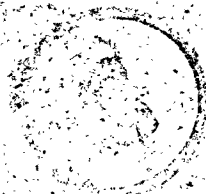


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SELECTIONS FROM OLD RECORDS
COIMBATORE DISTRICT
LETTERS SENT TO THE BOARD
1827 & 28



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SELECTIONS FROM OLD RECORDS

COIMBATORE DISTRICT

LETTERS SENT TO THE BOARD 1827 & 28.

SELECTED BY THE COLLECTOR OF COIMBATORE.

(Para 30 of the District Press Manual).

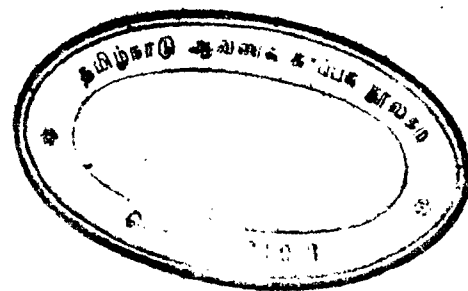
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1923.



PREFATORY NOTE.

These selections from the old records of the Coimbatore District relating to 1827-1828, have been made with reference to the principles laid down in G.O. No. 172 Rev., dated 17th January 1914 and contain correspondence with the Board of the Revenue relating to (1) proposal regarding the grant of Satyagal, Moolloor and Oghana as Shrotriums to Ramaswamy Mudaly for the repairs of the Sivansamudram bridge across the Cauveri built by him. (2) Regarding inam lands enjoyed by modavandies (3) Hukamnamahs for fasli 1237 and 1238. (4) Regarding the ground rent. (5) Regarding maintenance of Huzar records in Tamil and Mahratta. (6) Regarding the different assessments derived from the land under the ryotwari survey. (7) Regarding Todavars lands at Ootacamund. (8) Introduction of Veesa buddy tax to Coimbatore.

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To

THE PRESIDENT AND MEMBERS OF THE
BOARD OF REVENUE.

GENTLEMEN,

In reply to Mr. Secretary Dent's letter of the 22nd Ultimo, I have the honor to state that of the 850-5½/16 Caunies of cultivable land entered in the Schedule, which accompanied my letter of the 17th June last, 155-11/16 caunies are within the Island of Sevensamoodrum, the remainder 694-1¼/16 Caunies in the adjoining Jungle.

	Caunies.
Cultivable Land. 762 14½/16	
Poramboke land)	
unfit for Cul-	
tivation ...) 87 7	
Total ...	850 5-5½/16

2. It is only the land fit for Cultivations and the land that may be made fit, that is entered in the schedule. The superficial contents of the Island and of the Jungle are shown in the accompanying Memorandum.

	Estimated Land.		Deduct less Measurement and land unfit for cultivation.		Remainder cultivable Land according to the actual measurement.	
	Caunies.	Assessment.	Caunies.	Assessment.	Caunies.	Assessment.
	A. C.	RS. A. P.	A. C.	RS. A. P.	A. C.	RS. A. P.
Island of Sevanasamoodrum	1244 1½	2,614 11 6	1175 13½	2,046 10 2	68 4	568 1 4
Tract of jungle ...	1405 4½	2,226 1 6	710 10	975 7 2	694 10½	1,250 10 4
Total ...	2649 6	4,840 13 0	1886 7½	3,022 1 4	762 14½	1,818 11 8

Add—Which may be reclaimed from the Poramboke ... 87 7

Total ... 850 5½

3. As the grant is to be for the whole Island, it may perhaps be necessary to enter the whole superficial contents in the Schedule and not merely the land that will yield rent.

4. The Board direct me to submit my opinions upon the enclosed Petition from Ramaswamy, I have always considered, that he has the strongest claims to the support, and in one sense to the liberality of Government. He has done, not only, what no other individual has done, but more than has been accomplished by the Government of Mysoor, for his Bridge is considerably larger, either than the Wellesley Bridge which leads into Serungapatam, or the Bridge across cupanny at Nanjengode. Those works are both in the neighbourhood of the Capital, and all the resources of the state were at the command of the Builders. Ramaswamy had to depend upon his own resources, and to struggle with an unhealthy climate.

5. That very considerable benefits would accrue to the public from a permanent communications across the Cavery at Sevensamoodrum cannot I imagine be doubted by any persons acquainted with the trade between Hyderabad, Bangaloor and other places to the Northward, and most of the southern Provinces, or with the Movements of Troops.

6. That these advantages would have been much too dearly purchased by any direct outlay of the public Money, in building Bridges across the cavery is a little to be doubted. There is a wide difference however between making such outlays and giving moderate encouragement to Individuals to spend there superfluous wealth upon works of public utility.

7. When Ramaswamy, without any assistance from Government, had by building one Bridge, given decided proof of his ability to complete the work, I proposed to assist him with a loan of the public money, to enable him to go on with the 2nd Bridge, for the repayment of which unexceptionable security was to have been given. If this proposal had been acceded to, the communication would now be perfect and a considerable public work accomplished at the expence of an Individual. The opportunity is now gone by, should it ever occur again, and the scheme be executed, a considerable share of the merit of such an undertaking must belong to the Builder of the first Bridge.

8 Attempts have been made, as I learn from Ramaswamy to depreciate the merit of his work by stating that the present Bridge is built upon the Pillars of the old Bridge. This statement however is false, for majority of the old Pillars were rendered useless by the action of fire when the Bridge was destroyed centuries ago.

9. It is not pretended that the Bridge has any architectural beauty. It has the merit however of being very solid, and substantial the proof of this is the comparatively trifling damage which it has sustained from several heavy floods of the Caverry the last of which did serious injury to the Wellesley Bridge.

10. The Original intention was, to have built a wooden bridge for foot Passengers. This could never have been of any other use, than that of affording a safe passage to, and from the falls, and would have cost but a comparatively trifling sum. Instead of this a stone Bridge has been erected, large, and strong enough for the passage of Elephants and guns, and a forward commencement made in a work of general and permanent utility.

11. For the wooden bridge, the Island was granted, not with the most distant idea of its being a remuneration for the Money that the Bridge would cost, but to give the builder the opportunity of restoring a place of great resort, and of Considerable celebrity. This has been done, and the small quantity of cultivable land on the Island portioned out, for the support of the Pagodas. A tract of jungle running parallel with the Island, was subsequently granted, for a village for the inferior castes—the Island being a sacred place and appropriated to Brahmins, etc.

12. Years must elapse before this jungle can be made to yield rent, as the climate is pestilential and people unwilling to settle in it. The first set of settlers, have been already removed, and another colony brought from a distance, will probably follow their example. Every one of this has also been appropriated to the use of the Establishments on the Island.

13. Ramaswamy does not ask neither would I advocate any claim for remuneration. He has chosen to spend his money in building the Bridge, and must take the consequences. The question for consideration however appears to be, whether it will be politic to permit a structure of this kind go to decay, and the Individual native who has erected it pass unnoticed, or whether by making some provision for keeping the Bridge in repair, and by noticing the work in terms of approbation, other natives may be induced to follow Ramaswamy's example and devote a portion of their wealth to work of public utility.

14. The annual repairs of the Bridge, are attended with considerable expense. More or less damage is done to the upper works by every severe flood of the River. Last year the parrapet walls of Masonry and the terracing of the floor were carried away. The repairs will be made during Ramaswamy's life, but unless some permanent provision is made for them the Bridge, will after his death, be probably allowed to go to decay.

15. Under these circumstances I beg to state it as my opinion that the grant of the Village of Sattigal expressly for the purpose of keeping the Bridge in repair, and not in any way as a personal grant would be highly expedient.

I have the honor to be,

Sir,

(Sd.) J. SULLIVAN,
Principal Collector.

Ootacamund,
26th February 1827.

To
THE PRESIDENT AND MEMBERS OF THE
BOARD OF REVENUE.
GENTLEMEN,

1. With reference to Mr. Elliotts letter of the 26th ultimo, I have the honor to state my opinion that besides the Enams belonging to the office of Potal, Curnam, To'y, Tallayaury, Tandacar & Neerauny Monegars, it would be proper to exempt from the jurisdiction of the Courts, all Enams granted for the support of Pagodas, choultries, mosques, Bridges and water pundals, as well as the service Enams of Pagoda, and Choultry servants. Enams granted to individuals, for building and repairing Choultries should of course be allowed to remain under the jurisdiction of the Courts—Enams belonging to Cirkar Choultries, Pogodas, etc, should alone be exempted from it.

2. Instances have occurred of the mortgage of lands of this kind by the Pagoda and Choultry servants for a term of years, for the payment of their private debts, the consequence has been, suits in Court, and the Enams have been diverted from the object for which they were specially appropriated.

3. A portion of the village of *Modavandee Sattimangalam* in the Erode Taluk was appropriated by one of the Hindoo Governments for the support of those *born lame* in the Coimbatore District and this appropriation was confirmed by the Company's Govt. I have the honor to enclose translations of the orders issued from time to time regarding this village, and to suggest that the portion of it granted as Enam may also be exempted from the jurisdiction of the Courts. It has been found upon enquiry that the present incumbents, who have only a life interest in the Enam, have alienated portions of it, by which the object of the grant has been effectually defeated.

4. The rules laid down by the Collector of Bellaury for the disposal of village offices appear to be unobjectionable, except perhaps, that it should not be compulsory upon the Collector, to appoint a person having an hereditary right to such an office.

5. Generally speaking, there, can be no doubt, but that it is of the utmost importance, to make hereditary claim, the rule of appointment—it may however be necessary, though very rarely, to make an exception. All the heirs may be so involved in the misconduct of the incumbent for the time being, as to render it necessary to pass them over, and give the office to a strangers. But this should never be done without the express sanction of the Board of Revenue.

6. I would also beg leave to suggest that the appeal mentioned in the 118th Para of the Board's Proceedings should be from the Collector to the Board of Revenue and not to the Courts.

I have the honor to be,

Sir,

Coimbatore District, Ootacamund,
27th April 1827.

(Sd.) J. SULLIVAN,
Collector.

Translation of orders issued about the Enam Lands of *Modavandees*.

Passport of an order issued by *Dalavoy* or the Rajah's Secretary, regarding the Enam Lands, which the *Modavandees* or *Lame* people of *Modavandee Sattimangalam* in *Erode Taluk* attached to Coimbatore Division, enjoy.

5th *Margaly* of the year called *Pramodooda*.

To

Chennamarazia of Errood, from Davarazia *Dalavoy*.

What may be the reason for demanding the Extra rent from the *Modavandees* instead of collecting from them as usual, the fixed *Jodeghes* amount of 120 *Conteray Chuckrums*, or 216 *Gopany Chuckrums* annually, which when converted

into monthly instalments comes to 18 Chuckrums per mensem. You will see that no such demand is made in future; but collect 216 Gopaulb Chuckrums as in last year from the village, according to the usual monthly instalments, and credit the same to the accounts of the Cirkar. You are also to order the Public Servants not to seize the Ryots of the said village for cultivating other lands, but to assist & protect them by all means. You will give a copy of this order to the Curnam, and return the original to the Modavandees.

An Order from Tippoo Sultan to Mohamud Causee of Erode Taluk.

That according to the statement of the Curnam, the Bareez of, *Sattimungal Cullagoundenpalaiyam*, *Nandagoundanpalaiyam* and *Chellagoundenpalaiyam* amounts to 628 Gopaulb Chuckrums annually. Of this deduct 216 chuckrums which the Modavandee's pay yearly to the cirkar on account of Jodeghee as well as 62 Chuckrums on account of Devastanums conductors and the remainder 350 Chuckrums is granted as enam by the Hazoor, to the Lackady modavandees. You will therefore divide the Enam Villages, and giving to the modavandees so many of them as may be equal to the above stated 350 Chuckrums and carry the rest of the Villages to the credit of the Cirkar and collect the money—care should be taken that the Modavandees suffer no appression & every assistance must be rendered to them in villages that may fall to their share. The produce that may have been reaped from the said villages should be given to the Modavandees, and receipts taken from them—they should be informed, that maumool must be observed regarding partnership amongst their cast people:

Particulars of the sunnad issued to modavandees in the year *Doormathy Fusly* 1211 after the District came to the possession of the Honorable Company.

Total Poonjee Bullas according to present survey	...	591	4 1/16
<i>Deduct.</i> —			
Poramboke Bullas	...	26	2 1/16
Lands of Devastanum & Bramins	...	72	14 1/16
		99	1/16
Balance	...	492	3 1/16

The survey rates of these Lands amounts to 806—67/16 for the Current year. As jodega and sournadayem belong to Cirkar 274 Chuckrums and 9—2 1/16 fanams which being Half the produce of the lands that were cultivated, are granted to you as Enam for your support—you are entitled to collect this amount and divide it amongst your relations and partners before the Huzoor, after allowing your names to be entered in accounts. None of the names of your priests or *Pundarums* will be entered in the accounts of the Cirkar, because you must settle it amongst yourselves—Consequently in the event of any lame who may be born to *Congoo Vellalas* at *Sattimangalam*, *Coimbatore*, *Danaiyuncottah*, *Cheoor*, *Dharapuram*, *Kongyem*, and *Avanashi*, and its vicinities, being brought to your village Modavande Sattimangalam—you must give them similar shares as you possess—Every year the rent of Enam lands should be collected by you & brought to the Huzoor Cutchery where the names of the incumbents will be entered and the money divided afterwards according to accounts you must give Moohillikabs to this effect.

