $\frac{1}{16}$ reas. Suppose that the proportion of Attoo weppoo trees is 70 per cent or 38228.

That the revenue of them according to the average rate of the Hoblee ought to be Rupees 1753-0qr.-45 reas.

But adding the deficiency in the kurry weppoo it becomes Rs. 1905-3qr.-4 reas.

And the rate per tree becomes raised to Rupees 0-0qr.-19 $\frac{1}{16}$ reas.

1261. The effect of a new survey on the preceding plan for rice lands (as stated in para 1245) and for plantations (as stated in para 1258 to 1261) contrasted with the present revenue may be exhibited clearly in abstract.

	Present revenue.			Future revenue.			Deficiency.		
	Rs.	qr.	rs.	Rs.	qr.	rs.	Rs.	qr.	rs.
Low rice lands ...	1071826	0	8 $\frac{1}{2}$	931905	2	19	139922	1	89 $\frac{1}{2}$
Madan or upland rice lands and oil cultivation.	21387	1	62 $\frac{1}{2}$	21387	1	62 $\frac{1}{2}$	.....		
Gardens ...	426201	3	48 $\frac{1}{2}$	394503	2	24	31698	1	24 $\frac{1}{2}$
Total ...	1519917	1	19 $\frac{1}{2}$	1318296	2	5 $\frac{1}{2}$	171620	3	14 $\frac{1}{2}$

But if the pepper revenue were restored amounting to ... 12000 0 0

The deficiency would not exceed ... 51620 3 14 $\frac{1}{2}$

1262. What the further deficiency might be in house and shop taxes upon an investigation, it is not easy to calculate.

1263. But as the immediate sacrifice of revenue which the execution of this plan would involve might be inconvenient it may be useful to contrast it with other modes of settlement, which occur as likely to be beneficial though not equal in degree to it.

1264. The principles of this plan which may be called the first for the sake of comparison are, to new model the assessment entirely upon Rice and garden lands and instead of deducing the Patum from the gross produce of Rice lands according to Mr. Rickards's principles to determine that six and a half tenths of an actual patum shall be taken as the Government share, the patum being ascertained by means of the talook and Hoblee officers with reference to the situation of the lands, the number of Puraahs seed required to sow them and the deeds and other documents of proprietors, mortgagees and others. With respect to garden lands the assessment to follow the rate for each description of tree fixed by me for each Hoblee as shown in Columns 15 and 40 of statements Nos. 38 to 52, and not to alter for twelve years, except when particular circumstances may require a remission.

1265. Under this plan the lands need not be measured, but when the settlement is concluded it may be gradually effected by means of the more efficient village sabbendy about to be established and every land bearing a separate designation and assessment to have its extent in cawnies specified, and its patum in kind and in money.

1266. The second plan is to follow the existing system and to consider the present revenue permanent on all lands whether rice or garden which have once been rated to the assessment, to assess all lands newly brought into cultivation beyond the extent of land already rated to the assessment, upon the principles prevailing in the particular Dhesam or villages in which they are situated to collect the revenue by means of the public sale first of the personal then of the real property of the defaulters without any periodical or regular inquiry into their circumstances or into the proportion which the assessment bears to the gross produce or the rent of the lands.

1267. The third is to consider the present revenue fixed either for a permanency or for a long term, say twenty years not only upon the lands actually rated to the assessment, but upon all the lands, and that all lands newly brought into cultivation shall be exempted from all assessment within the specified period in favour of the individuals to whom they belong or that they shall be assessed at five tenths of the average (not an annual) patum upon rice lands, and with respect to garden lands, at the rate per tree determined by me for each Hoblee and that the amount thus levied shall go not to the credit of Government but to the reduction of the assessment in an equitable manner on the old lands in the Dhesam where it exceeds six-tenths of the Patum of rice lands and five-tenths of the Patum of garden lands.

1268. This reduction should in the first instance be applied to the old lands of the individuals by whose means the new land has been brought into cultivation and afterwards in due proportions to other lands. The proportion of the Patum here fixed or new land is meant to be the full assessment, but this is not to prevent the Collector

from giving such cowles for waste lands in which the assessment is made light for the first few years as he may think necessary for the promotion of extended cultivation.

1269. The fourth is to consider the present revenue the maximum which is never to be exceeded, but to make annual remissions according to circumstances. New rice lands under this plan to be assessed at five-tenths of an average Patum. Cowles being granted for a lower revenue for the first few years, and garden lands to be assessed at the rate per tree of each description fixed by me for each Hoblee, the amount so determined not to vary for twelve years.

1270. The fifth is to leave the assessment upon rice lands as it is, and only to now model the revenue upon garden lands upon the principle stated in the first plan and to modify according to circumstances the house and shop and knife and pot taxes and the taxes on boats nets, oilmills and items of this sort.

1271. The sixth is to distribute the present aggregate revenue of rice lands in a Hoblee without any addition or reduction in a fixed fair proportion upon the different individual estates and upon the different portions of each estate, the distribution being left chiefly to the individuals themselves in the first instance liable to modification by the Tahsildar of the district and the Collector the assessment upon garden to be now modelled in the principle laid down in the fourth plan.

1272. The revenue on upland rice (modun) lands under all these plans whenever new assessment is to be placed never to exceed twenty per cent of the gross produce but in particular places, that require it, it should be less. The revenue not to be levied in the year of cultivation but to be distributed over the number of years that the land may be waste and cultivated.

1273. In garden lands capable of modun rice cultivation, where the existing tree tax is less than the tax upon modan cultivation would be after allowing space for dwelling and outhouses and wells, Government should have the option of applying the fixed modun tax as long as the tree plantations continue in this deteriorated state and to re-apply the tree tax when the plantations improve. There are many who from idleness or poverty cannot plant their gardens with trees to the extent of which they are susceptible, but they often cultivate them with the modan rice. The yellow oil plant and the hemp, and there is no reason why they should be exempted from all tax, except that upon the trees, which compared with the extent of land and its capability of yielding a grain produce within the season must be considered inadequate.

1274. By the second plan all information respecting the real condition of the inhabitants is systematically excluded and no remedy is applied to the numerous complaints of over-assessment, originating in an inequality in the first instance or other causes.

1275. The records which have been quoted give the strongest general arguments that have been adduced against disturbing the present assessment, but it is right to bring forward the most recent objections to any alteration of the garden assessment in

particular made on the occasion of the existing system of realizing the revenue being disapproved of, and of a new mode of management being recommended.

1276. The following is an extract from Mr. Warden's report to the Revenue Board of the 3rd of October 1818. The passages in inverted commas are the quotations made by him.

The first Commissioner deprecates the idea of equalizing the assessment to make up deficiencies, but points out "a mode which
Para 71 of Mr. Warden's report. he states is sanctioned by ancient custom, by

which the revenue might easily be made up, namely by assessing new gardens on their becoming productive." The Board of Revenue are already aware that the increase of the land revenue in Malabar, beyond the Commissioner's increase of the Malabar year 976 has arisen entirely from bringing gardens and seed cultivation on the assessment, which had been discovered to have been concealed from the Jumma.

Taxing new gardens and new cultivation, is not therefore a new proposition. The

practice has always obtained, and moreover as
Para 72 of Mr. Warden's report. an encouragement, the Revenue Officers are assured of a remuneration according to the extent of the discoveries they make.

It must however be perfectly understood that this practice refers exclusively to

gardens, and lands that have been ascertained
Para 73 of Mr. Warden's report. never to have borne any assessment or rather

which do not appear assessed in the Revenue accounts.

The first Commissioner proceeds to observe "it was the universal practice under

the Government of the Rajahs to inspect all
Para 74 of Mr. Warden's report. gardens once every twelve years and to alter

the rent of them according as the produce had declined by the loss of the old trees or augmented by the planting of new ones. The Rajahs "he states" adapted it in their own domains and enforced it whenever called upon among the landholders and their tenants. That its origin is of very ancient date and is said to have been coeval with the establishment of the ancestors of the present race of Rajahs, and the custom itself was kept up until the transfer of the country to the British Government."

In this part of his information, the first commissioner seems to have got into the

kui kanum tenure of Malabar, which I have
Para 75 of Mr. Warden's report. already alluded to as being best applicable to

gardens bought in by Government, and a very admirable tenure it is for the improvement of that description of land. The extensive enclosures and flourishing state of the gardens throughout Malabar, are to be ascribed to that tenure. Its great value is, that the tenant undertaking the planting of new land or improvement of old cannot be ousted for a given term of years. Some allow 7, other 12 according to the situation and the

nature of the soil, during which period he holds it on a trifling quit rent if the land be waste. At the expiration of the given time the value of every plant and improvement is estimated according to established rules, which value the owner must pay if he chooses to take the land under his own management, but should he be contented with an annual rent the value of the tenant's improvements is then converted into a lien or mortgage on the property and the usual deeds are passed in which the mortgage debt is specified as also the full rent of the land which is fixed according to the productive state of the plantation. The owner's share of the rent is the residue, after deducting the tenants' interest on his mortgage and this residue forms the fund on which the Government assessment is put on.

When the period for renewing the lease arrives should the plantation be found to have deteriorated a heavy discount takes place in the mortgage debt, so that if the tenant neglect to keep up the garden to the productive state in which it was when the last rent was fixed, his debt very soon falls in and the property reverts to the owner unincumbered. Any neglect in the tenant is so severely punished by the principle of this lease that it is evidently his interest not to allow the plantation to decline.

This tenure is the most common one in Malabar, whether the property be that of an interior land owner or forms part of a Rajah's domain. It ought to continue as it has heretofore to have the most free operation, unshackled and unconstrained by any interference on the part of the Revenue Officers.

This custom, must be the same as that described by the first Commissioner, respecting which he makes the following further remarks. "The period of twelve years was no doubt chosen as that which gave the *young garden* to come to maturity before the land owner could demand the increased rent from the tenant, and as that in which the *old garden* could not suffer much decay before the tenant was entitled to demand an abatement of rent." In this remark a new garden is clearly distinguished from an old one but it closes with the following suggestion. "The periodical raising and lowering the assessment of gardens ought to be revived and continued." Thus identifying the Government assessment with the custom of the *kui kanum* tenure.

If the Government assessment is thus periodically to alter as the land owners and tenants modify their rents, the principle of a permanent assessment becomes thereby subverted. The prosperity of the country required that the assessment should not only be moderate, but permanent. The obvious consequence of the first Commissioner's proposition must be a shock to the stability which the value of garden land property has acquired in Malabar within the last 25 years. No individual being certain what the

Government tax might be at the next periodical revision, the facility of transfer must be destroyed all such doubts and apprehensions, with regard to the Government demand on land, cannot but tend to clog industry and to impede improvement.

In continuation of his subject, the first Commissioner states that "some objections would be made by those who have made new gardens where none existed before, but that this would be easily overruled by the general sense of the country in favor of the ancient practice." There would be no such objection made, as I have already stated that the practice of assessing new gardens where none existed, already obtains but the great and weighty objection, will be against gardens which having paid a fixed assessment for a series of years being now made to pay an increased assessment in proportion to its present improved condition.

To elucidate the fairness of his proposition for "periodically raising and lowering the assessment" the first Commissioner observes that the assessment by which the Revenue always has been and is now collected, is founded upon the principle of all garden trees being taxed *while productive*. This is not precisely the case. When the present assessment was framed, the principle was to assess only such trees as were then found to be *full bearing*. In the same garden, there might have been the same number or many more trees that *were productive*, but had *passed* their state of full maturity and many young plants and others which had not reached it, all these were totally excluded from taxation, so that by taxing the *full bearing* trees only, the amplest provision was made for the same garden being always capable of paying its assessment, by the accession of the young trees to maturity, and by planting new ones as the old decayed. In short, it appears to have been only equitable way of assessing this description of property, to derive from it a permanent revenue without imposing any check to improvement.

By the memorandum in the margin it appears that the aggregate number of fruit

Account of fruit trees, according to the Jemmakars themselves in 981 M.S.	Account of fruit trees, according to the Jemmakars themselves in 981 M.S.		Account of fruit trees, according to the Jemmakars themselves in 981 M.S.		Account of fruit trees, according to the Jemmakars themselves in 981 M.S.	
	Gross No. of trees.	No. old.	No. young.	No. full bearing or assessed.	Gross No. of trees.	No. full bearing or assessed.
Account of fruit trees, according to the Jemmakars themselves in 981 M.S.	1800724	1243764	8036110	5032322	1800724	1243764
	1326660	1381756	1718103	1718103	1326660	1381756
Account of fruit trees, according to the Jemmakars themselves in 981 M.S.	452361	153031	268104	268104	452361	153031
	3530245	2783551	5032322	5032322	3530245	2783551
Account of fruit trees, according to the Jemmakars themselves in 981 M.S.	6145608	863794	1954196	3236903	6145608	863794
	4426294	886191	1130363	1130363	4426294	886191
Account of fruit trees, according to the Jemmakars themselves in 981 M.S.	878996	104441	152339	152339	878996	104441
	11451128	1354426	3236903	3236903	11451128	1354426
Account of fruit trees, according to the Jemmakars themselves in 981 M.S.	1650129	1650129	3039317	3039317	1650129	1650129
	1139901	1139901	242387	242387	1139901	1139901
Account of fruit trees, according to the Jemmakars themselves in 981 M.S.	242387	242387	3039317	3039317	242387	242387
	3039317	3039317	3039317	3039317	3039317	3039317
Account of fruit trees, according to the Jemmakars themselves in 981 M.S.	4463117	4463117	8130044	8130044	4463117	4463117
	3156460	3156460	506067	506067	3156460	3156460
Account of fruit trees, according to the Jemmakars themselves in 981 M.S.	506067	506067	8130044	8130044	506067	506067
	8130044	8130044	8130044	8130044	8130044	8130044
Account of fruit trees, according to the Jemmakars themselves in 981 M.S.	1895997	1895997	3081003	3081003	1895997	1895997
	1052533	1052533	3081003	3081003	1052533	1052533
Account of fruit trees, according to the Jemmakars themselves in 981 M.S.	132474	132474	3081003	3081003	132474	132474
	3081003	3081003	3081003	3081003	3081003	3081003
Account of fruit trees, according to the Jemmakars themselves in 981 M.S.	796328	796328	1536310	1536310	796328	796328
	655405	655405	1536310	1536310	655405	655405
Account of fruit trees, according to the Jemmakars themselves in 981 M.S.	85676	85676	1536310	1536310	85676	85676
	1536310	1536310	1536310	1536310	1536310	1536310
Account of fruit trees, according to the Jemmakars themselves in 981 M.S.	1502826	1502826	2610227	2610227	1502826	1502826
	912835	912835	2610227	2610227	912835	912835
Account of fruit trees, according to the Jemmakars themselves in 981 M.S.	194566	194566	2610227	2610227	194566	194566
	2610227	2610227	2610227	2610227	2610227	2610227
Account of fruit trees, according to the Jemmakars themselves in 981 M.S.	4193151	4193151	7228042	7228042	4193151	4193151
	2620773	2620773	7228042	7228042	2620773	2620773
Account of fruit trees, according to the Jemmakars themselves in 981 M.S.	412117	412117	7228042	7228042	412117	412117
	7228042	7228042	7228042	7228042	7228042	7228042
Account of fruit trees, according to the Jemmakars themselves in 981 M.S.	Cocoanuts.	4193151	4193151	4193151	Cocoanuts.	4193151
	Jack trees.	2620773	2620773	2620773	Jack trees.	2620773
Account of fruit trees, according to the Jemmakars themselves in 981 M.S.	Total	412117	7228042	7228042	Total	412117

Para 82 of Mr. Warden's report. trees according to the old Jemabandy, on which the present assessment is founded amounted to 7228041 of which were assessed to the Revenue 3081003.

By accounts rendered by the land owners themselves of the aggregate number of trees on their estates in the Malabar year 981 were returned at 11451128 of which 5088431 were returned as full bearing or assessable to the revenue.

Notwithstanding this augmentation in the number of trees which have been planted some in gardens entirely new, but mostly on those already assessed, the original assessment has only been raised by taxing the new gardens as far as they have been discovered.

Under the view that I have now given of the liberal provision made for the assessed gardens being always

capable by the common care and attention, of paying the old assessment there can be no reasonable necessity for "remitting the tax on the trees as they decay" or "that the new ones should be taxed on their becoming productive."

Let "the owner of land which pays very little rent enjoy the produce of his improvements in full and let him continue to improve it to the utmost, without subjecting him to any additional tax." His aggregate property being always available for the payment of his revenue on whatever it

might be due, it can hardly be his interest to let "one part go to the decay and im

prove another which pays very little rent." An individual letting all his garden go to decay, by neglecting the bearing and young trees and not planting new ones in the room of those which decay or where there might be space for new plants, he must inevitably in the end be incapable of paying the Government assessment. The course to be pursued by the Collector in this case should be, as I have already stated, to sell the property and if there be no purchasers to buy it on account of Government, and then leave it to the discretion of the Collector to make the best arrangement he can with regard to the rent.

Much if not the whole of the above observations regarding the assessment on garden lands will be found to be only a repetition of what I have written in former reports. I

Para 87 of Mr. Warden's report. have been induced however to advert to them, Vide report to the Board of Revenue, dated 13-6-1813, 20-4-1815 and 12-9-1815. to show that there is nothing new in the complaints which were lately made to the first Commissioner regarding the land tax and that the system of selling lands for arrears of Revenue, by which they devolve into better hands than their former occupants is likely in its consequence to produce less real disgust than the plan of regulating the Government assessment on garden lands by periodical revisions as is done betwixt the land owner and tenant on the periodical revision of the kui kanom tenure.

1277. The tendency of the first Commissioner's observations, admits in my opinion of a construction different in some degree from that which Mr. Warden has given to them "by assessing new gardens on their becoming productive" the first Commissioner does not I think mean new pieces of ground which had previously been exempt from assessment, but new trees young plantations on ground already subject to assessment which from their want of maturity had not before been fit to be assessed. His suggestions extend to the lowering as well as raising which would not be the case if his plan were intended to be confined to new pieces of ground lately discovered.

1278. I think the assessment may be correctly called a tax founded upon the principle of the garden being in a state of production though all the trees in the garden are not at time actually productive. The assessment was proportioned to the number of productive trees, the assessment would be out of all measure disproportionate to the soil yielding any other production but fruit and could not be paid unless the trees were producing fruit.

1279. If the assessment is made permanent without reference to the condition of gardens an immense number of people will be ruined, who are too improverished to increase their plantations without that assistance which they ought, but do not receive from Government merely from the apprehension of giving a shock to the stability of the present assessment.

1280. The practice of the different Governments that have been established in Malabar since the tax was introduced may be said to have followed the custom of the kui kanom or (koolu kanum) tenure, for the revenue has varied according to the re-

sources of the country at different periods, and what was the object of all the various surveys in Hyder's and Tippoo's time and under the Company's Government, but to ascertain the actual produce of the garden trees and to proportion the assessment to it.

1281. The different Rajahs as private individuals in common with other Jenmakars made their collections upon a periodical revision of the produce, and when as executive agents of Hyder's and Tippoo's Government, the management of the revenues was committed to their trust, they made the collections in fact on the same principle, and so they did when they undertook the quinquennial lease from the Company's Government upon its first assumption of the country.

1282. In some places, under Tippoo's Government where a deficiency occurred on unproductive lands, it was made up by an assessment on those which were productive.

1283. This account though it indicates that it was intended if possible to realize the nominal revenue, shows however that the revenue was to be applied where it could be borne, and that the assessment on particular lands was liable to alteration according to their actual capability.

1284. Tippoo's Government was desirous only of a fixed aggregate revenue, the details of collections were left to the Rajahs, or contractors or agents and all these descriptions of people regulated their collections as much as they could by the produce. They did not ascertain the produce exactly every year, but every two three or four years according to the period which had elapsed since the last survey.

1285. The necessity for a frequent variation of rents among proprietors and tenants is in itself, a rational cause for the tax varying periodically.

1286. It is true that the principle of the assessment left a good provision for the same garden being rendered capable of paying its assessment by the accession of young trees to maturity, but public commotions and private misfortunes might occur to check their progress and render a remission indispensable in some cases, whilst the existing Government in view to these unfavourable circumstances, did not choose to relinquish the counterbalancing advantage of other gardens increasing in produce.

1287. Mr. Warden thinks the prosperity of the country requires that the assessment should not be moderate but permanent. If the fund upon which it is levied were not subject to such deterioration, as well as rise, the permanency of the tax would be happy for the proprietor and tenant, but permanency of aggregate amount does not seem indispensable, though the permanency of the proportion of the Government demand to the rent does to improvement. Though a tythe is on some kinds of productions too large a proportion of the gross produce yet it does not prevent the cultivation of new and improvement of old lands, whose produce from its nature can bear it and the tree produce in Malabar, it is not disputed, is capable of bearing a tax of one-third.