(Sd.) GEORGE READ,
Collector in the name of the
Honorable English Company.

(Sd.) J. SULLIVAN,
Pl. Collector.

To

THE PRESIDENT AND MEMBERS OF THE

BOARD OF REVENUE.

GENTLEMEN,

I have the honor to forward Translation of Hookoomnamah for cultivation in the Coimbatore District for Fusly 1237.

Coimbatore District
Pulodam Taluk,
14th July 1827.

I have the honor to be,
(Sd.) JOHN SULLIVAN,
Pl. Collector.

Cultivation Hookoomnamah For Fusly 1237.

1. The respective Pattadars are held responsible for the whole amount of their rent as entered in last Jammabundy, unless they signify their wishes to contract their farms which they may do upon the usual terms. The ryots are at liberty to get their putent lands cultivated either by themselves or others.

2. All lands the rent of which from particular circumstances was lowered in last year must be entered from full rent this year as the ryots have already been greatly indulged by considerable remission made even of the cowle lands, and the ryots must pay the amount of their rent without objection.

3. Whenever any people may deliver proposals to you for the cultivation of waste or Poramboke lands, you are to give them to the first proposeirs provided the lands, so proposed for are not high roads and no inconveniences exist by their cultivation, if on the contrary there are any objections, report is to be made to Hozoor and directions will be given on the subject. The cowle is to be given for waste lands, etc. as usual.

4. Whenever any ryots may propose for grass lands that may be more than one-fifth of the amount of another ryots rent, you are to give it to them or to the Pattadar if he likes for cultivation upon cowle, viz., first year half rent, second year three-quarter rent, and from the third year full rent permanently receiving from them competent securities, binding themselves to pay full rent according to their proposal although the lands are cultivate or not and the rent must be collected from them without listening to their several excuses, alleging that they proposed the lands first on competition and that they lay waste at present. Every ryot may have grass land to the extent of one-fifth of the amount of their rent, and they are not to be deprived of the possession of their farms by any others proposing for higher term on competition.

You are to give the grass lands resumed in the Talooks of Kongem, Dhara-pooram and Caroor, being an excess beyond one-fifth of the amount of Ryots-rent for half rent to pasture or for cultivation, with the exception of those lands to which half rent was charged in last year according to former orders.

5. The cowle must be given for the unoccupied garden lands with the distinction of new and old wells cowle according to the rules laid down in former Hookoomnamah.

If the ryots complain seasonably of the unfitness of their lands, originally assessed with survey garden rent, for garden cultivation in consequence of the marshy quality of the soil or want of water in the wells, and wish to cultivate them with poonjee grains or to lay them waste, you are to inspect them personally, and reports their state to Huzoor with satisfactory reasons, accompanied with a Mazernamah or Certificate of some ryots ascertaining first whether any others will propose the lands for garden cultivation, or not or whether the pattadars wish to cultivate them with poonjee grains for some years and give your opinion at the same time on their request keeping your careful attention never to make remission without the previous knowledge and orders of the Huzoor.

You are to enter all lands cultivated with garden products for full rent, with exception of those for which rents have been reduced, and make a report in the manner abovesaid of the garden lands cultivated with poonjee grains or lay waste,

and orders will be given for such remission in their rents as may appear proper but this rule is not applicable to those lands which pay full rent cultivating valuable poonjee products such as cotton, etc. You are likewise to charge full rent upon strict enquiry on all such garden lands as were indulged in last year with a remission in the rent for only a year, and cause whole of them to be brought under cultivation.

If any ryot who has both Poonjee and garden lands in a single piece of land cultivates equally garden produce in his poonjee lands and poonjee produce in his garden land which may be unfit by marsh, etc.,—or deprived of its good quality by having been cultivated with garden produce for 8 or 10 years such poonjee lands are not to be assessed with garden rent, but entered in accounts as in last year. You should consequently write the remarks thereon, both at the settlement of Dittum and the chittahs of Jammabundy and give your attention that the Monigars and Curnams may never take advantage of this order to commit frauds on garden lands regularly cultivated, and you will be held responsible for any irregularities that may exist on them at any times hereafter.

6. It is necessary that all those Nanjee lands which were entered for half and three-quarters rent, as they were cultivated with poonjee grains, and those that were entered for quarter rent as they remained waste in consequence of the failure of rain in last year should be entered for full rent. A custom is every year observed by some ryots of Coimbatore, Pulladum, Paroondory, etc., Talooks who keep about 10 or 15 cannies of Nanjee lands to cultivate only some part of them when the Tank becomes seasonably full and the remainder with Poonjee grains afterwards, requesting, after the season is over to be indulged with remission, as those lands were cultivated with Poonjee grains for want of water in the Tanks, and making objections by unsatisfactory reasons at the time of Jummabundy, but others who occupy about only 2 or 3 cannies of nanjee lands, cultivate them seasonably without any objections, by the water of the Tanks. Should any ryot, therefore, who occupies about 10 or 15 cannies complain without reason after the conclusion of the season that his lands were cultivated with poonjee grains, instead of keeping only as much lands as may be brought by him under cultivation seasonably no remission should be made to them at all you are to inform all the ryots with this particulars and use your utmost endeavours in causing the whole lands to be brought under cultivation.

7. Whereas the Monigars and Curnams of some villages continue, not only to get reductions for the land Revenue, and soornadayam at the time of Dittum, alleging that the lands lay waste by the death desertion and poverty of ryots who have no heirs, but also furnish unauthenticated accounts, at the settlement of Jummabundy according to their pleasure, with a request to deduct such lands, saying that they are unfit even for grass, while they have previously grazed their cattle in them, you are therefore to cause the Monigars and Curnams to write *Binnapittay* or report in Cudjan leaf as soon as deaths and desertions take place, upon which a personal enquiry should be particularly instituted by you and if the fact is proved, and the Heirs of the deceased or any others give their proposals voluntarily for such lands a report should now & then be made on the subject to Huzzoor for such remission as may appear necessary accompanied with satisfactory reasons, and orders will be issued as it may seem expedient.

When the said lands lay waste, the grass should be preserved from being grazed by cattle, and the lands let at least for pasture, provided no one should give proposal for cultivation. You are on no account to force the lands of such emigrants etc., upon other ryot but use your utmost endeavours in causing them to be brought under cultivation rendering all the necessary assistances to the proposers as usual.

A due entry is to be made in a book of the deaths, desertions, and poverty of ryots paying ready money tax & soornadayam, with the particulars of the regular dates and names according to the reports that may be received as abovesaid and legally settled at the time of Dittum upon strict enquiry. If this should occur after the settlement of Dittum they should also be entered in the same book according to the village Document and informed at the time of Jummabundy so that it may be reasonably settled, but, on the contrary if the Curnams make a report of the same at the time of Jummabundy, instead of reporting as soon as the deaths and desertions take place, no credit will be given to their statement, you are therefore to inform those particulars to the Monigars & Curnams of all villages keeping your careful attention on them.

8. Should any ryot wish to contract his farm from being reduced in circumstances you are in the first instance to ascertain whether he is suffering from a temporary depression, or whether his circumstances are much injured as to render it impossible for him to continue his full cultivation in the former case, you are to permit him to keep and cultivate all his lands recommending such a reduction in his rent for the year, or for two years as may appear proper in the other case, you are to take from him such a portion of his Putent as he may wish to relinquish, the good and bad land being given up in equal proportions. You are not to trust to the reports of the Curnams and Monigars in cases of this kind but ascertain them by a personal communication with the ryots.

9. Though reductions are made every year to a large amount in ready Money and Soornadayam, by the deaths and desertion of Ryots, still the Curnams never enter the increase of that items in accounts so freely as the decrease is informed to Circar, but they commit frauds and Misappropriate the Circar Money by not charging full tax on such Looms as are liable for full tax after some years, and by entering only six fanams on such looms as are taxed with nine fanams, alleging that the Occupants are reduced in condition, while they collect nine fanams exactly for themselves and by entering the large looms as small ones, used by boys. If they are questioned at the time of instituting enquiries, after the Circumstances came to the knowledge of the Huzzoor, what made them to make overcollection, they give unsatisfactory reasons, that they are not guilty, as it was made by the Heads of those people that have looms. You are therefore to cause all the loom taxes to be regularly entered without allowing a repetition of such transactions.

You are likewise to take particular care to prevent the monegars & Curnams from making frauds in not fixing tax on the Houses of their relations & Cultivating labourers as notwithstanding the fine that has been inflicted upon them as prescribed by Regulations for such frauds, they still continue the transaction.

10. You are not to make the land holders pay an additional tax for their Cattle and trees, although their numbers have materially increased but this is not to extend to Neelgherry as they must continue to pay the usual rent.

11. If any ryots paying tax on houses in the Villages dependent on your Talook have Puttahs for Land Cultivation in other Villages or Talooks to tax on the house should be deducted at the Settlement of Dittum without compelling on them to make up the amount so deducted.

12. As it is understood that the ryots who obtained lands for the Cultivation of gram have laid waste most part of them, being apprehensive that full rent will be charged on them in fusly 1236 since they have already enjoyed them on Cowle at 5 Centeeray fans. per a Bulla you are to inform all the ryots most particularly that the rules formerly promulgated are now confirmed & cause the gram to be cultivated abundantly in waste lands. The ryots are at liberty either to occupy or to relinquish them according to their pleasure, as the rules for Putent lands are not applicable to them except when they are cultivated with any other kinds of Grains which will then be entered in his Puttah charging the rent according to custom.

You are to give the Cowle yourself personally without allowing the Monegars & Curnams to misappropriate the Circar Money by entering only three Fanams to Circar, while they give the land for 5 fanams rent as they do at present in some Villages.

13. The accounts of *Nadyolungen*, or the statements of all the cultivations the ryots have commenced upon, must bear the signature or mark of each ryot, when the curnams bring them to the Jummabundy cutcherry.

14. The ryots are at liberty to convert their grass lands into arable and arable into grass, provided no reduction is made in the rent.

15. You are to see that every ryot has a proper supply of water and that the neeranee monigars distribute it impartially—when ryots may require assistance of the circar to obtain the services of their cultivating labourers, you are to take care to render them every assistance so that no interruption may be given to the cultivation of the lands.

16. If the lands granted to the monegars and curnums in lieu of money payment were waste and untenanted at the time they were granted to the Village sabbendy, the ryots by whose names they have been hitherto cultivated are to pay to the sabbendies such rent as may have been agreed to, between them. The rights both of the circar and ryots are vested in the holders of such lands, but if such lands were tenanted when granted to the said people, they are entitled to receive only the survey rent from the tenants and no more either in kind or in Money.

17. All Poonjee and Garden that may be Converted into Nunjee by the water of the Tank, water courses, and Dam, which have either been built or repaired at the expence of circar must be charged with Nunjee rent but all such lands converted into Nunjee by the Jungle streams or by the water of the wells dug at the expence of the ryots are to pay the present assessment and no more.

18. Whereas, some of the lands either of a bad quality, or inaccessible to water are laid waste in consequence of their being highly assessed. You are to ascertain the Circumstances of these lands & report them to the Huzzoor, suggesting some Measures for bringing them to cultivation and such Cowle will be given as may appear proper.

19. In all cases either in letting any waste land for cultivation upon Cowle or in exchanging the land of one ryot for another, enquiry should be made in open Cutcherry to know whether any claim exists to the said lands, and if there is none the land must be given to the proposer. This duty vests exclusively with the Tasildars.

20. The Tuccavee must be distributed to each ryot personally at the time of Dittum according to the circumstances of the ryots after taking proper receipts and satisfactory securities but on no account the money is to be entrusted to the Monegars & Curnums to avoid giving money to ryots for paying their debts and other expenses. No advance of a large sum is to be given to a ryot without an express order from the Huzzoor. You are strictly to see that all the money which is advanced to the ryots on account of Tuccavee is fully spent for the cultivation and that the same is not misappropriated by the Monegars and Curnums. No advance is to be given to ryots owing money to the Circar, the receipts and security Bonds are to be forwarded to the Huzzoor with the other accounts.

21. A due entry is to be made in the accounts of this Fusly of all the cultivation, soornadayem, etc., fraudulently withheld from the accounts of last year.

22. Notwithstanding the punishment that has been inflicted upon the curnums and monegars as prescribed by Regulation IX of 1822, for the frauds proved against them in concealing both the lands as well as soornadayem, still the monegars & curnums and respectable Inhabitants of Archaloor in Paroondury Talook and of Bommoinelloor, Manuckadavoo, Pareamurdoor, etc., Villages in Darapooram Talook committed frauds in the assessment being in league each other and reduced the assessment of their lands after having concealed the *Clungoo* accounts or the statement of all lands in some other Villages by alleging fictitious reasons, that they are lost or consumed by fire, and produced them after the lands were entered, upon strict enquiry, for such rent as appeared proper in the settlement of Jammabundy and those persons have been punished for their faults. You are therefore to inform all the Monegar, Curnums, etc., that on the repetition of such irregularity they will not only be fined according to Regulations but also dismissed and keep your careful attention in causing the cultivation of the whole lands to be entered according to the nadyolungoo accounts.

23. It appears that the circular orders issued four years ago to number the field of each ryot have not been attended to in some Villages, so that there may be room for committing more frauds. Your attention is particularly directed to carry that order into effect in such places where the fields are not numbered.

24. It has been deemed expedient that the Porumboko waste or the lands which the ryots eventually give up, must also be numbered, and properly registered in accounts, specifying the assessment and the Teerwa thereof as it appears that encroachments are made upon such lands by the assistance of the Curnum, etc. You are to order the Curnums to this effect, that, they may prepare account accordingly for the Jammabundy Cutcherry, and to warn them that they will be punished if they will fail to enter every piece of land in that account.

25. The signature or mark of each ryot is to be taken to his engagement for cultivation as in last year one sheet paper will be sufficient for each Village, one copy is to remain with the Curnums, and one in the Talook Cutcherry, and the original, with the security Bonds, and all accounts of Dittum, which must be prepared within the conclusion of September, is to be forwarded to Huzzoor. Weekly abstracts should be sent to the Huzzoor.

26. It has been the custom of the Tasildars when they make the settlement, to leave some cases or Tucarars, to future decision or *aindafysel* which induces the ryots to lay their lands waste until the Jammabundy, when the ploughing season is out. This negligence on the part of the Tasildars necessitates the Circar to make some remission to this ryots. You are therefore particularly directed to settle all such disputes completely at the time of Dittum, without leaving any for future decision, as by your doing so, you will incur the displeasure of the Circar. In every case of difficulty you are to refer to the Huzzoor, when immediate orders will be given.

27. As it is understood that a single ryot who has separate Puttahs for each pieces of lands respectively make frauds by relinquishing one or two of them or the whole which are bad keeping only those that are good a single puttah must be issued jointly for all his lands situated in the same Village, but on the contrary, if it is known that they have two or three, as at present the Monegars & Curnums will be severely punished. Provided, it be inconvenient under some reasons to issue single puttahs for all such lands as are enjoyed by one, while separate putthas are issued on the names of different ryots, they are never to be numbered separately but referred to the number of Puttah belonging to the occupant, who is the enjoyer of profit and loss so that the one, may be distinguished from the other without room for any frauds.

28. The Tasildars are not to make Dittum staying at one place, but to visit every village, and they may take either the Sheristadar or Peishcar to assist them, but they, the Tasildars, are held responsible, for the correctness of the settlement they make, and they are to report their progress from time to time, and take special notice of the condition of the ryots, & the cultivation of the Country, and report it to the Huzzoor.

29. And whenever any instance may come to the knowledge of the Tasildar, that through inadvertence or fraud injustice was done to any ryot in the settlement of last year, or that any ryots have suffered in their circumstances from misfortune or other causes, he is to lose no time in reporting such cases to the Huzzoor, in order that prompt relief may be afforded. If Tasildars are in attentive to this instructions, respectable ryots who began to decline last year, will be ruined utterly in this, whereas, some indulgence being granted in time, they may have a hope of speedily recovering.

30. The cutcherry servants are prohibited from receiving any Butta or Gratuity from the ryots, either in money or in kind on pain losing their situations. The reasonable price must be paid to the ryots for all the articles bought from them, and the toties are not permitted to be seized for bringing leaves, grass etc., for the use of the cutcherry servants. You are to keep an eye that such irregularities are not committed, and when any people may be suspected of having transgressed the limits of this rule, enquiry should be made, and reported to the Huzzoor with proper documents.

31. The settlement to the Lands, that are endowed as Enam to the Pagodas, Choultries and Moosaferkharahs and to the lands of *Amanunt Janyr Aindu fysel* must be made as if they were the circar lands, no proportion of the said lands is to be enjoyed by the Monegars, Curnums & other head inhabitants of the

village for grass rent, unless it is properly ascertained that it cannot be left upon better terms, you are to use your best endeavours to bring all such lands, that may be waste, to cultivation, upon the most advantageous terms such as for cowle, etc., according to the qualities of each lands the accounts of the settlement of these lands should be forwarded to Huzzoor as usual.

32. In some of the villages the Padetaram and Enam lands are occupied by the Monegars and curnums, in consequence of the distruction of the Pagoda and choultries to which they are endowed. You are to enquire into all such matters at the time of Dittum, and ascertaining since how many years the Poojahs were not performed, and whether the rent of those lands been paid to circar an account must be furnished to the Huzzoor, stating all the particulars of this, and orders will be given on the subject as it may seen proper.

33. It having come to the knowledge of the Huzzoor that the Monegars and curnums make frauds according to their pleasure, by over collecting the amount of the pasture lands as resignations are taken down in Dittum and Puttahs issued generally mentioning a single ryots name and the total amount of rent, instead of particularizing the rent; payable by each and issuing seperate Puttahs on the name of each ryot, dividing the land appropriated for the use of his cattles and its assessment orders have been given since the last four years to make up the defect. Few Tasildars attended to those orders, while others neglected, in the former case, the subject is fairly regulated, but in the latter, there is ground for the continuation of the Monegars & curnums fraudulent transactions. You are therefore to conduct yourself in strict conformity to former orders, and settle the Dittum receiving separate resignation from each for the amount he is to pay. If it should be impossible to divide Joint Puttahs in cases of lands being generally surveyed at once, without being divided into several pieces, you are not only to enter the names of all ryots under the Joint Puttahs according to the respective portions of land they now keep for grazing, but also enter the amount of the same in the Puttahs of cultivating lands belonging to each of them respectively.

You are to pay great attention in executing these orders as the failure thereof will cause suspicion in the Huzzoor that you are in league with Curnums & Monigars and orders will be issued as it may appear proper.

If it should not perhaps come to your knowledge at the time of Dittums, that the people of other place brought their cattle to graze in the villages dependent on your Talook, a quit rent should be charged on them, soon after their arrival, and entered in accounts with the particulars of ryots, and if excessive cattle should be brought, after the settlement of Jummabundy from other places for grazing, the excessive rent must be entered under the Head of Extra Revenue. Moreover if the rent for pasturage should increase they will be settled in Jummabundy. You are to know this particularly and regulate the circumstances receiving document of the Curnums & Monegars.

34. The Monegars & Curnums make frauds by usurping some part of the collections at every kist, by not paying the whole amount to circar and by entering it for their own rent, showing a balance against the ryots who have already paid the rent, and satisfying their private debts when the curnums are questioned on the subject upon enquiry, they excuse themselves by alleging vain reasons, merely for escaping, that they are ignorant of the circumstances as they were absent to the Jummabundy cutcherry, though it would not have occurred without their knowledge. You are therefore to inform the Monegars and curnums of all villages strictly, that on the repetition of such frauds, they both will be fined according to regulation and severely punished, calling upon them at the same time to furnish the cutcherry with daily accounts under their signature, with that of the village shroff, showing the amount and particulars of coins collected and of the ryots who paid daily, by which you are to prepare moozawars statement with all those particulars, and collect the amount from them, without any balance, according to the several kistbundies; such ryots as are said by curnum, to keep a balance of their rent, must be called for and accosted on the subject; examining whether the balance cuncurs with the amount mentioned in the curnums statement, so as there may be no room for any of those transaction in future. You are to keep your particular attention and take great care in conducting as above said, thinking it to be a matter of importance.

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35. It appears that there are shroffs in some villages to examine the coins collected from ryots, and that the Monegars and Curnums of some other villages where are shroffs usurp their payment without delivering to them, while orders are issued before to direct them, to collect five fanams per hundred Chuckrums from ryots for the payment of shroffs who examine their kist money and to remit the amount to cutcherry with an account of collection at the time of delivering the kist money and that the Tasildars must distribute the payment personally to Shroffs. You are therefore not only to cause the Monegars and Curnums to collect the payment from ryots with kist money as above said entering first in Circar the names of shroffs for each villages & remit the amount to cutcherry with regular account at the time of delivering the kist money but also to distribute it yourself personally to shroffs & keep a Moozawar account of receipts which they may give for having obtained the e payment.

36. The Sibbendies in general of the Devastanams, Chuttrams, e.c., may be absent for four or five months allowing others to enjoy the lands allotted for their payment, which should be particularly enquired, and if proved, the rent of such lands must be taken into Circar upon report being made to, and orders issued from the Huzzoor for the days they may be so absent.

37. As the accounts Paupulation which is furnished by the curnums according to their pleasure at the settlement of Jummabundy do not prove correct you are to take an examination of the whole people regularly and give strict instructions to curnums to furnish a comparative statement of the increase and decrease with the particulars of receipts from other villages, etc., and of the sexes distinguishing the children and young men from the old people in the former and of the deaths desertion, etc., in the latter.

In conclusion, you are to conduct in strict conformity with the rules prescribed in this Hookoomnamah, exerting yourself to bring the villages in a flourishing condition and should any circumstances occur exclusive of the rules of this Hookoomnamah you are to make a report to Huzzoor, and conduct yourself according to the orders which may be issued to you on the subject.

15th November 1827.

To

THE PRESIDENT AND MEMBERS OF THE

BOARD OF REVENUE.

GENTLEMEN,

I have the honor to forward the statements called for in Mr. Secretary Elliot's letter of the 3rd September.

2. I should observe that the many of the Cowles granted in this District are called "Kaim" or permanent, they are in most instances only conditionally so. The condition is that the Cowle stands until higher proposals are offered for the land, when the holder must either come up to such offers, or relinquish the land. The greatest number of Cowles are for a term of years upon progressive rent. The liberty however for each Ryot to hold one-fifth of his farm as pasture at one-fourth of the survey rent is strictly a permanent Cowle provided he bonafide keeps such a proportion in grass. If he converts it into arable, he pays the full rent.

3. When the lands were surveyed, it was impossible to leave any discretion to the surveyors. They were obliged to enter each sort of land in the register as they found it classed in the Village accounts. Thus much of garden land that had no other pretension to be a garden, than a hallow in the ground, the site of an old well, was entered under the class of gardens.

4. Many elevated spots in the midst of Nunjee tracts were entered under that head, though inaccessible to water. A few cocoanut or beetle trees, were sufficient to warrant the entry of the land in which they grew as Orchard. In assessing the lands some Villages, that had been held upon Enam tenure by Brahmins were

rated 20 or 30 per cent. higher than their neighbours, for no other reason that I can discover, than the presumption that having been given to Brahmins they were essentially more valuable. Tracts of land, waste at the time of the survey, & the quality of which was not known, were assessed at the same rate, as the lands, in cultivation though the one might have been of the first and the other prove upon trial, to be of the worst soil.

5 The fluctuations, that take place in the cultivation of the garden lands in this District, from the absolute exhaustion of springs, their partial failure or the deterioration of land from over cropping have frequently been stated. Under any of these circumstances, what was once a garden capable of paying a rent of 5 or 6 Pagodas is reduced to the level of a common field. The rent of which is not more than 1 or 2 Pagodas. A large portion of Coimbatore, consists of mountains, forest and jungle out of an area of 7700 miles upwards of 2600 are so occupied. By far the richest and most productive lands in the District lie at the bases of the different ranges of mountains, they are watered by perennial streams, and generally under the influence of the south west monsoon, large tracts of land so situated were in full cultivation, and of great value at the time of the survey, they were proportionably assessed. The ranges of elephants and sickness, have converted many of these fine spots into unhealthy wastes. In such cases Revenue ceases to be a primary object, it is of the utmost consequence to keep what population may remain together, and to draw strangers thither by granting lands upon the most easy terms, without such indulgence places of this kind would become absolute deserts.

6. From what has been stated, it will be observed that a good deal of land was necessarily over assessed at the survey, and that much more which could bear a high assessment then, is now greatly reduced in value. The remedy for these inequalities, is either a revision and permanent reduction in the assessments or indulgence for a longer or shorter period as the case may require, under a Cowle where the evil prevails in a large portion of a Taluk and is likely to be permanent, a permanent reductions of assessment appears to be the best remedy where it is partial and there is any probability of improvement a Cowle would appear to be the safest plan.

7. These remarks are necessary as without particular information on the subject the practice of granting indulgence by a kaim cowle might appear to be an unnecessary deviation from the principles of the survey, and to savor too much of a fluctuating system.

8. The way in which Cowles in general work for the benefit of the Revenue is shown by the statement No. 1 nearly similar results would be shewn if the enquiry was carried some years further back.

9. I proceed now to give the explanations required by the Board. The statements 2 & 3 are filled up from the forms transmitted with the Board's letter No. 4 shews the quantity and value of the land cultivated with gram during the last 7 years, the difference between the usual pasture rent and the gram rent and the quantity of land hold formerly on gram Cowle and which now pays the full survey rent. The Revenue derived from gram Cowle lands in F. 1235 was Rs. 13,968 in F. 1236 Rs. 6,371.

10. The difference noticed in the 2nd para of the Board's letter is between the fixed gram rent which is generally 5, Cantoray fanams the Bulla and the full survey rent or a larger proportion of it, than 5 fanams according to the state of the cowle.

11. The usual cowle for waste land is 5 years during which period the rent progressively advances until it reaches, the survey standard, the general rule is, that a ryot is not to throw up the land pending the cowle, or until two years after it has expired, the cowle for gram land is for one year, if he chooses to renew it, expressly for that purpose, he may do so if he wishes to appropriate the land to general purposes he must either take out a fresh cowle for a term of years, or pay the full survey rent, the increase for the gram lands brought into general use, is an item in the total sum entered under the head of cowle poonjee land in statement No. 7 of the Jummabundy statement.