1288. Mr. Warden is of opinion that lands put up to outcry for arrears, for which there are no purchasers should be bought in on account of Government, but unless in

very particular cases, the want of purchasers must be a convincing proof of over assessment, and should cause an investigation and remission of revenue. Even the sale of lands does not always afford the best evidence of the moderation of the assessment, for as a defaulter's best lands are sold first and as the tax does not bear an equal proportion to the different portions, the general result, is not known till the defaulter is gradually stripped of the whole of his landed property. To pronounce upon the moderation of an assessment it is previously necessary to determine whether the object is merely to realize the revenue from a tenant or to grant a certain profit independently of the tenants to a proprietor. I beg particularly to impress what I have already stated in another place that "however plausible and fair it may appear at first sight, it is, I think necessary to be extremely cautious of admitting the sale of portions, or even of entire estates as an infallible criterion of an assessment being moderate with reference to a particular standard rule of assessment, for I believe it to be the practice and it is reasonable to presume that it is, for the public revenue servants to put up first for sale, those parts of an estate which are the most profitable and likely to sell the most readily, again the purchase money at public sales is frequently very trifling when compared with the original value of an estate and purchasers of entire estates or of portions are generally satisfied with less profit, than the proprietor whose subsistence and that of his family have depended solely upon the resources of his landed property. This is particularly the case with respect to small parcels. A garden may be situated very close to the house or adjoining to other gardens, belonging to an individual, who to prevent the unpleasant intrusion of neighbours or to form a compact arrangement of his property will be disposed to purchase, even though it brings little or no accession to his income. It affords at least food to a dependent or needy and labouring relation. It enlarges the circle of his landed possessions and it augments his dignity in the scale of proprietors. From the demand there is for rice lands, I believe they are at all times saleable in Malabar, even where the assessment is equal to the Patum. Their produce is very steady and temporary neglect could not injure them in the same manner as it would plantations."

1289. "To consider the sale of land as the sole test of the moderation of the assessment, without any investigation of its resources and without stopping to recognize proprietor's share, will in very many cases have the effect of depriving the ancient proprietors of Malabar of their property who have been reduced to poverty and distress by a series of cruel misfortunes under preceding Governments and to make way or the extension of an unprincipled race of Mahomedans, the Moplahs, whose personal attachments are not so strong and whose general habits are not so favourable to our Government. The transfer of property under this principle is calculated also where the different portions of estates are notoriously so unequally assessed as they are in Malabar and where every division of an estate is "not followed by an equal adjustment of the revenue to the different portions to render the assessment too heavy and as easy to realize on very many separate portions, but it is desirable to preserve the proprietor's share where it exists and to create it where it is wanting by limiting the avenue to a certain proportion of the rent."

1290. The third plan is only suggested in the event of Government not being prepared to make any essential modification of the existing assessment. It can only operate as a feeble palliative to an evil of such magnitude but it should be adopted if no reduction of the present amount of revenue takes place. It is a tedious process however and it is in my opinion to begin at the wrong end. Capital can accumulate but slowly where the profits of stock are small and the extension of agriculture must be tardy in proportion. Whereas an immediate reduction of revenue and the possession of wealth have a direct tendency to augmentation and the Government revenue would spring back with an active elasticity to its former standard besides that a strong inherent principle of future improvement would be engrafted into the system.

1291. The fourth plan indeed provides for a periodical investigation and tends therefore to mitigate the severity of the assessment, it in fact introduces the Ryotwarri system into Malabar, but the present revenue authorities of Malabar have not been accustomed to this system and with the sentiments which have so long been impressed upon their minds of the moderation of the present revenue, it is scarcely to be expected that a periodical inquiry will be attended with prompt and effective relief to the inhabitants unless it is previously determined under the authority of Government what proportion of the Patum shall be considered a moderate revenue.

1292. The fifth plan will no doubt remove the evil of the greatest magnitude and will allay the most galling cause of discontent at the existing land revenue system. It will not cause a greater sacrifice of revenue than Rupees 31968. But the reduction that might be necessary in the house and shop tax in the knife and pot tax and the tax on boats and nets it is not easy to calculate.

1293. As it will be the interest of every man to see under the sixth, that his neighbours patum is not underrated, it will become known and the revenue by being properly proportioned will be placed on a secure footing and the complaints of inequality of assessment and consequent over assessment in many places remedied.

1294. But the first plan is the only one which I consider perfectly calculated to afford universal satisfaction and to ensure the permanent prosperity of the Province, and the only one which will fully redeem the pledge held out in the name, and by the express authority of the Government. It will have been perceived from the reports of the late Collector Mr. Warden, how difficult the collection of the revenue in South Malabar was for some years, owing to a diminution in the exports of cocoanuts and to the universal cheapness of grain, and how much the future punctual realization of it must depend upon the steadiness of a demand which past events have shown to be uncertain. Under these circumstances the revenue to be at all permanent must be placed upon a more liberal footing. I refer particularly to Mr. Warden's letter to the Revenue Board of the 3rd October 1818 from para 60 to 66 inclusive in which he has embodied the substances of his different annual reports on the subject, but if it should be inconvenient to extend a new survey to rice lands for the present, it appears to me indispensable for the immediate good the country, that a new survey and assessment of

garden lands should be made founded upon Mr. Rickards's principles but so far modified, that the rates of assessment proposed by me for each Hoblee should be applied to all trees not too young to bear, that the present revenue on Rice lands should be equally distributed on all according to the Patum (rent) in each Desham or village, but not of each Hoblee or District, and that unless a general survey and assessment of both rice and garden lands take place, the land tax should not be considered inflexibly permanent but subject to occasional remissions at the discretion of the Collector and the Board of Revenue on the principle which has all along influenced the revenue administration of the neighbouring Province of Canara and that all surplus funds arising from extra cultivation of rice lands and extra plantations beyond what may be declared to form the basis of the new settlement should not immediately be appropriated to the credit of Government, but should go in the first instance towards the reduction of the over assessment of Rice lands, beyond six-tenths of the Patum in the village (Desham) and afterwards in the Hoblee in which they may arise.

PEPPER.

1295. The pepper assessment in the Northern Division of Malabar is understood to have been founded on the principle of taking one half of the gross produce, whilst in the Southern Division the whole Patum or rent, was professed to be taken at a rate prevalent from a long time back between proprietors and tenants. This rate might be considered low and left an advantage to the proprietor, the degree of which depended upon the fluctuating state of the market, the assessment was fixed and did not vary with the price. The assessment might abstractedly be heavier in the Southern Division and yet not so much felt practically. The pepper vines form a very inconsiderable portion of the garden productions South, which are chiefly cocoanut, beetlenut and jack. The pepper assessment of an individual is in very many cases as low as 3 gold fanams and it seldom is higher than 50 gold fanams in the Southern, and the total revenue does not exceed 21653 Rupees, whilst in the Northern Division, pepper is an important article of produce and in many gardens is the only one cultivated for profit, the other trees in them being planted merely for the support of the vines an individual often has to pay three hundred rupees pepper assessment, and seldom less than 6, the whole revenue in the Northern Division is as much as Rupees 10,166 out of Rupees 132119 and the district of Cottiote alone yields Rupees 42867. In the Northern District the tax seems to have been considered by European authorities as too heavy from the value of the produce having at different times been overrated, but the inhabitants admit the reasonableness of a tax if it were moderate that the Government have a fair right to one and they do not seem to consider the Government at all pledged to a continuance of the exemption which they have for sometime enjoyed. It having been suggested that a revival of the tax would be looked upon as a violation of faith, I have been at some pains

to ascertain their feelings upon this point, and the idea was never expressed among the inhabitants, but the admission of the fairness of the Government claim to a revenue from pepper was generally coupled with a request that the assessment on garden productions, should generally undergo a revision.

1296. The pepper tax was abolished in F. 1216, the abolition was professedly and exclusively on account of the existing stagnation in trade and the little demand there was for the article and it was thought necessary to take off the export duty temporarily for the same reason and afterwards on the 11th February 1811, Mr. Warden when called upon "to give a final opinion in reference to the plan most eligible to be adopted for collecting the revenue from the pepper vines reports that the returns which had been made to him, describe the plantations to have been so neglected as to convince him that to tax it in any way whatever during the present stagnancy of the Trade in pepper, would lead to a total inattention of the vine, and injure the cultivation most seriously, an evil that would be severely felt by the Company upon the restoration of their investments, that under these very discouraging circumstances he should be disposed to recommend that "the idea of a permanent revenue to be assessed on the cultivation of pepper, should for the present be suspended with the view of preserving what remains of the former plantations." Yet it is to be observed that Mr. Brown in charge of the Sea Customs, reported to the reporter of external commerce on the 28th of April 1807, that 5113 candies had been exported that year which he states "was probably fully equal to an average crop of pepper in Malabar at that time, indeed that he should rather deem it to exceed than fall short of it." It is further to be observed, that in 1806 the quantity exported by sea was 5135 candies, that the average from 1807 to 1813-14 inclusive was 4154 candies that the tariff valuation till 1811 was never lower than 149, and in one year was 172 Rupees the candy. In 1813-14 it was as low as 59 and it is understood was procurable in the market at forty-five Rupees. The suspension of the Export duty did not operate above a year and the rate was restored to $11\frac{1}{2}$ per cent. Under the preceding circumstances it seems doubtful whether a total abolition of the land tax was necessary, as a modification of the share of the produce receivable, by Government, or a lowering of the money rate of commutation of it, might have answered the purpose of relief, if any particular relief was urgent, or whether an increased export duty might not have made up for the loss of the land revenue, which being upon an article exported could not be considered as falling upon an unprofitable stock. The price of pepper has evidently fallen since the Peace of 1814, the average. Tariff price has not been more than 105 Rupees the candy from 1814-15 to 1819-20 and in 1821 the valuation does not exceed 131 though from 1804 to 1811 it was never less than 149. But the exports have increased in quantity, and there seems little reason why the revenue should not be revived in some shape. At the time of the existence of the pepper tax the export duty upon it was $11\frac{1}{2}$ per cent. The present export duty is $2\frac{1}{2}$ per cent upon pepper exported direct to England and 15 upon that exported else-

where with a draw-back so as to bring it within $2\frac{1}{2}$ upon the production of a certificate, that it has been ultimately exported to England, from some place in the Company's territories.

1297. I have not been able to obtain a statement of Exports of pepper from the period that Malabar came into the possession of the Company, but Mr. Babington the Collector of Sea Customs has furnished me with a statement of the Exports from 1804 to 1819-20 inclusive of which statement No. 54 is an abstract.

From which it would appear that the quantity exported three years prior, and 7 years subsequent to the abolition of the tax till the peace of 1814, is nearly the same.

That the quantity exported for seven years since the peace exceeds that of the former periods by about 700 candies, or 16 per cent.

That at the period prior to the abolition of the tax, the amount duty was greater than at either of the subsequent periods, owing to the higher Tariff price of pepper, when compared with the period between the abolition and the peace, and owing to the higher Tariff price and the higher rate of duty when compared with the period since the peace at the first period the average rate of valuation was 149 Rupees the candy, and the rate of duty $11\frac{1}{2}$ per cent and the average amount 72,649 Rs. At the second period the average rate was 119 Rs. and the rate of duty $11\frac{1}{2}$ and 15 per cent and the average amount of duty Rs. 61028 and at the third period the average rate was Rs. 105 and the rate of duty $2\frac{1}{2}$ and 15 per cent and the average amount of duty 68816. If the rate of duty at the last period had been that of the first period, viz. $11\frac{1}{2}$ per cent the amount would have been Rs. 70567.

1298. Whether the future revenue should be collected by means of a direct tax, or on export duty, is a question which has undergone much discussion, and remains to be determined. The export duty is no doubt in every respect more favourable to the grower, as he has to pay nothing till his produce is disposed of, whereas the land tax would subject him to immediate payment, even with an uncertain prospect of its sale. A land tax would render him liable to be oppressed in estimating the produce of his vines, and in rating the value too highly, under the uncertainty of the crops, and the fluctuation in the demand. On the other hand, Government would be likely to lose a good deal of revenue from smuggling which even at present, is represented to be carried on in a daring and extensive manner,—especially into the French Settlement of Mahe to evade the frontier duty of 16 per cent the temptation to smuggle would be considerably enhanced if it was expected that the former land revenue, or say 120000 Rupees which is 11000 below it, should realized by an export duty. The average amount of Sea Customs duty from 1814-15 to 1819-20 is shown in Statement No. 54 to be Rs. 68816-1-15 $\frac{1}{2}$, but the Drawbacks are not known to me for the whole of this period, the average amount duty of exports however from 1814-15 to 1817-18 is Rupees 66387.

The average draw backs paid upon certificates of the pepper having been exported to England are	Rupees	22523
The remaining receipts are	43864	
Add to this on account of land revenue a sum of	120000	
And the total to be collected will be	163864	
The annual average amount value of exports for the same period at the Tariff rules of valuation are	602164	

To which the whole amount to be collected would bear the proportion of about 27 per cent.

1299. For the collection of this rate of duty it would be necessary not only to have a strong line of Custom stations to guard the frontier into the Settlement of Mahe but to have another carried further back inland, to make an inland duty of it, and enable us to levy a higher rate than that stipulated to be imposed upon articles entering foreign possessions. But it is on the whole so much the more preferable made for the cultivator that it might at least be tried and not given up till its want of success had become obvious. The average exports for some years will be an excellent standard to refer to, and if the future exports should equal them, the arrangement might be considered as fulfilling all reasonable expectations, but if on the contrary they should fall very far short without some palpable cause it should be abandoned and the land tax had recourse to.

Part of the old revenue however may be collected by means of the land Customs eleven and a half per cent, used to be collected on the transit of pepper through Palghat to the Coimbatore country, but the Collector thinking upon a consideration of Regulation I of 1812 that it did not authorize this levy, reduced it lately to 5 per cent in common with other articles. Eleven and a half per cent may without inconvenience be revived or increased say that the average land exports from 1814-15 to 1819-20 are 856 candies.

That the value at the Tariff rate of Rs. 114-1-15 the candy of 640 lbs. is	Rs.	qr.	reas.
...	97830	0	40
That the present duty at 5 per cent is	4891	2	2
Add an additional duty of $6\frac{1}{2}$ per cent to be collected by means of the land Customs	6358	3	82 $\frac{1}{2}$

1300. It has been stated that Malabar has been once known within the memory of man to produce 20,000 candies, from Mount Dolly to the Cotah river. I have in vain searched for a confirmation of this statement from the oldest inhabitants, though the authority for it is respectable in antiquity and intelligence.

1301. In judging of the past, and determining for the future, it is useful to see what proportion the land revenue has borne to the value of the exports brought to account,

though it is reasonable to suppose that some quantity has been smuggled, and that the whole quantity grown has not been credited to Government.

From 1804 to 1811 a period of eight years the average quantity exported by sea was	Candies	M.	lbs.
...	3727	9	13 $\frac{1}{2}$
Judging from the actual export according to an account obtained for an after period, the quantity exported by land may be averaged at	856	5	17 $\frac{1}{2}$
Total	4583	14	31 $\frac{1}{2}$

If the whole be valued at 80 Rupees which is a very moderate rate the total value will be	Rs.	qr.	reas.
...	366699	3	72
And the total land assessment on pepper being	132119	1	73 $\frac{1}{2}$

It will bear the proportion to it of 36 per cent. but valuing the exports by sea at the average Tariff valuation of that period, viz. 150 Rupees the candy the amount will be

...	559120	2	90
And the exports by land at the Tariff valuation of Rupees 114-1qr-15 reas the candy which is the rate that seems to have been fixed for many years the amount will be	97839	0	40
Total	656950	3	30

And the revenue will bear the proportion to it of	...	20 $\frac{1}{16}$	per cent.
Again the average exports by sea for six years between 1812	Candies.	M.	lbs.
and 1817 were	...	5856	7 16 $\frac{1}{16}$
Those by land for 6 different years viz, from 1814-15 to 1819-			
20 no correct account being procurable for the same years	...	856	5 17 $\frac{1}{2}$
as for the exports by sea were	...		
Total	...	6712	13 2 $\frac{2}{16}$

This valued at 80 Rupees the candy amounts to Rupees 537012-1qr.-8 reas.

And the land revenue bears the proportion to it of $24\frac{9}{16}$ per cent say that the average exports by land and by sea are now

The value at 80 Rupees the candy is Rupees 480,000-0-qr.-0 lbs. And the land Revenue takes only $27\frac{8}{16}$ per cent of it.

If 6712 candies mentioned before as the average exports by sea and land for 6 years be valued at Rs. 94-1-22 $\frac{13}{16}$ which is the average land and Sea Custom Tariff valuation for that period, it will amount to	Rs.	qr.	reas.
...	633051	1	8

And the land revenue will be found to have been only about one-fifth or 20½ per cent.

This is about the proportion which Mr. Murdock Brown, thought sometime ago should be the limit of the Government demand. In a letter to the Commissioners Messrs Spincer Smee and Walker written I imagined in 1799 or 1800 he says "whenever a money revenue exceeding one-fifth part of the average produce shall be exacted, it will not be much worth any person's while to advance his funds, and devote his time to its cultivation".

1302. Mr. Rickards recommended that one-third of the produce should be taken for Government and Lord William Bentinck was of opinion that it should be reduced to one-sixth, in a minute recorded by him. From my examination of the inhabitants of the Cotiote district, it seems that one-fourth of the gross produce would be a very just proportion to take as the Government share, provided the produce were fairly estimated, this would leave 30 per cent which they reckon necessary for the expense of culture, and the cultivators' profit and 15 per cent the hire and presents to the labourers employed in plucking the grape, and 30 per cent for the proprietor. They assert that between 25 and 30 per cent might be expected to fall short of the estimate on the crop being gathered, according as the inspection might take place in Vrichigam (November and December) or in Dhanu (December and January) but it is to be presumed that the estimate reckons not what there is, for there can be no counting, or weighing the grapes; but what the crop is likely to be when it comes to maturity. If however the estimate is made in a very promising season there ought to be a deduction of twenty per cent, if the settlement under that estimate, is intended to have many years duration, if in a moderate season, it may be considered a fair average. For a perfectly favourable crop it appears to be necessary that there should be rain for fourteen days successively about the time of the setting in of the rainy season.

1303. In making a settlement the quantity might be determined at once without having recourse to annual inspections, but the price might be the preceding or the current year's average selling rate, if however there should be a fixed rate for the period of the settlement, there is little danger I think of its being too high at 80 Rupees the candy, and it would be better not to make it higher. The Sea Custom Tariff price is at present Rupees 131 and the purchases made by the occasional Commercial Resident for the Bombay Government have never been at less than 85 Rupees and these 5 years past, supposing then the average produce to be in thousand candies valued at 480000 Rupees and the Government share were fixed as it might be, at one-fourth, the revenue would be 120000 Rupees which I think should be at once declared to be the maximum, and if there should be a greater number of candies, this amount should be fairly divided among them. The revenue ought not to be less for the grounds upon which it is estimated are too strong to admit of any evasion.

1304. It having I observe been in agitation at one time to establish a land tax in proportion to the superficial contents of the land, I beg to concur entirely in the clear

and correct arguments used against it by Mr. Warden in his letter to the Revenue Board of 30th June 1809. There are local obstacles which are insurmountable. The land upon which the pepper vine grows is not adapted for low rice cultivation, and the low Rice land assessment, as I have already remarked with respect to all garden production in general would be too high, and not capable of being realized in any given extent of ground where the plantation might be very scanty, whilst in other places, it would be disproportionately low, the upland rice land (modun) assessment would be too low again to raise anything like the present revenue. The practicability of an uniform land tax according to the extent seems to have been founded on the erroneous idea that the kind of land on which the pepper vine and fruit trees grow is capable of being readily appropriated to the cultivation of several other species of valuable produce.

1305. Mr. Warden states "unless reference be made to the actual state of the plantation, I find it impracticable to establish a *land rent* with reference solely to the quality of the soil, the cultivation of pepper being different from either seed cultivation or the common garden plantation; it seems to require a principle of assessment peculiar to itself. Where the *land rent* established with reference only to the *quality* of the soil the following inaccuracies among others, must occur, and which could not be corrected, or reconciled, to any fair or just equalization, without adverting to the *state* of the plantation. An acre for instance, of the *finest soil* for pepper may contain only 10 trees to support the pepper vine, whereas an adjoining acre of soil not so good in quality may contain 50 or 60 trees with vines attached to each. By a simple land tax each acre would have to pay the same revenue notwithstanding the produce of the acre having the worst soil is 400 per cent, more profitable than the other having the best soil. Besides this, another difficulty presents itself. The pepper vine in Cotiote where it abounds most, grows chiefly on the rising grounds, to ascertain the extent of which by measurement, or survey, with a view to fix a land assessment, would be a labour requiring years to accomplish".

1306. The best pepper grows in the Cotiote district, on the acclivities of hills in a reddish rich soil at about the distance of 12 miles from the sea and 14 from the range of mountains. On the coast the vine is said to thrive the better from being rather thickly shaded from the sun. Inland it requires a greater exposure and instead of large unbrageous trees being always used as standards for the vine to climb, the Moorukum tree (*Erytheina Indica*) is planted for the purpose, which is tall and straight, and supports the vine in its progress with its numerous thorns projecting horizontally, but they are not so long lived as jack and mango trees, and are more liable to break by the wind.

1307. The pepper vines bears in four years and is in its full vigour at eight. It will last 30 years and upwards, if the supporting tree is strong.

1308. In the cultivation of the vine, in the Cotiote district, it is necessary that shortly after the grapes are gathered the branches of the supporting trees should be pruned in the beginning of Yedavam (May and June) the weeds and grass should be removed from the roots of the vine and the vine carefully tied round the trees. In

Mithnam (June and July) the soil must be dug and turned up. In Karkadagam (July and August) the vine must be fastened to the supporting tree a second time, and a second digging takes place in Toolam (October and November). In Danoo (December and January) the stem near the root should be well protected against the heat with leaves wrapped round them. Every month the creeping vine should receive a proper direction by the hand to prevent its trailing on the ground, or spreading irregularly. These are the processes to be observed towards bearing vines, but the young vine requires in addition to be watered for three or four years. The vine is set generally in the month of Mithunam (June and July) and has the benefit of regular rains, in the hot season when there has been a cessation of rain for many days, it requires to be watered every day part of the time, and every other day part of the time during the remainder of the first year. Afterwards the watering is not necessary more frequently than once in two and three days. It is performed by the hand.