12. In Para 3 of the Boards letter explanation is required regarding 469-13/16 cawnies of one crop wet land assessed originally at Rs. 5,135-7-9 & which deducting the established reduction of Rs. 2,654-12-6 has been rented permanently for Rs. 2,555-5-5 on further inspection of enclosure No. 7 of the Jummabundy statement, it will be seen that the land here referred to, is cawnies 649-13/16. The original assessment of which was Rs. 5,135-7-9 reductions made therefrom Rs. 480-11-3 the remainder present assessment and not the established reductions Rs. 4654-12-6 which is rented on Kaim Cowle for Rs. 2,555-5-5.

13. Of the 649-13/16 cawaies, 177-13/16 cawnies are situated at Coatoor a village in the Pollachi Taluk, close to the elephant jungle, unhealthy and uninhabited, a remission was made upon the survey rents in Fusly 1230, 65-21/16 cawnies similarly circumstanced at Javumbundy in the same taluk are let on the same terms to the highest bidder.

14 In the village of Krishnapuram, etc., in Checkragherry Taluk 40 cawnies near the jungle are let for the same reason on same terms, but as the land remained waste a cowle was granted under which the ryots hold, until higher offers are made.

15. In the Kollegal Taluk 103, cawnies situated on the banks of the river and rendered unfit for nunjee cultivation by frequent inundations and deposits of sand, the survey value of which was Rs. 762-10-10 have been granted on cowle and rented for Rs. 447-3-9.

16. In the villages of Periapalayam, etc., in Parindorie Taluk 147-21/16 entered in survey accounts as nunjee cultivated from the river Noil and rated at Rs. 1,600-14-3 has for that time been dependent on the rains for water the stream from which it was formerly fed being choked and the dam broken down. This land ought to have been entered under the head of tank nunjee instead of river nunjee the supply of water being scanty and precarious, the lands are worth little more than half the survey value and are now let for Rs. 907-11-8.

17. In the village of Cuttanganny in Kongeum Taluk 103-7/16 cawnies assessed at Rs. 639-2-9 are similarly circumstanced the dam is broken down, and is not worth repairing from the heavy expence which would attend it, and from the badness of the site, the value of the lands is reduced to one-third of their former value and now let for Rs. 248-5-4.

18. There are 8 & 15/16 cawnies in other taluks, which from being inaccessible to water are given upon cowle these items from the total of the 649-13/16 of 1 crop land noticed in the Board's letter.

19. From 50 to 63-13/16 cawnies of 2 crop land in the Coimbatore taluk are let upon cowle partly from being inaccessible to water, and partly from being subject to the ravages of elephants. There are between 30 & 371/2 cawnies in the taluks of Erode, Dharapuram, Pollachi and Checkragherry incapable of being cultivated with nunjee produce, which are also let upon cowle.

20. In some villages in the taluks of Coimbatore, Pulladam, etc. 162-41/16 cawnies assessed with a 2 crop rent, but which usually only yield 1 crop of rice enjoy a remission of half the 2nd crop rent when cultivated only with dry produce.

21. In the taluks of Coimbatore, Pollachi and Sattiyamangalam about 62-5/16 cawnies of unproductive orchard land, the trees having been destroyed, or ceased bearing, and the owners not forthcoming, after laying for many years waste, have been let to the highest bidders on cowle.

22. Of the punjee land eight hundred and forty-two bullas are held on Kaim cowle principally in Coimbatore, Danaiguncottah and Kollegal a great portion of these taluks consists of mountain tracts. Forests and jungles are infested by elephants and unhealthy what little of population remains in them would be withdrawn, if they were not so indulged and encouraged a large plain of poor soil assessed at the highest rate, close to the town of Coimbatore, and which had never been cultivated within the memory of man is let for 2/3 and 1/3 a rent until higher offers are made. Between 25 and 30 bullas in other taluks similarly circumstanced are rented on the same terms.

23. The village of Hussanulypalayam in the Chevoor taluk, was formerly held as an enam by a Brahmin at the survey it was assessed without any assignable motive, at the rate of 26 the bella, whilst the rate of all the surrounding villages was 18. It continued to pay this unequal rent from many years, and was rapidly going to ruin when a cowle was issued in F. 1235 which has placed it upon a level with its neighbours.

24. The number of garden bullas held on Kaim cowle is 995-11 $\frac{1}{2}$ /16 the reasons for remission upon this description of land have been stated in a former part of this letter.

25. On the subject of emigration I beg leave to state it was about this time last year when the late Governor was on a tour in the Provinces, that we were accused by a member of the Board & by the Boards Sheristadar of drawing away ryots from other districts, by the impolitic lenity of our Revenue administration, my attention had been frequently drawn to Emigration from particular parts of the district but it had never occurred to me to enquire, whether the tide had ever flowed the other way. Being aware that extraordinary indulgence had been from 10 or 12 years shewn to the ryots, I was not without apprehension that there might have been some ground for the assertion of the Sheristadar.

26. Enquiries were set on foot the result of which was communicated to the Board in my letter of the 30th April 1827 the effect of this has been to create an apprehension that instead of too much lenity, there may have been too much rigor in the system.

27. In various communications I have minutely detailed the principles which have governed the Revenue administration of this Province for the last 12 years. It will be observed from what is therein stated, that the system is one of almost overweening indulgence, that the utmost consideration is habitually shewn to ryots in distress. The Cutcherry is employed throughout the year in enquiry into such, and there is no instance of any just claim to remission being refused.

28. It would be unreasonable however to make the Revenue administration responsible for the misfortunes that may befall ryots from extraneous causes out of upwards 1,13,000 land holders it is to be expected that some hundreds will annually fall into irretrievable ruin, some from real misfortunes, others from villainy, a great many more from their own improvidence.

29. Many ryots are ruined every year under decrees of the Courts. Their lands are sold in satisfaction of private debts, and pass into the hands of their more prosperous neighbours.

30. Three years ago several villages were brought to the brink of ruin by the engagements they had entered into with a cotton contractor the crop failed and they were compelled to sell their stock and property for the repayment of the advances they had received. The indulgencies that has been shewn to these people will be seen by the enclosed statement which gives the revenue of the year before the misfortunes occurred, and the revenue in the years since. Not a man has been deprived of his lands but the rent has been remitted. Years must elapse before these people can retrieve themselves, if they ever do at all. An instance came to my knowledge last year of a very respectable ryot having ruined himself irretrievably by speculation in the lottery.

31. The alternative for a ryot who is absolutely ruined is either to sink into the class of labourers or to seek his fortune elsewhere. If he succeeds he invariably returns to his own village, and resumes his former station amongst its inhabitants.

32. In every year there are some hundred of labourers who strive for independence by setting up as ryots. If they have two or three good seasons in succession they are able to maintain their ground, but if the seasons are adverse or they accidentally lose a bullock, they must retrace, so far from being able to pay what in such cases, is a mere trifle as rent they are incapable of repaying what they may have received as an advance to attempt to force people in this condition or by repeated advances would be in the highest degree impolitic, it could

not be done indeed as people so circumstanced lose their credit, and can yet no one to become securities for them. Ryots who have once held puttahs from the Circar are unwilling to descend to their former condition, they either try their fortune again in some other part of the District, or emigrate where land is really in demand, it is in the natural course of things, that when unoccupied, it should fall into the hands, of the more substantial proprietors. They readily take it with its incumbrances; they lend money to their poorer neighbours and get land assigned in payment of the debt.

33. It did not occur to me to ascertain particularly of what elements the emigration which took place in 1235 was composed. I was only anxious to shew, that no people had been drawn to us by any impolitic indulgence. I have now however analysed it, and find that of 442 persons who emigrated 326 were itinerant traders, who are sometimes in this District, at others elsewhere of the 116 ryots who paid land rent 72 were from the taluks of Danaiguncottah and Kollegal which border on Mysore and 27 from the bank of the Cauvery opposite to the Salem District.

34. By the statements 6 & 7 it appears that the number of ryots who emigrated from Coimbatore in F. 1236 was 149, who paid a rent of Rs. 1,644-2-2. The emigration to Coimbatore was 101, who now pay Rs. 423-9-11 balance against the District ryots 48, of the emigrants 194 were from the Taluks of Kollegal, Danaiguncottah, Satiyamangalam and Andoor.

35. From the Hookoonamahs it will be observed that emigration from these taluks has always been a subject of complaint many of the villages are situated amongst the hills, infested with elephants and unhealthy, and border on Mysore when things go easy in Mysore, the inhabitants are drawn to the open villages of that province, when they go ill they return to their own. A large part of the Andoor Taluk is occupied by jungles and is unhealthy, on the opposite to the river it is plain, the ryots of Andoor go over the river one year, and return the next.

36. Thirty five emigrants, were from Caroor this taluk is bounded on three sides by Salem, Trichinopoly and Dindigul and on the fourth by fully peopled and well cultivated taluks, the natural rent therefore for adventures is to other zillas.

37. It will be observed from the statements that the population in Coimbatore is rapidly increasing more rapidly, perhaps than in many other Districts, because it is not so liable to suffer from bad seasons in many parts of the District the occupied lands bear a very high ratio to the waste, in some taluks good waste is not to be procured without difficulty. People who want land must therefore either go to the jungle taluks for it, or to the neighbouring Districts, and I should regard emigration from those places which are dearly peopled, rather as a healthy sign than otherwise.

I have the honor to be,
Sir,

Coimbatore District,
Munjacamund, 15th November 1827.

(Signed) JOHN SULLIVAN,
Pl. Collector.



To :

THE PRESIDENT AND MEMBERS OF THE
BOARD OF REVENUE.

GENTLEMEN,

I have the honor to forward, Draft of a cowle drawn up according to the established form for the villages which have been conferred on Ramaswami Mudaly, with the usual schedules.

2. The Board having recorded an opinion that the claim advanced by Ramaswami Mudaly for compensation for the deficiency in the grants already made to him of the Island of Sivasamdrum, and the adjacent Jungle, is without "the shadow of a reason" I hope I shall be excused for stating more distinctly than I have yet done, the grounds which led me to give that claim my most strenuous support.

3. It is stated that Ramaswami Mudali is in possession of what he asked for, that nothing was granted to him, either in respect to the extent and value of the Island, I beg leave to observe, that when it is in contemplation to confer a shotriem on an individual he is desired to select a village for the purpose the first thing he does is to ascertain in (Ryotwar Districts) the measured quantity, and survey value of the lands, as they are recorded in the public accounts—Upon the faith of these he makes his selection, they guarantee to him a certain quantity of land, and a certain income, if they should subsequently be found to be false to his prejudice it will hardly I think he contended that the individual so circumstanced has not a shadow of claim to compensation.

4. This is pretty nearly Ramaswami Mudaly's case; before he made application for a grant of the Island, he obtained from the Cutcherey a statement of its superficial contents, and survey value—Upon this he built his calculations, and was led to think that when cleared the Island would yield a good deal towards the support of the establishments, which he proposed to form there. The accounts of the quantity of land contained in the Island professed to have been founded upon actual measurement. When the Island was in some degree cleared the deficiency was apparent to the eye, a measurement was made and the deficiency detected. It was then ascertained that the accounts had been made up, upon a rough Estimate, which was the case with many other Jungle Tracts, not upon actual measurement.

5. If Ramaswami Mudaly had known the real value of what he applied for, it is probable that he would not have undertaken the works. He was misled by the public accounts, upon the authenticity of which he had reason to rely.

6. The facts are the same with regard to, the tract of Jungle which was subsequently granted to him. I have reason to regret that the intention for which this grant was solicited, was not more clearly stated, but it certainly never was in contemplation to ask merely for a spot of ground to build houses upon. The object was, to form a village in the comprehensive sense of the term for the lower castes, and here I must again beg leave to observe, that the ground upon which this additional grant was asked was, that Ramaswami Mudaly had done so much more, than he had contracted for. He had engaged to build a wooden bridge, for foot passengers, which from the very nature of the thing could only have been temporary and incapable of being turned to any purpose of public utility. He built a stone bridge wide enough for guns & carriages & thus went a great way towards forming a new & permanent communication across the Cauvery, which no person acquainted with that part of the country can deny to be a desideratum. Having first finished the bridge, he applied for the very trifling indulgence of an additional grant of the Jungle. I strenuously advocated his request as I should have done, if he had asked for ten times the quantity in that direction, because as I have often stated, any individual who undertakes to clear a tract of Jungle infested by elephants & tigers, as this was and still is, is a public benefactor—Government cannot undertake such works, they can only be accomplished by individuals who have some capital. The Jungle in question was such a nuisance that

people have been carried off by tigers in the village of Sattigal which is hard by it. In advocating Ramaswami Mudaly's request therefore I really thought I was doing more service to the government and to the community, than to the Individual, & this I am persuaded has been the case.

7. It is stated that the Jungle contains 694 caunies fit for cultivation, but I take the liberty of observing that until the Jungle is cleared, it is impossible to say what land is & what is not fit for cultivation, and as far the survey value, it is assessed that the same rates as the cultivated lands in the immediate vicinity, and which Ramaswami Mudali has found it necessary greatly to reduce.

8. Being well acquainted with the Island & Jungle, and having but lately visited it, I was much surprised to learn that Ramaswami Mudaly should have stated that the lands had already been made to yield him a considerable profit as this statement was directly opposed to the evidence of my own senses, I thought it necessary to call upon Ramaswami Mudaly for information in a series of quarries, his answers to which I have the honor to inclose. It will be observed that there has been a direct outlay in the shape of advances of Rs. 7,300 within the last 6 years and an income of Rs. 630. From what I have seen myself very recently, as well as what I have heard from others on the spot. I am satisfied that this account is entirely to be relied upon. It is stated, that in 1821 I recommended that the grant of the whole village of Suttigal to Ramaswami Mudaly should be made as a "reward" provided the bridge should be found to have cost one Lac of Rupees, that the Engineers estimate of the bridge is only 60,000 Rupees but that I have not modified my former recommendation, & that I now state that Ramaswami Mudaly does not ask for any remuneration. I beg leave to explain that my recommendation in 1821 that Ramaswami Mudaly should be rewarded for what he had done, was contingent upon his undertaking to complete the work, and was professed by intended as an encouragement to him to do so. At that time the difference between the recorded, and real value of the Island, and Jungle had not been ascertained. The claim now therefore is not for reward, but for what he has lost by trusting to the public accounts.

9. With regard to the cost, it is notorious that the Wellsely Bridge cost about 80,000, pagodas as the bridge of Sivasamudrum is considerably larger & is built of the same materials, and under every disadvantage there was reason to believe that it cost much more. Ramaswami Mudali I believe has never admitted the correctness of the Engineers estimate. He indeed has never revealed the cost to any person, but it is well known that it must have been immense.

10 I have repeatedly stated my opinion that the advantages to be derived from completing the communication across the Cauvery, are not of sufficient magnitude to warrant any considerable outlay of the public money for the work, but it has always appeared, to me that it would be highly politic to holdout encouragement to Ramaswami Mudaly to finish it. I have reason to think, if his claim to compensation for the deficiency in the original grant had been allowed, and if Government had testified in any way their approbation of what he has already done, that he would have undertaken the second bridge upon the sole condition of being allowed to collect the tolls for a certain number of years. He would not have pledged himself to the work, because it must have involved him in great risk and expense, but he would have tried it, and if he had succeeded, the work would have been beyond comparison, the most splendid and useful in British India, and accomplished at a cost to Government of about 3,000 Rupees a year the revenue of the village of Suttigal. The interest which the Honorable the Court of Directors appear to have taken in the project has led me to dwell upon it with more earnestness than I should otherwise have done, and with regard to the observations contained in this letter it appears to be imperatively necessary that I should vindicate myself from the imputation of having warmly advocated a claim, which the Board have pronounced to be without "the shadow of a reason". I trust therefore that the Board will do me the favour to lay this letter before the Government.

Coimbatore District,
Munjacamund,
30th April 1828.

I have the honor to be,
(Sd.) J. SULLIVAN,
Pl. Collector.

The Governor in Council of Fort St. George (acting for and behalf of the Honorable the United Company of Merchants of England, trading to the East India,) in consideration of the faithful services rendered by T. Ramasawmy Moodily during 30 years that he was employed on the Establishment of the Resident at Mysoor has been pleased to grant, and does hereby grant to the said T. Ramaswamy Moodily and after his demise to his two next heirs in succession (subject to the approbation and confirmation of the Honorable the Court of Directors of the said United Company) all rents or revenues payable to the Government either in money or in kind, for & on account of the lands specified in the Schedule A herewith annexed, situate in the Villages of Moolloor, & Oghana, in the Talook of Colligal in the District of Coimbatore, to be held and possessed by the said T. Ramasawmy Moodily & two next heirs in succession upon the conditions and with the reservations hereunder specified that is to say -

1. That the said T. Ramasawmy Moodily during his life and after his demise this two next heirs in succession during their lives respectively shall pay to such public Officers as may be authorized by Governr. to receive the same the annual sum of Madras Rupees 941-0-9 in such kists and at such times and periods as may be determined by the Collector according to the General kist-bundy of the District, and that the said annual sum shall be paid regularly in all seasons, and that the said T. Ramasawmy Moodily his heirs & successors, shall not be entitled to any abatement or remission thereof on account of draught, inundation or any calamity of the season whatsoever.

2. That after the demise of the said T. Ramasawmy Moodily and of his two next heirs in success, the right of collecting the Revenues and dues of the Circar shall revert to the head of the Village or other public officer appointed by the Government to make such collections and all the rights & privileges granted by this Cowle to the said T. Ramasawmy Moodily & his two next heirs as the receivers of the Circar Revenue shall cease.

3. That the said T. Ramasawmy Moodily and his two next heirs in succession shall be at liberty to purchase, or otherwise acquire by lawful means, landed property and the rights of the soil in any part of the cultivated lands of the said Villages & also to bring into cultivation at his and their own cost any part of the waste lands appertaining to the said Village.

Provided always that all hereditary rights of Mirassi or of occupancy be preserved to the Mirassidars or other resident ryots according to the laws and usage of the said Villages, and that the consent of the Mirassidars or other resident ryots having such hereditary rights in the lands of the said Villages to part with and transfer their rights or any portion of them, whether in the waraput lands or in the waste lands, (where the said inhabitants have rights in the said waste either of property or of prior cultivation be duly registered in the Accounts of the said Villages and in the Cutcherry of the Collector before the said T. Ramasawmy Moodily or his heirs can be recognized and treated with by the Officers of Government as the proprie of such acquired lands.

4 That subject to the reservations and provisions of the foregoing clause, the next heir of the person who shall be last invested with the rights of collecting and receiving the Government revenues and dues under this Cowle shall be acknowledged & considered to be the actual proprietor of all such lands as the said T. Ramasawmy Moodily either of his two next heirs shall have lawfully acquired in the said Villages and shall be entitled to dispose of the same, in like manner as all other Mirassidars or other resident ryots of the said Villages, may be entitled to do by the laws and usage of the said Villages.

5. That the assessment on all lands, of which the said T. Ramasawmy Moodily or his two next heirs may have acquired possession under the foregoing provisions, shall continue the same as before, and in the case of lands brought into cultivation by the said T. Ramasawmy Moodily or his two next heirs, on which no assessment

had been fixed previously to their being cultivated, that the same rate of assessment shall be fixed and continued thereon as it has been customary to fix on the like uncultivated lands in the neighbourhood.

6. That the said T. Ramasawmy Moodily and his two next heirs & successors shall not alienate by gift or sale, or otherwise, transfer to or in favor of Pagodas, Bramines, or Mosques or for any purpose whatever, the whole or any portion of the rights and privileges granted by this deed, provided however, that the said T. Ramasawmy Moodily and his two next heirs in succession each for his respective life shall be competent to assign the rents and revenues derivable from the said Villages or any portion thereof for the discharge of debts and obligation contracted by him or them respectively, (due provision being made for the payment of the stipulated Kists), and provided also that it shall be competent to Courts of Justice, to order and decree the transfer of the said rents and revenues hereby granted to the said T. Ramasawmy Moodily and his two next heirs in succession in satisfaction of debts and obligations contracted by the said T. Ramasawmy Moodily or either of such heirs & successors respectively due provision being in like manner made for the payment of the stipulated Kists, but all such assignment and transfers shall cease to have effect on the demise of the party for the discharge of whose debts and obligations they may respectively be made, and the interests conveyed by this grant shall descend free and unincumbered to the next heir in succession, until by the terms of this Cowl the said interests shall revert to the Government on the decease of the heir second in succession to the said T. Ramasawmy Moodily.

7. Nothing contained on this deed shall be construed to convey to the said T. Ramasawmy Moodily his heirs & successors, any right or title to the Revenue derived or derivable from the monopoly & sale of salt from sayer or custom, duties of any description whether by sea or land, from abkary, or the tax on the sale of spirits or fermented liquors & intoxicating drugs, from the excise on commodities or articles of consumption from taxes personal & professional or from taxes on markets, farms & bazars nor shall the said T. Ramasawmy Moodily his heirs and successors, have authority to lay or receive any tax or contribution whatever, save and except the Government share of the Land Revenue payable on account of the lands herein before specified and such quitrents as are herein after mentioned

8. Neither shall any thing contained in this deed be construed to authorize & entitle the said T. Ramasawmy Moodily his heirs & successors to levy rents or Revenues from lands within the villages of Collegal Taluk, which are at present exempted from the payment thereof a statement of which lands is contained in the annexed Schedule No. 1 nor to receive the quit rents payable for and on account of lands favorably assessed, save and except such quit rents, or shall have been included in the assets whereon the annual rent of the said Villages of Collegal Taluk, has been fixed a statement of which quit rents is contained in the annexed Schedule No. 2. But the quit rents specified in the Schedule No. 2 shall be payable to and receivable by the said T. Ramasawmy Moodily & his two next heirs & successors without being liable to be changed.

9. Neither shall any thing contained in this deed be construed to authorize and empower the said T. Ramasawmy Moodily or his two next heirs & successors to infringe the just rights and preveleges of the ryots, nor to interfere with the free and unmolested disposal of their labour, and of the produce thereof, nor to infringe the just rights and preveleges of the village Servants enjoyed by them according to established and approved custom, nor to interfere with or disturb any persons holding monniums or Enams of any description in the said villages, all such rights preveleges and enjoyments, being reserved in full to the persons aforesaid. But on the demise of a person holding a Monnium or Enam in the said Villages, by which demise such Monniums or Enam according to the tenure by which it hold shall revert and become lapsed to the Government, the said T. Ramasawmy Moodily his heirs & successors shall report such lapse to the Collector of the District.

10. It is furthermore declared that, in default of the said T. Ramasawmy Moodily, the rights and preveleges conveyed by this grant shall revert and become lapsed to the Government, and that, on the failure of the said T. Ramasawmy Moodily his heirs and successors or any of them to discharge the stipulated kists as aforesaid or to perform the duties of allegiance as true and faithful subjects of the British Government, the rights and privileges conveyed by this grant shall be forfeited.

11. And whereas the Honorable the Court of Directors of the said United Company have reserved to themselves the right to give or withhold their sanction to grants of rents and revenues by the Governor in Council of Fort St. George in reward of public services, and whereas the present grant is made to the said T. Ramasawmy Moodily and his two next heirs and successors subject to the confirmation of the said Honorable the Court of Directors, and whereas it is necessary for the security of the said T. Ramasawmy Moodily & his two next heirs and successors that same term should be fixed for the exercise of the right reserved, by the Honorable the Court of Directors as aforesaid. It is hereby declared that this grant shall be held and considered valid for the term of three years from the date hereof, but, if the Honorable the Court of Directors aforesaid shall see fit to disapprove and annual this grant, and such disapproval shall be notified by the Government of Fort St. George or their authorized public officers to the said T. Ramasawmy Moodily or the holder of the grant for the time being before the expiration of the said term of three years, then the said T. Ramasawmy Moodily or the holder of the grant for the time being shall relinquish and give up the said villages of Moolloor and Oghana to the Government on the expiration of the term aforesaid, he the said T. Ramasawmy Moodily or the holder of the grant for the time being, receiving and being entitled to all the benefits of this grant accruing up to the expiration of the aforesaid term of three years from the date hereof, and this grant shall then become void and of no effect. But, if the said Honorable the Court of Directors shall sanction and confirm this grant, or if their disapproval thereof shall not be notified as aforesaid to the said T. Ramasawmy Moodily or the holder of the grant for the time being within the said term of three years from the date hereof then this deed shall be and remain in full force & virtue.

In witness whereof we have hereinto set our hands and seals at Fort St. George.

SCHEDULE No. 1.

Enam and other alienated or favourably assessed lands from which the grantee has no right to receive any revenue.

Names of the Villages.	Poonjee.		Garden.		Nunjee.		Total.	
	Cannies.	Survey assessment	Cannies.	Survey assessment	Cannies.	Survey assessment	Cannies.	Survey assessment
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Moolloor...	42 15½	7½ 6 9	5 7½	22 12 4	17 8½	157 13 0	65 15½	255 0 1
Oghana ...	43 7	57 12 4	...	...	...	...	43 7	57 12 4
Total ...	86 6½	132 3 1	5 7½	22 12 4	17 8½	157 13 0	109 6½	312 12 5

Coimbatore,
30th April 1828.

(Sd.) J. SULLIVAN,
Pl. Collector.

SCHEDULE No. 2.

Of the Lands granted and on which the Rent of the Villages is fixed according to the Settlement of Fusly 1236.

Names of the Villages.	Poonjee.		Garden.		Nunjee.		Total.	
	No. of Canies.	Survey assessment	No. of Canies.	Survey assessment	No. of Canies.	Survey assessment	No. of Canies.	Survey assessment
1	2	3	4	5	6	7	8	9
Moolloor...	620 7	Rs. A. P. 1,014 15 6	33 6 1	Rs. A. P. 136 14 2	159 1 1	Rs. A. P. 1,376 1 8	812 15	Rs. A. P. 2,527 15 4
Oghana ...	1270 12	1,231 2 11	1 11	6 5 0	22 5	125 9 6	1294 14	1,313 1 5
Total ...	1891 4	2,295 2 5	35 14	143 3 2	181 6 1	1,501 11 2	2107 12	3,941 0 9

Names of the Villages.	Potampoke Lands.	Total.	
	Canies.	Canies.	Survey assessment.
	10	11	12
Moolloor...	853 1	1,666 6 0	Rs. A. P. 2,527 15 4
Oghana ...	244 12	1,529 9 0	1,413 1 5
Total ...	1097 13	3,195 9 0	3,941 0 9

Particulars of fund sournadayem Tax on Trees	Rs. A. P.
Do. on cattle	2 14 4
	40 8 8
	43-7-0

Coimbatore,
30th April 1828.

(Sd.) J. SULLIVAN,
Pl. Collector.