FERRY FARMS.

1309. Under the Rajahs and the Mysore Government, boats were kept up by private owners for ferrying passengers over rivers, and slight contributions were levied for their trouble according to the circumstances of the passengers. They formed no part of the public revenue. In some places individuals maintained boats as a charity for the gratuitous passages of travellers. In the year 977 or 1801-2 under the Company's Government, boats for this purpose were established on the part of Government and a regular toll levied on all foot travellers without loads varying from $\frac{1}{4}$ to $1\frac{1}{2}$ pies, according to the breadth of the rivers, and cattles carriages and sheep &c., were subjected to a toll as entered in the accompanying statements. This toll has for sometime been formed out to the highest annual bidder. It falls too hard upon the lower orders of people and upon individuals, who are under obligations to attend at a distance from their homes for revenue purposes or upon summonses from courts. It is partial as well as heavy upon the lower orders, for the revenue is raised chiefly upon them, Judicial and Revenue servants, and peons pass free, and the higher class are often exempted by the favour of the principal Farmer of the ferries. The Collector should have the power of exempting persons in indigent circumstances, and as the object of raising a revenue from this source must have been to improve the commercial communication of the country by means of roads and bridges, it seems desirable to limit its appropriation to these purposes, and to raise, lower, or abolish the toll by the demand. With this view of the subject, I have submitted certain rules for this branch of revenue in the regulation for Malabar and Canara, which has been transmitted through the Board of Revenue.

TAXES ON HOUSES AND FISHERMEN.

1310. Under the Government of the Rajahs of Malabar a poll tax under the name of Tullapannum used to be levied from Tiers, under Hyder's Government; a house tax was substituted and increased in amount, and it was extended to all descrip-

tions of people with the exceptions of the Bramins according to their professions and circumstances. Since the Company's Government, the tax has been in some places increased on warehouses, and in two districts of the Northern division, certain contributions not altogether voluntary nor entirely compulsory, which the inhabitants were in the habit of making for the benefit of dancers and players, assembled upon the call of some of the local public servants, were converted in 975 or 1799-1800 into an increased house tax upon the contributors. In many cases the house, and warehouse tax, continues to be levied where the house is gone to ruin, or unoccupied, or where the warehouse is no longer used. The accompanying statement shows the rates of house, shop, warehouse and professional taxes now levied, the amount revenue derived from this branch is about Rupees 110441. See Statement No. 1

1311. There are many Weavers thrown out of the employment by the vast influx of cloth from the Coimbatore and Tinnevely country, and others in bad circumstances to whom the tax is particularly distressing, and from whom it should be taken off. Remission should also be made where houses and warehouses are unoccupied, instead of the tax being considered immutable. On the other hand there should be a power of imposing the tax upon new houses and shops, which have not been assessed before, and can afford it. The rules laid down in the proposed regulation for Malabar embrace these points as well as the case of the tax on fishermen's nets and boats, which was established under Hyder's Government and has been increased in some places in 977 or 1801-2 under Major Macleod's administration. The tax according to the accompanying statement received from Mr. Vaughan varies from one to 3 Rupees for boats and from one to 21 Rupees for nets. Do. No. 1

It does not appear in what manner the profits of the fishermen were ascertained or what proportion the tax was intended to bear to them. Individuals who formerly kept large boats are now reduced to small ones, and the same with nets, but it is complained of, and with justice, that the tax upon the larger sized ones continues inflexibly to be levied.

KUTTEE AND CHUTTEE TAX.

1312. Under Hyder's Government a tax was first introduced on the knife and pot of the Tecun Toddy drawer under the name of Kuttee Chuttee, for license to sell toddy and arrack. The tax was increased in most places in 977 or 1801-2 under Major Macleod's administration. The Kuttee tax varies now from Rupees 1-0-0 to Rupees 2-2qrs.-0 and the Chuttee tax from Rupee 1-2qrs.-0 to 3 Rupees. The same individual sometimes pays both, and sometimes only one.

1313. In the towns of Cannanore, Tellicherry and Calicut the license has been farmed out and for sometime to the highest annual bidder. In the districts lying between the towns of Tellicherry and Calicut on the high road for troops and travellers, there has been an amanic management, nominally on nearly the same principles as the rent.

ing system, but for want of the same responsibility, it has not been equally efficient in point of revenue, and the collections have been more troublesome. In the inland districts neither the farming nor amanic system have effect, but the Toddy Drawers pay annually the established knife and pot tax.

1314. Habits of drunkenness are so inveterate, and so frequently the immediate cause of quarrels and sanguinary affrays, amongst the lower orders of most casts in Malabar, except the Brahmins and the Maplahs, that it is extremely desirable on this account to check them, by the extension of the farming system, and fixing high prices on the sale of arrack and Toddy, but the effect of this system is to diminish the quantity of Toddy and arrack sold, and it must not be overlooked that this will directly affect the interests of a very numerous cast of people, the Teeurs, who live chiefly by the sale of toddy, so much so, that whenever they obtain a number of trees in Patum (rent) from the proprietor of garden, they mostly continue to extract toddy from them for years together, instead of allowing the fruit to ripen upon them. Another evil arises and that is to the proprietors from the renting system. The renter prohibits the manufacture of any toddy, surplus to the demand which has become less, and the tree suffers, and the produce is diminished from the omission to extract toddy from it occasionally. The first year that a coconut tree begins to bear, it is necessary to its vigorous growth that toddy should be extracted from it, and this practice should be repeated once in two or three years, otherwise the tree is stunted. The process for making jaggery from the tree is so readily convertible into the process of making Toddy, for it is only to omit to put chunam into the pot, to render it drinking toddy, that the license for jaggery is as the Renters justly state, often abused, but it is better to grant the license under as good security as can be obtained from the residents of the village, against its abuse, and run the risk of some loss of revenue, than subject the proprietors to so great a hardship as the injury of their trees. Out of consideration for those it must affect, I would recommend some degree of caution in the extension of the system, and that it should not be made to precede the general revision of the tree assessment which has been proposed, that the disadvantage of the one may be counterbalanced by the benefits of the other.

1315. Under the present plan in the inland districts, there are many complaints that the established Kuttie and Chuttee tax continues to be levied, from the toddy drawers, where they are no longer employed upon the occupation, and from the owners of plantations, where the toddy drawers are dead, or have left the place. The tax should not be fixed but regulated annually by the demand for licences, and where today is drawn without authority.

CARDAMUMS.

1316. For many years a settlement made by Mr. Baber in 983 or 1807-8 has existed between Government and the proprietors of the lands on which the Cardamum trees grow, which are chiefly in the Wynaad district, by which the proprietors were to

give the whole of the produce to Government and to be paid for half at 1150 Rupees the candy of 720 lbs., but on account of the great increase of produce, and from other causes, it has become so depreciated that this rate is a great deal too high, and Mr. Vaughan has lately concluded a settlement by which the proprietors have agreed to be paid for their half at the price which the Cardamum actually fetches at sale on the coast.

1317. The Cardamum trees require very little care, they sow themselves spontaneously, and half of the produce is a very ample share to the proprietors. The present system is indeed unfavourable to Government. It must be easy for the proprietors to sell the Cardamum clandestinely as long as Government continue to receive the produce of Cardamum, it might be enacted, that if found in possession of any person without a certificate from the Collector, or District Revenue Officers, it shall be liable to confiscation, and the possessors subject to the penalties prescribed in the Tobacco Monopoly for smuggling. The Cardamum might be directed to be brought to particular ports and no other.

1318. But I think it would be preferable to farm out the produce for a term of ten or twelve years, either to the proprietors, or if they decline, to strangers. An annual lease does not enable a renter to take the proper measures to prevent smuggling and to secure the produce, and if he takes the term before he knows the state of the market, either he or Government suffer great loss, the rent is either too high or too low. The lease should be made on the principle of the average net collections for the last ten or twelve years.

1319. The highest revenue realized for Cardamums since Fasly 1219 as far as Fasly 1229 appears to have been about 27698 Rupees and it has been as low as 6282 the average is Rupees 17089.

1320. By the accompanying statement of exports by sea from 1810 to 1819-20 it appears that the Tariff valuation has been as high as 1200 Rupees the Candy of 560 lbs. and never lower than 700, that the average amount value of exports for this period has been 79709 Rupees, to which the average revenue bears the proportion of about 21 $\frac{1}{2}$ per cent.

See Statement No. 31.

TOBACCO.

1321. The tobacco monopoly was established in Malabar in Fasly 1216. Tobacco has since been supplied sometimes by agents employed by the Coimbatore Collector and sometimes by contractors, who engaged to deliver it at certain depots in Malabar. It had formerly been imported by private merchants subject to a duty of 8 per cent at Palghat. It could before be obtained generally for consumption for 60 Rupees the candy of 680 lbs. The present authorized Monopoly selling price at the great depots at Palghat, Ponnani and Calicut is 161 Rupees the Candy. It is sold at 11 inferior Depots for Rs. 169-3qrs.-50rs. and there are a certain number of licensed vendors who

purchase from the inferior Depots, that are authorized to sell for 175 Rupees but the retailers who branch out from them, without any limit as to number, and without any special license, sell it at about 220 Rupees the Candy. By an examination of the weights at Quilandy, stamp under the authority of the Collector, the weight on which the value of one silver fanam is marked, as the authorized price weighed 29 Rupees which would give 185 Rupees and odd as the price of a Candy. But in the course of my enquiries the representations of the inhabitants appeared probable that the nominal weight is not the real weight, which is used by the retail Vendors, and that tobacco was not to be procured for less than one silver fanam for $1\frac{1}{2}$ Pulals ($3\frac{3}{4}$ to a pound) which increases the price to 299 Rupees the Candy.

1322. With the inferior disproportion of public servants to the population, the control over weights and measures seems little more than nominal, especially in places remote from the eye of the Magistrate, and the perfection of any system of Monopoly cannot with safety be allowed to depend upon the probability of such a cheque being effectual.

The highest quantity of tobacco consumed in Malabar since the Monopoly to the end of Fasli 1228 has been 2544 Candies. The average for the whole period from Frsly 216 to 1228 inclusive is 1854 Candies-15mds-68 $\frac{1}{2}$ Pulals.

Valuing this at 220 Rupees the Candy the price which	R.	q.	r.
it cost the population may be reckoned to be ...	400	52	.2 25

By population of 7 lacs of souls the quantity consumed by	R.	q.	r.	m.	c.
each individual is 5 Pulals and 3 Rupees weight and					
the value of that quantity ...	0	2	33 $\frac{3}{4}$	or	7 39

Of the whole population however children to the number of 200418 may be deducted, who do not consume tobacco and there remain 499582.

But a further deduction from them of one-fourth may be made for Bramin women and many Nair women, who do not eat tobacco and men of different casts who are not in the habit of it and the consuming population will be 374687 whose consumption may average 9 Pulals and 9 Rs. weight per annum or 1 0 36 or 14 1

The consumption before the Monopoly may be reckoned at 42 per cent more than that since and the total will be 2639 Candies-16 mds-14 $\frac{1}{2}$ pulals or 7 pulals and 5 $\frac{3}{4}$ Rs. weight for each person of 700000 souls the value of which at 60 Rs. the candy, the price at which it is said to have been formerly procurable, will be ... 0 0 90 $\frac{1}{2}$ or 2 73

The difference between the present and former price is therefore 0 1 42 $\frac{1}{2}$ or 4 48

1323. This difference in the annual amount of expenditure appears rather inconsiderable in itself, and inadequate to account for the discontent which it occasions, unless associated with the Salt Monopoly in Company with which it was introduced, but it is humane to consider that it falls most severely on the very lowest orders, that in Malabar it is scarcely a luxury, but a habit, a want equal to a second nature. During the heavy rains the slaves could not go through their daily work without it, and it cannot be unnecessary to ascertain whether in curtailing an article of constant use, other articles of more urgent necessity, have been provided in greater abundance. The Tobacco Monopoly I have no doubt however would not be so much felt, if the Salt Monopoly were not superadded to it.

1324. To the present mode of supplying Tobacco for the Province, there are many and serious objections. Tobacco is generally not procurable at the Government depots of the same good quality to the fair purchaser, as it was before the Monopoly. There is an increased liability of a scarcity, and instances have occurred of it. The growers do not get a fair, and the usual price for the Tobacco, and are placed at the mercy of the Government contractors, who are few, sometimes not more than one individual, to whom they are obliged to sell it on their terms, or they are driven to sell the best clandestinely to smugglers. The system interferes materially with the small trade of individuals, between the Malabar, Coimbatore, Dindigul and Tinnevely countries, in tobacco, salt, cloths, ghee, &c., for the mode of supply is too clogged with observations and forms and engagements as to time, to suit the convenience and circumstances of small traders. It excites a host of smugglers to be opposed to the interests of Government, and gives them habits which render them restless subjects, and formidable to the peace of the country in general. The system opens opportunities for fraud among public servants, and involves the Collector and Magistrates Department in numerous investigations. It gives rise also to a number of prosecutions which occupy much of the time of the Zillah Courts. It is doubtful whether the present mode raises an equal revenue, with equal cheapness and quality in the tobacco to the consumer as might be realized by other means.

1325. It had occurred to me that a large number of contractors might be admitted who should not only supply, but sell tobacco in the different districts that might be fixed, that the present net revenue should be the standard demand after making a deduction of a thousand Pagodas, and a deduction of 5 per cent which would afterwards be replaced by a transit duty, that the present Monopoly price should be considered the maximum rate at which tobacco was to be sold by the contractors, but that the contract should be given to those who agreed to sell it for the smallest rate.

1326. The object of this plan was to secure nearly the present net revenue, and to enable the population to procure tobacco, cheaper and more expeditiously, to facilitate the small trade; to improve the market for the grower, and take out of the Collector's hands the business of sorting, selling and inquiring into frauds.

1327. But it was strongly objected that it "would establish a monopoly within a monopoly that it would be in fact to vest in private individuals a monopoly which even in the hands of Government is not free from abuse and oppression, and which if deputed to others might prove the source of the most unjust and improper practice".

1328. It would not indeed be so easy to control an establishment of contractors, as Government agents, unless the Collector had the power of punishing for deviation from rules, instead of being obliged to prosecute in the Courts, but it was expected on the other hand, that the competition of the different contractors might urge them to under sell each other.

1329. It would be beneficial to the growers of Tobacco, and it would also facilitate the petty trade, to grant licenses for importing and for bringing to the Government depots as small a quantity as ten Candies, but the import should be liable to a transit duty to check smuggling.

1330. The raising of a revenue equal to the present, by means of a transit duty alone, leaving the sale of tobacco entirely free after its importation, is a mode which would still leave a large opening for smuggling, which it would require great vigilance to check, but many of the evils of the present system would be avoided. The free importation however might be so far qualified as to make it necessary to take out a license to import to be granted by the Collector or by Tahsildars, the quantity to be imported not to be less than one Candy.

1331. But I think a combination of taxes at different periods and places, calculated to ensure the present net revenue, without most of the inconveniences resulting from the existing system. A particular assessment might in the first instance be levied upon the Tobacco crop, not upon the land which yields it, because from the crops of one land varying from those of another in a different district, or even in the same district, from a different degree of skill and labour applied to the culture, and from some difference in the soil, and the command of water, one would be able to undersell another, and the artificial price which a heavy assessment would create could not be maintained. The crop should be far advanced, and the number of candies produce estimated, and registered, and it should be held responsible for the tax till good mortgaged security has been obtained for its ultimate payment. This security once obtained the actual levy on it need not be enforced till the time when the grower may be supposed to have disposed of his crop to the Malabar trader. In addition to this assessment, a duty might be imposed upon the transit of the tobacco through any Custom station, whether in the Coimbatore or in the Malabar Province, or half might be payable in one and half in the other Province. Shop-keepers in Malabar selling tobacco might be subjected to an additional tax. The net revenue might be considered the standard demand by which to regulate the assessment on the crop, the transit duty, and the shop tax. It may be reckoned to be about 101 Rupees the candy of which 60 Rupees might be levied in assessment on the crop, 16 per cent or Rs.

16-0q-64rs. as transit duty and Rs. 24-3q-36rs. on shops or	Rs.	q.	rs.
for the first total	...	...	...
For the second	...	...	...
For the third	...	...	...
Total	187331	3	25

Under this plan licenses should be necessary and they should not be granted for less than a Candy.

TIMBER.

1332. The merchants on the coast complain and have been in the habit of representing these twelve years past, that their trade in timber has been put a stop to by the Government Monopoly, and they and ship owners and others, experience great difficulty in procuring timber for building vessels and private houses, Warehouses and Temples, and a number of handicraftsmen are thrown out of employment, whom the open trade, and the free use of timber formerly enabled to gain a subsistence. The merchants offer to supply what timber the Government may require at cheaper rates than are at present given to contractors, of whom some of the petitioning merchants form a part, provided they are allowed to make what use they please of that portion of the timber which is not absolutely necessary for the building of ships for the Government. They offer to bring all timber in the first instance to appointed places on the coast for the agents of Government to select, and they are ready to submit to whatever securities may be deemed necessary, against timber being clandestinely taken away, and against young trees being cut in the forests.

1333. It seems not to be disputed that the timber monopoly has curtailed the profits of the coast merchants, that a number of the lower orders of people employed in the construction of vessels and boats have been deprived by it of a comfortable livelihood, and that their occupation has been chiefly transferred to the port of Bombay.

1334. It seems as little doubtful from written deeds, from the recorded sentiments of the first Commissioners of 1793 and other European authorities, and from the general feeling of the inhabitants, that timber forests have always been the private property of Jenmakars, and that even under Tippoo's Government their rights were so far respected, though the forests appear at one time to have been declared a royalty. that the Kuttee Kanam (stump money) or the compensation for cutting a tree, which every proprietor was entitled to, in transactions between individuals, was paid by his agents.

1335. Mr. Fell the Conservator of Forests under the Bombay Government states however that since the monopoly the Kuttee Kanam has been raised from one fanam to one rupee a tree, that the existing system has had the effect of opening a new com-

munications in the forests, of procuring timber of a considerably larger size, and of a better quality than the capital or enterprize of individuals was ever able to accomplish before, and that their improvements have chiefly simulated the cupidity of the merchants to be allowed a free trade. Mr. Fell seems to be of opinion that the preservation of young trees cannot be effectually secured except under the maintenance of the present restrictions, that an effectual supply could not be expected if left to the merchants, and that the quantity which is now annually obtained is not equal to the demand of the Bombay and Calcutta shipping, and that therefore there is none to spare for private trade. He thinks that for Vessels of larger burden, merchants should "go to the cheapest market" (alluding probably to Bombay) "where they are at the present moment to be had in abundance, and at a less price than they can be built in any part of India."

1336. It appears that the plan has hitherto been to procure supplies by means of certain contractors, to give one price to inland merchants, and another to coast merchants. Mr. Fell has suggested an "amelioration by placing the forest proprietors and inland traders on the same footing with the coast merchants for, as he says, if the former will deliver the same sized logs they must be equally good with those of the latter, and certainly entitled to the same price" and he has since adopted this idea in a proclamation under his signature dated 31st January 1821 in which he declares that "being desirous of affording relief and encouragement to all proprietors of forests, dealers of timber residing in the interior, and such other persons who may possess property in trees in different hills, by right of transfer from owners of forests, or inland dealers, to abolish the former rates paid to such descriptions of persons, and to allow them the same price as paid to the coast merchants therefore"

"Notice is hereby given, that, from and after this day, the Conservator of forests in Malabar will pay for all logs of teak wood measuring twelve (12) kolis (28) twenty eight English feet long and three candies in solid contents at the rate of six rupees per candy, delivered at the public depots to all descriptions of persons so delivering such teak timber."

1337. Here it seems uncertain whether all proprietors have liberty to cut trees for the use of the monopoly, or whether as it is reasonable to suppose they must previously take out certificates of qualification from the Conservator, as the present contractors do, the degree of relief which will be afforded by this new measure must depend upon the facility with which certificates of qualification are granted.

1338. I beg to transmit copies of my correspondence with Mr. Fell on the subject of the timber monopoly, and extracts of reports of the first Commissioners, of Mr. Murdock Brown, and of the present Collector of Sea Customs Mr. J. Babington, and examinations of the merchants before me. It would not have been right to withhold the representations of those who are affected by the monopoly. I profess myself unable to give a decided opinion on the expediency of attending to their request, but perhaps a committee composed of the Conservator of forests, and one or two other gentlemen

usually residing in the province, who might be empowered to examine the merchants, the agents of the Conservator's Department, the contractors and the proprietors and mortgagees of Forests would elicit such detailed information as might enable Government to come to a final determination, or at least to remove the present obscurity and uncertainty as to the operation of the system. It should be observed that though a set of rules for the Conservator's Department are acted upon by the Conservator under the authority I believe of Government, they are not yet enacted into a law, and the several authorities in the Province seem doubtful whether it is intended that they should be considered in the light of a positive law.

KISTS.