To
THE PRESIDENT AND MEMBERS OF THE
BOARD OF REVENUE

GENTLEMEN,

Ramaswamy Moodily having applied to me to make over the Villages which have been granted to him as a shotriem. I request the authority of the Board to comply with his application. In the case of Govindarow, the shotriem was transferred to him from the date of the order of Government which authorized the grant.

I have the honor to be,

Coimbatore,
21st May 1828.

(Singed) J. SULLIVAN,
Pl. Collector.

To
THE SECRETARY TO THE
BOARD OF REVENUE.

Sir,

I beg the Board's permission to refund the kists collected in last Fusly from the villages of Moolloor and Oghana in the Coligall Taluk up to the date of their transfer to Ramasawmy Moodily viz. on the 26th February.

	Rs. A. P.
The sum collected amount to	1,552 6 10
Deduct payable as quit rent	470 8 4
Remainders to be refunded	1,091 14 6

I have the honour to be,

Coimbatore District,
Munjacamund, 11th August 1828.

(Sd.) J. SULLIVAN,
Pl. Collector.

To
THE PRESIDENT AND MEMBERS OF THE
BOARD OF REVENUE:

GENTLEMEN,

I have the honour to forward translation of Hookoomnamah for cultivation in the Coimbatore District for Fusly 1238.

I have the honor to be,

Munjacamund, 26th September 1828:

(Sd.) J. SULLIVAN,
Pl. Collector.

Cultivation Hookoomnamah for Fusli 1238:

1. The respective pattadars are held responsible for the whole amount of their rent as entered in last Jummahundy, unless they signify their wishes to contract their farms which they may do upon the usual terms. The ryots are at liberty to get their putcut lands cultivated either by themselves or others:

2. The cowles should be strictly observed according to custom, for such cowle lands, as were indulged with remission in last Jummahundy in some Talooks in consequence of their having been laid waste by the poverty of ryots and as it is necessary that full rent should be charged on all putcut lands which had also remission, you are to settle the dittum of this year, entering for full rent all such lands, as ought to be so entered, upon a particular enquiry into the condition of ryots, who should cultivate them wholly and discharge the rent respectively according to the custom of circar:

3. Whereas it is come to the knowledge of the Huzzoor that the ryots have laid their lands waste in the current fusly 1238, partly by want of rain up to this time in those villages, and partly by inability notwithstanding the remissions made to them as seemed proper upon enquiry in last Jummahundy when they were laid waste by the former reasons. You are to exert yourself in causing them seasonably cultivated by the indulgence of an advance, for the purpose, and enter those for full rent, that could be legally entered so. The remission made in last year should be prolonged in this also, to the ryots who are so reduced in circumstances, as to be unable to bear the weights of realizing the amount remitted to them, in such cases lists should be furnished to Huzzoor for making a remission as should appear proper in this year, and the orders which will be issued from the Huzzoor on the subject, carried into effect. If any ryots who are reduced in condition wish to relinquish their lands wholly, they should be given to others, who propose them for cultivation on the above terms, provided the proprietor give documents in stamp paper according to custom that they have no claims, for the hereditary well, etc. The ryots who relinquished the lands should have tax fixed on their houses or on their labourers or upon the profession observed in the cost respectively.

4. Some ryots lay waste their lands in consequence of poverty and their circumstances are not immediately enquired into by the Tahsildar, who never collect the kist money wholly in every month, but keeps a balance to a great amount and begins to collect the money in the cultivating season, and to enquire the cases at

the time of Dittum when the ryots make objections that the season has elapsed as this occasions loss both to the ryot and circar the former, by paying rent, and the latter, by being obliged to make remission for waste lands, it is directed that the Tahsildar of each Talook should respectively take notice of the circumstance of each ryot and endeavour by all means to bring the whole lands under cultivation seasonably either by means of Puttadars or by others if they don't like, rendering them all necessary assistance that none should be laid waste. The kist money should be collected without any balance, in each kist corresponding with the amount of Jummabundy in the last kist of Vyacee.

5. Whenever any people may deliver proposals to you for the cultivation of waste or porumboke lands, you are to give them to the first proposers provided the lands, so proposed for are not high roads and no inconveniences exist by their cultivation, if on the contrary, there are any objections, report is to be made to Hazoor, and directions will be given on the subject. The cowle is to be given for waste lands, etc. as usual.

6. Whenever any ryots may propose for grass lands that may be more than one-fifth of the amount of another ryots rent, you are to give it to them or to the Puttadar if he likes, for cultivation upon cowle, viz. first year half rent, second year three-quarter rent, and from the third year full rent permanently, receiving from them competent securities binding them, to pay full rent according to their proposal, although the lands are cultivated or not, and the rent must be collected from them without listening to their several excuses, alledging that they proposed the lands first on competition, and that they lay waste at present. Every ryot may have grass land to the extent of one-fifth of the amount of their rent and they are not to be deprived of the possession of their forms by any others proposing for higher term on competition.

You are to give the grass lands resumed in the Talooks of Kongyem, Dhara-pooram and Caroor being an excess beyond one-fifth of the amount of ryots rent for half rent to pasture or for cultivation, with the exception of those lands to which half rent was charged in last year according to former orders.

7. The cowle must be given for the unoccupied garden lands with the distinction of new and old wells cowle according to the rules laid down in former Hookumnamahs.

If the ryots complain seasonably of the unfitness of their lands originally assessed with survey garden rent for garden cultivation in consequence of the marshy quality of the soil or want of water in the wells, and wish to cultivate them with poonjee grains or to lay them waste, you are to inspect them personally and report their state to Huzoor with satisfactory reasons, accompanied with a mazernamah or certificate of some ryots ascertaining first whether any others will propose the lands for Garden cultivation, or not or whether the Puttadars wish to cultivate them with gram for some years, and give your opinion at the same time on their request keeping your careful attention never to make remission without the previous knowledge and orders of the Huzoor.

The remission made in last year should be confirmed in this also, only to such ryots who cannot be able to manage by collecting it again, but the Tahsildar will be held responsible if such indulgence may be given to respectable ryots.

You are to enter all lands cultivated with garden products for full rent with the exception of those for which rents have been reduced and make a report in the manner above said of the garden lands cultivated with poonjee grains, or lay waste and orders will be given for such remission in their rent as may appear proper but this rule is not applicable to those lands which pay full rent cultivating valuable poonjee products such as cotton, etc. you are likewise to charge full rent upon strict enquiry on all such garden lands as were indulged last year with a remission in the rent for only a year, and cause whole of them to be brought under cultivation. If any Ryots who has both poonjee and garden lands in a single piece of land cultivates equally garden produce in his poonjee land and poonjee produce in his garden land, which may be unfit by marsh etc. or deprived of its good quality by having been cultivated with garden produce for eight or ten years, such Poonjee

lands are not to be charged with the garden rent, but entered in accounts as in last year. You should consequently write the remarks thereon, both at the settlement of Dittum and the Chittahs of Jummabundy, and give your attention that the Monegars and Curnums may never take advantage of this order to commit frauds on garden lands regularly cultivated and you will be held responsible for any irregularities that may exist on them at any time hereafter.

8. It is necessary that all those Nunjie lands which were entered for half and three-quarter rent, as they were cultivated with Poonjee grains and those that were entered for quarter rent as they remained waste in consequence of the failure of rain in last year, should be entered for full rent, a custom is every year observed by some ryots of Coimbatour, Palladam, Parindory, etc. Talooks, who keep about 10 or 15 caunies of nunjie lands to cultivate only some part of them when the tank becomes full and the remainders with punjie grains afterwards, requesting after the season is over, to be indulged with remission, as those lands were cultivated with punjie grains for want of water in the tanks, and making objections at the time of Jummabundy, but others who occupy about only 2 or 3 Caunies of Nunjie lands cultivate them at proper time without any objections by the water of the tanks—should any ryot therefore, who occupies about 10 or 15 caunies complain without reason after the conclusion of the season that his lands were cultivated with Punjie grains instead of keeping only as much lands as may be brought by him under cultivation in proper time, no remission should be made to them at all you are to inform all the ryots with the particulars and use your utmost endeavours in causing the whole lands to be brought under cultivation.

9. Whereas the Monigars and Curnums of some villages continue, not only to get reductions for the land revenue, and soornadayum at the time of dittum alledging that the lands lay waste by the death, desertion, and poverty of ryots who have no heirs, but also furnish unauthenticated accounts at the settlement of Jummabundy according to their pleasure, with a request to deduct such lands, saying that they are unfit even for grass, while they have previously grazed their cattle in them, you are therefore to cause all the Monigars and Curnums to write *Bimnaput-lay* or report in Cadjan leaf as soon as deaths and desertions take place, upon which a personal enquiry should be particularly instituted by you and if the facts is proved, and heirs of the deceased or any others give their proposals voluntarily for such lands, a report should now and then be made on the subject to Huzoor for such remission as may appear necessary accompanied with satisfactory reasons, and orders will be issued as it may seem expedient.

When the said land lay waste the grass should be preserved from being grazed by cattle, and the lands let at least for pasture, provided no one should give proposal for cultivation, you are on no account to force the lands of such emigrants, etc., upon other ryots, but use your utmost endeavours in causing them to be brought under cultivation rendering all the necessary assistance to the proposers as usual.

A due entry is to be made in a book, of the deaths desertions & poverty of ryots paying ready money tax, etc., soornadayem, with the particulars of the regular dates & names according to the reports that may be received as abovesaid and legally settled at the time of Dittum upon strict enquiry. If this should occur after the settlement of Dittum, they should also be entered in the same book according to the village document and informed at the time of Jummabundy to that it may be reasonably settled, but on the contrary if the curnums make a report of the same at the time Jummabundy instead of reporting as soon as the deaths & desertions take place, no credit will be given to their statement, you are therefore to inform this particulars to the Monegars & curnums of villages keeping your careful attention on them.

10. Should any ryot wish to contract his farm from being reduced in circumstances you are in the first instance to ascertain whether he is suffering from a temporary depression, or whether his circumstances are much injured as to render it impossible for him to continue his full cultivation in that case, you are to permit him to keep and cultivate all his land, and if such a reduction in his rent for the year, or for two years as may appear proper, in the

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other case, you are to take from him such a portion of his Putcut as he may wish to relinquish, the good & bad land being given up in equal proportions. You are never to trust to the reports of the curnums & monegars in cases of this kind; but ascertain them by a personal communication with the Ryots.

11. Though reductions are made every year to a large amount in ready money and soornadayem by the deaths and desertions of Ryots, still the curnums never enter the increase of that item in accounts so freely as the decrease is informed to the cirkar, but they commit frauds misappropriate the cirkar money, by not charging full tax on such Looms as are liable for full tax after some years, and by entering only six fanams on such Looms as are taxed with nine fanams, alledging that the occupants are reduced in condition; while they collect nine fanams exactly for themselves & by entering the large Looms as small ones used by boys; if they are questioned at the time instituting enquiries, after the circumstances came to the knowledge of the Hazoor, what made them to make over collections, they give unsatisfactory reasons, that they are not guilty, as it was made by the heads of those people that have Looms, you are therefore to cause all the Loom taxes to be regularly entered without allowing a repetition of such transactions.

You are likewise to take particular care to prevent the monegars & curnums from making frauds in not fixing tax on the houses of their relations and cultivating labourers as notwithstanding the fine that has been inflicted upon them as prescribed by regulations for such frauds, they still continue the transaction.

12. You are not to make the land holders pay an additional tax for their cattle and trees although their numbers have materially increased but this is not to extent to Nilgherry as they must continue to pay the usual rent.

13. If any ryots paying tax on houses in the villages dependent on your Talook have puttahs for land cultivation in other villages, or Talooks, the tax on the house, should be deducted at the settlement of Dittums without compelling on them to make up the amount so deducted.

14. As it is understood that the ryots who obtained lands for the cultivation of grain, have laid waste most part of them, being apprehensive that full rent will be charged on them in fusly 1236. Since they have already enjoyed them on cowle at five contoroy fanams per a bullah, you are to inform all the ryots most particularly that the rules formerly promulgated are now confirmed and cause the gram to be cultivated abundantly in waste lands. The ryots are at liberty either to occupy or to relinquish them according to their pleasure, as the rules for Putcut lands are not applicable to them, except when they are cultivated with any other kinds of grains, which will then be entered in his puttah charging the rent according to custom.

You are to give the cowle yourself personally without allowing the monegars & curnums to misappropriate the cirkar money by entering only three fanams to cirkar while they give the land for five fanams rent as they do at present in some villages.

15. The accounts of *Nadyolungoo* or the statements of all the cultivation the ryots have commenced upon, must bear the signature or mark of each ryot, when the curnums bring them to the Jummabundy cutcherry.

16. The Ryots are at liberty to convert their grass lands into arable, and arable into grass, provided no reduction is made in the rent.

17. You are to see that every ryot has a proper supply of water, and that the Neerauny Monegars distribute it impartially. When ryots may require assistance of the cirkar to obtain the services on their cultivating labourers, you are to take care to render them very assistance so that no interruption may be given to the cultivation of lands.

18. If the lands granted to the monegars & curnums in lieu of money payment were waste and untenanted, at the time they were granted to the village sibbendy the Ryots by whose names they have been hitherto cultivated are to pay to the

sibbendies such rent as may have been agreed to between them. The rights both of the cirkar and ryots are vested on the holders. If such lands were tenanted when granted to the said people, they are entitled to receive only the survey rent from the tenants, and no more either in kind or in money.