1339. The Kistbundy, or the period fixed for the payment of revenue follow too soon after the crops come to hand, to enable the proprietors and tenants, to get a reasonable profit for their produce, and in some very material sources of revenue in the southern Division, such as cocoanut, beetlenut, and jack, the demand for the revenue precedes the maturity of the produce. In the Northern Division, a jinswar Kistbundy was established in reference to the quality and period of each species of produce, and in some reasonable proportion to it, but in the Southern Division, it seems to have been fixed more in the lump. The Kists used to commence in the beginning of Toolam or October; but the Collector under an apprehension for the realization of the revenue, if the demand were not sooner made, anticipated the kist by one month in the year 1819, and the kists now begin with Kanni or September. The revenue must be very heavy and the security of the land very bad, if confidence sufficient cannot be placed in the possessors of it, to grant them a little time to dispose of their produce to the best advantage, but this distrust appears to me unnecessary, and it will not be difficult as far as I can learn from the inhabitants, to establish a zanjeer zameenee, or a chain of securities in each village, by which every contributor to the revenue gets another to be his surety. A statement having been procured from the districts at my request of the quantity of produce, and the proportion belonging to each crop, I propose to make the money instalments bear the same proportion at each crop to the total revenue, as the produce of each crop bears to the total produce. This proportion to be levied in the interval between one crop and another, but the early part of each interval to bear less than the latter part.

1340. The two great crops of rice are the first in Kannee and Tulam or September and October, the second in Magaram and Koombham or January and February. In the whole province the first bears the proportion of about 50½ per cent to the whole produce, and the second 47½ per cent. There is another inconsiderable crop in Medum or April which is not more than 1 per cent.

1341. The cocoanut and beetlenut crops do not properly commence till Vrichigam or November and continue till Mithunam or the beginning of July.

1342. The jack fruit does not come to maturity till Meenum or March. It is not immediately proposed to extent the payment of any kist beyond the month of Mi-

thunam or the beginning of July, because the next month of Karkadagam (July and August) encroaches upon the ensuing Fasly, and it is expected that accounts shall be closed, and all balances got in if possible, by the end of the Fasly, but the market price of grain is so much more advantageous in the month of Karkadagam, that the extension should be allowed in most cases. To encourage such an appropriation of their wealth by Rajahs and others who are not yet in the habit of confiding their money to the hands of Government, the security of Company's bonds should always be sufficient to warrant the protraction of the kists. There is seldom less than two lacs of Rupees remaining unemployed in the Collector's treasury.

1343. The proposed kistbundy of each Talook and the basis upon which it is founded may be seen in statements Nos. 62 and 63 and the following abstract will show what it is for the Province contrasted with what it has hitherto been.

Months in which the kists are made payable.	Present Kists.		Future Kists.		Increase Cols. 2 and 3.		Decrease Cols. 3 and 5.	
	Proportion per cent.	Amount.	Proportion per cent.	Amount.	Proportion per cent.	Amount.	Proportion per cent.	Amount.
	2	3	4	5	6	7	8	9
1. Kannee	Rs. q. r.	Rs. q. r.	Rs. q. r.	Rs. q. r.	Rs. q. r.	Rs. q. r.	Rs. q. r.	Rs. q. r.
2. Toolam	10 0 76	171353 0 27½	1 0 36½	18355 1 33	9 0 39½	132997 2 94½	.....	.....
3. Vrischigam	19 1 64	323986 1 17½	9 3 52½	166160 1 38½	9 1 54½	157825 3 79	.....	.....
4. Dhaneo	12 0 67	204612 0 55½	13 0 9½	219003 1 87½	.....	.....	0 3 42½	14391 1 32
	10 2 11½	177054 0 71½	15 0 18½	303480 0 33	.....	.....	7 2 7	126425 3 60½
Total	52 0 61½	877005 2 78½	42 0 17½	709999 1 1½	10 0 44	170006 1 71½	.....	.....
6. Magaram	Rs. q. r.	Rs. q. r.	Rs. q. r.	Rs. q. r.	Rs. q. r.	Rs. q. r.	Rs. q. r.	Rs. q. r.
7. Koombham	8 3 97½	151225 1 19½	5 2 14½	93109 2 55½	3 1 82½	58115 2 64	.....	.....
8. Mecunam	13 2 90½	314887 0 82	9 2 51½	161984 3 42½	9 0 38½	132952 1 39½	.....	.....
9. Medam	10 2 53½	178804 0 20	11 3 15½	198241 0 36½	.....	.....	1 0 62½	12437 0 13½
10. Yedavam	9 1 97½	159651 0 7½	9 3 83½	167460 3 13	.....	.....	0 1 86	7309 3 5½
11. Mithunam	.....	.....	7 2 94½	130083 2 50½	.....	.....	7 2 94½	130083 2 50½
	.....	.....	13 1 23	223754 0 11½	.....	.....	13 1 23	223754 0 11½
Total	47 3 38½	804567 2 31½	57 3 82½	974584 0 5½	.....	.....	10 0 44½	170015 2 74
13. Grand Total or Summa of the whole year.	100 0 0	1681533 1 5	100 0 0	1681533 1 5	.....	.....	.....	.....

COINS.

1344. The Coinage of Malabar requires reform; there are a much greater number of small coins than are necessary, and many of them are so similar to each other in appearance, that none but the most knowing can discriminate between them, though they differ in value, and many are not receivable in the treasury. The lower orders of people are therefore subjected to a good deal of fraud, a common inhabitant receiving a coin in the course of the sale of his articles or in his money dealings which is rejected at the treasury, is obliged if he has any tax to pay to Government, to change it at a loss, which forms the profit of the shroffs, for some other coin, which will be received. The marks of several coins are nearly effaced, and the Government stamp is necessary to authenticate their value. It seems an easy and simple plan as suggested to me by Mr. Vaughan to call in these different coins, and to impress them all with the same stamp, fixing a value corresponding with the average value which the different kinds may be found to bear, but there seems little objection to introduce the Madras Currency of Rupees, fanams and cash.

BALANCES.

1345. In consequence of the instructions of Government to enquire into the cause of the balances in Malabar, I made an application to the Collector for a "Hindow statement of the Districts, Hoblies and Villages in which the balances chiefly existed, and I requested that he would refer me to some individuals, whose cases might appear worthy of particular remark and that he would make to me a free communication of his sentiments, as to the origin of the balances, and their continuing so long uncollected at the close of each year".

1346. Mr. Vaughan furnished me with one Hindow statement of Balances in the Talooks of Temulpoorum Chowghaut, Palghaut, Calicut, Ernaud, Shernaud, Vullavanaud, Bettatnaud, Nedunganaud and Cavay from the Malabar years 995 to 993 or from Fusly 1219 to Fusly 1227 with explanations from the different Tahsildars, but not accompanied by any communication of his own sentiments.

1347. The statement is not complete for the whole Province and does not correspond with the amount of balances, noticed in the statement which was forwarded to me by the Secretary to Government, but the object of my investigation is not so much to ascertain the exact amount, for the purpose of collecting it, a point which must necessarily be left to the executive local authority, as to trace generally the causes of the Balances.

The statement shows a balance of Rs. 55742

1. From the explanations afforded it may be gathered, that there is a part of the ultimate realization of which, there can be no difficulty, amounting to 6124
2. That there is a Dust Bakee or balances collected but appropriated by the public servants to their own use of 11160

- | | Rs. |
|--|-------|
| 1. That the poverty of the inhabitants arising from various causes, such as over assessment, bad soil, and from the land being waste in consequence, has caused a failure to the amount of about | 12991 |
| 2. That there are lands waste from the inhabitants having deserted them and their houses upon which there is a balance of | 1633 |
| 3. That plantations are waste for want of means in the inhabitants upon which there is a balance of | 1187 |
| 4. That the balance upon lands waste from the death of the inhabitants is | 2070 |
| 5. That the amount outstanding against lands rendered unfit for cultivation by the bursting of embankments, and their being overflowed and remaining under water is | 737 |
| but this item appears underrated and this cause of balance appears to have been transferred to some other head with which it also connected. | |
| 6. That the failure owing to the ravages of elephants and other wild beasts on the crops is | 3887 |
| 7. That the balance on the knife and toddy tax, owing to the poverty, the deaths and emigrations of the persons subject to it is | 4498 |
| 8. That the poverty, death and desertion of the individuals liable to the collections called Koodce chillura, in which is included the tax on houses, shops, oil mills, professions, &c., has caused a failure of | 2063 |
| 9. That in consequence of the poverty, or desertion of fishermen and of the destruction of their boats and nets, the taxes upon them have not been able to be collected to the amount of | 428 |
| 10. That in consequence of a boundary dispute between the Cochin territory and Malabar, there remains a balance against the inhabitants uncollected of | 2342 |
| 11. That there is a balance in account for which there is no land to be found and no responsible inhabitant amounting to | 481 |

Total beginning with item 3 32322

1348. These are indeed the general causes of complaint against the existing system of revenue management; complaints which are confirmed by almost all the public native servants whether belonging to the districts, or to the Collector's Cetcherry, that

I have examined, and which will continue to be made, as long as the inflexibility is maintained of refusing to concede any remission, or even to go into any regular investigation of resources, and of referring all representations to the sole test of the sale of lands, and till the assessment undergoes a modification according to the present state of the country. It must be observed that the nominal revenue of the Mysore Government and it was the case with the Government of the Nabobs of the Carnatic, was never realized, that there were always considerable balances outstanding, that though the Company's Government protects the lowest against a breach of the law, and does not execute its will in the same hasty and violent manner that the Native Governments did, yet the consolidation of its power, and the perfect submission which is paid to it, gives to the law a degree of organized vigour far exceeding the irregular sallies of unsteady despotism, and renders an evasion of it hopeless. A revenue once declared to be the fixed right of Government, is therefore collected as a matter of course without favour or relaxation.

1349. One great cause of the balances is the inequality of the assessment on different portions of an estate, and the practice of transferring the assessment of the worst lands to the names of unsubstantial tenants, which many proprietors have had recourse to, to avoid an inconvenient responsibility.

1350. In transferring the portion of an estate instead of going into an investigation of the whole value of the estate in order to fix the assessment, and instead of allowing the old assessment to continue, it might be determined that the value of the portion should be ascertained, and that the revenue should not be allowed to bear a less proportion than six tenths of the Patam, or the proportion of the Patam which regulates the general assessment of the Hoblee upon Rice lands, and with respect to gardens, that my Hoblee average rate per tree should be applied. But the consequence would be where six tenths of the Patam and the average rate per tree was the standard, that there would be continual transfers for the purpose of reducing the assessment to the standard.

1351. With the present inequality in different portions of the same estate it is in fact most difficult to collect the revenue, if the transfer of portions of an estate be allowed: for it involves the necessity of ascertaining the value of a whole estate whenever a transfer is to be made. This must either be done, or a new survey made, or transfers must be prohibited, and the present individuals' estates must always be held answerable.

1352. Then the question arises, who are the individuals to be made answerable. Those in whose names the assessment is entered and who are in general the mortgagees? or the proprietors? It should be determined I think that Government should have so far the option that where the assessment is entered in the names of mortgagees, they may hold proprietors answerable as in the case of the Rajahs, but where it is entered in the proprietor's own names, they shall not be authorized to exact responsibility from mortgagees. The prohibition it may be said will interfere with a necessary division of property among members of a family, particularly among Moplahs, either upon the

death of the present individuals or upon marriages and from other causes, as it is asserted that where such division takes place, the different branches take care to apportion the assessment properly, or at least to apportion the share of each according to the value of the land after deducting the assessment, and as they might be made to bring an account of the Patam of the different lands, perhaps there would be little danger in modifying the prohibition, so as to admit of a division of property among heirs, and the separation of portions may also take place where the revenue authorities are satisfied that the different portions are correctly and equally valued, but the ascertainment of this point should be made indispensable to a division of an estate in the revenue accounts. This principle has regulated the provisions respecting transfers entered in the Regulation for Malabar submitted by me to Government through the Board of Revenue. It would never I think be too early to commence apportioning properly the existing aggregate assessment of each estate upon the different portions, with respect to rice lands at least, and this apportionment might determine the revenue to be paid on every portion of an estate to be transferred in future, without much further enquiry at the time of transfer. The same thing might be done in regard to Garden lands except that such an ascertainment would not answer as a permanent record on account of the varying nature of the produce and I see no other method obnoxious to so few inconveniences as that of making an entirely new survey of gardens, and regulating all transfers of portions by the assessment which may be established at such survey for a period not less than twelve years. After the expiration of that period another survey might be made founded upon accounts which will be annually kept up by the Village Registers, or each garden about to be transferred might be assessed on the principle of the last survey, that is, the revenue should bear a certain proportion to the rent, but no reference need be made to the value of the whole estate.

1353. It may be said that with the exception of Rajahs, and others who receive a fifth of the revenue it is useless to make proprietors responsible for the revenue, who will not redeem the mortgages, as that omission implies a want of means, but many lands are not redeemed because the land tax has stepped in since the mortgage engagement was made and intercepted the profit which used to be derivable to the proprietor, and rendered it unprofitable to redeem the mortgage, but many proprietors of such lands possess other lands not in the same predicament, from which they draw an income, and they enjoy also personal property from commerce and other means, they are therefore a good security.

1354. According to the accounts furnished to me by the Collector the sale of personal property for arrears of revenue amounted from Fusly 1220 to 1227 to 1263 Rupees, which is very inconsiderable, but there were 1225 Rice fields and gardens sold which brought 28,723 Rupees making altogether 29,985 Rupees for seven years, but in Fusly 1229 a most extensive sale took place in the Koorumbrajad Talook alone which is known to be in a depressed state from the poverty of the inhabitants. There were no less than 1330 Gardens and Rice lands sold in that one year, and the value realized was Rs. 13,631 there was also a sale of personal property to the amount of

383 Rupees. The total revenue of the Taluk is Rs. 141,264-2q.-7½. The assessment upon the particular lands sold amounts to 5,550 Rupees, suppose that 20 per cent is added to it as the proprietor's share which is thought to be the proportion of the Patum which the proprietor receive in the southern Division, and the whole value of the Patum will be found to be 6988 Rupees, the amount for which the lands sold being 13,631 Rupees, bears the proportion to their Patum or rent of 80 per cent which is only about 2 years' purchase

ESCHEATS.

1355. By the letter from the Secretary to the Board of Revenue of 28th December 1818, which accompanied Mr. Secretary Hills letter to me of the 13th of January 1819, the points on which my opinion was desired were, whether the estates that had escheated to Government should be sold by public auction or on delivery of written proposals for the purchase of them.

1356. Whether in cases where the lands have been neglected, and the value of the estates consequently much deteriorated, the former proprietors, or other persons might be placed in possession without purchase on condition of paying a small Jumma to increase annually until the estate shall be able to bear its former assessment, and then to become the private property of the occupier.

Whether it would be advisable to advance tuccavees or good security for the first year and the Board further recommend that the Jumma proposed by the Collector to be assessed on the several escheated estates be examined and revised.

1357. On the receipt of these instructions I called upon the Collector for the necessary information respecting the causes of the estates having lapsed to Government, and the propriety or otherwise of restoring them in particular cases to their former owners, and to furnish me with a statement of the Patum (rent) or other resources of them. Enclosed* are copies of our correspondence on the subject by which it will be perceived that the records which the Collector has yet been able to discover respecting the misconduct of the individuals whose estates have been seized on account of Government are altogether too scanty to found any opinion upon and the present reference to me seems unlikely to terminate in any thing decisive, but much must still be left to the discretion of the Collector, and to the farther inquiries which it seems necessary that he and his District servants should make. It would appear however to be the opinion of the European authorities whom I have consulted, and who had experience of the times in which most of the confiscations originated, that the greater proportion of the estates may, without danger or inconvenience, and even with propriety be restored to the original owners, or their heirs. It is impossible however for me and not easy for them to discriminate in the absence of the necessary documents, who are and who are not deserving of this indulgence. But it should be observed that

in some cases, the actual proprietors of the land were not the individuals, or suspected of being the individuals, for whose rebellion it was confiscated, but the rebels were the mortgagee in possession. In such cases even where the penalty as respects the mortgagee stands confirmed, the proprietor should be put in possession of his land upon paying to Government at once the principal of the mortgage debt, or annually the amount of the mortgage interest, but it ever there should be a general revision of the land tax, he should benefit by it in common with others and he should not be made responsible for the mortgage principal, or interest, farther than to the extent of the residue of the Patum (rent) after deducting the proportion of the land tax which may hereafter be declared to be the standard. For instance the Patum may be 100 famams, the principal of the mortgage debt 1,500 is. the interest 75 fms., but if six tenths of the Patum were made the proportion of the assessment it would amount to 60 famams, and the remainder of the Patum would fall short by 35 famams, of the sum necessary to discharge the mortgage interest which deficiency it is that I conceive should be excused to the proprietor.

1358. In restoring land to a proprietor which was in the possession of a rebel mortgagee, it must also be recollected that the introduction of the land tax has in many cases rendered it unprofitable for the proprietor to redeem his mortgage. In such a case the mortgage debt should not be rigorously exacted, but allowance should be made for this circumstance.

1359. Land has sometimes, it appears lapsed to Government for want of heirs which was held in consequence of its possessor having a situation which connected him with some Rajah as an appendage of state, or as material to the performance of some family ceremonies. The land held by Chuanettoo Nair in the Palghat District is of this description. The Nair at the head of this family was the hereditary Mundree or Minister of the Palghat Rajah, and the Ooralun or patron of the principal temples of Bhuggavathoe. Such land was more particularly under the patronage of the Rajah, and an heir was adopted to supply failure of the regular line, and the land continued to be granted for its original purpose. In the present subdued condition of the Rajahs, the revival or continuation of such a situation would be attended with no danger and the grant of the land instead of its being sold, with the option left to the Rajah of nominating the heir to be adopted provided the nomination should not appear particularly objectionable to the Collector, would be a gratifying compliment to the Rajah.

1360. Where the existing claims for lands forfeited for rebellion are considered inadmissible, I am of opinion, that the lands should be declared the property of the peons and others who were active in the Government cause, to whom the local European authorities appear in some places to have made over the lands not perhaps with a positive pledge, that they should continue to hold them for ever, and certainly not to my knowledge with any written document to that effect, but with the intention that they should derive from the lands all the benefit which it was in their power to bestow. There are also some public servants of higher rank to whom no lands were

* See Enclosures N. Extract of a letter from Mr. Groome to Mr. Vaughan dated 16th February 1819. O. from Mr. Groome dated 31st May 1819.

actually thus consigned but whose fidelity and zeal towards our Government on the different insurrections of the Province, deserve to be rewarded in the same manner.

1361. Other lands that have lapsed to Government for want of heirs, and not requiring to be particularly appropriated, should I think be offered in the first place to the mortgagees in possession upon their paying up to Government what may be considered the maximum value of such lands in the District after giving credit to the mortgagee for the amount of the principal advanced, or the mortgagee without acquiring the absolute proprietary right, but being secured against dispossession by a document from the Collector, may continue to hold as long as he pays the land tax, and the residue of the Patum (rent) after deducting the mortgage interest. This can be no loss to Government, whilst it would be doing justice to the mortgagee, for in any sale of the lands to another, it would be just and necessary previously to discharge the existing encumbrance.

1362. When lands are sold on account of Government which from being deteriorated in their produce are unable to pay the present assessment, there can be no objection to lower the assessment temporarily to be raised hereafter, either to the existing fixed assessment, or to any proportion of the rent, which may be established as the standard, and the purchasers might with the greatest prospect of advantage be assisted with Tuccavee on security.

1363. The following abstract respecting the circumstances under which the different estates have come into the hands of Government is gathered from the information of the Tahsildars.

CALICUT TALOOK.

1364. Mooseliaragattoo Etattoor Kunhy Moidee Moopen and Managattoo Moossa Kanakapilla having in 977 or 1801/2 joined in rebellion against the Government, their property was in 979 or 1803/4 confiscated. These persons were mortgagees of the land and it may with propriety be restored it is thought to the jumakars upon their paying up the mortgage debt.

PALGHAT TALOOK.

1365. Chennottoo Nair the Palghat Rajah's Mundry or Minister, having died without heirs, his property in this and the Temelpooram Talook lapsed to Government. The mortgagees of the lands of Chennottoo Nair complain that on the property lapsing to Government, they were compelled by Mr. Drummond to renew their Bond (Polee-cheltoo) when a deduction on account of satchee or fees of renewal at 20 per cent was made from the amount of their mortgage, and that on the remainder he reduced the rate of interest one half.

1366. Ayacattoo Sangara Menon dying without heirs his lands also lapsed to Government.

TEMELPOORAM TALOOK.

1367. Carotoo Numboodry and Ponengattoo Numboodry having died without heirs their property lapsed to Government.

1368. Chenoo Putter, the Cotiote Rajah's Kariakar, and Ramaswamy having joined the Cotiote Rajah in rebellion, their property was confiscated.

1369. Kepoovayen Putter, who had taken in farm the Tellicherry Sea Custom revenue, and failing his property in this Talook was seized and put up for sale, but no one offering to take it up, it was kept under the Government management.

WALLOOVANAD TALOOK.

1370. Ellambellasherry Oony Moota, Alloor Oonien Kooty and Moorecantodil Kootoo, were for rebellion, seized and put to death and their property confiscated in the year 977 or 1801/2. The property of Chakoo Porail Atten Koty, Kotar Parambil Kamooty and Necheekoden Koyamoo, was also confiscated for rebellion. All these persons were mortgagees of the land and it may with propriety be restored it is thought to the jenmakars to whom they belonged upon their paying up the mortgage debt.

1371. Welootapatattoo Numboodree, Kalla Madathil Moossadoo, Madasherry yalayadoo, and Potoor Namboodree having died without heirs their property lapsed to Government, the two first in 978 or 1802/3, the third in 983 or 1807/8 and the last in 990 or 1814/15.

SHERNAD TALOOK.

1372. The following eleven persons viz Coorumbanad Oonee Koyah, Coorumbenad Kamud, Coorumbenad Oocamoo, Cholakaray Hydrus, Ayenkooloo Rayen, Coorumbenad Oonee Moyedeen, Koonuncherry Oonee Koya, Coorumbenad Koonhee Moota, Wallacoda Moideen, Coonoomal Rayen Mahomed, and Mangemtodoooga Moyedeen having joined in rebellion against the Government their property was in 978 or 1802/3 confiscated, but of these persons Coonoomal Rayen Mahomed has since returned to his country and lives in peace.

KURUMBERNAD TALOOK.

1373. The following fifteen persons viz Wallottoo Oonee Kadaoo, the Cotiote Rajah, Mooduncherry Imbechee Oonee, Munacattoo Mossakanakapilla, Kelakil Ockapah Nair, Paloodetery Pachoo Kedavoo, Tareya Koonhayel, Panakat Koonhayel, Kayepille Cherra Nair, Kariatoo Poolien Oonee, Raman Nair, Chenoo Putter, Tiroovaden Punikur, Poodicherry Ittirarapan Nair, Poolien Moolencherry Rayeroo and Ellattoor Koonhy Moideen Moopen, having joined in rebellion against the Government their property was in 979 or 1803/4 confiscated.

NEDINGANAD TALOOK.

1374. Koonakat Numbooree and Potoor Numbooree dying without heirs, their property lapsed to Government, the first in 983 or 1807/8 and the last in 989 or 1813/14.

ERNAD TALOOK.

1375. Polatoo Chekoo and sixty six other persons, having joined in rebellion against the Government their property was in 976 and 977 or 1800/1 and 1801/2 confiscated.

CARTNAD TALOOK.

1376. Meledole Koonhy Kootty, Meledole Kadagone, Kavelemparay Tangull, Chengoterry Kellapen, Nelancherry Kunnen, Wadekemporam Chandoo, Adooratoo Ally and the Cotiote Rajah having joined in rebellion against the Government, their property was in the year 979 or 1803/4 confiscated.

KOTIOTE TALOOK.

1377. Malega talatoo Rajah of Kotiote was for rebellion killed, his property and that of 14 of his followers who joined him in rebellion was confiscated.

1378. Porkolatoo Yembrandree, Tayeelaree Kungun, Maridioden Kadon kandee Amod, Naron Mukee, Vunan Koren, Chekoonatoo Komaren, Machool Taroovae, Chetty Mada Iyen, Tatiotoo Varriur, Karayata Numbadee, Nuttoolee Mudavil Numboree and Naratoo Chatoo, having died without heirs, their property in 981 or 1805/6 lapsed to Government.

1379. Tayil Poodiyadatoo Rarapen having deserted the country and having left no heirs, his property in 976 or 1800/1 lapsed to Government.

CHERICAL TALOOK.

1380. Narana Namby dying without heirs his property 990 or 1814/15 lapsed to Government.

CAVAY TALOOK.

1381. Rayara Mungalatoo Tiroomoonba dying without heirs in 983 or 1807/8, his property lapsed to Government.

WYNAAD TALOOK.

1382. On account of the rebellion of the Kotiote Malega talatoo Rajah the property situated in this Talook belonging to the Kotiote Moototoo Rajah, was confiscated in the year 982 or 1806/7.

1383. In the statement transmitted by the Collector which accompanied Mr. Secretary Hill's letter the annual collections are entered at Rs. 35891-0q.-6rs. and the revenue proposed by Mr. Vaughan to be levied in future is Rs. 23032-3qs.-17rs. This which is about six tenths of the past collections would be a fair proportion for Government, if the past collections had been equal to the rent of the estates, but in many places the fixed assessment only has been collected, and the proprietor's share has been relinquished partly out of indulgence to new tenants without any claim of right on their part, and partly out of consideration for the mortgage interest due. Government may be deemed entitled to at least six tenths of the rent whether there is a mortgage or not.

	Rs.	q.	RS.	See Stat. No. 64.
1384. In an account of the rent of the estate furnished by the Tahsildars and transmitted to me by Mr. Vaughan the value of the whole Patum is made to be ...	33051	3	0	
and the Government revenue should at six tenths of the Patum for rice and five tenths for gardens be ...	19419	0	63½	
The same Patum in kind valued at the rates of commutation of the produce determined upon by me for each Talook would be ...	24637	2	10½	
and the Government revenue would amount to ...	14370	2	49½	

1385. It is to be apprehended from the loose manner in which each accounts have hitherto been prepared, that the Patum has been by no means accurately ascertained, but to attain correctness it is necessary that the deeds should be minutely examined, and inquiries made on the spot by the district officers, and that to enforce it the powers of the Collector should be employed in punishing their neglect or dishonesty.

1386. Besides the escheats specified in the statement which I have been furnished with the 1st and 2nd Rajahs of Cotiote represent that there are several lands in the Cotiote District of which they are the proprietors, and of which the holders withhold payment of the Patum (rent) under the plea that they are under sequestration. The Collector has told them they are at liberty to collect their rent, or to sue for it in the Courts, but it seems necessary that it should be notified to the holders of the lands by proclamation under the authority of the Collector, that the Government have withdrawn all claims to the property in the lands, and that they are under an obligation to pay the rent to the rightful proprietors. When their claim is clear the lands should even be formally placed in the possession of the proper owners, for during the periods of the rebellion of the Pychee Rajah, who was a member of the Cotiote Rajah's family, other members were concerned and suspected of being concerned with the rebel Rajah, and a degree of restraint was exercised by the local officers, with respect to the possession of those lands, which though it did not amount to an actual sequestration, subjected the holders of them to some degree of displeasure, if any payment of the rent were made without express permission, and supported and encouraged them in their refusal to make payment. To oblige the Rajahs to have recourse to the Court would be to subject them to some expense and delay. That might be obviated with propriety.

1387. On this subject I forward copy of a petition transmitted to the Honourable the Governor from Chekkoor Kunnote yedduttil Sree Daivee Ammah the niece of Ramar Nambiar, a person who was hanged for joining in the rebellion of the Pychee Rajah whose estates have been sequestered. The period of time which has elapsed since the rebellion and the tranquillity which prevails in the country, seem to point to an amnesty of past offences of a description similar to the present and the European authorities whom I have consulted seem to think it might now take place without danger to the peace of the country.

1388. The principal articles of export, the growth of Malabar, are Pepper, Coconuts, in different states, and coconut oil, the former is carried to Europe, Bombay, Gozerat, Cutch and Arabia, and the latter to the four last places and Goa. But not less than half of the commerce of Malabar is supposed to be carried on with the port of Bombay and its dependencies direct, from whence the articles of export are re-exported. Since the period that the English Company have had possession of Malabar, the trade to Arabia is considered to have considerably diminished in consequence of the Arabs having constructed vessels of large burthen, and entered into a more extensive general trade which has enabled them to obtain articles from Bengal, China and the Eastern Islands for which they were formerly indebted to Malabar. Whether the export of pepper has fallen in the last twenty of the thirty years of our possession of Malabar, below the first ten, the accounts to which I have had access do not show and indeed it is to be regretted that the annual reports of the Sea Custom Department, though very perspicuous and satisfactory in comparison, with the result of the commerce of the preceding year, do not refer also as they ought, invariably to a maximum and an average amount of export, and import, of each principal article, since our acquisition of the Province, so that, it may be clearly seen, how much the increase or decrease is above, or below some general standard. There may be an increase in the current revenue beyond that of the preceding year, but still it might be much lower than was to be generally expected, and instead of indicating improvement, would be a continued confirmation of a deterioration. The pepper of Malabar however, it is stated, has not that demand which it at one time had, owing as well to a vast increase of its produce in the Eastern Islands, and its being to be had there cheaper than in Malabar, as to the American trade, and that of other foreign Nations, to those Islands having much extended, and to the Arabs having freed themselves from the disadvantage of small vessels which confined their trade to Malabar.

1389. The general trade has been much affected at different times by wars and famines in Arabia, Cutch and Guzerat and in the Maharatta countries adjoining to Goa from whence she draws her supplies, by the rebellion in Ceylon, and the unusual assemblage of Military forces there, by the conflagration in the Mauritius, and the consequent scarcity of Rice, and by the pirates from the Persian Gulf. It is not improbable that the general tranquillity which prevails throughout India, and the greater attention which may be expected to be paid in future to agriculture, may render many states independent of supplies for which they have been indebted to this coast. It is a strong proof of the improved condition of Malabar, that formerly tributary to Bengal and Canara for Rice, she has been able to dispense with their assistance, and even to export her own grain occasionally. But the export by sea seldom takes place except under an extraordinary scarcity and demand elsewhere, and when it has happened it has occasioned a subsequent deficiency in the Province which has been supplied by imports from Bengal. The trade of Malabar in grain may be said in general to be confined to export by land from its southernmost districts to the Coimbatore province

and to exports by sea from the southern to the northern part of Malabar. It is subject to a duty of 3 per cent on the transit by sea which is repaid upon the production of a certificate of its having been reloaded at some place within the Province. It will be seen by the accompanying statement of exports of Rice for 4 years from 1816/17 to 1819/20, no drawback having been allowed prior to that period, that to realize an ultimate average revenue of about 7898 Rupees, it is necessary to collect in the first instance about 27,116 Rupees. The collection of the transit duty is perhaps vexatious, but it is difficult to devise any other means by which to check the attempts that might be expected to be made to pass free grain exported to foreign countries, which is fairly liable to a duty, under the plea of its being intended as a mere transit.

1390. Piece goods the produce of the Coimbatore country have met with an extraordinary increase of export. Before and for some time after the acquisition of Malabar by the Company it was supplied with cloths, cotton, turbans and various other finer manufactures from Surat, Guzerat and Berhampoor. It has since not only been supplied with most of these articles from the interior that is from the Coimbatore and Salem Provinces, at a cheaper rate, but the quantity brought has been so great as to enable the merchants to export annually to a considerable amount. The value of the piece goods exported in 1817/18 was not less than Rs. 3,83,749.

1391. The addition to the rate of duty from $3\frac{1}{2}$ to 8 per cent which was imposed in 1812/13 on coconuts of all descriptions and coconut oil, is supposed to have affected the punctual realization of the land revenue.

1392. In the period subsequent to the increase of the rate of duty viz. 1813/14 to 1817/18, striking out the first year in which the two rates of $3\frac{1}{2}$ and 8 jointly prevailed, there does not appear to have been any increase in the quantity or in the value of the export, beyond that of the preceding period from 1804 to 1811 to make it advisable to levy an additional duty. On the contrary both the quantity and price appear to have fallen in the subsequent period, and as the increased duty has not had the effect of raising the price, the loss of the difference of duty must fall upon the Resident Merchant, and ultimately the producer, for the merchant will not agree to give the same price as formerly, for an article upon which he makes less profit than he used to do, nor can the producer expect to get as much if he were to export it himself. It is therefore doubtful whether the wet and dry coconuts, the kopras and the coconut oil, which already bear so heavy a tax under the name of a tree assessment can afford to pay a duty of 8 per cent in addition. The price of coconuts is generally supposed in the Province to be a good deal less than it used to be, and if the country continue to improve as it has improved since the Company's Government, and plantations are extended, and produce multiplied, the article may be expected to become still more cheap. The Sea Custom Records show the fluctuations in the course of trade to have been so considerable, that it cannot be said that there has been an increased demand for many years past for the produce of Malabar, of a nature which may be considered permanent, any additional rate of duty may be looked upon therefore

not as a participation of increased profits, but as a curtailment of former profits and as affecting other sources of Revenue. The only increase in the sea duty which under these circumstances would appear to be fairly realizable is from a reduction in the value of the produce causing an increased export of quantity, but though such a reduction might cause an aggregate augmentation of revenue, it would be discouraging and hard upon individual growers if it were taxed with an increased rate of duty. The subjoined abstract formed upon the Sea Custom accounts gives a comparison between two periods one in which $3\frac{1}{2}$ and the other in which 8 per cent was levied, on cocoanuts and cocoanut oil,

Cocoanuts moist and dry.				Copra.				Oil.				The rate of duty for this period was $3\frac{1}{2}$ p.c.	The rate of duty for this period was 8 p.c.	Revenue.
Quantity exported.	Rs. q. rs.	Amount. Value.	Quantity exported.	Rs. q. rs.	Amount. Value.	Quantity exported.	Rate of valuation per cwt.	Quantity exported.	Rate of valuation per cwt.	Amount value.				
1	2	3	4	5	6	7	8	9	10					
From 1804 to 1811	17,73,41,836	13 3 3 $\frac{1}{2}$	24,39,842 1 64	2,29,907 3 19	5 0 68 $\frac{12}{16}$	11,89,077 3 14	7,287 2 18	9 0 40 $\frac{12}{16}$	59,331 2 55					
Average	2,21,67,720	0 0 0	3,04,980 1 20 $\frac{1}{2}$	28,738 1 27	0 0 0	1,43,634 2 89 $\frac{1}{2}$	910 3 23 $\frac{1}{2}$	0 0 0	3,291 1 82					
From 1813/14 to 17/13.	10,28,88,61	14 1 79 $\frac{103}{16}$	14,86,657 2 63	2,22,447 1 1	4 3 78 $\frac{1}{2}$	11,00,494 1 75	7,403 1 16	10 2 99 $\frac{31}{16}$	79,573 0 30					
Average	2,05,77,722	0 0 0	2,97,331 2 15	44,482 1 22 $\frac{1}{2}$	0 0 0	2,20,098 3 55	1,450 2 20	0 0 0	15,914 2 46					

1394. It is useful to trace the progress of the public revenue from the time the province came into the possession of the Company, for this purpose, is annexed a statement of the amount in the different years and an explanation grounded upon the official reports of the Collectors of the causes of increase and decrease.

Statement showing the actual Collections from Fusly 1202 (the period when the Province of Malabar came under the management of the Hon'ble Company to Fusly 1216 and the fixed jumabundy from Fusly 1217 to Fusly 1223 inclusive.

Fusly.	Land and quit rent.	Sayer.	Salt Monopoly.	Tobacco Monopoly.	Abkary.	Sundry small farms and licenses.					Total farms and licenses.	Extra Revenue.	Grand Total including extra revenue.
						Perry farm.	Gold dust farm.	Iron farm.	Hill farm.	Cardamom.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	S. Ps. fs. cs.	S. Ps. fs. cs.	S. Ps. fs. cs.	S. Ps. fs. cs.	S. Ps. fs. cs.	S. Ps. fs. cs.	S. Ps. fs. cs.	S. Ps. fs. cs.	S. Ps. fs. cs.	S. Ps. fs. cs.	S. Ps. fs. cs.	S. Ps. fs. cs.	S. Ps. fs. cs.
1202	217619 25 55	Not on record.											217619 25 55
1203	425268 14 59												425268 14 59
1204	385589 28 24	22658 5 18											376247 33 37
1205	384224 ..	2226126 19 79											380350 20 12
1206	385149 4 47	23439 30 39											408638 25 6
1207	378331 14 72	26946 41 57											400478 14 49
1208	400024 4 77	30358 .. 79											430382 5 76
1209	447697 ..	72735 8 47											475032 8 54
1210	508399 23 39	32406 25 69											544478 23 20
1211	594591 1 41	51279 7 36											668803 23 2
1212	500529 37 47	63432 33 5											581536 18 70
1213	518834 41 58	8851 27 20											596183 2 35
1214	581117 22 27	53343 37 65											596183 2 35
1215	527406 36 16	49149 13 27											596183 2 35
1216	507361 11 54	45035 84 71											596183 2 35
1217	510073 37 32	50739 41 32											596183 2 35
1218	490334 20 71	50088 42 68											596183 2 35
1219	490249 34 84	51188 8 30											596183 2 35
1220	488906 42 30	57659 4 48											596183 2 35
1221	489324 31 40	13653 15 14											596183 2 35
1222	487338 24 10	16142 9 55											596183 2 35
1223	487266 18 53	17010 20 76											596183 2 35
1224	487678 40 78	18326 4 67											596183 2 35
1225	459909 9 30	19148 22 47											596183 2 35
1226	487257 20 38	18372 44 83											596183 2 35
1227	486779 20 38	20093 11 78											596183 2 35
1228	485033 10 32	20615 4 22											596183 2 35

Not on record for this period.

The particulars are not shown for these years, but the total is shown in column 12.

Note to cols. 4 and 5.—The amount here entered is the net revenue taken from statements furnished by the Collector, the amount entered in the statements of each year was rejected, because for one year the net revenue was shown, and for the other gross revenue.

The jumma bundy of this year was settled by Mr. Farmer and Major Dow. The country was entirely managed by the respective Rajahs. Tellicherry and Darmapatam under the management of the Commercial Resident at Tellicherry. The tribute temporarily exempted this year on account of the supplies afforded to the

1395. This year's jumma was prepared under the joint Commissioner from Bengal and Bombay, and founded upon what was supposed to be the jumma of Arshud Beg Khan, Tippoo's manager. The country was managed by the Rajahs and by Government Native servants.

1396. This year's jumma was prepared by an inspection of the several Districts by Canangoss under the direction of Mr. Stevens. There was a deduction of about 50,000 Pagodas, alleged to be on account of Fallow lands. The rest of the deficiency arose from the fifth of the revenue being remitted to the Rajahs, besides the fifth, they had ten per cent from the ryots to cover charges of collection, which also is not included in the jumma. This was the first year of the quinquennial lease with the Rajahs.

1397. The increase of this year amounting to Pags. 634-16-78 arose from charging in the jumma a proportion of the rent attached to fallow lands.

1398. Rajah's management—Cotiote rebellion began and only 4,000 Pagodas were collected in that District, the rest of its jumma was remitted.

1399. Rajah's management, except that Ernad was taken from the Samory in consequence of the troubles by the Maplas, the fifth however of its revenues was given to the Rajah. The Cotiote rebellion terminated, and that District now given to the senior Rajah of the family. The rebel Rajah was pensioned on 600 Rupees per month.

1400. The tribute of Coorg viz (6772str.ps.-20fs.-36cs.) remitted this year. Most of the Rajahs were removed from their management in consequence of their falling in arrears. The increase in the jumma

(which as far as can be traced in the accounts might have amounted to 26492sps.-35fs.-5cs.) was chiefly the fifth of the jumma of Districts taken from the Rajahs. It was formerly not brought to account as part of the jumma. The Rajahs, &c., who were continued were those of Cartenad, Cherikul, Polwye, Coringote, Cawalapara, Edaterrah, Manoor, Congad and Purpunad. Cotiote was put under European management conjointly with the senior Rajah.

1401. Cherikul was assumed—The Rajah of Cotiote sent to Travancore on a pension of 200 Rupees a month. Polwye was assumed. The increase of jumma (which as far as can be traced in the accounts amounted to 47673s.ps.-40fs.-10cs.) was occasioned by adding to it the fifth on the revenue of Districts assumed in the course of the preceding year.

1402. Chetwye was taken from the Cochin Rajah. Its revenue stated at 6406s.ps.-22fs.-50cs. A further increase (which as far as can be traced in the accounts amounted to 54296s.ps.-0fs.-62cs.) was owing to 10 per cent which was usually collected on the jumma for defraying the charges of collection and being now added to the jumma.

1403. The commission was abolished, and Major Macleod appointed Principal Collector in October of this Fusly, and raised the jumma (as far as can be traced in the accounts in the sum of 86191s.ps.-23fs.-2cs.)

1404. Major Macleod was relieved in March of this Fusly by Mr. Richards who restored the Commissioner's jumma of Fusly 1210 A.D. 1800/1.

1405. Mr. Richards succeeded by Mr. Warden in January of this Fusly.

1406. The cultivation had increased in Cotiote in consequence of the greater tranquility prevailing and a communication being opened by a bridge. There is no jumma bundy statement for this Fusly.

1407. Revenue on pepper was partly abolished this year by order of Government (11906s.ps.-12fs.-59cs.) Increased cultivation in Wynad which was formerly not sufficiently settled to collect any thing, amounted to Star Pagodas 3314-25-20. The increase under the head of Extra Revenue (cannot say whether it is all on land) of this year beyond the preceding was 2403s.p.-10f.-4c.

1408. Pepper revenue was totally abolished this year amounting to Star Pagodas 38147-7-34. Extra revenue from increased cultivation in Fusly 1215 A.D. 1805/6 brought to the regular jumma in this year was 1269s.ps.-30fs.-30cs. Wynad land revenue increased about 7400s.ps. this year, and added to the jumma of this Fusly. The extra revenue of this year stated under that head, and not brought to the regular jumma, amounted to 5992 s.ps.-27fs.-27cs. of which 3443s.ps.-7fs.-19cs. was from increase of cultivation.

1409. What was entered under the head of extra revenue in Fusly 1216 A.D. 1806/7 was this year incorporated with the jumma amounting to 3443s.ps.-7fs.-19cs. There was besides included in the jumma a sum of 2035s.ps.-37fs.-59cs. amount revenue on increase of cultivation in the northern parts of Malabar subsequently discovered (perhaps this increase was made upon the Jenma Pymash accounts rendered by the Proprietors in 981 or A.D. 1805/6 of which they complain.)

1410. The Cochin Rajah's tribute being transferred to the Travancore Resident was this year taken out of the jumma amounting to 28571s.ps.-19fs.-22cs. An augmentation in the land jumma arose from Tursee or waste land exempted from assessment for 2 years having this year come under the assessment. From the discovery of lands which though cultivated for some years back had been secreted from the assessment. From increase of rent on confiscated estates, and from the neat rent of estates lately escheated to Government. The amount on each item is not specified, the total was Star Pagodas 2832-2fs.-61cs.