19. All poonjee & garden that may be converted into nunjee by the water of the tank, water courses and dam which have either been built or repaired at the expence of cirkar must be charged with nunjee rents, but all such lands converted into nunjee by the Jungle streams or by the water of the wells dug at the expence of ryots are to pay the present assessment and no more.

20. Whereas some of the lands either of a bad quality, or inaccessible to water are laid waste in consequence of their being highly assessed you are to ascertain the circumstances of this lands, and report them to the Huzoor, suggesting some measure for bringing them under cultivation and such cowle will be given as may appear proper.

21. In all cases either in letting any waste lands for cultivation upon cowle or in exchanging the land of one ryot for another, enquiry should be made in open cutcherry to know whether any claim exists to the said lands, and if there is none, the land must be given to the first proposer, this duty vests inclusively with the Tahsildars.

22. The Tuccavee must be distributed to each ryot personally at the time of Dittum according to the circumstances of ryots after taking proper receipts and satisfactory securities, but on no account, the money is to be intrusted to the monegars & curnums; to avoid giving money to ryots for paying their debts, and other expenses. No advance of a large sum is to be given to a ryot without an express order from the Huzoor. You are strictly to see that all the money which is advanced to the ryots an account of Tuccavee is fully spent for the cultivation & that the sum is not misappropriated by the monegars and curnums. No advance is to be given to ryots owing money to the cirkar and the receipts & securities bonds are to be forwarded to the Huzoor with the other accounts.

23. A due entry is to be made in the accounts of this fusly of all the cultivation soornadayem, etc. fraudulently withheld from the accounts of last year.

24. The monegars & curnums were fined as proscribed by Regulation IX of 1822 for the frauds proved against them every year in concealing both the lands & soornadayem in league with the ryots, having concealed Oloongoo accounts or the statement of cultivation alledging that they are consumed by fire. On repetition of such irregularities they will not only be fined according to Regulation but also dismissed. You are therefore to keep your careful attention in causing the cultivation of the whole lands to be entered according to Oloongoo accounts informing all the monegars & curnums with the above particulars.

25. It appears that the circular orders issued four years ago, to number the field of each ryot, have not been attended to in some villages, so that there may be room for committing more frauds. Your attention is therefore particularly directed to carry that order into effect in such places where fields are not numbered.

26. It has been deemed expedient that the porumboke, waste, or the lands which the ryots eventually give up must also be numbered and properly registered in accounts specifying the assessment and the teerva thereof as it appears that encroachments are made upon such lands by the assistance of the curnum, etc. you are to order the curnams to this effect, that they may prepare account accordingly for the Jummabundy cutcherry, and to warn them that they will be punished if they will fail to enter every piece of land in that account.

27. The signature or mark of each ryot is to be taken to his engagements for cultivation as in last year, one sheet of paper will be sufficient for each village, one copy is to remain with the curnums and one in the Talook cutcherry, & the Original, with the security bonds, and all the accounts of Dittum, which must be prepared within the conclusion of September is to be forwarded to Huzoor. Weekly abstract should be sent to the Huzoor.

28. It has been the custom of the Tahsildars when they make the settlement to leave some cases, or tucars, to future decision or *Aindafysel* which induces the ryots to lay their lands waste until the Jummabundy, when the ploughing season is out. This negligence on the part of the Tahsildars necessitate the cirkar to make some remission to this ryots, you are therefore particularly directed to settle all such disputes completely at the time of Dittum, without leaving any for future decision, as by your doing so, you will incur the displeasure of the cirkar. In every case of difficulty you are to refer to the Huzoor, when immediate orders will be given.

29. As it is understood that a single ryot who has separate puttahs for each pieces of lands respectively make frauds by relinquishing one or two of them or the whole which are bad keeping only those that are good, a single puttah must be issued jointly for all his lands situated in the same village, but on the contrary, if it is known that they have two or three, as at present, the monegars and curnums will be severely punished provided it to be inconvenient, under some reasons to issue single puttah for all such lands as are engaged by one, while separate puttah are issued on the names of different ryots, they are never to be numbered separately but referred to the number of puttah belonging to the occupant, who is the enjoyer of profit and loss, so that the one may be distinguished from the other without room for any frauds.

30. The Tahsildars are not to make Dittum staying at one place, but to visit every village, and they may take either the Sheristadar or Peishcar to assist them, but they, the Tahsildars, are held responsible for the correctness of the settlement they make, and they are to report their progress from time to time, and take special notice of the condition of the ryots, and the cultivation of the country, and report it to the Huzoor.

31. And whenever any instance may come to the knowledge of the Tahsildar that through inadvertence or fraud, injustice was done to any ryot in the settlement of last year or that any ryots have suffered in their circumstances from unfortune or other cases, he is to lose no time in reporting such cases to the Huzoor in order that prompt relief may be afforded. If Tahsildars be in attentive to this instructious respectable ryots who began to decline last year will be ruined utterly in this, whereas some indulgences being granted in time, they may have a hope of speedily recovering.

32. The cutcherry servants are prohibited from receiving any batta or gratuity from the ryots, either in money or in kind on pain of losing their situations the reasonable price must be paid to the ryots for all the articles brought from them, & the toties are not permitted to be seized for bringing leaves, grass, etc, for the use of the cutcherry servants. You are to keep an eye that such irregularities are not committed and when any people may be suspected of having transgressed the limits of this rule, enquiry should be made & reported to the Huzoor with proper document.

33. The Settlement to the lands that are endowed as Enam to the Pagodas Choultries & Moosampherkhanahs & to the lands of amaunut Jauree & aindafysel must be made as if they were the cirkar lands, no proportion of the said lands is to be enjoyed by the monigars curnums, & other head inhabitants of the village for grass rent, unless it is properly ascertained that it cannot be left upon better terms, you are to use your best endeavours to bring all such lands that may be waste, to cultivation upon the most advantageous terms, such as for cowle & according to the qualities of each lands. The accounts of the settlement of these lands should be forwarded to Huzoor as usual.

34. In some of the villages the Puddeturm and Enam lands are occupied by the monegars and curnams, in consequence of the distruction of the Pagodas and Choultries to which they are endowed. You are to enquire into all such matters at the time of Dittum and ascertaining since how many years the poojah were not performed and whether the rent of those lands been paid to Cirkar, on account must be furnished to the Huzoor, stating all the particulars of this, and orders will be given on the subject as it may seem proper.

Curnums make frauds according to their pleasure by concealing the pasture lands, as resignations are taken down in Dittum and puttahs issued generally mentioning a single ryots name and the total amount of rent, instead of particularizing the rent, payable by each and issuing separate puttahs on the name of each ryot, dividing the land appropriated for the use of his cattles and its assessment, orders have been given since the last 4 years to make up the defect. Few Tahsildars attended to those orders while others neglected, in the former case the subject is fairly regulated, but in the latter, there is ground for the continuation of the monegars and curnums fraudulent transactions. You are therefore to conduct yourself in strict conformity to former orders, and settle the Dittum receiving separte resignation from each, for the amount he is to pay. If it should be impossible to divide joint puttahs in cases of lands being generally surveyed at once, without being divided into several pieces, you are not only to enter the names of all ryots under the joint puttahs according to the respective portions of land they now keep for grazing, but also enter the amount of the same in the puttahs of cultivating lands belonging to each of them respectively.

You are to pay great attention in executing these orders as the failure thereof will cause suspesion in the Huzoor that you are in league with curnums and monegars, and orders will be issued as it may appear proper.

If it should not perhaps come to your knowledge at the time of Dittum, that the people of other place brought their cattle to graze in the villages dependent on your Talook, a quit rent should be charged on them, soon after their arrival and entered in accounts with the particulars of ryots; and if excessive cattle should be brought, after the settlement of Jummabundy from other places for grazing, the excessive rent must be entered under the head of extra Revenue. Moreover if the rent for pasturage should increase they will be settled in Jummabundy. You are to know this particularly and regulate the circumstances receiving documents of the curnums and monigars.

36. The Monigars and Curnums make frauds by usurping some part of the collections at every kist, by not paying the whole amount to cirkar and by entering it for thier own rent, shewing a balance against the ryots who have already paid the rent and satisfying their private debts when the curnums are questioned on the subject upon enquiry they excuse themselves by alledging vain reasons, merely for escaping, that they are ignorant of the circumstances as they were absent to the Jummabundy Cutcherry, though it would not have occurred without their knowledge. You are therefore to inform the monigars and curnums of all villages strictly, that on the repetitions of such frauds, they both will be fined according to Regulation and severely punished, calling upon them at the same time to furnish the cutcherry with daily accounts under their signature, with that of the village shroff, shewing the amount and particulars of coins collected, and of the Ryots who paid daily, by which you are to prepare a mauzawar statement with all those particulars, and collect the amount from them without any balance according to the several kistbundies, such ryots as are said curnum, to keep a balance of thier rent, must be called for and accosted on the subject examining whether the balance concurs with the amounts mentioned in the curnums statement, so as there may be no room for any of those transaction in future. You are to keep your particular attention and take great care in conducting as abovesaid, thinking it to be a matter of importance.

37. It appears that there are shroffs in some villages to examine the coins collected from ryots, and that the monigars and curnums of some other villages where there are shroffs usurp their payment without delivering to them, while orders are issued before to direct them to collect five fanams per hundred chuckrums from ryots for the payment of shroffs who examine their kist money and to remit the amount to cutcherry with an account of collection at the time of delivering the kist money, and that the Tahsildars must distribute the payment personally to shroffs, you are therefore not only to cause the monigars and curnums to collect the payment from ryots with the kist money as aboveside entering first in cirkar the names of shroffs for each villages and remit the amount to cutcherry

with regular account at the time of delivering the kist money but also to distribute it yourself personally to shroffs and keep a mouzawar account receipts which they may give for having obtained their payment.

Puttah will be issued and given for each village inserting particularly the amount of the shroffs pay which each ryots has to pay.

38. The sibbendies in general of the devastanums, choultries, etc., may be absent for four or five months allowing others to enjoy the lands allotted for their payment, which should be particularly enquired, and if proved, the rent of each lands must be taken into cirar upon report being made to and orders issued from the Huzoor for the days they may be so absent.

39. As the accounts of population which is furnished by the curnums according to their pleasure at the settlement of Jumabundy do not prove correct, you are to take an examination of the whole people regularly and give strict instructions to curnums to furnish a comparative statement of the increase and decrease with the particulars of receipts from other villages, etc., and of the sexes distinguishing the children and young men from the old people, in the former, and of the deaths, desertion, etc., in the latter.

In conclusion you are to conduct in strict conformity with the rules prescribed in this Hookumnaumah, exerting yourself to bring the villages in a flourishing condition, and should any circumstances occur exclusive of the rules of this Hookumnaumah, you are to make a report to Huzoor, and conduct yourself according to the orders which may be issued to you on the subject.

(Signed). JOHN SULLIVAN.

Coimbatore, 26th September 1828.

Pl. Collector.

To

THE PRESIDENT AND MEMBERS OF THE

BOARD OF REVENUE.

GENTLEMEN,

In reply to Mr. Secretary Robertson's letter of the 15th instant, I beg leave to state that the accounts of the Huzoor Cutcherry here are all kept in Mahrattas. The correspondence with the Talooks on all subjects connected with the Land Revenue is carried on in the same language. The correspondence relative to police business and to complaints, and miscellaneous correspondence is carried on in Tamil.

Under my predecessors Tamil and Mahrattas were in differently used for correspondence, but the accounts of the Sheristadars Cutcherry and of the Treasury have always been kept in Mahrattas; the Talook accounts are kept in the same language, the Villages accounts in Tamil except of those Villages in the Talooks of Danaigencotta, Suttiamungal which are either above or immediately below the ghauts, & the Talooks of Colligal and Seringapatam where the Village accounts are kept in Cannerese that being the Vernacular language.

Under the Hindoo Governments of Mysoor, and under Hyder, there were two Dufters, Mahratta and Canarease Tippoo added to these a Persion Dufter. The Talook accounts were kept in Mahrattas and Canarease, the Village account as now in Tamil and Canarease.

I have the honor to be,

(Sd.) J. SULLIVAN,

Pl. Collector.

Manjacamund,
30th September 1828.

To

THE PRESIDENT AND MEMBERS OF THE

BOARD OF REVENUE.

GENTLEMEN,

In my letter of the 21st June I entered at length into the question of the different assessment derived from the land under the Ryotwar survey, and endeavoured to show the principles upon which they are founded, I was led into this discussion by the following passage from a popular periodical work where speaking of the ryotwar system the author observes "But the most extraordinary statement that we have ever seen with respect to the effect of taxation is that made in a report by Sir Thomas Munro quoted by Mr. Tucker in which it is said that there had been a great increase in the cultivation of Indigo & sugar. The increase of these articles being occasioned by the addition of an Extra land rent, amounting to twice or three times the ordinary rate to which all land employed in their culture was subjected, and this increase is likely to go on progressively." This is a specimen of fiscal logic which we frankly confess very far transcends our comprehension.

2. Reading this passage as it stands in the work above mentioned, it appeared to me to be levelled against that feature not only in the ryotwar, but in all other systems, which requires that land cultivated with sugar, Indigo & other analogous produce, should pay a higher rate of tax though land which yields only ordinary grains, and under this impression I endeavoured to show, that as the main object of the ryotwar survey, was to fix the tax upon the land, and to equalize the assessment, it was indispensably necessary that this principle of taxation should be preserved, that land which paid a low rate of tax when cultivating only with ordinary produce should pay a higher rate when made capable of yielding more valuable articles.