1411. There was a decrease of land revenue of 84s.ps.-31fs.-63cs. from the rate of assessment being reduced on Company's gardens at Cochin, in consequence of injury sustained in an attack in 1809. Very little extra revenue the Ponum and Modum or Hill Rice cultivation having been unproductive owing to the Monsoon commencing unfavourably to that species of cultivation. Under the present stagnation of trade, Pepper plantations have been discontinued, and Mr. Warden recommends the idea of a permanent revenue upon them to be suspended for the present.

1412. There was a deficit in the Wynad revenue of Star Pagodas 1342-36f.-58c. This district though fertile has no vend for its abundant produce in Rice since the removal of the troops, though subject to a most moderate assessment. Does not think it will all lower than Fusly 1220. The extra revenue of this year amounting to 1248-5-33 and being 844-13-76 more than last, arose from the Government share of Elephants and fines levied from Revenue Servants.

1413. There was a loss this year of 62s.ps.-20fs.-26cs. upon releasing some Government gardens at Cochin, and of 219sp.-35fc.-44cs. from the desertion and decay of shops at Mahe. Extra revenue this year was less than last by 103-35-4. The extra revenue consisted of fines from public servants, share of Government from the sale of elephants anchorage, pilotage, passport, port-clearance fees and not at all connected with land revenue.

1414. There was a decrease in the land revenue in Wynad of 931s.ps.-44fs.-15cs. owing to the last disturbances when cultivation was neglected. An offer had been given to receive any portion of the revenue in grain and accepted, but not to the extent Mr.

Warden had anticipated; none wished to pay more than a fourth of revenue in grain and that they afterwards regretted as the intention being known to have the Sirkar grain transported to the coast raised the price. A small deficiency in the Cartnad district from a tract connected with the Kotah River having been inundated by the sea and rendered unfit for any sort of cultivation. Not considering the value of the lands worth the expense of re-constructing the Dam Mr. Warden had struck the assessment out of the jumma of this Fusly, but upon inquiry I find that the demand of this revenue has either been continued or renewed. Extra revenue of this year was not connected with the land.

1415. Land revenue decreased this year to the extent of 242s.ps.-5fs.-37cs. It was on gardens and shops at Cochin and Mahe. Extra revenue was not connected with land. Remarks the backwardness in the collections that he had in consequence

reduced the Kists to 7 to give time to enforce regulations against defaulters before the conclusion of the Fusly and that he had also placed many estates particularly of Cartnad district under amani alludes to the interested object of land holders in neglecting their garden lands, and points out the relative situation of land holder and tenant has prohibited permanent transfer of any part of an estate without sanction.

1416. There was an increase of 377s.ps.-22fs.-25cs. at Mahe and Cochin. The extra revenue was not connected with land. Mr. Warden ascribes backwardness in the

collections to the superabundant produce of grain in Malabar and neighbouring countries, and consequent extreme cheapness of it. Every article of produce paying revenue to Government lower by $\frac{2}{3}$ th than the average of common years, sets his face against remission as a bad precedent, and sees no reason for altering the Kists.

1417. An alteration took place in the mode of preparing the jumabundy. The jumma was reduced Star Pagodas 17810-7-16 from the village sibbundy charges to that amount being struck out of the accounts, 45

Fusly 1225, A.D. 1815/16. Pagodas increase in Fusly 1224 from additional cultivation in Wynad. Mr. Warden speaks of the great abundance of the current crops and the depressed state of the market. Upon reference to Sea Custom accounts he finds the exports of rice and cocoanuts less by 2,80,000 Rupees than in the season preceding. From this the inhabitants in South Malabar suffered. Pepper being staple commodity in North Malabar it had not suffered much. There was a large investment of pepper on account of the Company. Speaks of grain being still cheap in January 1817 or the latter part of Fusly 1226.

1418. The real jumma is the same as last Fusly. There is an apparent excess Mr Vaughan states of 17809s.ps.-7fs.-16cs. in consequence of the Board's orders of 24th March 1817 to restore the village sibbundy to the Jumabundy. Extra revenue composed of fines and deposit money forfeited of estates purchased at outcry, and not connected with extension of cultivation.

1419. There was no increase of revenues except from fines and forfeitures. The revenue from Ferry farms is stated by Mr. Vaughan to have decreased by the undue influence of those who have long monopolized them, and in consequence of the establishment of the district Moonsifs and the diminished necessity for the attendance of so many people at the Zillah, &c. Courts.

1420. It is to be inferred from the substance of the reports of the different Fuslies that the Jumma or Demand varied every year according to the extent of cultivation or rather that it was subject to a yearly increase in proportion to the amount of extra Revenue arising from increased cultivation, to the end of Fusly 1218, that from that period only the Jumma has experienced no increase (except from Wynad, Cochin and Mahe whose revenues are fluctuating) and is from that period only that the Jumma can with propriety be called a fixed Jumma as far as regards, at least, the public accounts transmitted to the Presidency, and as far as regards any actual net increase of revenue to Government in the whole Province.

1421. Several of the district Tahsildars state that they were in the practice of acting under an order received from the Collector, not to collect any thing beyond the fixed Jumma, the present Collector Mr. Vaughan does not recognize the validity of such an order, and does not admit its existence and in point of fact there are several districts in which a revenue, beyond the fixed Jumma, is annually collected. It is applied, in the first instance to make up deficiencies in the regular Jumma, and in the district accounts the surplus, beyond this appropriation, is carried to the head of Extra Revenue, but in the Collectors Cutcherry accounts no credit has for many years, been given under this head, and it is not improbable, therefore, that the deficiencies in the

regular Jumma of one district, are made up by the extra revenue of another. The appropriation of the increasing annual revenue, though there is no reason to believe it to be fraudulent, is not so clearly explained in the enclosed correspondence between Mr. Vaughan and me as is to be wished. The present mode, however, is irregular and has a bad tendency. A mystery is thrown by it over the real resources of the country. It remains concealed what part of the Province is depressed and what in a flourishing state. It is very desirable that the annual Reports and statements of the Collector should openly and clearly show the losses of particular districts and the increased cultivation of others, and not be confined

See enclosure 2, viz.

From Mr. Greene, dated 13th of September 1820.

" Mr. Vaughan, dated 23rd of Sept. 1820.

" Mr. Greene, dated 6th Oct. 1820.

" Mr. Vaughan, dated 2nd November 1820.

" Mr. Greene, dated 7th November 1820.

" Mr. Greene, dated 14th November 1820.

" Mr. Vaughan, dated 16th November 1820.

" Mr. Vaughan, dated 6th March 1821.

" Mr. Greene, dated 13th March 1821.

" Mr. Vaughan, dated 30th April 1821

to a loose mention of the general result.

1422. Deducting districts given up since the assumption, tribute remitted and transferred, and the pepper revenue amounting to Rs. 13219-1-73½ at the time of its abolition in Fusly 1216 A.D. 1806/7, the revenue of Fusly 1228 A.D. 1818/19 will be found to be Rs. 714193-2-93¾ or 42½ per cent more than the realized revenue of 976 or Fusly 1210, which is called the Commissioner's Jumma when things may be considered to have acquired a degree of regularity and solidity. In this comparison is included the increased revenue arising from the Salt and Tobacco monopolies, the ferry, farms, the raising of the rates of Sea Custom duty, and the arrack and toddy farms but it must be observed that the amount stated for Fusly 1228 A.D. 1818/19 is the settlement fixed, whilst that of Fusly 1210 A.D. 1800/1 is the actual collection. The increase in the land revenue is not so much from new sources of wealth having been opened, not so much from the cultivation of lands never before cultivated, as from the existing sources of revenue having been obstructed at the former period by disturbances in the Province, which, the subsequent tranquillity, has caused to flow again. But the increase is nevertheless creditable to the revenue administration and may be ascribed to the mildness and justice of it. In the land revenue alone the increase has been Rs. 157150-1-67 or 10½ per cent.

1423. The following is a comparison between the present revenue, and that of Tippoo's schedule, which was his valuation of the Province, when, by the treaty of 1792 he made it over to the Company.

Items.	Tippoo's Jumma.		Jumma of Fusly 1228		Increase Col. 3.		Decrease Col. 3.		Net Increase.	
1	2		3		4		5		6	
	Rs.	q. rs.	Rs.	q. rs.	Rs.	q. rs.	Rs.	q. rs.	Rs.	q. rs.
1. Land revenue exclusive of Pepper.	1898049	1 78	1697961	... 52	...	...	195088	1 26	...	...
2. Sayer, Land and sea net revenue.	296296	1 18	263943	3 89	...	...	32352	1 29	...	...
3. Tobacco monopoly revenue.	8296	1 18	187155	2 63	178859	1 45	...	...	...	...
4. Salt monopoly net revenue.	...	...	119487	3 90	119487	3 90	...	...	...	...
5. Abkari monopoly net revenue.	...	...	66531	... 46½	66531	... 46½	...	...	...	...
6. Small farms and licences Do.	...	...	46200	2 35½	46200	3 35½	...	...	...	...
7. Mint.	88888	3 56	...	...	...	...	88883	3 56	...	...
Total.	2286530	3 70	238280	2 75½	411079	16½	316329	2 11	94749	3 5½
							Per cent.	...	4½	...

N.B.—Tippoo's Jumma is here exclusive of the revenue on Pepper the tributes of the Rajahs of Coorg and Cochin and the revenue on Timber, the whole of which is not included in the Jumma of Fusly 1228.

1424. Besides this increase, the Government derive an advantage from the monopoly of Timber for his Majesty's navy the value of which is not known to me.

1425. The annexed statement of the price of land in the different districts of Malabar was forwarded by Mr. Warden to the Board of Revenue on the 16th of June 1813 with the following remarks—

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

Do. 83 “According to this statement the price of garden land in the Northern Division yielding one hundred fanams annual clear rent to the proprietor after payment of the Government revenue, varies from 500 to 2500 fanams, which is from 5 to 25 years purchase and of seed land, yielding an annual clear rent of 1000 Dungalies or 181 fanams the price varies from 1500 to 5000 fanams going from eight to twenty seven years purchase.”

Do. 84 “In the southern Division of Malabar, including Calicut, the price of garden land yielding 100 fanams, clear rent varies from 500 to 3000 fanams being from 15 to 30 years purchase, and of seed land yielding a net rent of one hundred Parahs of Batty equivalent to 85 fanams and 60 fanams, varies from 571 to 2860 fanams, or from 6 to 47 years purchase.”

Do. 85 “These different prices arise of course from a variety of causes, which influence the value of land in all countries. Its situation with respect to a ready market, and the convenience of water carriage will enhance its value, as the reverse of those advantages will produce an opposite effect. A small piece of land with a rich soil will yield a given net rent with little comparative labour and expense, while it may require double the extent of land with bad soil to produce the same rent with double labour and expense. Land situated contiguous to the mountains and woods, which are infested with elephants, tigers and wild beasts that destroy grain, cattle and men though rich in soil, would be hardly saleable at six years purchase. All these local circumstances and others that might be enumerated, produce their various effects on the value of land. Where they are favourable the value appears to be as high as is paid for land in most parts of Europe. No pecuniary advances are required from Government to keep the lands in cultivation which in itself, is evidence enough of their not being over burthened with assessment; and the extensive new enclosures which have been, and are daily being made, is a gratifying proof of an increasing Population.—”

Statement of the price of Rice Land, when sold in different parts of the Province of Malabar according to returns made to the Collector by the Parbutties or local receivers of the Revenue in the year 1813. N.B.—The land is supposed to be the best kind in each District.

SOUTHERN DIVISION.

Names of the Talooks or District.	Names of the Hoblies or Parbuttyships.	Given Net Rent of the land to be sold after payment of the Government tax.	Amount value of Net Rent according to the price of grain in the different Hoblies and the size of the measure in use.	Price of the land on selling the Jenu/or Proprietary right.	Rates of the Rent to the Purchase money.
Calicut,	Cusabul or Town ...	100 Parahs of Batty	125 Very Gold Fanams.	3000 Very Gold Fanams.	24 years Purchase
	Chewayoora ...	100 do.	125 do.	3750 do.	30 do.
	Tamburicherry ...	100 do.	125 do.	4700 do.	37 do.
	Edakara ...	100 do.	125 do.	4000 do.	32 do.
	Tannoor ...	100 do.	100 do.	2357 do.	23 do.
	Mangalam ...	100 do.	100 do.	2000 do.	20 do.
Retimel	Achipora and Mootengad the same as Tannoor.	100 do.	100 do.	2500 do.	25 do.
	Korekentullah ...	100 do.	100 do.	2665 do.	26 do.
Shernad	Kotapadanad and Tricolam the same as Korekentullah.	100 do.	100 do.	1333 do.	13 do.
	Ooragum ...	100 do.	100 do.	3200 do.	32 do.
Perpanad	Karand ...	100 do.	100 do.	2000 do.	20 do.
	Madnoor ...	100 do.	85 do.	3663 do.	43 do.
	Teynepollum ...	100 do.	85 do.	2187 do.	25 do.
	Nideyepra ...	100 do.	85 do.	5757 do.	67 do.
	Chor gann, Edayadi, Triwotell, Vop aram & Manjerri the same as Nideyepra.	100 do.	85 do.	2500 do.	37 do.
Ernad the most productive district in Malabar.	Keromerry ...	100 do.	85 do.	1000 do.	15 do.
	Wadool situated at the foot of the Ghaut.	100 do.	85 do.	2000 do.	30 do.
	Aliparamba ...	100 do.	85 do.	800 do.	9 do.
	Cherpoolcherry ...	100 do.	85 do.	2000 do.	20 do.
	Patamby ...	100 do.	85 do.	1450 do.	17 do.
	Weitykaat ...	100 do.	85 do.	1250 do.	15 do.
Nedirganaad	Teekanaad ...	100 do.	85 do.	1250 do.	15 do.
	Molayoor ...	100 do.	85 do.	1250 do.	15 do.
	Kavalapah ...	100 do.	85 do.	1250 do.	15 do.

Names of the Talooks or Districts.	Names of the Hobbies or Parbuthyships.	Given Net Rent of the land to be sold after payment of the Government tax.	Amount value of Net Rent according to the price of grain in the different Hobbies and the size of the measure in use	Price of the land on selling the Jenm or Proprietary right.	Rates of the Rent to the Purchase money.
Telatre	Mellatoor	100 Peralas of Battu	66 Verry Gold Fanams	2353 Verry Gold Fanams	35 years Purchase
	Kuruwembolom	100 do.	66 do.	1176 do.	17 do.
	Pandicaad	100 do.	66 do.	1373 do.	20 do.
	Angadypoorun	100 do.	66 do.	222 do.	33 do.
	anaar	100 do.	66 do.	200 do.	30 do.
Palghaut	Consamangaad	100 do.	66 do.	353 do.	35 do.
	Irraary Tullah	100 do.	66 do.	2285 do.	34 do.
	5 Hobbies	100 do.	60 do.	1481 do.	24 do.
	Kodwayoor	100 do.	60 do.	1250 do.	20 do.
	Panyashie	100 do.	60 do.	710 do.	12 do.
Vadavettum	Peruwembo	100 do.	60 do.	1142 do.	18 do.
	Kutunoor	100 do.	60 do.	2860 do.	17 do.
	Tekunara	100 do.	60 do.	1975 do.	32 do.
	Man gara	100 do.	60 do.	1481 do.	24 do.
	Coyacaad and 3 Hobbies	100 do.	60 do.	1430 do.	23 do.
Panmalporam	Wadancherri	100 do.	60 do.	175 do.	11 do.
	Pareyencheri	100 do.	100 do.	2860 do.	28 do.
	Chetwe	100 do.	100 do.	400 do.	40 do.
	Ayruaad and 3 Hobbies	100 do.	100 do.	1500 do.	15 do.
	Kerakeypad	100 do.	100 do.	2000 do.	20 do.
Zhetwo	Ponany	100 do.	85 do.	1333 do.	15 do.
	Korukolmaad	100 do.	85 do.	1666 do.	19 do.
	Teumanasherri	100 do.	85 do.	2222 do.	26 do.
	Mukadakaad	100 do.	85 do.	1176 do.	13 do.
	Pudenthoranad	100 do.	85 do.	1500 do.	17 do.
Thowghaut	Kerkenaad	100 do.	85 do.	1250 do.	14 do.

NORTHERN DIVISION.

Kartenaad	Ayencheri	1000 Dongales of Butty.	181 Silver Fanams	1818 Silver Fanams	10 do.
	Iringancor	1000 do.	141 do.	2045 do.	11 do.
	Purameyri	1000 do.	131 do.	200 do.	13 do.
	Wadagura	1000 do.	181 do.	3036 do.	20 do.
	Mabe	1000 do.	181 do.	4000 do.	22 do.

Pyoornulla	Perambra	1000 do.	181 do.	1818 do.	10 do.
	Kayanna	1000 do.	181 do.	2608 do.	14 do.
	Paleyri	1000 do.	181 do.	3478 do.	17 do.
	Cherikal	1000 do.	181 do.	139 do.	18 do.
	Poraathri and 3 Hobbies	1000 do.	181 do.	3478 do.	17 do.
Cherikal	Moondayn and 3 Hobbies	1000 do.	181 do.	4210 do.	23 do.
	Patowur and 6 Hobbies	1000 do.	181 do.	4000 do.	22 do.
	Ireoor	1000 do.	181 do.	3750 do.	21 do.
	Kudaly Padawoly	1000 do.	181 do.	3393 do.	18 do.
	Kadroor and 3 Hobbies	1000 do.	181 do.	2000 do.	11 do.
Cotiote	Makreyn and 3 Hobbies	1000 do.	181 do.	4000 do.	22 do.
	Telichery	1000 do.	181 do.	5000 do.	27 do.
	Pannoor and 3 Hobbies	1000 do.	181 do.	4000 do.	22 do.
	Pringatoor	1000 do.	181 do.	1500 do.	8 do.

1426. This statement and the observations made by Mr Warden correspond in substance with my enquiries, but though the statement appears correct in showing for how many years purchase the clear rent sells after deducting the assessment, it affords but an imperfect idea of the real value of land to the proprietor, that is, what it will fetch notwithstanding the land tax, nor does it demonstrate whether the land tax bears heavy or not upon the rent (patum). The net gain might bear a very contemptible proportion to the whole rent, and yet it might sell for forty years purchase where it is certain and easily realized. There are some lands whose soil is so poor that they are not in themselves worth the revenue that is fixed upon them, but from their convenient relative situation to other lands, they are useful as nurseries for rice plants, as threshing floors, and for puketting cattle and other occasional purposes, there are some lands which are subject to be overflowed too frequently from the bursting of embankments, there are others liable to be destroyed by wild beasts and some where the climate is too un-healthy, or the population too scanty to admit of their cultivation, but where these disadvantages do not exist, and the greater part of the Province is generally speaking free from them, Rice land in the northern division where there are many traders and merchants in a large scale, and where land is scarce, compared with the population, commonly sells for thirty years purchase of the entire rent, not deducting the land tax, and for twenty years purchase in the southern division. In Tellicherry and Cannanore where rice land is particularly in great demand, forty and fifty years purchase is not an uncommon price. Forty years purchase is even given, here and there in many districts in either division, but then there are some reasons for it, not generally applicable. Perhaps the land to be purchased is a very inconsiderable piece, its situation may be inconvenient in the possession of any but the purchaser himself, or he may be a mortgagee upon the land, who has already obtained so much interest in it, that it would cost him little in the aggregate to secure the entire property in it though the rate of purchase might be high.

1427. Garden lands are supposed to sell very commonly for twenty years purchase of the rent. Lands of both descriptions which are not subject to untoward accidents, and are favourably situated with regard to population, &c, market, are so much in demand, that it is understood they will very commonly sell for ten years purchase even though the tax should be equal to the (Patum) rent. Besides the rent there is a cultivator's share which is very valuable and which affords a comfortable subsistence to a family. Money appropriated to houses, horses, ornaments and fine cloths is liable to be injured, lost or destroyed by natural decay, fire and theft and yields little return but the inducements to concentrate wealth upon land are, that it is stable and does not pass away, that the landed proprietor acquires a resting place and is able to provide for himself and those dependent upon him, that he becomes independent in mind and respectable and trust worthy in the eyes of his neighbours, and that land by good management is calculated to increase rather than diminish wealth.

1428. If the assessment had been originally equal and if public and private calamities had not intervened to reduce so many of the possessors of garden property to poverty, a relaxation of the Government claim for the tax would appear unnecessary

under the general demand for land in Malabar, but though it could be realized for some years by the sale of land, at the expense of the numerous impoverished families, yet there are very many gardens that cannot pay the tax and after the best belonging to individuals should be sold, there would be an ultimate deficiency which it would be impossible to collect.

1429. It has been supposed that there was 44378 proprietors in Malabar the average revenue of whose estates is 480,000 Pagodas and that there are about 150 thousand individuals who pay revenue direct to Government, whose payments on an average do not exceed 3½ Pagodas each, that almost the whole of the jennum property is vested in Pagodas and other religious establishments and that about three fourths of the land are held under fore closed mortgages.

1430. This information is founded upon the account given in by the landed proprietors in 981 or A. D. 1807, but it has not been adverted to that an immense number of proprietors possess estates in several districts and different Hoblies. The account in 981 was made out by Hoblies, and a proprietor who has estates in many Hoblies appeared separately in the account of each Hobly or perhaps three or four times, in the account of a district, though properly he should only have been entered once. The number of proprietors is therefore swelled beyond all proper proportion and their actual number is not supposed to exceed 15 thousand. The number of persons paying revenue direct is much exaggerated from the same cause though the payment is certainly in very great detail, and the number is no doubt very large who pay within one Rupee. I have only however been able to see Hobliwar accounts, and many individuals have to pay in several Hoblies of a district. There are no accounts to show how much each individual pays in each district.

1431. It has been stated that almost the whole of the jennum property is vested in the Pagodas and other religious establishments. Much of this property must however be considered to belong to individual Bramins, to whom the whole landed property is supposed at one time to have appertained.

1432. Taking the number of proprietors at 15,000, each estate may be reckoned to give 32 Pagodas revenue, but it is conjectured that half of the whole revenue is due from estates yielding from 1000 to 5000 Rupees assessment though the proprietors do not themselves hold the lands in their possession or pay the assessment the mortgagees being the occupants and paying the revenue.

1433. The mortgaging system has been considered injurious, because the mortgagee in possession could not improve his land without the risk of being dispossessed without affording to the proprietor the temptation to demand more or to transfer possession to another, but it must be recollected that the proprietor cannot dispossess a mortgagee without foregoing the benefit which would be derivable to him if the mortgagee himself were to require payment, of a deduction of 20 per cent from the mortgage debt under the name of satchee, that it is not customary to alter a Patum long established upon an average estimate, that every fresh demand on the part of the

proprietor for an increased rent diminishes his and strengthens the rights and interest of the mortgagee in the land, gives the latter an additional mortgage interest, and an improved prospect of becoming the ultimate proprietor. By the gradual operation of this system, the greater part of the mortgagees have indeed already become the virtual proprietors of the land.

1434. It seems to have been considered that lands were expressly and for the first time made over to mortgagees to discharge an existing debt, contracted from causes unconnected with the occupation of the land, but the fact is, I believe that the money was almost invariably borrowed from tenants, who were previously in possession. The origin of these loans seems to have been that the tenant should give a year's rent (Patum) in advance to the proprietor either as a necessary security for payment, or as a bonus for the profit he was allowed to enjoy and the extravagance or necessities of the proprietors induced them to continue to borrow till the rights and interests of the mortgagee in the land became stronger than those of the proprietor.

1435. The inherent principle of redemption which the mortgage of Malabar is described to possess, and which applies strictly to the Kanum tenure alone, is accountable for by the Chair Lapum or cultivators' profit from the soil, which the proprietors have allowed them to possess, independently of the deduction from the Patum, on account of the mortgage interest. This is the origin of the Polcechelloottoo the satchee which may be considered fines for the renewal of leases of 10 and in some places 20 per cent according to local custom, and the degree of profit enjoyed by the tenant.

1436. Mr Warden says truly that "the variety and number of the mortgage tenures till they reach the deed which for ever alienates the jenm affords the most conclusive evidence that can be adduced of the tenacity with which the ancient land holders clung to the jenmam right". They may also be considered as the result of a circum-pect and jealous precaution on the part of the mortgagees, who whenever they accommodated the necessities of the jeninakars, did not fail at the same time to add gradually, but strongly to their securities, for the ultimate acquisition of the proprietary right for every step of the different mortgages involved a condition, which increased the difficulty of transferring the land to any but the mortgagee.

1437. The following is the information which I have been able to obtain respecting the different mortgage deeds in use in Malabar and the nature and tendency of them. Pat-ola (പാട്ടൊല) or Patum ola (പാട്ടൊല) or Oebhium Pat-ola (ഔബ്ബിയം പാട്ടൊല) Karrunum, and in some places called Pannia Pat-olah.

1438. Is a deed executed by the mortgager in favour of the mortgagee, making over certain Rice land to the possession of the latter in consideration of money received called Kanum Pannum.

1439. In the deed the amount of the debt is specified, the whole number of Purrahs Patum which the land yields, the number of Purrahs, which are to be deducted for the interest of the debt, and the remaining number of the Purrahs Patum of

Rice in the husk, called Porapaud, which are to be paid to the jenmakar. It described the particular kind of Purrah, in which the residue is to be paid and that it is to be delivered at the house of the proprietor.

1440. The deed states that the Kanum money received is equal to the Patum, by which is to be understood, that the amount of the principal does not exceed the annual Patum, and it is said that the original intention of the proprietor receiving an advance was merely that of securing himself against the tenant failing in the payment of his Patum. The necessities of the proprietors in after times, drove them to borrow far beyond their annual incomes.

1441. Though not specified in the deed, it was formerly customary to give from 3 to 5 per cent on the amount of the principal, to the proprietor upon making out this deed, as a fee under the name of Woppoo (ഔപ്പൂ) or signature, and farther the mortgagee had to give 2 per cent under the denomination of Tooshee (തുഷീ) or the point of the iron style used for writing the deed. This was given where the jenmakar's established Patolakar (പാട്ടൊലക്കാരൻ) or Register was employed, but the fee was less where the mortgagee employed a person for the occasion. Altogether the Woppoo and Tooshee are supposed not to have exceeded 5 per cent on the amount of the debt in general.

1442. But these payments have been for some time discontinued in practice in most places, they have only reference to a state of things in which the interest of the mortgage debt bore little proportion to the annual rent yielded by the land in the possession of the mortgagee, and are too excessive to be applicable to the altered circumstance of the interest of debts being equal to the Patum receivable by the mortgagee.

1443. With respect to this deed, it is understood that if the mortgagee insists upon payment of the mortgage debt, the mortgager has a right to deduct from the principal from 10 to 20 per cent, the rate depending upon local custom, under the name of satchee, and he is under no obligation to return the fees of Woppoo and Tooshee, which he has received.

1444. If the mortgager refuses payment upon demand, the mortgagee has a right to withhold the whole of the Patum yielded by the land in his possession until his claim is satisfied or he may mortgage the land or sell his interest in it, to another. He has no claim upon any other but the particular property mortgaged belonging to the mortgager, or any right of causing the arrest of the person of the mortgager.

1445. If the mortgager of his own accord tenders payment of the mortgage debt contrary to the wish of the mortgagee, he must pay the full amount without any deduction for satchee, and if the mortgagee has not held possession for three years, the mortgager must return to him the Woppoo and Tooshee fees, which he has received.

1446. If the mortgagee under this deed fails to pay the proprietor the Porapaud (പൊറാപ്പാ) or residue, after deducting the mortgage interest from the Patum, he forfeits all claim to the debt, and the proprietor has a right to demand restitution of the land.

1447. The Poleechelloottoo claimable under this deed seems intended as an equivalent for the tenant's profit named Chair Lapum. (ചെറുലാപം) which he has derived from the land. On the demise of the tenant it is a fine of entry to his successor. The amount of it, and the frequency of its removal seems to depend upon the quality of the soil, and the quantity of the Chair Lapum, which has been enjoyed by the tenant. The latter is generally ascertained by the competition of neighbours who offer better terms to the proprietor.

1448. In the Northern Division the practice of Sheela Kas (ശിലാകാശ), or taking one year's Patum once in three or four years, or a quarter or third of the Patum every year, as an equivalent for the Chair Lapum, has prevailed in lieu of Polleechelloottoo.

PUNNIA PATA KOOLEE KANUM OLAH KARRANUM

പുന്നയാ പാട്ട കുലിക്കാനം ഓല കരണം

1449. This is a deed of mortgage executed by the mortgager in favour of the mortgagee, for plantations, and differs in no respect from that given for Rice lands, except that it promises to give the Koolee Kanum, or the fixed value of the trees, and and the Uleewoo (അലൂ) or the expense of preparing the garden, in conformity with the Daisha Mu-reeatha or custom of the Village. In deeds in use in the Northern Division of Malabar the rates Kooleekanum for the different kinds of trees are specified.

1500. In the Punnia Pat Deeds as well for Rice, as Garden lands, the proprietor of the land has a right of Poleechelloottoo, that is to renew the Deeds every twelve years, or when the Jenmakar dies, his successor may demand the Poleechelloottoo (or tearing up of the old bonds and the making of new) by which, he is entitled to a deduction of satchee and Wopoo and Tooshee from the mortgage debt, or to receive the amount of it in hand from the mortgagee. It is understood that the proprietor has not the right of renewal within five or six years after the last renewal.

1501. There are two modes of settling the Patum on plantations, the Koolee Kanum Patum (കുലിക്കാനം പാട്ടം) and the Koyel Mainee Patum (കോയിൽ മേനീ പാട്ടം). the first is where the Patum is fixed at one fifth or 20 per cent of the Koolee kanum, or established value of the trees, and the latter is where the produce is estimated, and two thirds of it determined to be the Patum.

1502. Under the Kooleekanum tenure the tenant or mortgagee is not answerable for any loss of trees or diminution of produce occasioned by mere neglect in not fencing the premises, or not manuring the trees. No remission however is made in the Pattom by the Jammakar for loss occasioned by this cause. The loss the tenant himself thus sustains is a sufficient punishment to him. If however he does a positive injury by cutting down trees without the consent of the Jenmakar he is answerable to him for their value—they are the property of the Jenmakar. The Kanum money may be forfeited in toto or in part in proportion to the injury done. He is not however responsible for the acts of the Sovereign, or the visitations of Providence, known by the name of Rageegum (രാജികം) and Daiveegum (ദൈവികം).

1503. A tenant is entitled to the value of the Kooleekanum for every succession of trees which he plants, and if he throws up the Garden, insisting upon the Right, the proprietor must pay, but much depends upon the relative situations of the proprietor and the tenant. If the latter has a good thing of the tenure, or from having no other residence, it would be inconvenient for him to remove, he will submit to a modification of the right, not quite so favourable to him. For instance, a tenant possesses a garden producing a Patum of 100 fanams, he plants more trees yielding a farther Patum of 40 fanams. The Patum being a fifth of the Kooleekanum value, he is entitled to 200 fanams for the addition, without any deduction for trees decayed of the original number, the loss from the cause being however 20 fanams of Patum, the proprietor deducts it and gives him credit for only 20 fanams in addition, that is, he gives him only 100 instead of 200 fanams, to which he was entitled as Kooleekanum, but a remission is made for the Patum of trees decayed, and the future Patum is fixed at 120 fanams.

1504. He has the right to revise the Patum upon the tenants demand of Kooleekanum for new trees, but if he anticipates an unfavourable result he will decline any inspection of the trees upon which the Patum has been settled, he must at all events pay the Kooleekanum money.

1505. If a tenant is obliged to quit a garden on the motion of the proprietor, the proprietor must pay the full (Koolee kanum) value of all trees, however young, and the tenant on notice of such a measure frequently introduces young trees for the purpose of getting the Kooleekanum money.

1506. The Jenmakar has no right to revise a patum after it has once been fixed except upon a demand of Kooleekanum for new trees, but all this depends a good deal upon the relative circumstances of the parties.

1508. Upon every Poleechelloottoo or renewal of bonds, the tenant has a right to demand a revision of the Patum, and if he has suffered from Daiveegum, the visitations of Providence, which comprehends losses by fire, lightning, storm, floods, &c., or from Rageegum, the acts of a sovereign, he may claim remission or decline the payment of the Patum. These losses must be supposed to exceed 20 per cent to come within the extent of these exceptions.

1508. Jack and mango trees are exclusively the property of the proprietor, and cannot be cut without his permission. The tenant is entitled to cut down all unproductive cocoanut and beetlenut trees.

1509. Kye Veeda Wottee (കയിവീട വട്ടി) is not a separate deed, but if the two first words are tacked to the wottee deed, it becomes a condition that the mortgagee can never be dispossessed that the land can never go out of his hands, that the mortgage is irredeemable. Kye is "hand" and Veeda is "without letting go".

WOTTEE OLA KARRANUM.

ഒരു വട്ടി വെട്ടിയ കടം

1510. In former times the wottee deed was scarcely ever executed before the Patola Deed. It was the consequence of the mortgager becoming involved in a greater degree than when he first incurred the debt to the mortgagee. It is a deeper stage into debt. In the present times it is very usual for persons to borrow to that extent at once without going through the preliminary step of Punnia Patum (പുന്നി പാതം) to render it necessary to execute the wottee deed.

1511. In this deed the amount of the debt only is specified and not the Patum or rent. In this stage of mortgage, the interest of the debt is equal to the annual Patum and the mortgagee pays no Patum to the Proprietor. It is also called Wyppoo (വെപ്പു) in Palghat and Palleesha Muddaga (പാലിശ മടക്ക) in Nedunganad and Walloovanad which latter term is expressive of this characteristic feature.

1512. The mortgager under this deed and under the subsequent deeds which indicate advanced stages of the mortgage, is not entitled to Polleeelloottoo and its concomitant advantages, satchee, &c.

1513. He is considered to have already received two thirds of the value of his mortgaged land, and to be entitled to one third more, before he has relinquished his proprietary right.

1514. Though this, and other deeds have certain defined rules, it must not be understood that they are rigidly observed with respect to the proportion to the whole estimated value of the Jenmam or proprietary right which should constitute it to be one kind of deed or another, but the particular sums to be given will be exceeded, where the quality of the land and the great demand on the part of others may render the mortgagee apprehensive of losing possession, and in other cases, the Jenmakar may not get so much as is supposed in these explanations.

1515. Under this deed as the proprietor receives no rent from the land he must be considered to have lost all interest in it and to be wholly inefficient for the purpose of improving it he is no longer even a pensioner upon it.

WOTTEEKOOMPOORAM OLA KURRUNAM.

ഒരു വട്ടി വെട്ടിയ കടം

1516. May be considered the third stage of mortgage. The mortgager has borrowed 10 per cent upon more than the sum he had received, when he executed the Deed of Wottee. The deed specifies the amount debt with this addition and makes no allusion to the Patum. The mortgager is as little entitled to Polleeelloottoo satchee and Tooshee under this, as under the deed of Wottee.

1517. If the mortgager should pay off the mortgage debt, he must also, under this deed and under all the deeds executed at subsequent stages of the mortgage, pay the interest of the additional ten per cent from the time he borrowed it, with this qualification that it do not exceed double the amount of the principal from which it sprung.

1518. Wotteekum Poorum means above or beyond Wottee.

Under this deed the mortgager has still the power of transferring the property to another, or recovering the possession for himself by redeeming the debt.

1519. The addition to the Wottee deed, which makes this deed called Wotteekum-poorum is not necessarily limited to 10 per cent. The mortgage retains this denomination, till it becomes deep enough to be classed under Neer Moothul.

The amount of the debt, but not the Patum, is specified in this deed.

NEER MOOTHUL OLA KARRUNUM.

നീർ മുതൽ വെട്ടിയ കടം

1520. Is a compound of Neer, water and Moothul, property. Figuratively it means that additional property or security is acquired to the mortgagee by a pledge given by the proprietor, that he will perform the ceremony of giving water to the mortgagee. It is a kind of mortgage without possession of the additional right which the act of giving water confers. After the execution of this deed, the proprietor cannot transfer the land to another, without the express consent of the mortgagee. It is still however in his power to redeem the mortgage by payment of the debt. At this stage of the mortgage, the proprietor has generally received 10 per cent upon the sum specified in the deed of Wottee in addition to that which he had received under the deed of Wotteekoom poorum.

The amount of the debt, but not the Patum, is specified in this Deed Jennum Punni pelloottoo, or Jennum Punni Ola Karrunum.

1521. The Jenmakar is supposed to have received an additional 10 per cent on the amount of the Wottee making altogether 30 per cent, beyond the wottee. Under this deed, he pledges the Jennum or proprietary right without relinquishing the actual possession of it, by which he is bound not to transfer the Jennum right to another without the consent of the present mortgagee. He has still however the power of redeeming the mortgage by paying the debt and the interest of all sums borrowed, since the period of the execution of the Wottee deed with the proviso that the interest do not exceed double the amount of the sums so borrowed.

The amount of the debt but not the Patum is specified in this deed.

UTTIPET OLA KURRUNUM OR UTTIPAIR.

ഉട്ടിപ്പെട്ട

കടം

ഉട്ടിപ്പൈർ

1522. Singly Pair in Maliyalum corresponds with the Sanserit word Jennum, which means born, created, acquired and more generally property. Utti means to join, mix. These two words united give but an imperfect meaning, and the word Neer is generally prefixed. Neer Utti-pair, these means the Jennum combined with water which is given up.

1523. The Jenmakar reserves no Porapaud (balance of rent after deducting mortgage interest) or anything to himself, he cannot after the execution of this deed, redeem

the mortgage and the relinquishment of the proprietary right is absolute under it.

1524. At the time of executing and delivering the deed, the following persons must be present. A so-jathie, a person of the same caste, Bhundhoo, a relation, Poothurun, literally the son, but in Malabar construed to mean the heir, whether nephew or son, Nurraputhee the rajah, Likhithun the writer of the deed, Tutra Summunde a resident round the spot. In practice the attendance of the Rajah, or the execution of the deed before the Rajah, is dispensed with. It is only necessary that he should be apprized of the transaction.

1525. The mortgagee gives two fanams which is placed in a small vessel of water the mortgager holding the deed in his hand pours the water over it which the mortgagee receives as it falls and either swallows it or put it upon his head, or upon his feet or upon the ground according to the relative caste of the two parties. The deed is then delivered to the mortgagee.

1526. This deed mentions generally that the full value of the property disposed of has been received and states the boundaries of it, but it does not specify the amount received.

KOODIMY NEER OLA KARRUNUM.

1527. The terms of the body of this deed, are the same as those in the deed of Uttipair. The difference of the title alone shows a difference in the attributes. The proprietor acknowledges by this deed to have received the full value of the property, and the execution and delivery of the deed are attested by the same formalities as those of the Uttipair deed. The word Koodimy, which means the condition, or station of tenant shows that the proprietor has still some proprietary right, and that the mortgagee continues in the relation of Koodian, or tenant as a tribute of acknowledgment of proprietorship, the mortgagee is bound to pay a sum of money, not exceeding two fanams, or a half, or a whole Tipree of ghee, which and the periods of payment are specified in the deed. Under this deed the proprietor has no power of redemption.

An Udecma Sunnud (അടമ സമ്മതം) or Grant, called a Teettoo (തീട്ടൂ), if addressed by a Rajah to any person, or if addressed by a Numboorypau or a Nadwalie to an inferior.

1528. In Malabar there are few caste under the rank of Nair, who did not and who do not still acknowledge a feudal dependance upon some superior Lord, and who are not Udecans or vassals. Persons of this description were not formerly allowed to possess land in Jennum right and therefore when a Jenmakar made over land to a person in the condition of an Udecan, it was called an udecma deed, or grant, although he might not be his own vassal, and although the proprietor might have received the full jennum value for the land. The right of proprietorship continued with the jenmakar and the tenant paid him a small sum of money not more perhaps than two fanams annually by way of acknowledgment of proprietorship. The tenant however could not

be dispossessed, and the land descended to his heirs, and only reverted to the jenmakar in failure of heirs.

1529. The Udecma Grant of a paramba or garden was also often conferred by a superior Lord or Tullioda Tumbooran upon his own Udecan or vassal, but here it was in the feature of an Enaum or gift. No consideration having been received for it by the proprietor. An annual trifling tribute of superiority is however reserved to the proprietor to prevent the garden being entirely alienated. The garden reverts to the proprietor on failure of heirs on the part of the Udecan, and if the Udecan takes a part with the enemies of his patron, the latter may resume the property. Under any other circumstances the Udecan cannot be dispossessed, and he has the right of burial within the garden.

One kind of Punnia Ola Karrunum. It is also called Mooree in writing.

പുണ്യ ഓല കരുന്നം

1530. In speech this deed is often designated the Todoo punnium (തോട്ടു പുണ്യം) with reference to its character which corresponds with the Tors Udavoo deed of Canara.

1532. By this deed the jenmakar engages to pay a certain interest for money borrowed, or in failure thereof to make over to the Punnia Karun (പുണ്യ കരുന്നം) or mortgagee, certain lands therein named.

1532. In some cases the term for repayment of the principal is specified, in others it is omitted, but it is supposed the mortgagee has a right to be put into possession of the land, if the mortgager do not pay upon the demand of the mortgagee.

1533. If the jenmakar decline putting the mortgagee into possession in failing to pay the interest, the mortgagee is in the habit of bringing an action for the recovery of the principal and interest by any means, whether by the sale of the mortgaged land alone or by the sale of other property belonging to the jenmakar, and the Judicial Courts it is said pass their decisions conformably to this principle.

1534. If the Jenmakar upon failing to pay the interest were immediately to put the mortgagee in possession, the latter it is thought would have no right to sue for recovery of the debt by any other means.

1535. Under this deed the jenmakar has properly no right to dispose of the jennum in the mortgaged land, without the consent of the mortgagee, but if any transfer of the kind should be clandestinely made, may insist upon the purchaser paying his demand, or placing him in the possession of the land.

1536. When a mortgagee is placed in possession under this deed he is to pay to the jenmakar the residue of the Patum after deducting the mortgage interest.

Under this deed there is no right of Polechelloottoo, Satchee, Woppoo and Tooshee.

KOODEEOROOM PAD.

കുടിയേറ്റ പാട്

1537. Is a Mooree or document by which a jenmakar who is entitled to receive Porapaud from a mortgagee assigns over the payment of it to a third person from whom he has borrowed money.

PUKKOTHEE OLAH OR UMMUSHA PUTRUM.

പകുതി

മാല

അംഗം

പത്രം

1538. Is a deed of division of hereditary property among relations. Another kind of Punnia Olah Kurrumum (പുനിയ പല കുറുണം) for rice land. It is also called Mooree (മുരീ), the same deed is used for plantation and it is called in addition Ketti-uddakum (കെട്ടി അടക്കം), on account of these words being in the deed which show that it refers to plantations.