3. Looking however at the passage as it stands in Mr. Tuckers work, it is evident from the context, that the author supposed that besides the high rate of assessment fixed upon the land which yields sugar and Indigo, an additional tax equal to two or three times the ordinary rate is imposed under the ryotwar system whenever these articles are produced—as this is no part of the system, & as it is indeed at variance with its first principles, it appears to be highly improbable that Sir Thomas Munro, should have used the language which is attributed to him.

4. This doubt is much strengthened by the use which Mr. Tucker makes of the sentence, as it stands in his own Book.

5. "The Bengal provinces says Mr. Tucker have greatly improved by the extension or introduction of valuable articles of produce such as Indigo, sugar, etc., why has not the same improvement taken place in the Madras District. The following remarks go far to answer my question. Mr. Tucker then gives the following Extract from one of Sir Thomas Munros report.

"It (the statement) was made out in 1211 since which period, the proportions of some of the most valuable articles as Indigo & sugar have greatly augmented. The quantity (of Indigo) would have been nearly doubled in 1216 had not the crop been destroyed by the drought the coarse sugar or Jaggery manufactured in 1216 was double the quantity of any preceeding year. The increase of these articles is occasioned by the addition of an extra land rent, amounting to twice or three times the Ordinary rate—to which all land employed in their culture was subjected, & this increase is likely to go on progressively.

6. The question, is, why has not the cultivation of sugar & Indigo increased in the Madras Districts? Mr. Tucker thinks he finds a satisfactory answer to this question in a passage, which positively affirms that the cultivation of these articles has doubled within a very short period of time.

7. That increased produce should be owing to the increased assessment to which the land which yielded this produce was subjected, and that such increase from such a cause is likely to go on progressively, are conclusions so much at

variance with common sense, & with the premises, as to convert a reasonable doubt of the genuineness of the passage into a positive Certainty, and I am given to understand that by a gross error either of the press or of the copiest, the word "addition", has been substituted for "abolition".

8. "The increase of these articles is occasioned by the *abolition* of an extra land rent amounting to twice or three times the ordinary rate—to which all land employed in the culture of these articles was subjected, and this increase is "likely to go on progressively".

There is sense and grammar in this passage, both of which are wanting in the other and if upon reference to the Original records it should turn out to be the genuine reading, it will be of itself a most satisfactory answer to the question propounded by Mr. Tucker, and will moreover prove that the principle of taxation which belongs to the ryotwar system has a certain tendency to encourage the introduction and extension of Valuable articles of culture, because it does not follow improvement.

9. The great importance of this subject will be my excuse for entruding it again upon the notice of the Board.

I have the honor to be,

(Sd.) J. SULLIVAN,
Pl. Collector.

Munjacamund,
1st October 1828.

To

THE PRESIDENT AND MEMBERS OF THE
BOARD OF REVENUE.

GENTLEMEN,

1. In reply to Mr. Deputy Secretary Robertson's Letter of the 11th ultimo, I beg leave to state that the distribution of the Proceeds arising from the sale of confiscated goods in the District is regulated by section XX Regulation I of 1812, and by the circular orders dated the 30th September 1812.

2. The full amount of the duty payable on such goods is deducted from the proceeds of sale and carried to the public account—the remainder is divided into equal shares. The Collector & his subordinates take equal parts of one share, the informer, and the Officer or renter making the seizure divide the other share or if there be no informer the Officer, or renter takes the whole. The share is always paid to the renter altho the seizure may have been made by his servant. No formal provision is made by the renters for rewarding the persons to whom they may be indebted for information relative to contraband traffic, although it is probable that they often give them gratuities for this service.

3. No Sayer Darogas have ever been employed in this District.

I have the honor to be,

(Sd.) J. SULLIVAN,
Pl. Collector.

Munjacamund,
October 9th 1828.

To

THE PRESIDENT AND MEMBERS OF THE
BOARD OF REVENUE.

GENTLEMEN,

1. I have the honor to acknowledge the receipt of Mr. Secretary Elliotts letter of the 2nd instant.

2. I was directed by the Board's letter of the 24th March last, to cause a survey to be made of the "Malnaad" Division of the Neelgherries. These instructions did not reach me until the near approach of the rains. I was obliged therefore to defer the work, as it can only be done in the fair season. It will be commenced early in January and be completed with as little delay as possible.

3. I was directed at the same time to state the number and extent of the enclosures already made and the conditions or stipulations under which they are considered to be held and the remuneration made by each party to the Todavurs. This information is again called for upon a representation made to Government by the Deputy Quarter Master General that "at present the extent (of ground) is "very undefined" and the claims are in many instances so very unreasonable, that "as little time as possible should be lost in defining the relative limits of each man's property".

4. I made no return to the first instructions, because when they reached me, there were not more than four *encl sed spots* on the hills, and the number is just now what it was then. I am quite ignorant of the unreasonable claims to which the Quarter Master General alludes, and I can not help thinking that he has written under some misapprehension on the subject.

5. Of the four enclosures two are my own property many years ago & long before there was the least intention of forming a settlement on the hills. I received permission* from Government to enclose 500 bullas of lands at Ootacamund for a farm. Before this permission was granted I had enclosed about 9½ bullas of land which now forms the garden rented from me by Government, for this I paid the Todavurs Rs. 100. I had marked out the boundaries for a more extensive enclosure & had begun to bring it into cultivation, when my house was taken by Government. I then abandoned this land, and it has since been selected as the site for the public bungalows, and bazars.

6. On removing to my present place of residence, "I made an enclosure with the consent of the Todavurs of 47½ bullas, and for this I paid them 169½ Rupees for the whole of Malnaad" which is about 19 Miles in length by 8 in breadth, the Todavurs pay the Government rather more than three hundred & fifty Rupees per annum.

7. Captain Dun has formed enclosures round two of his houses, which are not together half the size of a common Madras Compound. He has applied to me to fix the limits round his other houses. A few acres of ground have been enclosed and occupied with my permission by an European gardener named Johnston. Plans of these few enclosures will be made out and submitted as soon as I can procure a person capable of drawing them. No compensation has been made to the Todavurs either for these enclosures or for the ground upon which other houses have been built.

8. It will be observed from what I have stated that the enclosures are very few in number and with the exception of my own grounds, of very trifling extent. The majority of the houses are indeed built so closely together, as not to admit of an enclosure of any size. There appears to be a general impression that the habitable space on the hills is very confined, but this I beg to observe is quite a mistake. As far as my information goes every spot on the hills is habitable. One house in the settlement is in highest within 700 feet of the most elevated peak of the range, and is inhabited throughout the year.

9. The Board are not prepared from the information before them, to admit the exclusive right claimed by the Todavurs to the pasture country called "Malnaad." Their exclusive proprietary right to this is not contested by any other class of natives. On the contrary by the cultivating classes who occupy at least three fourths of the Neelgherries they are considered as the ancient proprietors of the whole range, and as such they derive an annual income from the land which both by Berghers & the Todavurs is called Goodoo.

10. The word is of Todava origin. The literal meaning of it is not at all known but it is considered by all the Natives of the low Country to be equivalent to the *ashumam* of Coimbatore, & to the *Caniatchee* of the southern Maritime Provinces. This rent is paid with the utmost punctuality and any attempt of any cultivating classes to evade it, would assuredly be presented, and revenged by the destruction of their cattle.

11. The intimate connection that has always subsisted between the Neelgherries & Wynaud, & their proximity to the Western Coast where private property in the land is universal, makes it the more probable that the Todavurs who are confessedly the most ancient race on the Hills, have the same property in the soil here.

12. It should be remembered that their ancestors were in possession of the whole range & that the Bergers did not obtain possession of the portion of the Hills which they now occupy until by a war nearly of extermination waged by the Hottentots immediately below the Hills & the practice of female infanticide, their numbers had been so reduced, as to compel them to retreat to a corner of the most elevated region.

13. Having no doubt whatever myself that the Todavurs are to all intents and purposes as much proprietors of the soil here, as the heirs and other classes of the adjoining District of Wynaud, I shall be glad to substantiate their claim by any proof that the Board may call for, if what I have adduced here is not considered sufficient.

14. Their rights of course in no way invalidate those of Government to derive a revenue from the land. The scanty number of the Todavurs, and the desire to preserve and encourage a fine race which had almost become extinct, may be valid reasons for keeping the demand upon them at its present very moderate standard, but those who may occupy the lands for buildings, gardening & tillage should of course pay to the Government what it would yield, if brought under the plough by the Todavurs themselves.

15. All the lands in the neighbouring naads are assessed, and it would appear to be the fair stand the easiest mode of adjusting the demands both of the Todavurs, and of the Government upon the householders here to make them pay to Government the same rate of assessment as the cultivating classes pay for the land which they occupy and to the Todavurs a sum as purchase money, equal to four times the amount of the annual assessment. This is the rate at which I paid the Todavurs for my ground. It would be impossible to calculate the profit which the Todavurs derive from the land, as the whole of it is uninclosed pasture.

16. By this plan the Government would get as much from the land, as it would yield if brought under cultivation by the people themselves and the Todavurs would receive a liberal price for their proprietary right.

17. Or the householders might be permitted to obtain the rights of Government, by paying a sum equal to a given number of years purchase, of the public assessment.

18. I should explain, that the Todavurs pay only one-fourth of the full assessment as pasture tax. The lowest rate of assessment of the cultivated lands has always been applied to the pasture lands, which is 4 conteroy fanams per Bulla. The Todavurs therefore pay at the nominal rate of 1 Controy fanam per Bulla, but as the lands have never been measured, they in fact pay scarcely a moiety of this.

19. Supposing them however really to pay 1 fanam per Bulla the public demand upon them for the 57 Bullas which I purchased would be 57 conteroy fanams or Rs. 16-13-2 for which they have received Rs. 269-8-0 and they still continue to pay the public tax. The full demand of Government if the land was brought into cultivation would be at 4 conteroy fanams the Bulla 23 chuckerams and 8 fanams or Rupees 67-6-0 which at four years purchase is Rs. 269-8-0.

I should explain that much of the land here is of the very richest description and when once thoroughly worked up, bears as rich crop as are to be seen in any part of the world. It is capable therefore of paying five times the assessment at which it is rated the only draw back to cultivation here is the frost, which every year destroys a good deal of the produce. The land is notwithstanding exceedingly valuable, and by proper management will I am satisfied in time yield a considerable revenue to Government.

20. Since writing the preceding Paragraphs, I have questioned an old Todava regarding the "Goodoo". He tells me that it has been paid from generation to generation, and that if the cultivating classes neglected to pay it, they (the Todavurs) would prevent them from ploughing, as the land belongs to them. The other classes fully admit this right and I imagine there can be no good ground for disputing it.

I have the honor to be, Sir,

(Signed.) JOHN SULLIVAN,
Pl. Collector.

Munjacamund, 11th October 1828.

To

THE PRESIDENT AND MEMBERS OF THE
BOARD OF REVENUE.

GENTLEMEN,

1. When Coimbatore came into the possession of the British Government its mercantile capital was reduced to the lowest ebb. The interdictions laid by Tipu upon all commercial intercourse with the adjoining provinces which belonged to the company were as rigidly enforced as circumstances would permit. Trade was therefore nearly paralyzed and what capital there was in the country was hoarded and unproductive. In this state of things, it was impossible to draw any revenue of consequence from the income of the trading classes.

2. Circumstances are now much altered. A very considerable portion of the agricultural, and manufactured produce is exported, and a large capital employed in the trade. A proportionate income is derived to a class of people, who either pay nothing directly to the taxes, or so small a sum as not to be worthy of consideration.

3. Taxation therefore falls almost entirely upon the lower orders. None of whom are exempt from contributing their mite. The poorest labour pays the amount of a few days labour. It would seem advisable under every view of the subject to correct this anomaly in the fiscal system of Coimbatore. Every man should contribute in some sort of proportion to the protection which he derives from the state.

4. The attention of Collectors was called to this subject so long ago as 1815, as yet however nothing has been done. The subject has been particularly forced upon my mind of late by the number of audacious Burglaries committed upon the property of soucars and other wealthy classes. Within the last three years upwards of 40,000 Rs. has been abstracted from 3 individuals who contribute nothing towards the support of the state, whilst the whole force and energy of the police has been employed in endeavouring to recover the property stolen and in bringing the depredators to justice.

5. I therefore beg leave to propose that the provisions of Regulation IV, 1818 authorizing the collection of the Veesabuddy tax be immediately extended to Coimbatore.

6. The present appears to be a particularly favourable opportunity of introducing the tax from the circumstance of the house of a merchant who is now exempt from all taxes, having been robbed within the last month, of property to the amount of Rs. 25,000 a large part of which has been recovered through the exertions of the Police.

7. No inconvenience whatever can result from the immediate extension of the provisions of the regulation which of course may remain a dead letter if it should ultimately be deemed expedient not to adopt the proposal I have suggested. On the other hand should it be as I believe it will be, perfectly unobjectionable the tax may be commenced upon in the present year. The highest rate now paid under the head of shop tax is 4 conteroy Pagodas or 11½ rupees per annum.

8. I also beg authority to include in the moterfa or tax on arts and professions, all classes who upon enquiry may be found to be now without any just cause exempt from it.

I have the honor to be,

(Sd.) JOHN SULLIVAN,
Pl. Collector.

Munjacamund, 20th November 1828.

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