1539. Is a deed under which a jenmakar makes over land for money borrowed. The mortgagee pays himself the interest and gives to the jenmakar the Porapaud or residue of the Patum after deducting the interest, and in some cases the land tax is also to be deducted. The land is to be restored on payment of the debt without any deduction of satchee, and no Poleechelloottoo is allowed under this deed.

The interest is supposed to be rather high in this transaction compared with that of many other land tenures.

YENNUKKA MOOREE OR VALLUK OLAH OR VAAE OLAH.

യെന്നുക

മുരീ

വല്ലകൊല

വായ്കൊല

1540. There are two kinds of deeds of this denomination. A mortgagee making over land to another person in mortgage gives him a yennukka mooree, or certificate that he has received a sum of money from the second mortgagee, and has made over the land to him and calls upon the jenmakar to confirm him in the same tenure, which he himself possessed. If this certificate be shown to the jenmakar, he has a right to demand satchee for the renewal of the deed, but the second mortgagee often withholds the production of the deed in order to avoid payment of the renewal money.

1541. That is also called yennukka mooree which a jenmakar gives to a mortgagee when he has sold the jennum right of the mortgaged land to a third person. In it he refers, the mortgagee to the purchaser for the future responsibility for the Kanum money.

PULLUSHA MUDDUK OLA KURRUNUM, used in Palghat.

പുലിശ മടക്ക മാല കുറുണം

1542. The chief feature of this deed is that the interest of the money borrowed is equal to the value of the Patum in the possession of the mortgagee, and in this respect it exactly resembles the Wottee deed. In it however the Patum is specified (which is not the case in the Wottee deed) as well as the amount of the debt.

1543. It is rather more favourable to the Jenmakar, than the Wottee deed, because as long as the mortgage has not reached the point of Wottee, the jenmakar is at liberty to raise his terms, and the specification of the Patum gives him the means of doing it. Under the Wottee deed the knowledge of the Patum is lost in former deeds and the proprietor, it is well known, has no right to more than half as much again as he has already received. He has already got two thirds of the whole value of the Jennum.

PERROOMARTUM VEPPOO OR ALLUGY, UTTIPAIR.

പരരോമം വെപ്പു അഴകിയ അട്ടിപ്പൈ

1544. Is a deed under which the jenmakar has received the full value of the property mortgaged, and is not entitled to any the smallest share of the Patum or even the smallest token of acknowledgment of proprietorship, but he withholds the ceremony of giving water that he may retain the empty title of jenmakar.

UNNOOPHOOGUM OR UNNOOBHUM.

1545. A deed of gift of land as a reward for services performed answering perhaps to Enaum land. The holder cannot be dispossessed, and the right is hereditary but if the grantee or any of his descendants die without heirs, the land reverts to the jenmakar and on the succession of heirs the jenmakar is entitled to Poorshandrum. In some instances a trifling payment of one or two fanams is made by the grantee, to the jenmakar, in token of acknowledgment of proprietorship. An hereditary grant of Unnoobhum of the Porapaud or residue of Porapaud, after deducting mortgage interest which remains in the hands of a mortgagee is sometimes made, to the mortgagee himself or to some other person, not connected with the land to whom the mortgagee is required to pay it.

OONDURUTHEE.

1546. Oonduruthee means a settlement (of the debt) by the enjoyments of the profits by the usufruct. It is a species of mortgage which seems to answer to the Vivum Vadium, where the mortgagee holds the estate till the rents and profits repay the sum borrowed, with this exception, that the Patum or rent is previously determined, and it is therefore known beforehand in how many years the debt will be liquidated and the mortgagee is under no necessity of rendering to the proprietor an account of the produce of the estate.

1547. In this deed, the Patum being first determined and specified, whether in Rice or garden lands, or in grain or money, a provision is made out of it to the mortgagee, for the interest of the debt at the rate agreed upon, and a further provision for such a share of the Patum, as shall within a certain time, repay the principal. If the mortgagee relinquishes the land before the expiration of the time, and claims the debt, the mortgager may take credit for the amount, which the mortgagee has received, during the period he has been in possession, out of the fund allotted towards the discharge (not of the interest but) of the principal, and from the remainder he is entitled to

deduct 23 per cent for Satchee and Tooshee. The mortgagee having undertaken the responsibility of the management this deduction is considered a just fine for his breach of engagement.

EXAMPLES.

	ans.
The amount of the debt s	100.
The annual Patum is	10.
The interest to be received by the mortgagee at 5 per cent is	5.
The share of the Patum to be received by the mortgagee towards the discharge of the principal is per annum	5.
which will thus be paid in twenty years.	
The mortgagee has enjoyed possession say 8 years, when he wishes to throw up, he has therefore received	40.
Which being deducted from the original sum, leaves	60.
A deduction of 23 per cent from the latter sum on account of Satchee and Tooshee amounts to	13½.
Leaving the balance to be paid to the mortgagee	46½.

1548. It has been said* that the mortgagee does not receive the Koloo Lapum or cultivator's profit, but according to my inquiries he is entitled to it.

1549. The interest under the Oonduruthee deed is greater than that under the principal deeds of mortgage which have their rise from the Kana Jennum Murreeatha. It is generally 10 per cent.

1550. Though it affords the means of early liquidating the debt, it is considered in a less friendly light by the mortgagee in general than the Puunia Pat Olah deed. It is true he recovers his money, but what he receives annually is probably expended annually, and at the end of the specified period, he does not become the Laird of the land. It is a mere mercantile speculation which does not add to his dignity. The old proprietor on the contrary prefers this kind of tenure for though he suffers deprivation for a period he is ultimately restored to his station of proprietor of the soil.

GENERAL REMARKS.

1551. Parties borrow and lend under one or the other of the preceding deeds knowing the advantages and disadvantages of each according to the urgency or other wise of the case to the borrower or lender.

1552. Before the conquest then several intermediate stages of mortgage in the hope of future redemption, before land was sold, were common, and its disposal with

* Major Walker's treatise on Mortgages.

all this, was very rare, but in the present time, the intermediate deeds are dispensed with entirely in Palghaut, and in Calicut the Wottee and Jennum deeds instead of being as before at different and distant periods from each other, are now very frequently executed on one and the same day and the property transferred without reservation on the part of the proprietor.

1553. I shall consider my Report on the Malabar Province with a few miscellaneous observations which are not immediately necessary to be made prominent for the illustration of any arguments used in it but as detailed points of information may be useful as contributing to throw a general light upon the state of the province, and they may hereafter be capable of being applied to more particular purposes.

1554. According to my inquiries 33 per cent of the estimated available gross produce continues on several lands to be the standard of the Patum and on some lands it is as low as twenty and even ten per cent of what the soil is capable of producing on an average (after making the usual deduction of twenty per cent) and what would be an available resource but for particular liability to accidents from wild beasts, and the overflowing of embankments and the admission of salt water. In other places again the Patum has been raised to 45 per cent and it is even as high as 50 when the settlement with the tenant is only for one year, but generally speaking it is considered to be about 40 per cent of the available average gross produce. By the Jenma Pymash account of 981 rendered by the proprietors, the Patum actually fixed between them and their tenants is between 41 and 42 per cent of the produce, the Patum which is to be derived from Mr. Rickardo's proposed principles of assessment, viz, two thirds of the produce after deducting one for seed and an equal quantity for charges of cultivation and one third of the remainder for the cultivator, would bear the proportion of nearly forty four per cent to the available gross produce of the jenmakar's account.

1555. To the Patum derived from Mr. Rickardo's principles of assessment, the existing revenue as has been observed, bears the proportion of Rs. 98-0q.-81½reas per cent in the Southern Division and Rs. 65-3qr.-37½reas in the Northern Division or Rs. 90-2qs.-55½rs. for the whole Province. The Government share of this Patum, at the proposed rates of six tenths would be about Purrahs 26-3yeds.-12½anas. per cent of the gross produce.

1556. The rate of increase for every seed sown turns out to be 5 Purrahs, 8 yedungallies and 11½anas. Mr. Rickardo's scale of assessment according to the quantity of soil applied to this rate, should be 26 Purrahs, 3 yedungallies and 11½anas per cent of the gross produce.

1557. The revenue accounts of the southern districts have continued to show from the time of the establishment of the land tax, the Niggudee Pattum or the Pattum or rent by which the Niggudee or assessment has been regulated. The Niggudee Pattum of these districts (exclusive of Palghaut and Temmulpoorum which do not show it) is Purrahs 30-42039 and 6½yedengallies whilst the actual Patum given in by the proprie-

Exclusive of Palghaut and Temelpooram which is 1,072,897 Parrabs and 2½ yeds.

tors in 981 was Purrahs* 398750 and $6\frac{1}{4}$ yedungallies, a clear proof in confirmation of what many of the Hoblee Menoons admit that the Patum on which the Huzoor Niggudee was founded was grossly incorrect, when compared with the actual Patum.

1558. In Palghaut and Temulpoorum the reverse is evidently the case. The Revenue accounts show not the Niggudee Patum but only the Niggudee Vittoo, or seed of assessment, this amounts to Purrahs 357809 and 2 yedungallies, which converted into Patum upon the principles which are admitted to have guided the assessment originally make Purrahs 1252331 and 6 yedungallies, whilst the account of 981 gives only 1072397 and $2\frac{1}{2}$ yedungallies being a difference of 179434 and $3\frac{1}{2}$ yedungallies or $14\frac{1}{4}$ per cent.

1559. If the gross produce of the account of 981 were converted into Patum at the rate of four tenths Patum to the gross produce, the Patum will be found to be Purrahs 254752 and $5\frac{1}{4}$ yedungallies less than the actual Patum which is Purrahs 5910375 and 3 yedungallies which if the prevailing opinion of the Patum being about 40 per cent of the produce be correct, is an additional evidence of either the Patum or produce of the Jenma Pymash account of 981 being incorrect.

1560. By the Jenma Pymash account of 981 the quantity of seed required to sow the land at the different crops in the Southern Division is Purrahs 20,83,613 and $6\frac{1}{4}$ yedungallies according to one account, and according to another 20,70,397. The Niggudee Vittoo or seed of assessment which regulates the assessment in the Menoon's accounts is only Purrahs 973417.

1561. The Patum formed from the seed of assessment according to the principles which are professed to regulate the assessment is Purrahs 30,42,039 whilst the actual Verroom Patum acknowledged by the proprietors to be received by them is as much as 50,60,397 in the Southern Districts. An attempt was made by an application from me to the Collector to obtain an account of the quantity of seed in Purrahs required to sow the whole of the Rice land in the Province for a single crop, by which some judgment might be formed of the extent and the number of Purrahs of seed required on an average to sow a Cawny of land, but the returns made in consequence by the Tahsildars were too incorrect to be at all depended upon.

1562. The rate of increase or number of fold which the Rice lands of Malabar produce on an average according to the Jenma Pymash account of 981 is nearly 6 that is 5 Purrahs and 8 yedungallies and eleven and three quarters anas, but the rate of increase may for the purpose of a speculative comparison with that of other Provinces be shown to be greater, though not available to the cultivator, and not to be calculated upon in fixing an assessment with reference to the gross produce. The suppositious Patum which I have before formed on the idea of certain shares of the Patum being actually enjoyed by proprietors or mortgagees after deducting the Government revenue would amount to Purrahs 76,81,955 (being purrahs 17,71,580 more than the admitted Verroom Patum of the Jenma Pymash account of 981). Taking the Patum to be four tenths of the gross produce the gross produce would be Purrahs 1,92,09,887, to this again may be

fairly added twenty per cent for the expense of reaping, for the fees of carpenters, smiths and other petty proprietors denominated Cherroo, Jenmakarur and for portions of crops given up to slaves for watching, which are never brought into any calculation of produce and the gross produce would then be (Purrahs 2,30,45,865 which applied to Purrahs 24,07,106 the quantity of seed sown, gives nearly $9\frac{1}{4}$ fold that is 9 Purrahs 5 yedungallies and eleven and three quarters, as the rate of increase.

1563. The produce of Modum or Hill rice is estimated at Purrahs 4,40,659 and $8\frac{1}{4}$ yedungallies from calculating the revenue to be two tenths of the produce, this quantity being added will make the whole quantity which the Malabar Province produces to be Purrahs 2,34,86,524 and $8\frac{1}{4}$ yedungallies exclusive of Wynad.

1564. The population of Malabar exclusive of Wynad was according to a Census taken in fusly 1216, A.D. 1805/6, 684864 souls, reckoning that one with another, not less than one yedungally of rice in the husk is necessary for each person a day, the number of Purrahs requisite for internal consumption are Purrahs 2,49,97,536 which exceeds the actual produce by Purrahs 15,11,011 and $1\frac{1}{4}$ yedungally. The actual produce is thus deficient in the consumption for 22 days out of the year and is insufficient to feed forty one thousand three hundred and ninety seven persons of the whole population for the whole year. It is to be observed however that the rice grown in the Southern Division exceeds the demand of its inhabitants, but this excess is confined to the districts of Palghat, Temelpooram, Ernad, Waloovanad, Chowghaut and Nedin-goonad out of ten which constitute the Southern Division.

1565. In Mr. Warden's abstract transmitted to the Revenue Board on 16th June 1813, the number of Cawnies of rice lands producing from one to three crops is stated at 209,904 as ascertained by the kole Pymash of 983 that is the Survey by actual measurement made A.D. 1809 the revenue on rice lands being Rupees 1071828 and $8\frac{1}{4}$ reas each Cawny yields an assessment of 5 Rupees and $42\frac{1}{4}$ reas on an average. Major Macleod in his report to the Revenue Board of 18th June 1802 reckons the average assessment upon each Cawny to be Rs. 5-2qs.-72reas.

1566. The average assessment per Cawny of the accounts furnished me by Mr. Vaughan of the result of an actual measurement made upon my requisition of one village in every Talook is Rs. 5-0 26 per Cawny on rice lands, the highest rate is Rs. 25-1q.-55rs. the lowest is Rs. 0-3-71, the average assessment on garden lands by the same accounts is Rs. 3-0q.-30rs. the highest rate is Rs. 36-2qs.-37 $\frac{1}{8}$ rs. and the lowest Rs. 0-0-73 $\frac{1}{8}$ rs. which affords an example of the superior value of garden to rice lands when fully planted with trees, and of the relative difference between the value of a garden containing but few trees and another with abundance of them. It is a clear proof that the revenue does not arise from the extent of the land but from the peculiar value and existing state of the produce.

1567. In the Southern Division there are proprietors who are supposed to possess a lack of Purrahs Patum and forty thousand in the Northern Division. It is not

possible to form a correct average, but on a rough calculation it is conjectured that in the Southern Division the medium is 5000 and in the Northern Division 3 thousand.

1568. The highest number of Purrals Patum held in Kanum is 15,000 and in Verroom Patum one thousand, in the Southern Division. In the Northern Division the former may be ten thousand and the latter five hundred.

The medium in Kanum in the Southern Division	
may be	1000.
In Kanum in the Northern Division	500.
In erroom Patum in the Southern Division	200.
Do. in the Northern Division	150.

1569. The Patum of Rice lands appears higher in the Northern than in the Southern Division in proportion to the produce, and it is because the demand for land is greater.

1570. Where the assessment might be equal to the Patum on rice lands, the proprietor would still derive a profit from the land even if he and his family did not labour, he would have the Koloo Lapum, or cultivator's profit after deducting the expenses of cultivation. He would have a subsistence, but in fact he would be in the situation of the cultivator with not so much advantage as him, for the cultivator might save by his labour and that of his family much of the expense of cultivation.

1571. The Vittoo Vully or expense of cultivation is generally said to be one third of the available gross produce but it depends upon the quantity of the produce a diminished produce, that is, within 5 fold would give a larger proportion for Vittoo Vully. On a produce above ten fold so large a proportion would be unnecessary. It is supposed that six should be deducted for Vittoo Vulle on land yielding 30 fold, four for ten fold, 2½ for five fold and 2¼ for three fold.

1572. In the expenses of Vittoo Vulle are comprehended the seed, the expense of drying the seed of ploughing, sowing, planting, manuring fencing, &c. There are other expenses not included in the Vittoo Vully which the cultivator has to pay viz the price of the cattle, of the materials for the plough and for iron instruments the wages of the manufactures of them, the price (not the hire) of slaves.

1573. Persons would buy garden land which had its full complements of trees and in which the assessment might be equal to the Patum. The seller is generally a needy, the purchaser a monied man. The purchaser would buy for a small sum expecting to increase the produce by additional manuring and care of the trees, he would be able to sell it to greater advantage at a future period. Besides this, he has the profit of the leaves, the branches, the husk of the nut, all which are not included in the Patum, upon which the revenue is fixed. If the purchaser takes the garden into his own hands, the expenses are not equal where the land is well planted to the one

third for the cultivator's share* which is estimated in settling the Patum and these might partly be saved, the purchaser if a monied man can also afford to keep the produce for a good market and would dispose of it for more than the rate agreed upon in fixing the Patum.

1574. When a garden is scantily planted, though the Ulleeshelloqvoo or cultivator's expenses, will be greater, the inducement to purchase arises from the prospect of additional plantation. There would be an advantage derivable to the purchaser of garden land upon which the assessment is equal to the Patum even without labouring himself where the garden is already well planted, for there would still be a saving in the third of the produce estimated for expense, and in the price and value of leaves, husk and branches, but not if the garden were not fully planted, and for the expense of fencing, &c. would be beyond the proper proportion to the produce. In Palghaut and some of the inland Southern Districts full grown trees require every two or three days to be watered for three months in the year.

1575. If the Garden were already in a flourishing state that is, if it contained nearly as many trees as the space would admit of the sources of profit before stated would be sufficient to replace the small proportion of trees that might every year become deficient, even though the assessment should be equal to the Patum, but if the Garden were scantily planted, the expense of making up the deficiency would be so great that they would be insufficient and it must necessarily be advanced from a separate land.

1576. In order to form a fund for renewing plantations it is thought necessary that there should be a residue after deducting the assessment of 5 in 10 of the Patum if the jenmakar is to have any provision, but for the exclusive purpose of extending and keeping up plantations 3 in 10 might be sufficient. Ten fanams of Patum for example would give fifty fanams as the Koolleekannum money, fifty fanams ought to yield, at the rate of 5 or 7½ percent on interest of 2½ and 3½ which would be 2½ and 3½ on a Patum of 10. Three therefore would be a fair medium and if the assessment were ten as proposed by Mr. Rickards, the jenmakar would get 2.

1577. An ancient Jenmakar whose sole dependence for subsistence is upon the produce of an estate will require a larger profit, than a stranger, who is rendered independent by other possessions and to whom therefore the smallest profit from a new estate, a quarter perhaps of what the ancient proprietor possessed is an object.

1578. The profit from the items of husks, leaves and wood in garden lands may be roughly estimated at 1 in 10 Rupees. viz.

From 33 trees producing 1000 nuts, 100 leaves, or rather

* N. B. The liberal share for the cultivator has reference to the expense and labour to be incurred in future. It is an understood proportion before the trees are begun to be planted.

the upper part of the stalks, with leaves or old Veeroy fanams	...	...	...	2.
The husks of 1000 nuts	...	...	...	2.
Total one Rupee or fanams	...	...	...	4.

This profit like the *Koleo Lapum* in Rice lands is the profit of cultivation for the tenant.

1579. The proportion of 20 per cent in the Northern Division and 33 in the Southern, which is generally established for the cultivator's share will not always admit of the present trees being attended to, and of new trees being planted when they decay, they may answer where a garden is already very fully planted, and the decay is gradual, but where a garden possess but few trees in proportion to the space within the enclosure or when, from accidents or age a large number of trees are spoiled or become unproductive, the expense is so much greater that these proportions are insufficient,

1580. I am not certain of the cause, but it is probably owing to the price of garden products being higher, to the females of a family working in gardens in the Northern Division and to the demand for gardens being greater in proportion to the population.

1581. The *Patum* price which custom has established for cocoanuts in the Northern Division is 10 Rupees, and that of the Southern Division 7½ Rupees the mille, calculating by these rates, the tenant of the Southern Division gets 25 per cent or a third of 75 Rupees, which is the value of the thousand nuts, and the tenant of the Northern Division gets 20 per cent or one fifth of 100 Rupees, the value of ten thousand nuts in that Division.

1582. In the large towns of Tellicherry, Calicut and Cannanore the wages of labourer vary from half to one Belly fanam a day according to the work, a spademan gets ½ a fanam, a labourer in house building 1 fanam, a labourer at a fence or mud wall ½ fanam besides this the hire of porters is regulated by the distance they have to carry loads within the town and its immediate vicinity.

1583. A common labourer may be reckoned to be able to procure work for eight months of the year or about twenty days of each of the twelve months which will give ten or twenty old fanams (2½ or 5 Rupees) a month according to the work. Porters again earn from 7 to 8 Rupees a month.

1584. Common labourers in the inland districts may be reckoned to get one new gold fanam among three or four, or a quarter, or a third of a fanam each and to have work for twenty days in the month, and to get 5 and 6½ fanams or 1½ Rupee and 72 reas or 1½ Rupee and 60 reas a month.

1585. In the Northern Division from 2 to 2½ yedungallies of paddy and in the Southern Division from 2 to 3 yedungallies are given to field labourer, it is paid in kind. It must be remarked that grain is cheaper in the Southern than in the Northern Division. If the labour were paid in money this difference would be a proof that the Southern labourers are remarkably well paid.

1586. I herewith transmit a series of Examinations taken from the Rajahs and the principal inhabitants of the different districts of Malabar respecting the principles of the assessment and I also forward a list of terms connected with the revenue and with prevalent customs in Malabar.

14th January 1822.

I have the honor to be,

Sir,

Your most obedient servant.

H. S. GRAEME.

Commissioner.

